



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2020 Annual Financial Report of **City of Berthold**



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HAVE QUESTIONS? ASK US.

**NORTH DAKOTA STATE
AUDITOR’S OFFICE**

600 E. Boulevard Ave. Dept 117
Bismarck, North Dakota 58505

-  701-328-2241
-  NDSAO@nd.gov
-  ND.gov/Auditor
-  Facebook.com/NDStateAuditor
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-  Youtube.com/@NDStateAuditor



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State Capitol
600 E. Boulevard Ave. Dept. 117
Bismarck, ND 58505

www.nd.gov/auditor

ndsao@nd.gov

Basic Review Summary

We have reviewed the cash basis Annual Financial Report for the city of Berthold for the year ended 2020. 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 Generally Accepted Auditing or Attestation standards issued by the American Institute of Certified Public Accountants. Therefore, we do not express an opinion over the financial information included in this report.

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 didn't 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
April 2, 2025



	General Fund	Special Revenue Fund	Enterprise Fund	Debt Service Fund	Capital Project Fund	Total Funds
Receipts						
General Property Taxes	\$ 339,240.00	\$ 19,920.00	\$ -	\$ -	\$ -	\$ 359,160.00
City Sales Taxes	-	71,861.00	-	-	-	71,861.00
Highway Taxes	-	32,133.00	-	-	-	32,133.00
Special Assessments	-	-	-	120,879.00	-	120,879.00
Total Taxes	<u>339,240.00</u>	<u>123,914.00</u>	<u>-</u>	<u>120,879.00</u>	<u>-</u>	<u>584,033.00</u>
Licenses And Permits	<u>1,726.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,726.00</u>
Total Licenses And Permits, And Fees	<u>1,726.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,726.00</u>
Grants From Federal Government	-	140,001.00	-	-	-	140,001.00
State Aid Distribution	<u>37,448.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,448.00</u>
Total Intergovernmental	<u>37,448.00</u>	<u>140,001.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,449.00</u>
Municipal Utilities	-	-	195,914.00	-	-	195,914.00
Other	<u>16,896.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,896.00</u>
Total Service Revenue	<u>16,896.00</u>	<u>-</u>	<u>195,914.00</u>	<u>-</u>	<u>-</u>	<u>212,810.00</u>
Interest And Dividends	887.00	188.00	-	-	-	1,075.00
Donations	250.00	11,000.00	-	-	-	11,250.00
Sale Of Assets	81,274.00	-	-	-	-	81,274.00
Fines, Forfeits, And Penalties	-	87,615.00	-	-	-	87,615.00
All Other Miscellaneous Receipts	<u>36,136.00</u>	<u>34,269.00</u>	<u>4,815.00</u>	<u>-</u>	<u>-</u>	<u>75,220.00</u>
Total Miscellaneous Receipts	<u>118,547.00</u>	<u>133,072.00</u>	<u>4,815.00</u>	<u>-</u>	<u>-</u>	<u>256,434.00</u>
Total Receipts	<u>\$ 513,857.00</u>	<u>\$ 396,987.00</u>	<u>\$ 200,729.00</u>	<u>\$120,879.00</u>	<u>\$ -</u>	<u>\$ 1,232,452.00</u>
Disbursements						
Payroll And Benefits	\$ 123,986.00	\$ -	\$ -	\$ -	\$ -	\$ 123,986.00
Insurance	4,523.00	3,009.00	-	-	-	7,532.00
Utilities	8,745.00	11,971.00	-	-	-	20,716.00
Other Operating	<u>52,101.00</u>	<u>11,850.00</u>	<u>-</u>	<u>-</u>	<u>91,092.00</u>	<u>155,043.00</u>
Total Personnel And Administrative	<u>189,355.00</u>	<u>26,830.00</u>	<u>-</u>	<u>-</u>	<u>91,092.00</u>	<u>307,277.00</u>
Infrastructure	-	-	-	-	429,491.00	429,491.00
Repairs And Maintenance	<u>38,669.00</u>	<u>25,528.00</u>	<u>44,371.00</u>	<u>-</u>	<u>-</u>	<u>108,568.00</u>
Total Capital And Infrastructure	<u>38,669.00</u>	<u>25,528.00</u>	<u>44,371.00</u>	<u>-</u>	<u>429,491.00</u>	<u>538,059.00</u>
Debt Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,277.00</u>	<u>-</u>	<u>268,277.00</u>
Total Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,277.00</u>	<u>-</u>	<u>268,277.00</u>
Municipal Utilities	<u>-</u>	<u>-</u>	<u>176,153.00</u>	<u>-</u>	<u>-</u>	<u>176,153.00</u>
Total Cost Of Service Revenue	<u>-</u>	<u>-</u>	<u>176,153.00</u>	<u>-</u>	<u>-</u>	<u>176,153.00</u>
Economic Development	-	21,858.00	-	-	-	21,858.00
Police Protection	<u>-</u>	<u>244,946.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244,946.00</u>
Total Functional	<u>-</u>	<u>266,804.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>266,804.00</u>
Total Disbursements	<u>\$ 228,024.00</u>	<u>\$ 319,162.00</u>	<u>\$ 220,524.00</u>	<u>\$268,277.00</u>	<u>\$ 520,583.00</u>	<u>\$ 1,556,570.00</u>
Transfers In	\$ 6,104.00	\$ -	\$ -	\$218,152.00	\$ -	\$ 224,256.00
Transfers Out	<u>218,152.00</u>	<u>6,104.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,256.00</u>
Total Transfers	<u>(212,048.00)</u>	<u>(6,104.00)</u>	<u>-</u>	<u>218,152.00</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	\$ 599,610.40	\$ 31,263.03	\$ 74,916.00	\$ -	\$ 22,215.00	\$ 728,004.43
Current Year Activity	<u>285,833.00</u>	<u>77,825.00</u>	<u>(19,795.00)</u>	<u>(147,398.00)</u>	<u>(520,583.00)</u>	<u>(324,118.00)</u>
Adjustment To Fund Balance (Sao Use)	0.95	(0.03)	-	-	-	0.92
Ending Fund Balance	<u>\$ 673,396.35</u>	<u>\$ 102,984.00</u>	<u>\$ 55,121.00</u>	<u>\$ 70,754.00</u>	<u>\$ (498,368.00)</u>	<u>\$ 403,887.35</u>



Long-Term Debt Table

Long-Term Debt					Total	570,000.00
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Bonds Payable	Bank of North Dakota	New Lagoon Cell	9/1/2034	708,979.00	570,000.00	



Comments Letter

Rounded Dollar Amounts

It was noted that the city reported rounded dollar amounts on the Annual Financial Report. This caused the fund balances to not balance with the bank.

Suggested Change

We recommend the City of Berthold report exact dollar amounts when submitting the Annual Financial Report.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

 [ND.gov/Auditor](https://nd.gov/Auditor)

 NDSAO@nd.gov

 701-328-2241

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