



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2022 Annual Financial Report of **City of Lignite**





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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 Lignite 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 didn't agree to total balances reported on the Annual Financial Report.

We determined the total amount of revenue and expenditures from bank records. We performed a comparison between the bank records and the accounting records and identified the transactions that were not recorded to the accounting ledger. Finally, we reviewed the support for those transactions to ensure nothing appeared unusual.

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  
July 16, 2025





	Special Revenue			
	General Fund	Fund	Enterprise Fund	Total Funds
<b>Receipts</b>				
City Sales Taxes	\$ 46,426.74	\$ -	\$ -	\$ 46,426.74
Oil And Gas Taxes	159,852.90	-	-	159,852.90
Highway Taxes	-	15,929.63	-	15,929.63
Special Assessments	94.59	-	-	94.59
All Other Taxes	269.40	-	-	269.40
Total Taxes	<u>206,643.63</u>	<u>15,929.63</u>	<u>-</u>	<u>222,573.26</u>
Licenses And Permits	<u>1,611.95</u>	<u>-</u>	<u>-</u>	<u>1,611.95</u>
Total Licenses And Permits, And Fees	<u>1,611.95</u>	<u>-</u>	<u>-</u>	<u>1,611.95</u>
State Aid Distribution	<u>16,206.00</u>	<u>-</u>	<u>-</u>	<u>16,206.00</u>
Total Intergovernmental	<u>16,206.00</u>	<u>-</u>	<u>-</u>	<u>16,206.00</u>
Municipal Utilities	-	-	130,787.71	130,787.71
Other	<u>36,398.84</u>	<u>-</u>	<u>-</u>	<u>36,398.84</u>
Total Service Revenue	<u>36,398.84</u>	<u>-</u>	<u>130,787.71</u>	<u>167,186.55</u>
Interest And Dividends	465.37	19.57	-	484.94
Insurance Proceeds	695.00	-	-	695.00
All Other Miscellaneous Receipts	<u>62,281.33</u>	<u>-</u>	<u>-</u>	<u>62,281.33</u>
Total Miscellaneous Receipts	<u>63,441.70</u>	<u>19.57</u>	<u>-</u>	<u>63,461.27</u>
Total Receipts	<u>\$ 324,302.12</u>	<u>\$ 15,949.20</u>	<u>\$ 130,787.71</u>	<u>\$ 471,039.03</u>
<b>Disbursements</b>				
Payroll And Benefits	\$ 158,849.97	\$ -	\$ -	\$ 158,849.97
Professional Development	83.22	-	-	83.22
Utilities	18,505.77	9,427.36	3,923.16	31,856.29
Other Operating	<u>28,882.64</u>	<u>120.00</u>	<u>290.03</u>	<u>29,292.67</u>
Total Personnel And Administrative	<u>206,321.60</u>	<u>9,547.36</u>	<u>4,213.19</u>	<u>220,082.15</u>
Repairs And Maintenance	<u>12,887.50</u>	<u>340.00</u>	<u>35,327.03</u>	<u>48,554.53</u>
Total Capital And Infrastructure	<u>12,887.50</u>	<u>340.00</u>	<u>35,327.03</u>	<u>48,554.53</u>
Municipal Utilities	-	-	49,046.43	49,046.43
Other	<u>17,458.36</u>	<u>-</u>	<u>-</u>	<u>17,458.36</u>
Total Cost Of Service Revenue	<u>17,458.36</u>	<u>-</u>	<u>49,046.43</u>	<u>66,504.79</u>
Culture And Recreation	2,986.65	-	-	2,986.65
Police Protection	<u>4,800.00</u>	<u>-</u>	<u>-</u>	<u>4,800.00</u>
Total Functional	<u>7,786.65</u>	<u>-</u>	<u>-</u>	<u>7,786.65</u>
Total Disbursements	<u>\$ 244,454.11</u>	<u>\$ 9,887.36</u>	<u>\$ 88,586.65</u>	<u>\$ 342,928.12</u>
Beginning Fund Balance	\$ 1,590,039.49	\$ 503,045.62	\$ (14,716.88)	\$ 2,078,368.23
Current Year Activity	<u>79,848.01</u>	<u>6,061.84</u>	<u>42,201.06</u>	<u>128,110.91</u>
Ending Fund Balance	<u>\$ 1,669,887.50</u>	<u>\$ 509,107.46</u>	<u>\$ 27,484.18</u>	<u>\$ 2,206,479.14</u>
Total Cash And Investments	<u>\$ 2,215,524.33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,215,524.33</u>





# Comments Letter

**There were no comments.**





Office of the  
State Auditor


NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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