



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2022 Annual Financial Report of **City of Glen Ullin**





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# HAVE QUESTIONS? ASK US.

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## Basic Review Summary

We have reviewed the cash basis Annual Financial Report for the City of Glen Ullin for the year ended 2022. This review was done under the authority of North Dakota Century Code 54-10-14. These reviews are limited in scope and are not completed under the Auditing or Attestation standards issued by the American Institute of Certified Public Accountants.

This review was limited to verifying the following:

- Fund balances submitted on the Annual Financial Report agreed to the balances held at the bank.
- Long-term debt reported agrees to debt statements.
- Required fund breakouts are reported.

During the basic review, we identified that bank balances did agree to total balances reported on the Annual Financial Report.

Any comments from the Basic Review are included at the back of the report.

North Dakota State Auditor's Office  
Bismarck, North Dakota  
September 4, 2025





|                                      | General Fund      | Special Revenue Fund | Enterprise Fund   | Debt Service Fund | Capital Project Fund | Custodial Fund   | Total Funds        |
|--------------------------------------|-------------------|----------------------|-------------------|-------------------|----------------------|------------------|--------------------|
| <b>Receipts</b>                      |                   |                      |                   |                   |                      |                  |                    |
| General Property Taxes               | \$ 125,298        | \$ 19,874            | \$ -              | \$ -              | \$ -                 | \$ 19,832        | \$ 165,004         |
| City Sales Taxes                     | -                 | 67,656               | -                 | -                 | -                    | -                | 67,656             |
| Highway Taxes                        | -                 | 43,507               | -                 | -                 | -                    | -                | 43,507             |
| Special Assessments                  | -                 | -                    | -                 | 237,487           | -                    | -                | 237,487            |
| Total Taxes                          | <u>125,298</u>    | <u>131,037</u>       | <u>-</u>          | <u>237,487</u>    | <u>-</u>             | <u>19,832</u>    | <u>513,654</u>     |
| Licenses And Permits                 | 11,674            | -                    | -                 | -                 | -                    | -                | 11,674             |
| Fees                                 | <u>4,787</u>      | <u>-</u>             | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>4,787</u>       |
| Total Licenses And Permits, And Fees | <u>16,461</u>     | <u>-</u>             | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>16,461</u>      |
| Grants From State Government         | 3,399             | 57,077               | -                 | -                 | -                    | -                | 60,475             |
| State Aid Distribution               | 54,587            | -                    | -                 | -                 | -                    | -                | 54,587             |
| Foundation Aid                       | <u>-</u>          | <u>24,000</u>        | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>24,000</u>      |
| Total Intergovernmental              | <u>57,985</u>     | <u>81,077</u>        | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>139,062</u>     |
| Municipal Utilities                  | -                 | 1,405                | 437,527           | -                 | -                    | -                | 438,932            |
| Other                                | <u>16,319</u>     | <u>-</u>             | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>7,508</u>     | <u>23,827</u>      |
| Total Service Revenue                | <u>16,319</u>     | <u>1,405</u>         | <u>437,527</u>    | <u>-</u>          | <u>-</u>             | <u>7,508</u>     | <u>462,759</u>     |
| Interest And Dividends               | 2,019             | 1,787                | 1,989             | 3,113             | -                    | -                | 8,908              |
| Donations                            | -                 | 50                   | -                 | -                 | -                    | -                | 50                 |
| Charitable Gaming And Fundraising    | 280               | -                    | -                 | -                 | -                    | -                | 280                |
| Sale Of Assets                       | 1,025             | -                    | -                 | -                 | -                    | -                | 1,025              |
| Fines, Forfeits, And Penalties       | 310               | -                    | -                 | -                 | -                    | -                | 310                |
| All Other Miscellaneous Receipts     | <u>8,845</u>      | <u>338</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>9,183</u>       |
| Total Miscellaneous Receipts         | <u>12,478</u>     | <u>2,175</u>         | <u>1,989</u>      | <u>3,113</u>      | <u>-</u>             | <u>-</u>         | <u>19,756</u>      |
| Total Receipts                       | <u>\$ 228,542</u> | <u>\$ 215,694</u>    | <u>\$ 439,516</u> | <u>\$ 240,600</u> | <u>\$ -</u>          | <u>\$ 27,340</u> | <u>\$1,151,692</u> |





|                                    | General Fund      | Special Revenue Fund | Enterprise Fund   | Debt Service Fund | Capital Project Fund | Custodial Fund   | Total Funds         |
|------------------------------------|-------------------|----------------------|-------------------|-------------------|----------------------|------------------|---------------------|
| <b>Disbursements</b>               |                   |                      |                   |                   |                      |                  |                     |
| Payroll And Benefits               | \$ 44,917         | \$ 41,414            | \$ 79,158         | \$ -              | \$ -                 | \$ 6,921         | \$ 172,410          |
| Insurance                          | 8,889             | -                    | -                 | -                 | -                    | 1,173            | 10,062              |
| Utilities                          | 14,218            | 2,474                | 7,520             | -                 | -                    | -                | 24,211              |
| Other Operating                    | <u>19,014</u>     | <u>1,867</u>         | <u>5,613</u>      | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>26,494</u>       |
| Total Personnel And Administrative | <u>87,038</u>     | <u>45,754</u>        | <u>92,291</u>     | <u>-</u>          | <u>-</u>             | <u>8,094</u>     | <u>233,178</u>      |
| Equipment                          | -                 | 18,101               | -                 | -                 | -                    | -                | 18,101              |
| Infrastructure                     | -                 | -                    | 14,996            | -                 | 8,950                | -                | 23,946              |
| Repairs And Maintenance            | <u>5,917</u>      | <u>52,053</u>        | <u>24,956</u>     | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>82,926</u>       |
| Total Capital And Infrastructure   | <u>5,917</u>      | <u>70,154</u>        | <u>39,951</u>     | <u>-</u>          | <u>8,950</u>         | <u>-</u>         | <u>124,973</u>      |
| Debt Payments                      | <u>-</u>          | <u>-</u>             | <u>-</u>          | <u>242,789</u>    | <u>-</u>             | <u>-</u>         | <u>242,789</u>      |
| Total Debt                         | <u>-</u>          | <u>-</u>             | <u>-</u>          | <u>242,789</u>    | <u>-</u>             | <u>-</u>         | <u>242,789</u>      |
| Municipal Utilities                | -                 | -                    | 228,033           | -                 | -                    | -                | 228,033             |
| Other                              | <u>-</u>          | <u>-</u>             | <u>63</u>         | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>63</u>           |
| Total Cost Of Service Revenue      | <u>-</u>          | <u>-</u>             | <u>228,096</u>    | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>228,096</u>      |
| Culture And Recreation             | -                 | 5,952                | -                 | -                 | -                    | -                | 5,952               |
| Education                          | 30                | -                    | -                 | -                 | -                    | -                | 30                  |
| Police Protection                  | <u>41,050</u>     | <u>-</u>             | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>41,050</u>       |
| Total Functional                   | <u>41,080</u>     | <u>5,952</u>         | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>47,031</u>       |
| Custodial Pass-Through             | <u>-</u>          | <u>-</u>             | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>19,832</u>    | <u>19,832</u>       |
| Total Miscellaneous                | <u>-</u>          | <u>-</u>             | <u>-</u>          | <u>-</u>          | <u>-</u>             | <u>19,832</u>    | <u>19,832</u>       |
| Total Disbursements                | <u>\$ 134,035</u> | <u>\$ 121,860</u>    | <u>\$ 360,338</u> | <u>\$ 242,789</u> | <u>\$ 8,950</u>      | <u>\$ 27,926</u> | <u>\$ 895,898</u>   |
| Transfers In                       | \$ -              | \$ 62,000            | \$ 2,000          | \$ 33,660         | \$ 8,950             | \$ -             | \$ 106,610          |
| Transfers Out                      | <u>64,000</u>     | <u>33,660</u>        | <u>8,950</u>      | <u>-</u>          | <u>-</u>             | <u>-</u>         | <u>106,610</u>      |
| Total Transfers                    | <u>(64,000)</u>   | <u>28,340</u>        | <u>(6,950)</u>    | <u>33,660</u>     | <u>8,950</u>         | <u>-</u>         | <u>-</u>            |
| Beginning Fund Balance             | \$ 187,822        | \$ 292,195           | \$ 335,601        | \$ 462,780        | \$ -                 | \$ -             | \$ 1,278,398        |
| Current Year Activity              | <u>30,507</u>     | <u>122,175</u>       | <u>72,228</u>     | <u>31,470</u>     | <u>-</u>             | <u>(586)</u>     | <u>255,793</u>      |
| Ending Fund Balance                | <u>\$ 218,329</u> | <u>\$ 414,370</u>    | <u>\$ 407,829</u> | <u>\$ 494,250</u> | <u>\$ -</u>          | <u>\$ (586)</u>  | <u>\$ 1,534,191</u> |



# Long-Term Debt Table

| Long-Term Debt |                  |                                 |               |                 | Total          | 3,457,736 |
|----------------|------------------|---------------------------------|---------------|-----------------|----------------|-----------|
| Type           | Bank/Institution | Purpose of Debt                 | Maturity Date | Original Amount | Balance Amount |           |
| Loans Payable  | Bank of ND       | South Ave Project               | 50,161        | 1,279,448       | 993,882        |           |
| Loans Payable  | USDA             | Rural Development Sewer Project | 53,997        | 2,677,000       | 2,428,308      |           |
| Loans Payable  | RDFC             | Chip Seal Project               | 46,266        | 44,000          | 35,545         |           |





## Comments Letter

No comments to report.





Office of the  
State Auditor


NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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