

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, 2015

Prepared by			
Signature of city auditor	Date	Telephone	
		Area code	Number
		Email address	
Christine Aasheim	August 5, 2017	(701)	939-5000
		cityofcolumbus@nccray.com	
Name of Mayor/President	Date	Telephone	
		Area Code	Number
		Email address	
Calvin Cooley	August 5, 2017	(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
Telephone: (701) 328-9500**

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

SUMMARY OF ASSETS AND FUND BALANCE December 31, 2015	NAME OF CITY City of Columbus	
Total - All funds ending fund balance (page 14)		675,792.87
Checking account balance per books (page 15)	636,124.09	
Checking account balance per books (page 15)	937.60	
Checking account balance per books (page 16)	-	
Checking account balance per books (page 16)	-	
Total cash in bank	637,061.69	
Investments on hand at December 31, 2015 (page 17)	38,731.18	
Total cash and investments	675,792.87	675,792.87

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, 2015	NAME OF CITY City of Columbus
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CODE	RECEIPTS		GENERAL FUND
3100	TAXES	T01	
3110	General property taxes		8,796.07
3170	Estate taxes	T01	-
3190	Interest and penalty	T01	-
	TOTAL TAXES		8,796.07
3200	LICENSES, PERMITS, AND FEES	T99	
3211	Beer and liquor licenses		2,000.00
3221	Dog licenses	T99	51.00
3223	Building permits	T99	-
	Franchise Fees		1,851.17
	Other Fees	T99	1,000.00
	TOTAL LICENSES, PERMITS, AND FEES		4,902.17
3300	INTERGOVERNMENTAL RECEIPTS	C30	
3351	State aid distribution		15,606.21
3352	Cigarette taxes - State of North Dakota	C30	431.68
3356	Gaming tax	C30	
	Oil and Gas Taxes		118,368.21
	Coal Conversion Taxes		
	SB 2103 Surge Bill		861,587.59
	TOTAL INTERGOVERNMENTAL RECEIPTS		995,993.69
3400	CHARGES FOR SERVICES	A89	
	Lawn Mowing		1,352.00
		A89	
	TOTAL CHARGES FOR SERVICES		1,352.00
3500	FINES AND FORFEITS	U99	
3510	Fines		
3520	Forfeits	U99	
		U99	
	TOTAL FINES AND FORFEITS		-
3600	MISCELLANEOUS RECEIPTS	U20	
3610	Interest earnings		441.75
3620	Rents	U40	
	Insurance Proceeds	U99	5,673.96
		U99	
		U99	
		U99	
	TOTAL MISCELLANEOUS RECEIPTS		6,115.71
	TOTAL RECEIPTS		1,017,159.64

FORM 2 (Page 3) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2015	NAME OF CITY City of Columbus
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CODE	DISBURSEMENTS-Continued	GENERAL FUND	
4200	PUBLIC SAFETY	E62	
4210-	Police protection		8,797.91
4220-	Fire protection	E24	
4241-	Building inspection	E66	
4250-	Civil defense	E89	
	TOTAL PUBLIC SAFETY		8,797.91
4300	PUBLIC WORKS	E44	
4313-420	Street repairs and maintenance		
	Street equipment repair and maintenance		3,743.02
	Street equipment oil and gas		236.93
4310-391	Street lighting	E44	5,579.68
4310-381	Snow and ice removal	E44	
	Street Sweeper		20,085.00
	TOTAL PUBLIC WORKS		29,644.63
	OTHER		
	TOTAL OTHER		-
	TOTAL DISBURSEMENTS		642,874.36
Receipts over (under) disbursements			374,285.28
Balance, January 1, 2015			327,973.33
Transfers in			
Transfers (out)			52,495.73
Balance, December 31, 2015			649,762.88
BALANCE CONSISTS OF:		W61	
Cash in bank			
Investments		W61	
Time savings certificates			
Passbook savings account		W61	
TOTAL			-

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(RESULTING FROM CASH TRANSACTIONS)
December 31, 2015**

NAME OF CITY

City of Columbus

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	17,835.98	17,835.98	-	-		
3381	20% road-County	C46	-					
	TOTAL INTERGOV. RECEIPTS		17,835.98	17,835.98	-	-	-	-
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		17,835.98	17,835.98	-	-	-	-

**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
December 31, 2015**

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	13,048.76	13,048.76					
	Street lighting	-	-					
	Snow and ice removal	-	-					
	Streets and sidewalks - salaries	5,200.00	5,200.00					
		-						
	TOTAL PUBLIC WORKS	18,248.76	18,248.76	-	-	-	-	-
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, 2015					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	18,248.76	18,248.76	-	-	-	-	-
	Receipts over (under) disbursements	(412.78)	(412.78)	-	-	-	-	-
	Balance, January 1, 2015	-						
	Transfers in	412.78	412.78					
	Transfers (out)	-						
	Balance, December 31, 2015	(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, 2015		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	-			
3300	INTERGOVERNMENTAL RECEIPTS	-			
		-			
	TOTAL INTERGOVERNMENTAL RECEIPTS	C89 -	-	-	-
3600	MISCELLANEOUS RECEIPTS	U20 -			
3610	Interest earned	-			
		-			
	TOTAL MISCELLANEOUS RECEIPTS	-	-	-	-
	TOTAL RECEIPTS	-	-	-	-
4600	DISBURSEMENTS	NE -			
	DEBT SERVICE	-			
710	Principal	2,500.00	2,500.00		
720	Interest	NE 617.08	617.08		
		-			
		-			
	Other fees and charges	E23 -			
	TOTAL DISBURSEMENTS	3,117.08	3,117.08	-	-
Receipts over (under) disbursements		(3,117.08)	(3,117.08)	-	-
Balance, January 1, 2015		-	-		
Transfers in		3,117.08	3,117.08		
Transfers (out)		-			
Balance, December 31, 2015		-	-	-	-
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, 2015		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	327,362.00	327,362.00		
		-			
	Proceeds from the sale of bonds	-			
	TOTAL RECEIPTS	327,362.00	327,362.00	-	-
	DISBURSEMENTS	-			
	CAPITAL OUTLAY - CONSTRUCTION	-			
	Water Meter/Curb Stop Project	326,824.40	326,824.40		
		-			
		-			
		-			
		-			
	TOTAL DISBURSEMENTS	326,824.40	326,824.40	-	-
	Receipts over (under) disbursements	537.60	537.60	-	-
	Balance, January 1, 2015	400.00	400.00		
	Transfers in	-			
	Transfers (out)	-			
	Balance, December 31, 2015	937.60	937.60	-	-
	BALANCE CONSISTS OF:	-			
	Cash in bank	937.60	937.60		
	Investments	-			
	Time savings certificates	-			
	Passbook savings account	-			
		-			
	TOTAL	937.60	937.60	-	-

FORM 6 (Page 1) STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (ARISING FROM CASH TRANSACTIONS) December 31, 2015					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	57,313.29	57,313.29				
3441	Sewer charges	12,870.00		12,870.00			
3440	Garbage charges	30,820.65			30,820.65		
3610	Interest earned	-					
		-					
		-					
		-					
	TOTAL RECEIPTS	101,003.94	57,313.29	12,870.00	30,820.65	-	-
	DISBURSEMENTS	-					
	Salaries	31,200.00	16,640.00	10,400.00	4,160.00		
	Repairs and maintenance	11,523.08	1,885.00	9,638.08			
	Supplies	-					
	Insurance	-					
	Utilities	1,683.57		1,683.57			
	Fixed charges	-					
	Water Purchased	79,222.78	79,222.78				
	Contract Garbage Collection	29,376.50			29,376.50		
	Contract Water/Sewer Testing	494.00	494.00				
		-					
		-					
	TOTAL DISBURSEMENTS	153,499.93	98,241.78	21,721.65	33,536.50	-	-
	Receipts over (under) disbursements	(52,495.99)	(40,928.49)	(8,851.65)	(2,715.85)	-	-
	Balance, January 1, 2015	28,622.51	-	814.27	27,808.24		
	Transfers in	48,965.87	40,928.49	8,037.38	-		
	Transfers (out)	-					
	Balance, December 31, 2015	25,092.39	-	(0.00)	25,092.39	-	-
	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, 2015		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, 2015	-			
	Transfers in	-			
	Transfers (out)	-			
	Balance, December 31, 2015	-	-	-	-
	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, 2015						NAME OF CITY City of Columbus	
	FUND	ALL FUNDS					
		Fund balance, January 1, 2015	Receipts	Transfers in	Transfers out	Disbursements	Fund balance December 31, 2015
100	GENERAL FUND	327,973.33	1,017,159.64	-	52,495.73	642,874.36	649,762.88
	SPECIAL REVENUE FUNDS						-
201	Municipal highway fund	-	17,835.98	412.78	-	18,248.76	-
	City's share of special assesemnt	-	-	-	-	-	-
	Special Assessment Deficiency	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	TOTAL SPECIAL REVENUE FUNDS	-	17,835.98	412.78	-	18,248.76	-
	DEBT SERVICE FUNDS						-
		-	-	3,117.08	-	3,117.08	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	TOTAL DEBT SERVICE FUNDS	-	-	3,117.08	-	3,117.08	-
	CAPITAL PROJECTS FUNDS						-
		400.00	327,362.00	-	-	326,824.40	937.60
		-	-	-	-	-	-
		-	-	-	-	-	-
	TOTAL CAPITAL PROJECTS FUNDS	400.00	327,362.00	-	-	326,824.40	937.60

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES
December 31, 2015

NAME OF CITY

City of Columbus

FUND	ALL FUNDS						
	Fund balance, January 1, 2015	Receipts	Transfers in	Transfers out	Disbursements	Fund balance December 31, 2015	
ENTERPRISE FUNDS							
Water fund	-	57,313.29	40,928.49	-	98,241.78	-	
Sewer fund	814.27	12,870.00	8,037.38	-	21,721.65	-	
Garbage fund	27,808.24	30,820.65	-	-	33,536.50	25,092.39	
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL ENTERPRISE FUNDS	28,622.51	101,003.94	48,965.87	-	153,499.93	25,092.39	
TRUST AND AGENCY FUNDS							-
Park District	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL TRUST AND AGENCY FUNDS	-	-	-	-	-	-	-
TOTAL - ALL FUNDS	356,995.84	1,463,361.56	52,495.73	52,495.73	1,144,564.53	675,792.87	

BANK RECONCILIATION

City of Columbus

1. IDENTIFICATION	a. Name of bank	Location				
	First National Bank and Trust Co.	Williston, ND				
	b. Fund	c. December 31, 2015				
	General Fund Checking					
2. BALANCE PER BANK STATEMENT						698,137.42
A. DEPOSITS IN TRANSIT						
Add:	Deposit 12/29/15	2,746.95				
	Deposit 12/29/15	2,978.34				5,725.29
B. OUTSTANDING CHECKS						
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount
	13096	733.15	13113	75.00	13124	2,731.15
	13099	1,487.60	13116	350.00		
	13103	9,896.54	13120	483.31		
	13104	9,470.87	13123	42,511.00		
TOTAL OUTSTANDING CHECKS						(67,738.62)
3. OTHER RECONCILING ITEMS						
4. BALANCE PER BOOKS						636,124.09

City of Columbus

1. IDENTIFICATION	a. Name of bank	Location				
	First National Bank and Trust Co.	Williston, ND				
	b. Fund	c. December 31, 2015				
	General Fund - SRF Fund Acct					
2. BALANCE PER BANK STATEMENT						937.60
A. DEPOSITS IN TRANSIT						
Add:						-
B. OUTSTANDING CHECKS						
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount
TOTAL OUTSTANDING CHECKS						-
3. OTHER RECONCILING ITEMS						
4. BALANCE PER BOOKS						937.60

BANK RECONCILIATION

City of Columbus

1. IDENTIFICATION	a. Name of bank	Location				
	b. Fund	c. December 31, 2015				
2. BALANCE PER BANK STATEMENT						
A. DEPOSITS IN TRANSIT						
Add:						
						-
B. OUTSTANDING CHECKS						
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount
TOTAL OUTSTANDING CHECKS						-
3. OTHER RECONCILING ITEMS						
4. BALANCE PER BOOKS						-

City of Columbus

1. IDENTIFICATION	a. Name of bank	Location				
	b. Fund	c. December 31, 2015				
2. BALANCE PER BANK STATEMENT						
A. DEPOSITS IN TRANSIT						
Add:						
						-
B. OUTSTANDING CHECKS						
Deduct:	Check No.	Amount	Check No.	Amount	Check No.	Amount
TOTAL OUTSTANDING CHECKS						-
3. OTHER RECONCILING ITEMS						
4. BALANCE PER BOOKS						-

LONG-TERM DEBT OUTSTANDING, ISSUED, AND RETIRED

	Long Term Debt	
	(a)	
1. Outstanding as of January 1, 2015	19U	60,000.00
2. Issued during 2015	29U	101,535.00
3. Retired during 2015	39U	2,500.00
4. Outstanding as of December 31, 2015	49U	159,035.00
5. Interest paid this fiscal year	189	617.08

SHORT-TEM DEBT

	Short term debt	
	(a)	
1. Short-term debt outstanding as of January 1, 2015	61V	
2. Short-term debt outstanding as of December 31, 2015	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	
	\$.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	