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, 2018

Prepared by						
Signature of city auditor	Date	Telephone				
		Area code	Number			
	September 1, 2019	(701)	939-5000			
		Email address				
Christine Aasheim		cityofcolumbu	s@nccray.com			
Name of Mayor/President	Date	Т	elephone			
		Area Code	Number			
JoAnn Lunstad	September 1, 2019	(701)	939-5000			
		Email address	3			
		cityofcolumbus@nccray.com				

WHEN COMPLETED, PLEASE SEND TO

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

For questions, call Augie Ternes at (701) 328-9500

	NAME OF CITY	NAME OF CITY			
SUMMARY OF ASSETS AND FUND BALANCE December 31, 2018	City of C	columbus			
Total - All funds ending fund balance (page 14)		389,238.68			
Checking account balance per books (page 15)	350,390.99				
Checking account balance per books (page 15)	-				
Checking account balance per books (page 16)	-				
Checking account balance per books (page 16)	-				
Total cash in bank	350,390.99				
Investments on hand at December 31, 2018 (page 17)	38,847.69				
Total cash and investments	389,238.68	389,238.68			
NOTE: Total - All funds ending fund balance must equal total cash ar	nd investments.				

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FORM 2 (Page 1)
STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(RESULTING FROM CASH TRANSACTIONS)
December 31, 2018

City of Columbus

NAME OF CITY

	December 31, 2018				
CODE	RECEIPTS	GENERAL FUND			
3100	TAXES	T01			
3110	General property taxes		14,653.19		
3170	Estate taxes	T01	-		
3190	Interest and penalty	T01	-		
	TOTAL TAXES			14,653.19	
3200	LICENSES, PERMITS, AND FEES	T99			
3211	Beer and liquor licenses		600.00		
3221	Dog licenses	T99	16.00		
3223	Building permits	T99	560.00		
	Franchise Fees		2,651.07		
	Other Fees	T99	-		
	TOTAL LICENSES, PERMITS, AND FEES			3,827.07	
3300	INTERGOVERNMENTAL RECEIPTS	C30			
3351	State aid distribution		10,802.13		
3352	Cigarette taxes - State of North Dakota	C30	369.78		
3356	Gaming tax	C30			
	Oil and Gas Taxes		155,944.82		
	Coal Conversion Taxes				
	SB 2103 Surge Bill		-		
	TOTAL INTERGOVERNMENTAL RECEIPTS			167,116.73	
3400	CHARGES FOR SERVICES	A89			
	Lawn Mowing		5,078.76		
		A89			
	TOTAL CHARGES FOR SERVICES			5,078.76	
3500	FINES AND FORFEITS	U99			
3510	Fines				
3520	Forfeits	U99			
		U99			
	TOTAL FINES AND FORFEITS			-	
3600	MISCELLANEOUS RECEIPTS	U20			
3610	Interest earnings		159.74		
3620	Rents	U40	-		
	Insurance Proceeds	U99	-		
	Restitution - Hunstead	U99	12,000.00		
	Sale of Scrap Metal	U99	862.46		
	SDW Fund Sharing	U99	10,000.00		
	TOTAL MISCELLANEOUS RECEIPTS			23,022.20	
	TOTAL RECEIPTS			213,697.95	

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FORM 2 (Page 2) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2018

NAME OF CITY

City of Columbus

	December 31, 2018			
CODE DISBURSEMENTS			GENERA	AL FUND
4100	GENERAL GOVERNMENT	E29		
4110-110	Governing board		1,975.00	
4131-110	Mayor	E29	1,087.50	
4141-110	Auditor	E23	28,319.70	
4144-110	Assessors	E23	798.25	
	City Attorney		6,045.63	
4170-360	Elections	E89	233.60	
4150-311	Financial review fees	E23	600.00	
4150-410	Office supplies	E89	5,343.32	
4150-360	Publishing and printing	E89	1,869.14	
	Health Insurance		14,786.02	
	Payroll Taxes		5,671.28	
		E31		
4160-620	General government buildings	E31	28,960.47	
4150-240	Workmen's compensation insurance	E89	222.50	
	Utilities	E89	6,864.52	
	Insurance	E89	5,036.34	
	Unemployment Insurance		286.63	
	Professional Fees		457.20	
	Travel and Meetings		112.00	
	Telephone		4,386.76	
	Dues and Memberships		1,510.09	
	TOTAL OFNEDAL COVERNMENT			444.505.05
Dogo 4	TOTAL GENERAL GOVERNMENT			114,565.95

FORM 2 (Page 3) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2018

NAME OF CITY

City of Columbus

	December 31, 2018			
CODE	DISBURSEMENTS-Continued		GENER	AL FUND
4200	PUBLIC SAFETY	E62		
4210-	Police protection		733.16	
4220-	Fire protection	E24		
4241-	Building inspection	E66		
4250-	Civil defense	E89		
	TOTAL PUBLIC SAFETY			733.16
4300	PUBLIC WORKS	E44		
4313-420	Street repairs and maintenance		-	
	Street equipment repair and maintenance		9,796.25	
	Street equipment oil and gas		3,954.23	
4310-391	Street lighting	E44	6,948.49	
4310-381	Snow and ice removal	E44		
	Vehicle repair and maintenance		3,865.22	
	Equipment		6,906.82	
	TOTAL PUBLIC WORKS			31,471.01
	OTHER			
	TOTAL OTHER			-
	TOTAL DISBURSEMENTS			146,770.12
Receipts o	over (under) disbursements			66,927.83
Balance, J	lanuary 1, 2018			271,038.69
Transfe	ers in			20,328.60
Transfe	ers (out)			6,776.93
Balance, D	December 31, 2018			351,518.19
BALANCE CONSISTS OF:				W61
Cash in ba	ank			
Investmen	ts			W61
Time s	avings certificates			
Passbo	ook savings account			W61
	TOTAL			-
EORM SEN 95	40			Page 5

FORM 3 (Page 1)

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2018

NAME OF CITY

City of Columbus

CODE	RECEIPTS		SPECIAL REVENUE FUNDS					
		Total special revenue funds	Municipal highway fund	City's share of special assessemnt	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 15,720.17	15,720.17	-	-			
3381	20% road-County	C46 -						
	TOTAL INTERGOV. RECEIPTS	15,720.17	15,720.17	-	-	-	-	-
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	15,720.17	15,720.17	-	-	-	-	-

NAME OF CITY FORM 3 (Page 2) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES City of Columbus (ARISING FROM CASH TRANSACTIONS) **December 31, 2018** CODE **DISBURSEMENTS** SPECIAL REVENUE FUNDS City's share of Special Total special revenue Municipal special Assessment Deficiency highway fund assessemnt funds GENERAL GOVERNMENT **TOTAL GENERAL GOVERNMENT** 4200 PUBLIC SAFETY Police Fire **TOTAL PUBLIC SAFETY** 4300 PUBLIC WORKS **4313** Street repairs and maintenance 5,822.00 5,822.00 Street lighting Snow and ice removal Streets and sidewalks - salaries 16.670.23 16,670.23 **TOTAL PUBLIC WORKS** 22,492.23 22,492.23 4400 | HEALTH AND WELFARE 4500 CULTURE AND RECREATION

FORM SFN 9540

TOTAL CULTURE AND RECREATION

FORM 3 (Page 3) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (ARISING FROM CASH TRANSACTIONS)

City of Columbus

NAME OF CITY

	December 3	1, 2018						
CODE	DISBURSEMENTS	SF	ECIAL REVE	NUE FUNDS				
		Total special revenue funds	Municipal highway fund	City's share of special assessemnt	Special Assessment Deficiency			
4530	LIBRARIES	-						
		-						
	TOTAL LIBRARIES	-	-	-	-	-	-	-
4400	OTHER	-						
		-						
	TOTAL OTHER	-	-	-	-	-	-	-
	TOTAL DISBURSEMENTS	22,492.23	22,492.23	-	-	-	-	-
Receipt	s over (under) disbursements	(6,772.06)	(6,772.06)	-	-	-	-	-
Balance	e, January 1, 2018	-						
Tran	sfers in	6,772.06	6,772.06					
Tran	sfers (out)	-						
Balance	e, December 31, 2018	0.00	0.00	-	-	-	-	-
BALAN	CE CONSISTS OF:	-						
Cash in	bank	-						
Investm	ents	-						
Time	e savings certificates	-						
Pass	sbook savings account	-						
		-						
	TOTAL	-	-	-	-	-	-	-

FORM 2 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2018			NAME OF CITY City of Columbus				
CODE	RECEIPTS AND DISBURSEMENTS		DEBT SERV	ICE FUNDS	(Interest and sink	ing funds)	
		Total	debt service funds				
	RECEIPTS		-				
3100	TAXES		-				
3110	General property taxes		-				
		 	-				
3190	Interest penalty	-	-				
	TOTAL TAXES	T01	-	-	-	-	
3630	SPECIAL ASSESSMENTS		-				
3630	Special assessments	-	6,682.63	6,682.63			
3300	INTERGOVERNMENTAL RECEIPTS	 	-				
		1	-				
	TOTAL INTERCOVERY		-				
2000	TOTAL INTERGOVERNMENTAL RECEIPTS	C89	-	-	-	-	
3600	MISCELLANEOUS RECEIPTS	U20	-				
3610	Interest earned		-				
			-	-			
	TOTAL MICCELL ANEQUIC DECEIPTS		-				
	TOTAL RECEIPTS		- 6 600 60	6 600 60	-	-	
	TOTAL RECEIPTS DISBURSEMENTS	NE	6,682.63	6,682.63	-	-	
4600	DEBT SERVICE	INE	-				
I	Principal Principal		4 000 00	4 000 00			
	Interest	NE	4,000.00 2,150.00	4,000.00 2,150.00			
120	Admin Fees	INE	537.50	537.50			
	Adminitees		- 337.30	337.30			
	Other fees and charges	E23	_				
	TOTAL DISBURSEMENTS	LLC	6,687.50	6,687.50	_	_	
Receipts o	ver (under) disbursements		(4.87)	(4.87)	-	-	
· · ·	anuary 1, 2018		-	-			
Transfe	•		4.87	4.87			
Transfe	rs (out)		-				
Balance, December 31, 2018			0.00	0.00	-		
BALANCE	CONSISTS OF:		-				
Cash in bank		W01	<u>-</u>				
Investmen	Investments		-				
Time sa	Time savings certificates		_				
Passbo	ok savings account	W01	-				
			-				
	TOTAL		-	-	-	-	

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FORM 5 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES		NAME OF CITY City of Columbus			
(RI	ESULTING FROM CASH TRANSACTIONS) December 31, 2018		-		
CODE	RECEIPTS AND DISBURSEMENTS	CAPITAL PF	ROJECTS FU	NDS (Construct	ion funds)
		Total capital projects			
	RECEIPTS				
	MISCELLANEOUS RECEIPTS				
	Interest earned	-			
	SRF Loan Proceeds	-	-		
		-			
	Proceeds from the sale of bonds	-			
	TOTAL RECEIPTS	-	-	-	-
	DISBURSEMENTS	-			
	CAPITAL OUTLAY - CONSTRUCTION	-			
	Water Meter/Curb Stop Project	-	-		
		-			
		-			
		-			
		-			
	TOTAL DISBURSEMENTS	-	-	-	-
Receipts o	ver (under) disbursements	-	-	-	-
Balance, J	anuary 1, 2018	20,328.60	20,328.60		
Transfe	ers in	-			
Transfe	ers (out)	20,328.60	20,328.60		
Balance, D	December 31, 2018	-	-	-	-
BALANCE	CONSISTS OF:	-			
Cash in bank		-	-		
Investments		-			
Time savings certificates		-			
Passbo	ok savings account	-			
		-			
	TOTAL	-	-	-	-

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FORM 6 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (ARISING FROM CASH TRANSACTIONS) December 31, 2018

NAME OF CITY

City of Columbus

		per 31, 2018					
CODE	RECEIPTS AND DISBURSEMENTS			ENTERPRISE	FUNDS		
		Total enterprise funds	Water fund	Sewer fund	Garbage fund		
	RECEIPTS						
3471	Sales of water	61,438.50	61,438.50				
3441	Sewer charges	17,781.42		17,781.42			
3440	Garbage charges	25,714.33			25,714.33		
3610	Interest earned	-					
		-	-				
		-					
		-					
	TOTAL RECEIPTS	104,934.25	61,438.50	17,781.42	25,714.33	-	-
	DISBURSEMENTS	-					
	Salaries	17,698.55	6,320.91	5,056.73	6,320.91		
	Repairs and maintenance	27,408.86	8,452.13	18,956.73			
	Software	2,622.95	2,622.95				
	Debt Service (Principal/Interest/Fees)	3,712.50	3,712.50				
	Utilities	481.46		481.46			
	Engineering	900.00	900.00				
	Water Purchased	30,551.61	30,551.61				
	Contract Garbage Collection	19,717.50			19,717.50		
	Contract Water/Sewer Testing	715.46	715.46				
	Bulk Water Billing/Monitoring	3,084.30	3,084.30				
	TOTAL DISBURSEMENTS	106,893.19	56,359.86	24,494.92	26,038.41	_	
Possin	ts over (under) disbursements	(1,958.94)	5,078.64	(6,713.50)	(324.08)		
	e, January 1, 2018	39,679.43	21,749.16	1,256.83	16,673.44		
	e, January 1, 2016 nsfers in	39,079.43	(5,456.67)	5,456.67	-		
	nsfers (out)	-	(3,430.07)	3,430.07			
	e, December 31, 2018	37,720.49	21,371.13		16,349.36		_
	ICE CONSISTS OF:	37,720.49	21,071.10		10,549.50	-	_
Cash ir		_					
Investn		- -					
	e savings certificates	-	+				
	sbook savings account						
Fas	SDOOK SAVIIIYS ACCOUNT	- -					
	TOTAL	 		_	_		
FORMOR			- 1		-	-	

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FORM 7 (Page 1)		NAME OF CITY				
STATE	MENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES ESULTING FROM CASH TRANSACTIONS)	City of Columbus				
	December 31, 2018					
CODE	RECEIPTS AND DISBURSEMENTS	TRU	JST AND AGE	NCY FUNDS		
		Total trust and agency funds	Park District			
	RECEIPTS					
3100	TAXES					
3110	General property taxes	-				
		-				
3190	Interest penalty	-				
	TOTAL TAXES	-	-	-	_	
	INTERGOVERNMENTAL RECEIPTS					
		-				
		-				
		-				
	TOTAL INTERGOVERNMENTAL RECEIPTS	-	-	-	-	
3600	MISCELLANEOUS RECEIPTS	-				
		_				
		_				
		_				
	TOTAL MISCELLANEOUS RECEIPTS	_	_	_	_	
	TOTAL RECEIPTS	_	_	_	_	
	DISBURSEMENTS	_	_	_	_	
	DIODOROLIMENTO					
		_				
		-				
		-				
		-				
		-				
4000	D: 1	-				
4999	Disbursed to governmental unit	-				
	TOTAL DISBURSEMENTS	-	-	-	-	
	over (under) disbursements	-	-	-	-	
	lanuary 1, 2018	-				
Transfe		-				
	ers (out)	-				
Balance, December 31, 2018		-	-	-	-	
BALANCE CONSISTS OF:		-				
Cash in bank		-				
Investments		-				
	avings certificates	-				
Passbo	ook savings account	-				
		-				
Page 12	TOTAL	-	-	-	- FORM SEN 9540	

FORM 8 (Page 1) NAME OF CITY STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES City of Columbus **December 31, 2018** ALL FUNDS **FUND** Fund balance, Fund balance January 1, 2018 December 31, 2018 Receipts Transfers in Transfers out Disbursements 351,518.19 GENERAL FUND 271,038.69 213,697.95 20,328.60 6,776.93 146,770.12 100 **SPECIAL REVENUE FUNDS** Municipal highway fund 22,492.23 201 15,720.17 6,772.06 City's share of special assessemnt Special Assessment Deficiency -**TOTAL SPECIAL REVENUE FUNDS** 15,720.17 6,772.06 22,492.23 DEBT SERVICE FUNDS 6,682.63 4.87 6.687.50 **TOTAL DEBT SERVICE FUNDS** 6.682.63 4.87 6.687.50 **CAPITAL PROJECTS FUNDS** 20,328.60 20,328.60

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20,328.60

20,328.60

TOTAL CAPITAL PROJECTS FUNDS

8 (Page 2)		NAME OF CITY							
STATEMENT OF RECEIPTS, DISBURSEMI December	ENTS, TRANSFER er 31, 2018	S, AND FUND BA	LANCES	City of Columbus					
FUND	ALL FUNDS								
	Fund balance, January 1, 2018	Receipts	Transfers in	Transfers out	Disbursements	Fund balance December 31, 20			
ENTERPRISE FUNDS									
Water fund	21,749.16	61,438.50	(5,456.67)	-	56,359.86	21,371.			
Sewer fund	1,256.83	17,781.42	5,456.67		24,494.92	-			
Garbage fund	16,673.44	25,714.33	-	-	26,038.41	16,349.			
	-	-	-	-	-	-			
	-	-	-	-	<u>-</u>	-			
TOTAL ENTERPRISE FUNDS	39,679.43	104,934.25	-	-	106,893.19	37,720.			
TRUST AND AGENCY FUNDS						-			
	-	_	-	-	<u>-</u>	-			
	-	-	-	-	-	-			
	-	-	-	-	-	-			
						-			
TOTAL TRUST AND AGENCY FUNDS	-	-	-	-	-	-			
TOTAL - ALL FUNDS	331,046.72	341,035.00	27,105.53	27,105.53	282,843.04	389,238.			

FORM SFN 9540

FORM 50 (Page 1)										
-			BANK REC	ONCILIATIO	NC					
City of Columbus										
1. IDENTIFICATION a. Name of bank					Location					
	First Nation	al Bank and	Trust Co.		Williston, N	D				
	b. Fund				c. Decembe	er 31, 2018				
	General Fu	nd Checkino	3							
2. BALANCE PER B	ANK STATE	MENT					355,175.62			
A. DEPOSITS IN T	RANSIT									
Add:	Deposit 12	/31/2016			-					
					-					
							-			
B. OUTSTANDING	CHECKS									
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount				
	20706	1,000.34	20712	643.84						
	20709	20.00	20713	220.00						
	20710	1,758.81								
	20711	1,141.64								
			•	TOTAL O	UTSTANDIN	IG CHECKS	(4,784.63)			
3. OTHER RECONC	ILING ITEMS	S					, , ,			
4. BALANCE PER B	OOKS						350,390.99			
City of Columbus										
1. IDENTIFICATION	a. Name of	bank			Location					
	First Nation	al Bank and	Trust Co.		Williston, N	D				
			c. December 31, 2018							
	b. Fund General Fund - SRF Fund Acct									
2. BALANCE PER B	•						-			
A. DEPOSITS IN T	RANSIT				!					
Add:										
							_			
B. OUTSTANDING	CHECKS				<u>L</u>					
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount				
			<u> </u>	TOTAL O	LITSTANDIN	IG CHECKS	_			
3. OTHER RECONC	II ING ITEMS			IOIALO	OTOTANDII	io onicono				
5. 5111211 NEGONO										
4. BALANCE PER B	OOKS						-			
, <i></i> _ . _							•			

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FORM 50 (Page 1)			BANK REC	ONCILIATION	ON			
City of Columbus								
1. IDENTIFICATION a. Name of bank					Location			
	b. Fund				c. Decembe			
2. BALANCE PER I	MENT							
A. DEPOSITS IN								
Add:								
B. OUTSTANDING					-			
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount		
							1	
			•	TOTAL C	DUTSTANDIN	IG CHECKS	-	
3. OTHER RECON	CILING ITEMS	3						
4. BALANCE PER I	BOOKS						-	
City of Columbus	Nama af	L I -			J 4:			
1. IDENTIFICATION	a. Name of	рапк			Location			
	b. Fund				c. Decembe			
2. BALANCE PER I	BANK STATE	MENT						
A. DEPOSITS IN	TRANSIT							
Add:								
							-	
B. OUTSTANDING	:		la !		To		-	
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount	-	
							-	
							-	
							-	
	<u> </u>		<u> </u>	TOTAL C	DUTSTANDIN	IG CHECKS	_	
3. OTHER RECONG	_							
4. BALANCE PER I	BOOKS							

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						NAME OF CITY			
INVESTMENTS ON HAND AT December 31, 2018						City of Columbus			
Fund from which invested	Type of investment	Passbook or certificate number	Interest rate	Due	Date purchased	Original deposit of cost	*Earned interest this year	Total earned interest	Total value
General Fund	CD	5539936	0.2	8/8/2018	10/25/2002	31,584.25	38.78	7,263.44	38,847.6
	+								
	_								
OTAL							38.78	7,263.44	38,847.6

		,	D, AND RET	Long Term Debt		
				(a)		
1. Outstanding as of January 1, 2018			19U	133,723.00		
2. Issued during 2018	29U	-				
3. Retired during 2018			39U	4,723.00		
4. Outstanding as of December 31, 2018	49U	129,000.00				
5. Interest paid this fiscal year	189	2,720.00				
	SHORT-TE	M DEBT	•			
				Short term debt		
				(a)		
1. Short-term debt outstanding as of January 1, 20	61V					
2. Short-term debt oustanding as of December 31,	64V					
PE	RSONNEL EX	PENDITURE	S			
			Amo	Amount Omit cents		
			zøø			
Report the total expenditure from salaries and wag salaries and wages paid to your own government's			any \$	0.0		
Signature of official	Date	Title				
Printed or typed name of official		Talanhana		ımber/extension		
		Telephone	7			

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