

STATE AUDITOR'S OFFICE

STATE OF NORTH DAKOTA

City of Columbus
PO Box 27
Columbus, ND 58727

I hereby certify that the accompanying statement of Assets, Liabilities, and Fund Balances and related Statements of Receipts and Disbursements arising from cash transactions have been prepared as per financial records maintained for the city's financial transactions for the year ended December 31, 2017

Prepared by			
Signature of city auditor	Date	Telephone	
		Area code	Number
		Email address	
Christine Aasheim	September 1, 2018	(701)	939-5000
		cityofcolumbus@nccray.com	
Name of Mayor/President	Date	Telephone	
		Area Code	Number
		Email address	
JoAnn Lunstad	September 1, 2018	(701)	939-5000
		cityofcolumbus@nccray.com	

WHEN COMPLETED, PLEASE SEND TO

Augie Ternes
State Auditor's Office
600 East Boulevard Ave, Dept. 117
Bismarck, ND 58505-0602
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For questions, call Augie Ternes at (701) 328-9500

<p style="text-align: center;">SUMMARY OF ASSETS AND FUND BALANCE December 31, 2017</p>	<p style="text-align: center;">NAME OF CITY City of Columbus</p>	
<p>Total - All funds ending fund balance (page 14)</p>		331,046.72
<p>Checking account balance per books (page 15)</p>	271,870.43	
<p>Checking account balance per books (page 15)</p>	20,328.60	
<p>Checking account balance per books (page 16)</p>	-	
<p>Checking account balance per books (page 16)</p>	-	
<p>Total cash in bank</p>	292,199.03	
<p>Investments on hand at December 31, 2017 (page 17)</p>	38,847.69	
<p>Total cash and investments</p>	331,046.72	331,046.72

NOTE: Total - All funds ending fund balance must equal total cash and investments.

FORM 2 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2017	NAME OF CITY City of Columbus
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CODE	RECEIPTS		GENERAL FUND
3100	TAXES	T01	
3110	General property taxes		19,993.59
3170	Estate taxes	T01	-
3190	Interest and penalty	T01	-
	TOTAL TAXES		19,993.59
3200	LICENSES, PERMITS, AND FEES	T99	
3211	Beer and liquor licenses		1,000.00
3221	Dog licenses	T99	12.00
3223	Building permits	T99	-
	Franchise Fees		1,647.12
	Other Fees	T99	-
	TOTAL LICENSES, PERMITS, AND FEES		2,659.12
3300	INTERGOVERNMENTAL RECEIPTS	C30	
3351	State aid distribution		11,994.43
3352	Cigarette taxes - State of North Dakota	C30	382.64
3356	Gaming tax	C30	
	Oil and Gas Taxes		132,136.01
	Coal Conversion Taxes		
	SB 2103 Surge Bill		-
	TOTAL INTERGOVERNMENTAL RECEIPTS		144,513.08
3400	CHARGES FOR SERVICES	A89	
	Lawn Mowing		3,219.96
		A89	
	TOTAL CHARGES FOR SERVICES		3,219.96
3500	FINES AND FORFEITS	U99	
3510	Fines		
3520	Forfeits	U99	
		U99	
	TOTAL FINES AND FORFEITS		-
3600	MISCELLANEOUS RECEIPTS	U20	
3610	Interest earnings		171.13
3620	Rents	U40	-
	Insurance Proceeds	U99	-
	Restitution - Hunstead	U99	46,586.07
		U99	
		U99	
	TOTAL MISCELLANEOUS RECEIPTS		46,757.20
	TOTAL RECEIPTS		217,142.95

FORM 2 (Page 3) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2017	NAME OF CITY City of Columbus
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CODE	DISBURSEMENTS-Continued		GENERAL FUND
4200	PUBLIC SAFETY	E62	
4210-	Police protection		8,797.92
4220-	Fire protection	E24	
4241-	Building inspection	E66	
4250-	Civil defense	E89	
	TOTAL PUBLIC SAFETY		8,797.92
4300	PUBLIC WORKS	E44	
4313-420	Street repairs and maintenance		-
	Street equipment repair and maintenance		21,326.12
	Street equipment oil and gas		3,151.94
4310-391	Street lighting	E44	6,980.88
4310-381	Snow and ice removal	E44	
	Vehicle repair and maintenance		3,719.71
	Equipment - Skid Steer w/attachements		27,000.00
	TOTAL PUBLIC WORKS		62,178.65
	OTHER		
	TOTAL OTHER		-
	TOTAL DISBURSEMENTS		184,295.16
Receipts over (under) disbursements			32,847.79
Balance, January 1, 2017			263,525.15
Transfers in			-
Transfers (out)			25,334.25
Balance, December 31, 2017			271,038.69
BALANCE CONSISTS OF:		W61	
Cash in bank			
Investments		W61	
Time savings certificates			
Passbook savings account		W61	
TOTAL			-

FORM 3 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2017	NAME OF CITY City of Columbus
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CODE	RECEIPTS	SPECIAL REVENUE FUNDS						
		Total special revenue funds	Municipal highway fund	City's share of special assesemnt	Special Assessment Deficiency			
3100	TAXES	T01						
3110	General property taxes	-						
		T01	-					
3170	Estate taxes	T01	-					
3190	Interest and penalty	T01	-					
	TOTAL TAXES		-	-	-	-	-	-
3300	INTERGOVERNMENTAL RECEIPTS		-					
3353	Highway tax distribution-State of ND	C46	15,277.14	15,277.14	-	-		
3381	20% road-County	C46	-					
	TOTAL INTERGOV. RECEIPTS		15,277.14	15,277.14	-	-	-	-
3400	CHARGES FOR SERVICES		-					
			-					
			-					
	TOTAL CHARGES FOR SERVICES		-	-	-	-	-	-
3500	FINES AND FORFEITS	U99	-					
3600	MISCELLANEOUS RECEIPTS	U20	-					
3610	Interest earned		-					
			-					
			-					
	TOTAL MISCELLANEOUS RECEIPTS		-	-	-	-	-	-
	TOTAL RECEIPTS		15,277.14	15,277.14	-	-	-	-

FORM 3 (Page 2)
STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
December 31, 2017

NAME OF CITY
 City of Columbus

CODE	DISBURSEMENTS	SPECIAL REVENUE FUNDS						
		Total special revenue funds	Municipal highway fund	City's share of special assesemnt	Special Assessment Deficiency			
4100	GENERAL GOVERNMENT	-						
		-						
		-						
	TOTAL GENERAL GOVERNMENT	-	-	-	-	-	-	-
4200	PUBLIC SAFETY	-						
	Police	-						
	Fire	-						
	TOTAL PUBLIC SAFETY	-	-	-	-	-	-	-
4300	PUBLIC WORKS	-						
4313	Street repairs and maintenance	100.00	100.00					
	Street lighting	-	-					
	Snow and ice removal	-	-					
	Streets and sidewalks - salaries	17,293.25	17,293.25					
		-						
	TOTAL PUBLIC WORKS	17,393.25	17,393.25	-	-	-	-	-
4400	HEALTH AND WELFARE	-						
4500	CULTURE AND RECREATION	-						
		-						
	TOTAL CULTURE AND RECREATION	-	-	-	-	-	-	-

FORM 3 (Page 3) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (ARISING FROM CASH TRANSACTIONS) December 31, 2017					NAME OF CITY City of Columbus			
CODE	DISBURSEMENTS	SPECIAL REVENUE FUNDS						
		Total special revenue funds	Municipal highway fund	City's share of special assesemnt	Special Assessment Deficiency			
4530	LIBRARIES	-						
		-						
		-						
	TOTAL LIBRARIES	-	-	-	-	-	-	-
4400	OTHER	-						
		-						
		-						
	TOTAL OTHER	-	-	-	-	-	-	-
	TOTAL DISBURSEMENTS	17,393.25	17,393.25	-	-	-	-	-
Receipts over (under) disbursements		(2,116.11)	(2,116.11)	-	-	-	-	-
Balance, January 1, 2017		-						
Transfers in		2,116.11	2,116.11					
Transfers (out)		-						
Balance, December 31, 2017		(0.00)	(0.00)	-	-	-	-	-
BALANCE CONSISTS OF:		-						
Cash in bank		-						
Investments		-						
Time savings certificates		-						
Passbook savings account		-						
		-						
TOTAL		-	-	-	-	-	-	-

FORM 2 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2017		NAME OF CITY City of Columbus			
CODE	RECEIPTS AND DISBURSEMENTS	DEBT SERVICE FUNDS (Interest and sinking funds)			
		Total debt service funds			
	RECEIPTS	-			
3100	TAXES	-			
3110	General property taxes	-			
		-			
3190	Interest penalty	-			
	TOTAL TAXES	T01 -	-	-	-
3630	SPECIAL ASSESSMENTS	-			
3630	Special assessments	1,978.80	1,978.80		
3300	INTERGOVERNMENTAL RECEIPTS	-			
		-			
	TOTAL INTERGOVERNMENTAL RECEIPTS	C89 -	-	-	-
3600	MISCELLANEOUS RECEIPTS	U20 -			
3610	Interest earned	-			
		-	-		
		-			
	TOTAL MISCELLANEOUS RECEIPTS	-	-	-	-
	TOTAL RECEIPTS	1,978.80	1,978.80	-	-
4600	DISBURSEMENTS	NE -			
	DEBT SERVICE	-			
710	Principal	7,596.00	7,596.00		
720	Interest	NE 2,724.12	2,724.12		
	Admin Fees	681.03	681.03		
	Engineering - Special Assessment	14,195.79	14,195.79		
		-			
	Other fees and charges	E23 -			
	TOTAL DISBURSEMENTS	25,196.94	25,196.94	-	-
	Receipts over (under) disbursements	(23,218.14)	(23,218.14)	-	-
	Balance, January 1, 2017	-	-		
	Transfers in	23,218.14	23,218.14		
	Transfers (out)	-			
	Balance, December 31, 2017	(0.00)	(0.00)	-	-
	BALANCE CONSISTS OF:	-			
	Cash in bank	W01 -			
	Investments	W01 -			
	Time savings certificates	-			
	Passbook savings account	W01 -			
		-			
	TOTAL	-	-	-	-

FORM 5 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2017		NAME OF CITY City of Columbus			
CODE	RECEIPTS AND DISBURSEMENTS	CAPITAL PROJECTS FUNDS (Construction funds)			
		Total capital projects			
	RECEIPTS				
	MISCELLANEOUS RECEIPTS				
	Interest earned	-			
	SRF Loan Proceeds	19,391.00	19,391.00		
		-			
	Proceeds from the sale of bonds	-			
	TOTAL RECEIPTS	19,391.00	19,391.00	-	-
	DISBURSEMENTS	-			
	CAPITAL OUTLAY - CONSTRUCTION	-			
	Water Meter/Curb Stop Project	-	-		
		-			
		-			
		-			
		-			
	TOTAL DISBURSEMENTS	-	-	-	-
	Receipts over (under) disbursements	19,391.00	19,391.00	-	-
	Balance, January 1, 2017	937.60	937.60		
	Transfers in	-			
	Transfers (out)	-			
	Balance, December 31, 2017	20,328.60	20,328.60	-	-
	BALANCE CONSISTS OF:	-			
	Cash in bank	20,328.60	20,328.60		
	Investments	-			
	Time savings certificates	-			
	Passbook savings account	-			
		-			
	TOTAL	20,328.60	20,328.60	-	-

FORM 6 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (ARISING FROM CASH TRANSACTIONS) December 31, 2017					NAME OF CITY City of Columbus		
CODE	RECEIPTS AND DISBURSEMENTS	ENTERPRISE FUNDS					
		Total enterprise funds	Water fund	Sewer fund	Garbage fund		
	RECEIPTS						
3471	Sales of water	63,114.02	63,114.02				
3441	Sewer charges	13,368.89		13,368.89			
3440	Garbage charges	27,234.22			27,234.22		
3610	Interest earned	-					
		-	-				
		-					
		-					
	TOTAL RECEIPTS	103,717.13	63,114.02	13,368.89	27,234.22	-	-
	DISBURSEMENTS	-					
	Salaries	18,623.50	6,651.25	5,321.00	6,651.25		
	Repairs and maintenance	32,618.79	26,535.11	6,083.68			
	Software	2,045.98	2,045.98				
	Insurance	-					
	Utilities	707.38		707.38			
	Fixed charges	-					
	Water Purchased	36,291.71	36,291.71				
	Contract Garbage Collection	22,704.00			22,704.00		
	Contract Water/Sewer Testing	1,051.74	1,051.74				
	Bulk Water Billing/Monitoring	6,039.06	6,039.06				
		-					
	TOTAL DISBURSEMENTS	120,082.16	78,614.85	12,112.06	29,355.25	-	-
	Receipts over (under) disbursements	(16,365.03)	(15,500.83)	1,256.83	(2,121.03)	-	-
	Balance, January 1, 2017	56,044.46	37,249.99	-	18,794.47		
	Transfers in	-	-	-	-		
	Transfers (out)	-	-	-	-		
	Balance, December 31, 2017	39,679.43	21,749.16	1,256.83	16,673.44	-	-
	BALANCE CONSISTS OF:	-					
	Cash in bank	-					
	Investments	-					
	Time savings certificates	-					
	Passbook savings account	-					
		-					
	TOTAL	-	-	-	-	-	-

FORM 7 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2017		NAME OF CITY City of Columbus			
CODE	RECEIPTS AND DISBURSEMENTS	TRUST AND AGENCY FUNDS			
		Total trust and agency funds	Park District		
3100	RECEIPTS				
	TAXES				
3110	General property taxes	-			
		-			
3190	Interest penalty	-			
	TOTAL TAXES	-	-	-	-
	INTERGOVERNMENTAL RECEIPTS	-			
		-			
		-			
		-			
	TOTAL INTERGOVERNMENTAL RECEIPTS	-	-	-	-
3600	MISCELLANEOUS RECEIPTS	-			
		-			
		-			
	TOTAL MISCELLANEOUS RECEIPTS	-	-	-	-
	TOTAL RECEIPTS	-	-	-	-
	DISBURSEMENTS	-			
		-			
		-			
		-			
		-			
4999	Disbursed to governmental unit	-			
	TOTAL DISBURSEMENTS	-	-	-	-
	Receipts over (under) disbursements	-	-	-	-
	Balance, January 1, 2017	-			
	Transfers in	-			
	Transfers (out)	-			
	Balance, December 31, 2017	-	-	-	-
	BALANCE CONSISTS OF:	-			
	Cash in bank	-			
	Investments	-			
	Time savings certificates	-			
	Passbook savings account	-			
		-			
	TOTAL	-	-	-	-

FORM 8 (Page 1)
STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES
December 31, 2017

NAME OF CITY
 City of Columbus

	FUND	ALL FUNDS					
		Fund balance, January 1, 2017	Receipts	Transfers in	Transfers out	Disbursements	Fund balance December 31, 2017
100	GENERAL FUND	263,525.15	217,142.95	-	25,334.25	184,295.16	271,038.69
	SPECIAL REVENUE FUNDS						-
201	Municipal highway fund	-	15,277.14	2,116.11	-	17,393.25	-
	City's share of special assesemnt	-	-	-	-	-	-
	Special Assessment Deficiency	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	TOTAL SPECIAL REVENUE FUNDS	-	15,277.14	2,116.11	-	17,393.25	-
	DEBT SERVICE FUNDS						-
		-	1,978.80	23,218.14	-	25,196.94	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	TOTAL DEBT SERVICE FUNDS	-	1,978.80	23,218.14	-	25,196.94	-
	CAPITAL PROJECTS FUNDS						-
		937.60	19,391.00	-	-	-	20,328.60
		-	-	-	-	-	-
		-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS FUNDS	937.60	19,391.00	-	-	-	20,328.60

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES
December 31, 2017

NAME OF CITY

City of Columbus

FUND	ALL FUNDS						Fund balance December 31, 2017
	Fund balance, January 1, 2017	Receipts	Transfers in	Transfers out	Disbursements		
ENTERPRISE FUNDS							
Water fund	37,249.99	63,114.02	-	-	78,614.85	21,749.16	
Sewer fund	-	13,368.89	-	-	12,112.06	1,256.83	
Garbage fund	18,794.47	27,234.22	-	-	29,355.25	16,673.44	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
TOTAL ENTERPRISE FUNDS	56,044.46	103,717.13	-	-	120,082.16	39,679.43	
TRUST AND AGENCY FUNDS						-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
TOTAL TRUST AND AGENCY FUNDS	-	-	-	-	-	-	
TOTAL - ALL FUNDS	320,507.21	357,507.02	25,334.25	25,334.25	346,967.51	331,046.72	

BANK RECONCILIATION

City of Columbus

1. IDENTIFICATION	a. Name of bank First National Bank and Trust Co.	Location Williston, ND	
	b. Fund General Fund Checking	c. December 31, 2017	
2. BALANCE PER BANK STATEMENT			266,977.57
A. DEPOSITS IN TRANSIT			
Add:	Deposit 12/31/2016	3,914.96	
	Deposit 12/31/2016	5,406.11	
			9,321.07
B. OUTSTANDING CHECKS			
Deduct:	Check No.	Amount	Check No.
	20469	733.16	
	20476	75.00	
	20482	1,820.98	
	20483	1,799.07	
TOTAL OUTSTANDING CHECKS			(4,428.21)
3. OTHER RECONCILING ITEMS			
4. BALANCE PER BOOKS			271,870.43

City of Columbus

1. IDENTIFICATION	a. Name of bank First National Bank and Trust Co.	Location Williston, ND	
	b. Fund General Fund - SRF Fund Acct	c. December 31, 2017	
2. BALANCE PER BANK STATEMENT			20,328.60
A. DEPOSITS IN TRANSIT			
Add:			-
B. OUTSTANDING CHECKS			
Deduct:	Check No.	Amount	Check No.
TOTAL OUTSTANDING CHECKS			-
3. OTHER RECONCILING ITEMS			
4. BALANCE PER BOOKS			20,328.60

BANK RECONCILIATION

City of Columbus

1. IDENTIFICATION	a. Name of bank	Location
	b. Fund	c. December 31, 2017

2. BALANCE PER BANK STATEMENT

A. DEPOSITS IN TRANSIT		
Add:		-

B. OUTSTANDING CHECKS																																
Deduct:	<table border="1"> <thead> <tr> <th>Check No.</th> <th>Amount</th> <th>Check No.</th> <th>Amount</th> <th>Check No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Check No.	Amount	Check No.	Amount	Check No.	Amount																									
Check No.	Amount	Check No.	Amount	Check No.	Amount																											
TOTAL OUTSTANDING CHECKS		-																														

3. OTHER RECONCILING ITEMS

4. BALANCE PER BOOKS

	-
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City of Columbus

1. IDENTIFICATION	a. Name of bank	Location
	b. Fund	c. December 31, 2017

2. BALANCE PER BANK STATEMENT

A. DEPOSITS IN TRANSIT		
Add:		-

B. OUTSTANDING CHECKS																																
Deduct:	<table border="1"> <thead> <tr> <th>Check No.</th> <th>Amount</th> <th>Check No.</th> <th>Amount</th> <th>Check No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Check No.	Amount	Check No.	Amount	Check No.	Amount																									
Check No.	Amount	Check No.	Amount	Check No.	Amount																											
TOTAL OUTSTANDING CHECKS		-																														

3. OTHER RECONCILING ITEMS

4. BALANCE PER BOOKS

	-
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LONG-TERM DEBT OUTSTANDING, ISSUED, AND RETIRED

	Long Term Debt (a)	
1. Outstanding as of January 1, 2017	19U	141,319.00
2. Issued during 2017	29U	-
3. Retired during 2017	39U	7,596.00
4. Outstanding as of December 31, 2017	49U	133,723.00
5. Interest paid this fiscal year	189	2,724.12

SHORT-TEM DEBT

	Short term debt (a)	
1. Short-term debt outstanding as of January 1, 2017	61V	
2. Short-term debt outstanding as of December 31, 2017	64V	

PERSONNEL EXPENDITURES

	Amount -- <i>Omit cents</i>	
Report the total expenditure from salaries and wages included in disbursements, as well as any salaries and wages paid to your own government's employees on construction projects.	Z00	
	\$	0 .00

CERTIFICATION

This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.

Signature of official	Date	Title
Printed or typed name of official	Telephone →	(area code) number/extension