FORM **SFN 9540**
(11-27-2012)

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, 2012.

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, 2012**	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, 2012 (page 17)		
TOTAL CASH AND INVESTMENTS		

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

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

For the year ended December 31, 2012

NAME OF CITY

CODE	RECEIPTS		GENERAL FUND
3100	**TAXES**		
3110	General property taxes	T01	
3170	Estate taxes	T50	
3190	Interest and penalty	T01	
	TOTAL TAXES →		
3200	**LICENSES, PERMITS, AND FEES**		
3211	Beer and liquor licenses	T20	
3221	Dog licenses	T29	
3223	Building permits	T29	
	Other	T99	
	TOTAL LICENSES, PERMITS, AND FEES →		
3300	**INTERGOVERNMENTAL RECEIPTS**		
3351	State aid distribution	C30	
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**		
3510	Fines	U30	
3520	Forfeits	U30	
	TOTAL FINES AND FORFEITS →		
3600	**MISCELLANEOUS RECEIPTS**		
3610	Interest earnings	U20	
3620	Rents	U40	
	ND Insurance Reserve refund	C89	
	Private donations	U50	
	TOTAL MISCELLANEOUS RECEIPTS →		
	TOTAL RECEIPTS →		

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

For the year ended December 31, 2012

NAME OF CITY

CODE	DISBURSEMENTS	GENERAL FUND	
4100	**GENERAL GOVERNMENT**		
4110-110	Governing board	E29	
4131-110	Mayor	E29	
4141-110	Auditor	E23	
4144-110	Assessors	E23	
–	Legal	E25	
–			
–			
–			
–			
4170-360	Elections	E89	
4150-311	Financial review fees	E23	
4150-410	Office supplies	E89	
4150-360	Publishing and printing	E89	
–			
–			
–	Upkeep of city property	E31	
4160-620	General government buildings	E31	
4150-240	Workmen's compensation insurance	E89	
–	Utilities	E89	
–	Insurance	E89	
–			
–			
	TOTAL GENERAL GOVERNMENT →		

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

For the year ended December 31, 2012

NAME OF CITY

CODE	DISBURSEMENTS – Continued	GENERAL FUND	
4200	**PUBLIC SAFETY**		
4210-	Police protection	E62	
4220-	Fire protection	E24	
4241-	Building inspection	E66	
4250-	Civil defense	E89	
–			
–			
–			
–			
	TOTAL PUBLIC SAFETY →		
4300	**PUBLIC WORKS**		
4313-420	Street repairs and maintenance	E44	
–			
–			
4310-391	Street lighting	E44	
4310-381	Snow and ice removal	E44	
–			
–			
–			
	TOTAL PUBLIC WORKS →		
	OTHER		
–		E--	
–		E--	
–		E--	
		E--	
	TOTAL OTHER →		
	TOTAL DISBURSEMENTS →		
Receipts over (under) disbursements			
Balance January 1, 2012			
Transfers in			
Transfers (out)			
Balance December 31, 2012			
BALANCE CONSISTS OF			
Cash in bank			W61
Investments			
Time savings certificates			W61
Passbook savings account			W61
	TOTAL →		

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

December 31, 2012

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**							
3110	General property taxes	T01						
		T01						
3170	Estate taxes	T50						
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	A--	A--	A--
	TOTAL CHARGES FOR SERVICES →							
3500	**FINES**	U30						
3500	**FORFEITS**	U30						
3600	**MISCELLANEOUS RECEIPTS**							
3610	Interest earned	U20						
	TOTAL MISCELLANEOUS RECEIPTS →							
	TOTAL RECEIPTS →							

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NAME OF CITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS)
December 31, 2012

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	E--	E--	E--
4200	**PUBLIC SAFETY**							
	Police	E62						
	Fire	E24						
	TOTAL PUBLIC SAFETY →							
4300	**PUBLIC WORKS**							
4313	Street repairs and maintenance	E44						
	Street lighting	E44						
	Snow and ice removal	E44						
	TOTAL PUBLIC WORKS →							
4400	**HEALTH AND WELFARE**	E79						
4500	**CULTURE AND RECREATION**							
	TOTAL CULTURE AND RECREATION →	E61						

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

December 31, 2012

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, 2012								
Transfers in								
Transfers (out)		( )	( )	( )	( )	( )	( )	( )
Balance December 31, 2012								
BALANCE CONSISTS OF								
Cash in bank		W61						
Investments								
Time savings certificates		W61						
Passbook savings account		W61						
TOTAL →								

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

For the year ended December 31, 2012

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	DEBT SERVICE FUNDS (Interest and sinking funds)			
		Total debt service funds (a)	(b)	(c)	(d)
	RECEIPTS				
3100	**TAXES**				
3110	General property taxes	T01			
3190	Interest and penalty	T01			
	TOTAL TAXES →				
3630	**SPECIAL ASSESSMENTS**				
3630	Special assessments	U01			
3300	**INTERGOVERNMENTAL RECEIPTS**				
	TOTAL INTERGOVERNMENTAL RECEIPTS →	C89			
3600	**MISCELLANEOUS RECEIPTS**				
3610	Interest earned	U20			
	TOTAL MISCELLANEOUS RECEIPTS →				
	TOTAL RECEIPTS →				
4600	**DISBURSEMENTS**				
	DEBT SERVICE				
	Bond principal	NE			
	Bond interest	NE/I--			
	Other fees and charges	E23			
	TOTAL DISBURSEMENTS →				
Receipts over (under) disbursements					
Balance January 1, 2012					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2012					
BALANCE CONSISTS OF					
Cash in bank		W01			
Investments					
Time savings certificates		W01			
Passbook savings account		W01			
TOTAL →					

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

For the year ended December 31, 2012

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	CAPITAL PROJECTS FUNDS (Construction funds)			
		Total capital projects funds (a)	(b)	(c)	(d)
	RECEIPTS				
3600	**MISCELLANEOUS RECEIPTS**				
3610	Interest earned	U20			
3671	Proceeds from sale of bonds	NR			
	TOTAL RECEIPTS →				
	DISBURSEMENTS				
	CAPITAL OUTLAY – CONSTRUCTION				
	TOTAL DISBURSEMENTS →	F--			
Receipts over (under) disbursements					
Balance January 1, 2012					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2012					
BALANCE CONSISTS OF					
Cash in bank		W31			
Investments					
Time savings certificates		W31			
Passbook savings account		W31			
TOTAL →					

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

For the year ended December 31, 2012

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						
3471	Sales of water	A91					
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	E--	E--
NET INCOME (LOSS)							
Balance January 1, 2012							
Transfers in							
Transfers (out)		( )	( )	( )	( )	( )	( )
Balance December 31, 2012							
BALANCE CONSISTS OF							
Cash in bank		W61					
Investments							
Time savings certificates		W61					
Passbook savings account		W61					
TOTAL →							

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

For the year ended December 31, 2012

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	TRUST AND AGENCY FUNDS			
		Total trust and agency funds (a)	Park district (b)	(c)	(d)
	RECEIPTS				
3100	**TAXES**				
3110	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, 2012					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2012					
BALANCE CONSISTS OF					
Cash in bank					
Investments					
TOTAL →					

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NAME OF CITY

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES

For the year ended December 31, 2012

ACCOUNT NUMBER	FUND	ALL FUNDS					
		Fund balance January 1, 2012 (a)	Receipts (b)	Transfers In (c)	Transfers Out (d)	Disbursements (e)	Fund balance December 31, 2012 (f)
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 →						

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NAME OF CITY

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES

For the year ended December 31, 2012

CODE	FUND	ALL FUNDS					
		Fund balance January 1, 2012 (a)	Receipts (b)	Transfers In (c)	Transfers Out (d)	Disbursements (e)	Fund balance December 31, 2012 (f)
	ENTERPRISE FUNDS						
	Water fund						
	Sewer fund						
	Garbage fund						
	TOTAL ENTERPRISE FUNDS →						
	TRUST AND AGENCY FUNDS						
	TOTAL TRUST AND AGENCY FUNDS →						
	TOTAL – ALL FUNDS →						

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BANK RECONCILIATION

NAME OF CITY ▶ , North Dakota

1. IDENTIFICATION	**a.** Name of bank	Location , ND
	b. Fund	**c.** December 31, 2012

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, 2012

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 ➤

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BANK RECONCILIATION

NAME OF CITY ▶ , North Dakota

1. IDENTIFICATION	**a.** Name of bank	Location , ND
	b. Fund	**c.** December 31, 2012

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, 2012

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 ➤	

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NAME OF CITY

INVESTMENTS ON HAND AT DECEMBER 31, 2012

Fund from which invested (a)	Type of investment (b)	Passbook or certificate number (c)	Interest rate (d)	Due (e)	Date purchased (f)	Original deposit or cost (g)	*Earned interest this year (h)	Total earned interest (i)	Total value (j)
TOTAL									

*NOTE – This is applicable only if interest is added to the value of the investment.

LONG-TERM DEBT OUTSTANDING, ISSUED, AND RETIRED

	Long Term Debt (a)
1. Outstanding as of January 1, 2012	19U
2. Issued during 2012	29U
3. Retired during 2012	39U
4. Outstanding as of December 31, 2012	49U
5. Interest paid this fiscal year	I89

SHORT-TERM DEBT

	Short-Term Debt (a)
1. Short-term debt outstanding as of January 1, 2012	61V
2. Short-term debt outstanding as of December 31, 2012	64V

PERSONNEL EXPENDITURES

	Amount — ***Omit cents***	
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.	ZØØ $	.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