

STATE AUDITOR'S OFFICE

STATE OF NORTH DAKOTA

CITY OF _____

ZIP CODE _____

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, 2011.

Prepared by			
Signature of city auditor	Date	Telephone	
		Area code	Number
		Email address	
Name of Mayor/President	Date	Telephone	
		Area code	Number
		Email address	

WHEN COMPLETED, PLEASE SEND TO

**David Mix
State Auditor's Office
600 East Boulevard Avenue
Bismarck, ND 58505-0060**

For questions, call Marv Eckman at (701) 328-9500

SUMMARY OF ASSETS AND FUND BALANCE For the year ended December 31, 2011	NAME OF CITY	
TOTAL — ALL FUNDS ENDING FUNDS BALANCE (PAGE 14)		
Checking account balance per books (page 15)		
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		
Investments on hand at December 31, 2011 (page 17)		
TOTAL CASH AND INVESTMENTS		

NOTE: TOTAL — All funds ending fund balance must equal total cash and investments

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(RESULTING FROM CASH TRANSACTIONS)
For the year ended December 31, 2011**

NAME OF CITY

CODE	RECEIPTS	GENERAL FUND	
3100	TAXES	T01	
3110	General property taxes		
3170	Estate taxes	T01	
3190	Interest and penalty	T01	
	TOTAL TAXES →		
3200	LICENSES, PERMITS, AND FEES	C30	
3211	Beer and liquor licenses		
3221	Dog licenses	T29	
3223	Building permits	T29	
	Other	T99	
	TOTAL LICENSES, PERMITS, AND FEES →		
3300	INTERGOVERNMENTAL RECEIPTS	C30	
3351	State aid distribution		
3352	Cigarette taxes – State of North Dakota	C30	
3356	Gaming tax	C30	
3381	Oil and gas taxes	C30	
	Coal conversion taxes	C30	
	TOTAL INTERGOVERNMENTAL RECEIPTS →		
3400	CHARGES FOR SERVICES	A89	
		A89	
		A89	
	TOTAL CHARGES FOR SERVICES →		
3500	FINES AND FORFEITS	U30	
3510	Fines		
3520	Forfeits	U30	
	TOTAL FINES AND FORFEITS →		
3600	MISCELLANEOUS RECEIPTS	U20	
3610	Interest earnings		
3620	Rents	U40	
	ND Insurance Reserve refund	U99	
	Private donations	U50	
	TOTAL MISCELLANEOUS RECEIPTS →		
	TOTAL RECEIPTS →		

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
For the year ended December 31, 2011**

CODE	DISBURSEMENTS – Continued	GENERAL FUND	
4200	PUBLIC SAFETY	E62	
4210-	Police protection		
4220-	Fire protection	E24	
4241-	Building inspection	E66	
4250-	Civil defense	E89	
-			
-			
-			
-			
	TOTAL PUBLIC SAFETY →		
4300	PUBLIC WORKS	E44	
4313-420	Street repairs and maintenance		
-			
-			
4310-391	Street lighting	E44	
4310-381	Snow and ice removal	E44	
-			
-			
-			
	TOTAL PUBLIC WORKS →		
	OTHER		
-			
-			
-			
-			
	TOTAL OTHER →		
	TOTAL DISBURSEMENTS →		
Receipts over (under) disbursements			
Balance January 1, 2011			
Transfers in			
Transfers (out)			
Balance December 31, 2011			
BALANCE CONSISTS OF			W61
Cash in bank			
Investments Time savings certificates			W61
Passbook savings account			W61
TOTAL →			

FORM 3 (Page 1)

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

December 31, 2011

NAME OF CITY

CODE	RECEIPTS	SPECIAL REVENUE FUNDS						
		Total special revenue funds (a)	Municipal highway fund (b)	City's share of special assessment (c)	Special assessment deficiency (d)	(e)	(f)	(g)
3100	TAXES	T01						
3110	General property taxes	T01						
		T01						
3170	Estate taxes	T01						
3190	Interest and penalty	T01						
	TOTAL TAXES →							
3300	INTERGOVERNMENTAL RECEIPTS							
3353	Highway tax distribution – State of ND	C46						
3381	20% road – County	D46						
	TOTAL INTERGOVERNMENTAL RECEIPTS →							
3400	CHARGES FOR SERVICES		A44	U01	U01			
	TOTAL CHARGES FOR SERVICES →							
3500	FINES	U30						
3500	FORFEITS	U30						
3600	MISCELLANEOUS RECEIPTS	U20						
3610	Interest earned							
	TOTAL MISCELLANEOUS RECEIPTS →							
	TOTAL RECEIPTS →							

**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES
(RESULTING FROM CASH TRANSACTIONS)
December 31, 2011**

CODE	DISBURSEMENTS	SPECIAL REVENUE FUNDS – Continued						
		Total special revenue funds (a)	Municipal highway fund (b)	City's share of special assessment (c)	Special assessment deficiency (d)	(e)	(f)	(g)
4100	GENERAL GOVERNMENT							
	TOTAL GENERAL GOVERNMENT →		E44	E89	E89			
4200	PUBLIC SAFETY	E62						
	Police							
	Fire	E24						
	TOTAL PUBLIC SAFETY →							
4300	PUBLIC WORKS	E44						
4313	Street repairs and maintenance							
	Street lighting	E44						
	Snow and ice removal	E44						
	TOTAL PUBLIC WORKS →							
4400	HEALTH AND WELFARE	E32						
4500	CULTURE AND RECREATION							
	TOTAL CULTURE AND RECREATION →	E61						

FORM 3 (Page 3)
STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
December 31, 2011

NAME OF CITY

CODE	DISBURSEMENTS	SPECIAL REVENUE FUNDS – Continued						
		Total special revenue funds (a)	Municipal highway fund (b)	City's share of special assessment (c)	Special assessment deficiency (d)	(e)	(f)	(g)
4530	LIBRARIES							
	TOTAL LIBRARIES →	E52						
4400	OTHER	E--						
		E--						
		E--						
	TOTAL OTHER →							
	TOTAL DISBURSEMENTS →							
Receipts over (under) disbursements								
Balance January 1, 2011								
Transfers in								
Transfers (out)		()	()	()	()	()	()	()
Balance December 31, 2011								
Balance consists of		W61						
Cash in bank								
Investments		W61						
Time savings certificates								
Passbook savings account		W61						
TOTAL →								

FORM 4 (Page 1)
STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
For the year ended December 31, 2011

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	DEBT SERVICE FUNDS (Interest and sinking funds)			
		Total debt service funds (a)	(b)	(c)	(d)
3100	RECEIPTS				
3110	TAXES				
	General property taxes				
3190	Interest and penalty				
	TOTAL TAXES →	T01			
3630	SPECIAL ASSESSMENTS	U01			
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				
	Bond principal				
	Bond interest	NE			
	Other fees and charges	E23			
	TOTAL DISBURSEMENTS →				
Receipts over (under) disbursements					
Balance January 1, 2011					
Transfers in					
Transfers (out)		()	()	()	()
Balance December 31, 2011					
Balance consists of					
	Cash in bank	W01			
	Investments	W01			
	Time savings certificates				
	Passbook savings account	W01			
	TOTAL →				

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
For the year ended December 31, 2011**

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	CAPITAL PROJECTS FUNDS (Construction funds)			
		Total capital projects funds (a)	(b)	(c)	(d)
	RECEIPTS	U20			
3600	MISCELLANEOUS RECEIPTS				
3610	Interest earned				
3671	Proceeds from sale of bonds	NR			
	TOTAL RECEIPTS →				
	DISBURSEMENTS				
	CAPITAL OUTLAY - CONSTRUCTION				
	TOTAL DISBURSEMENTS →	F--			
Receipts over (under) disbursements					
Balance January 1, 2011					
Transfers in					
Transfers (out)		()	()	()	()
Balance December 31, 2011					
Balance consists of		W31			
Cash in bank					
Investments		W31			
Time savings certificates					
Passbook savings account		W31			
TOTAL →					

FORM 6 (Page 1)
STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
For the year ended December 31, 2011

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	ENTERPRISE FUNDS					
		Total enterprise funds (a)	Water fund (b)	Sewer fund (c)	Garbage fund (d)	(e)	(f)
	RECEIPTS	A91					
3471	Sales of water						
3441	Sewer charges	A80					
3440	Garbage charges	A81					
3610	Interest earned	U20					
	TOTAL RECEIPTS →						
	DISBURSEMENTS						
	Salaries						
	Repairs and maintenance						
	Supplies						
	Insurance						
	Utilities						
	Fixed charges						
	TOTAL DISBURSEMENTS →		E91	E80	E81		
	NET INCOME (LOSS)						
	Balance January 1, 2011						
	Transfers in						
	Transfers (out)	()	()	()	()	()	()
	Balance December 31, 2011						
	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
(ARISING FROM CASH TRANSACTIONS)
For the year ended December 31, 2011**

CODE	RECEIPTS AND DISBURSEMENTS	TRUST AND AGENCY FUNDS			
		Total trust and agency funds (a)	Park district (b)	(c)	(d)
3100	RECEIPTS				
3110	TAXES				
	General property taxes				
3190	Interest and penalty				
	TOTAL TAXES →				
	INTERGOVERNMENTAL RECEIPTS				
	TOTAL INTERGOVERNMENTAL RECEIPTS →				
	MISCELLANEOUS RECEIPTS				
	TOTAL MISCELLANEOUS RECEIPTS →				
	TOTAL RECEIPTS →				
	DISBURSEMENTS				
4999	Disbursed to governmental unit				
	TOTAL DISBURSEMENTS →				
	Receipts over (under) disbursements				
	Balance January 1, 2011				
	Transfers in				
	Transfers (out)	()	()	()	()
	Balance December 31, 2011				
	Balance consists of				
	Cash in bank				
	Investments				
	TOTAL →				

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES

For the year ended December 31, 2011

NAME OF CITY

ACCOUNT NUMBER	FUND	ALL FUNDS					
		Fund balance January 1, 2011 (a)	Receipts (b)	Transfers		Disbursements (e)	Fund balance December 31, 2011 (f)
				In (c)	Out (d)		
100	GENERAL FUND						
	SPECIAL REVENUE FUNDS						
201	Municipal highway fund						
	TOTAL SPECIAL REVENUE FUNDS →						
	DEBT SERVICE FUNDS						
	TOTAL DEBT SERVICE FUNDS →						
	CAPITAL PROJECTS FUNDS						
	TOTAL CAPITAL PROJECTS FUNDS →						

FORM 8 (Page 2)
STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES
For the year ended December 31, 2011

NAME OF CITY

CODE	FUND	ALL FUNDS					
		Fund balance January 1, 2011 (a)	Receipts (b)	Transfers		Disbursements (e)	Fund balance December 31, 2011 (f)
				In (c)	Out (d)		
	ENTERPRISE FUNDS						
	Water fund						
	Sewer fund						
	Garbage fund						
	TOTAL ENTERPRISE FUNDS →						
	TRUST AND AGENCY FUNDS						
	TOTAL TRUST AND AGENCY FUNDS →						
	TOTAL - ALL FUNDS →						

BANK RECONCILIATION

NAME OF CITY 

, North Dakota

1. IDENTIFICATION

a. Name of bank

Location

, ND

b. Fund

c.

December 31, 2011

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 

1. IDENTIFICATION

a. Name of bank

Location

, ND

b. Fund

c.

December 31, 2011

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 

BANK RECONCILIATION

NAME OF CITY

, North Dakota

1. IDENTIFICATION

a. Name of bank

Location

, ND

b. Fund

c.

December 31, 2011

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

1. IDENTIFICATION

a. Name of bank

Location

, ND

b. Fund

c.

December 31, 2011

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, 2011	19U
2. Issued during 2011	29U
3. Retired during 2011	39U
4. Outstanding as of December 31, 2011	49U
5. Interest paid this fiscal year	189

SHORT-TERM DEBT

	Short-Term Debt (a)
1. Short-term debt outstanding as of January 1, 2011	61V
2. Short-term debt outstanding as of December 31, 2011	64V

PERSONNEL EXPENDITURES

	Amount — <i>Omit cents</i>	
Report the total expenditure for 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