



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of **City of Amidon**



TABLE OF CONTENTS

INTRODUCTION

Basic Review Summary 1

REPORT

Annual Financial Report..... 2







Comments..... 3



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
-  Linkedin.com/company/NDStateAuditor
-  Youtube.com/@NDStateAuditor



OFFICE OF GOOD GOVERNMENT

Free resources and support for local
governments across North Dakota.

-  ND.gov/Auditor/Office-Good-Government



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

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 Amidon for the year ended 2023. 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 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 22, 2025

	Special Revenue			Capital Project	
	General Fund	Fund	Enterprise Fund	Fund	Total Funds
Receipts					
Oil And Gas Taxes	\$ 22,522.56	\$ -	\$ -	\$ -	\$ 22,522.56
Highway Taxes	-	9,700.35	-	-	9,700.35
All Other Taxes	<u>41.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41.98</u>
Total Taxes	<u>22,564.54</u>	<u>9,700.35</u>	<u>-</u>	<u>-</u>	<u>32,264.89</u>
Fees	<u>649.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>649.00</u>
Total Licenses And Permits, And Fees	<u>649.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>649.00</u>
Grants From State Government	-	2,984.44	-	3,356.42	6,340.86
State Aid Distribution	<u>2,325.01</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,325.01</u>
Total Intergovernmental	<u>2,325.01</u>	<u>2,984.44</u>	<u>-</u>	<u>3,356.42</u>	<u>8,665.87</u>
Municipal Utilities	<u>-</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
Total Service Revenue	<u>-</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
Interest And Dividends	1,927.93	-	-	-	1,927.93
Donations	<u>500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500.00</u>
Total Miscellaneous Receipts	<u>2,427.93</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,427.93</u>
Total Receipts	<u>\$ 27,966.48</u>	<u>\$ 12,684.79</u>	<u>\$ 1,200.00</u>	<u>\$ 3,356.42</u>	<u>\$ 45,207.69</u>
Disbursements					
Payroll And Benefits	\$ 2,421.55	\$ -	\$ -	\$ -	\$ 2,421.55
Insurance	2,478.00	-	-	-	2,478.00
Utilities	706.59	7,360.70	-	-	8,067.29
Other Operating	<u>6,919.58</u>	<u>554.15</u>	<u>-</u>	<u>-</u>	<u>7,473.73</u>
Total Personnel And Administrative	<u>12,525.72</u>	<u>7,914.85</u>	<u>-</u>	<u>-</u>	<u>20,440.57</u>
Equipment	1,578.99	-	-	-	1,578.99
Repairs And Maintenance	<u>2,176.07</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,176.07</u>
Total Capital And Infrastructure	<u>3,755.06</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,755.06</u>
Municipal Utilities	<u>665.13</u>	<u>-</u>	<u>1,878.50</u>	<u>-</u>	<u>2,543.63</u>
Total Cost Of Service Revenue	<u>665.13</u>	<u>-</u>	<u>1,878.50</u>	<u>-</u>	<u>2,543.63</u>
Fire Protection	<u>1,451.79</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,451.79</u>
Total Functional	<u>1,451.79</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,451.79</u>
Total Disbursements	<u>\$ 18,397.70</u>	<u>\$ 7,914.85</u>	<u>\$ 1,878.50</u>	<u>\$ -</u>	<u>\$ 28,191.05</u>
Beginning Fund Balance	\$ 154,558.22	\$ 14,098.24	\$ 414.50	\$ -	\$ 169,070.96
Current Year Activity	<u>9,568.78</u>	<u>4,769.94</u>	<u>(678.50)</u>	<u>3,356.42</u>	<u>17,016.64</u>
Adjustment To Fund Balance (Sao Use)	0.60	-	-	-	0.60
Ending Fund Balance	<u>\$ 164,127.60</u>	<u>\$ 18,868.18</u>	<u>\$ (264.00)</u>	<u>\$ 3,356.42</u>	<u>\$ 186,088.20</u>



Comments Letter

Inaccurate Reporting of Revenues and Expenditures (2023)

It is noted that the annual report submitted for the entity does not tie to the bank statements at the end of the year, nor are revenues or expenditures recorded accurately.

Suggested Change:

Adjustments were made to the annual financial report to reflect the missing revenues and/or expenditures. The entity should record all revenues and expenditures throughout the year to ensure the accuracy of the annual financial report.



Office of the
State Auditor


NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

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

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

 NDSAO@nd.gov

 701-328-2241

 Facebook.com/NDStateAuditor

 YouTube.com/@NDStateAuditor

 Linkedin.com/company/NDStateAuditor