



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2020 Annual Financial Report of **City of Burlington**



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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 Burlington 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 did agree to total balances reported on the Annual Financial Report.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
April 3, 2025



	Special Revenue			Debt Service	Capital Project	
	General Fund	Fund	Enterprise Fund	Fund	Fund	Total Funds
Receipts						
General Property Taxes	\$ 282,557.14	\$ -	\$ -	\$ -	\$ -	\$ 282,557.14
City Sales Taxes	-	126,433.29	-	-	-	126,433.29
Oil And Gas Taxes	922.16	-	-	-	-	922.16
Highway Taxes	-	62,521.21	-	-	-	62,521.21
All Other Taxes	<u>2,792.14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,792.14</u>
Total Taxes	<u>286,271.44</u>	<u>188,954.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475,225.94</u>
Licenses And Permits	<u>33,688.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,500.00</u>	<u>51,188.85</u>
Total Licenses And Permits, And Fees	<u>33,688.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,500.00</u>	<u>51,188.85</u>
Grants From Federal Government	-	136,756.83	-	-	-	136,756.83
Grants From State Government	-	-	-	-	125,000.00	125,000.00
Grants From Local Governments	26,821.00	-	-	-	-	26,821.00
State Aid Distribution	<u>92,471.66</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,471.66</u>
Total Intergovernmental	<u>119,292.66</u>	<u>136,756.83</u>	<u>-</u>	<u>-</u>	<u>125,000.00</u>	<u>381,049.49</u>
Municipal Utilities	-	-	489,210.18	-	-	489,210.18
Other	<u>746.75</u>	<u>11,271.45</u>	<u>-</u>	<u>-</u>	<u>8,794.86</u>	<u>20,813.06</u>
Total Service Revenue	<u>746.75</u>	<u>11,271.45</u>	<u>489,210.18</u>	<u>-</u>	<u>8,794.86</u>	<u>510,023.24</u>
Interest And Dividends	8,618.18	1,364.51	-	7,253.62	-	17,236.31
Sale Of Assets	-	58,650.00	-	-	-	58,650.00
Insurance Proceeds	7,447.52	-	-	-	-	7,447.52
Loan Proceeds	-	-	-	695,915.01	924.13	696,839.14
Fines, Forfeits, And Penalties	23,761.99	-	-	-	-	23,761.99
All Other Miscellaneous Receipts	<u>6,793.58</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,793.58</u>
Total Miscellaneous Receipts	<u>46,621.27</u>	<u>60,014.51</u>	<u>-</u>	<u>703,168.63</u>	<u>924.13</u>	<u>810,728.54</u>
Total Receipts	<u>\$ 486,620.97</u>	<u>\$ 396,997.29</u>	<u>\$ 489,210.18</u>	<u>\$ 703,168.63</u>	<u>\$ 152,218.99</u>	<u>\$ 2,228,216.06</u>
Disbursements						
Payroll And Benefits	\$ 71,390.09	\$ 33,035.66	\$ 144,299.65	\$ -	\$ -	\$ 248,725.40
Insurance	17,602.25	-	-	-	-	17,602.25
Professional Development	426.00	589.71	3,890.00	-	-	4,905.71
Utilities	8,274.89	35,649.60	16,358.42	-	-	60,282.91
Other Operating	<u>205,991.60</u>	<u>6,627.26</u>	<u>8,405.00</u>	<u>-</u>	<u>-</u>	<u>221,023.86</u>
Total Personnel And Administrative	<u>303,684.83</u>	<u>75,902.23</u>	<u>172,953.07</u>	<u>-</u>	<u>-</u>	<u>552,540.13</u>
Equipment	42,243.89	47,872.78	-	-	-	90,116.67
Infrastructure	-	34,865.13	-	-	2,500.00	37,365.13
Repairs And Maintenance	<u>-</u>	<u>-</u>	<u>40,046.05</u>	<u>-</u>	<u>-</u>	<u>40,046.05</u>
Total Capital And Infrastructure	<u>42,243.89</u>	<u>82,737.91</u>	<u>40,046.05</u>	<u>-</u>	<u>2,500.00</u>	<u>167,527.85</u>
Debt Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>587,689.46</u>	<u>-</u>	<u>587,689.46</u>
Total Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>587,689.46</u>	<u>-</u>	<u>587,689.46</u>
Municipal Utilities	<u>-</u>	<u>-</u>	<u>199,685.58</u>	<u>-</u>	<u>-</u>	<u>199,685.58</u>
Total Cost Of Service Revenue	<u>-</u>	<u>-</u>	<u>199,685.58</u>	<u>-</u>	<u>-</u>	<u>199,685.58</u>
Culture And Recreation	-	25,668.91	-	-	-	25,668.91
Police Protection	<u>168,533.65</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,533.65</u>
Total Functional	<u>168,533.65</u>	<u>25,668.91</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>194,202.56</u>
Total Disbursements	<u>\$ 514,462.37</u>	<u>\$ 184,309.05</u>	<u>\$ 412,684.70</u>	<u>\$ 587,689.46</u>	<u>\$ 2,500.00</u>	<u>\$ 1,701,645.58</u>
Beginning Fund Balance	\$ 200,526.21	\$ 205,335.71	\$ 129,159.89	\$ 908,720.83	\$ 108,064.47	\$ 1,551,807.11
Current Year Activity	<u>(27,841.40)</u>	<u>212,688.24</u>	<u>76,525.48</u>	<u>115,479.17</u>	<u>149,718.99</u>	<u>526,570.48</u>
Ending Fund Balance	<u>\$ 172,684.81</u>	<u>\$ 418,023.95</u>	<u>\$ 205,685.37</u>	<u>\$ 1,024,200.00</u>	<u>\$ 257,783.46</u>	<u>\$ 2,078,377.59</u>



Long-Term Debt Table

Long-Term Debt					Total	3,275,000.00
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Bonds Payable	US Bank	Cip Sealing 2017	5/1/2027	680,000.00	190,000.00	
Bonds Payable	US Bank	Harvest Heights Access Road	5/1/1938	660,000.00	615,000.00	
Bonds Payable	US Bank	Highlands Ranch	11/1/1935	2,855,000.00	2,290,000.00	
Bonds Payable	Bravera Bank	Stemen Drie SID	5/1/2026	270,000.00	180,000.00	



Comments Letter

There are not comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
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