

Fifty-eighth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2270**

Introduced by

Senators Christenson, Nelson

Representative Keiser

1 A BILL for an Act to amend and reenact sections 40-16-04 and 40-16-05 of the North Dakota  
2 Century Code, relating to preparation and publication of the city financial statement.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Section 40-16-04 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **40-16-04. Reports of city auditor.** The city auditor of each city shall prepare and  
7 submit to the governing body of the city reports as follows:

- 8 1. Monthly financial statement. A monthly financial statement shall be prepared  
9 showing the revenues, expenditures, transfers, and fund balances.
- 10 2. Annual financial statement. An annual financial statement shall be prepared, on or  
11 before ~~February~~ March first, showing the revenues, expenditures, transfers, and  
12 fund balances of the city for the year ended December thirty-first. This financial  
13 statement shall be retained in the office of the city auditor as a permanent public  
14 record.

15 **SECTION 2. AMENDMENT.** Section 40-16-05 of the North Dakota Century Code is  
16 amended and reenacted as follows:

17 **40-16-05. Auditor to publish statement.** Within ~~thirty~~ sixty days after the close of  
18 each fiscal year, the auditor of each city shall make and cause to be published in the official city  
19 newspaper a financial statement of the city showing the receipts and disbursements on account  
20 of each fund during the last preceding year.