



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2020 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 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 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 on a modified cash basis.

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  
May 25, 2025



	Special Revenue			
	General Fund	Fund	Enterprise Fund	Total Funds
<b>Receipts</b>				
General Property Taxes	\$ 34,717.35	\$ -	\$ -	\$ 34,717.35
City Sales Taxes	53,439.30	-	-	53,439.30
Oil And Gas Taxes	119,145.29	-	-	119,145.29
Highway Taxes	-	16,925.73	-	16,925.73
Special Assessments	139.60	-	-	139.60
All Other Taxes	<u>408.28</u>	<u>-</u>	<u>-</u>	<u>408.28</u>
Total Taxes	<u>207,849.82</u>	<u>16,925.73</u>	<u>-</u>	<u>224,775.55</u>
Licenses And Permits	<u>1,410.00</u>	<u>-</u>	<u>-</u>	<u>1,410.00</u>
Total Licenses And Permits, And Fees	<u>1,410.00</u>	<u>-</u>	<u>-</u>	<u>1,410.00</u>
State Aid Distribution	<u>17,099.41</u>	<u>-</u>	<u>-</u>	<u>17,099.41</u>
Total Intergovernmental	<u>17,099.41</u>	<u>-</u>	<u>-</u>	<u>17,099.41</u>
Municipal Utilities	-	-	131,513.37	131,513.37
Recreational	-	3,500.00	-	3,500.00
Other	<u>5,976.00</u>	<u>6,318.44</u>	<u>-</u>	<u>12,294.44</u>
Total Service Revenue	<u>5,976.00</u>	<u>9,818.44</u>	<u>131,513.37</u>	<u>147,307.81</u>
Interest And Dividends	1,534.53	265.17	1,439.89	3,239.59
Charitable Gaming And Fundraising	1,800.00	-	-	1,800.00
Sale Of Assets	275.00	-	-	275.00
Insurance Proceeds	669.00	-	-	669.00
All Other Miscellaneous Receipts	<u>14,940.61</u>	<u>7,159.66</u>	<u>-</u>	<u>22,100.27</u>
Total Miscellaneous Receipts	<u>19,219.14</u>	<u>7,424.83</u>	<u>1,439.89</u>	<u>28,083.86</u>
Total Receipts	<u>\$ 251,554.37</u>	<u>\$ 34,169.00</u>	<u>\$ 132,953.26</u>	<u>\$ 418,676.63</u>
<b>Disbursements</b>				
Payroll And Benefits	\$ 113,142.27	\$ -	\$ -	\$ 113,142.27
Insurance	2,879.00	-	-	2,879.00
Professional Development	15.00	-	-	15.00
Utilities	2,542.42	8,689.88	2,153.24	13,385.54
Other Operating	<u>68,083.30</u>	<u>4,299.21</u>	<u>553.65</u>	<u>72,936.16</u>
Total Personnel And Administrative	<u>186,661.99</u>	<u>12,989.09</u>	<u>2,706.89</u>	<u>202,357.97</u>
Infrastructure	-	116,082.08	-	116,082.08
Repairs And Maintenance	<u>-</u>	<u>25,372.38</u>	<u>-</u>	<u>25,372.38</u>
Total Capital And Infrastructure	<u>-</u>	<u>141,454.46</u>	<u>-</u>	<u>141,454.46</u>
Municipal Utilities	-	-	59,838.85	59,838.85
Other	<u>-</u>	<u>391.52</u>	<u>-</u>	<u>391.52</u>
Total Cost Of Service Revenue	<u>-</u>	<u>391.52</u>	<u>59,838.85</u>	<u>60,230.37</u>
Culture And Recreation	-	4,644.19	-	4,644.19
Police Protection	<u>4,400.00</u>	<u>-</u>	<u>-</u>	<u>4,400.00</u>
Total Functional	<u>4,400.00</u>	<u>4,644.19</u>	<u>-</u>	<u>9,044.19</u>
Total Disbursements	<u>\$ 191,061.99</u>	<u>\$ 159,479.26</u>	<u>\$ 62,545.74</u>	<u>\$ 413,086.99</u>
Beginning Fund Balance	\$ 1,391,636.39	\$ 577,437.77	\$ 49,076.80	\$ 2,018,150.96
Current Year Activity	<u>60,492.38</u>	<u>(125,310.26)</u>	<u>70,407.52</u>	<u>5,589.64</u>
Ending Fund Balance	<u>\$ 1,452,128.77</u>	<u>\$ 452,127.51</u>	<u>\$ 119,484.32</u>	<u>\$ 2,023,740.60</u>
Total Cash And Investments	<u>\$ 2,032,795.08</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,032,795.08</u>



## Comments Letter

There were no comments.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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