

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, 2018.

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**

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

For questions, please contact Augie Ternes at (701) 328-9500 or aternes@nd.gov

**SUMMARY OF ASSETS AND FUND BALANCE  
For the year ended December 31, 2018**

NAME OF CITY

<b>TOTAL — ALL FUNDS ENDING FUNDS BALANCE (PAGE 14)</b>		
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)		
<b>Total cash in bank</b>		
Investments on hand at December 31, 2018 (page 17)		
<b>TOTAL CASH AND INVESTMENTS</b>		

**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, 2018**

CODE	RECEIPTS	GENERAL FUND
<b>3100</b>	<b>TAXES</b>	
<b>3110</b>	General property taxes	T01
<b>3170</b>	Estate taxes	T50
<b>3190</b>	Interest and penalty	T01
	<b>TOTAL TAXES</b> →	
<b>3200</b>	<b>LICENSES, PERMITS, AND FEES</b>	
<b>3211</b>	Beer and liquor licenses	T20
<b>3221</b>	Dog licenses	T29
<b>3223</b>	Building permits	T29
	Other	T99
	<b>TOTAL LICENSES, PERMITS, AND FEES</b> →	
<b>3300</b>	<b>INTERGOVERNMENTAL RECEIPTS</b>	
<b>3351</b>	State aid distribution	C30
<b>3352</b>	Cigarette taxes - State of North Dakota	C30
<b>3356</b>	Gaming tax	C30
<b>3381</b>	Oil and gas taxes	C30
	Coal conversion taxes	C30
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →	
<b>3400</b>	<b>CHARGES FOR SERVICES</b>	
		A89
		A89
		A89
	<b>TOTAL CHARGES FOR SERVICES</b> →	
<b>3500</b>	<b>FINES AND FORFEITS</b>	
<b>3510</b>	Fines	U30
<b>3520</b>	Forfeits	U30
	<b>TOTAL FINES AND FORFEITS</b> →	
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>	
<b>3610</b>	Interest earnings	U20
<b>3620</b>	Rents	U40
	ND Insurance Reserve refund	C89
	Private donations	U50
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →	
	<b>TOTAL RECEIPTS</b> →	



**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
For the year ended December 31, 2018**

CODE	DISBURSEMENTS - Continued	GENERAL FUND	
<b>4200</b>	<b>PUBLIC SAFETY</b>		
<b>4210-</b>	Police protection	E62	
<b>4220-</b>	Fire protection	E24	
<b>4241-</b>	Building inspection	E66	
<b>4250-</b>	Civil defense	E89	
-			
-			
-			
-			
	<b>TOTAL PUBLIC SAFETY</b> →		
<b>4300</b>	<b>PUBLIC WORKS</b>		
<b>4313-420</b>	Street repairs and maintenance	E44	
-			
-			
<b>4310-391</b>	Street lighting	E44	
<b>4310-381</b>	Snow and ice removal	E44	
-			
-			
-			
	<b>TOTAL PUBLIC WORKS</b> →		
	<b>OTHER</b>		
-		E-	
-		E-	
-		E-	
		E-	
	<b>TOTAL OTHER</b> →		
	<b>TOTAL DISBURSEMENTS</b> →		
Receipts over (under) disbursements			
Balance January 1, 2018			
Transfers in			
Transfers (out)			
Balance December 31, 2018			
<b>BALANCE CONSISTS OF</b>			
Cash in bank			W61
Investments			
Time savings certificates			W61
Passbook savings account			W61
<b>TOTAL</b> →			

**FORM 3 (Page 1)**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND**  
**BALANCES (ARISING FROM CASH TRANSACTIONS)**  
**December 31, 2018**

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)
<b>3100</b>	<b>TAXES</b>							
<b>3110</b>	General property taxes	T01						
		T01						
<b>3170</b>	Estate taxes	T50						
<b>3190</b>	Interest and penalty	T01						
	<b>TOTAL TAXES</b> →							
<b>3300</b>	<b>INTERGOVERNMENTAL RECEIPTS</b>							
<b>3353</b>	Highway tax distribution – State of ND	C46						
<b>3381</b>	20% road – County	D46						
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →							
<b>3400</b>	<b>CHARGES FOR SERVICES</b>		A44	U01	U01	A--	A--	A--
	<b>TOTAL CHARGES FOR SERVICES</b> →							
<b>3500</b>	<b>FINES</b>	U30						
<b>3500</b>	<b>FORFEITS</b>	U30						
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>							
<b>3610</b>	Interest earned	U20						
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →							
	<b>TOTAL RECEIPTS</b> →							

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

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)
<b>4100</b>	<b>GENERAL GOVERNMENT</b>							
	<b>TOTAL GENERAL GOVERNMENT</b> →		E44	E89	E89	E-	E-	E-
<b>4200</b>	<b>PUBLIC SAFETY</b>							
	Police	E62						
	Fire	E24						
	<b>TOTAL PUBLIC SAFETY</b> →							
<b>4300</b>	<b>PUBLIC WORKS</b>							
<b>4313</b>	Street repairs and maintenance	E44						
	Street lighting	E44						
	Snow and ice removal	E44						
	<b>TOTAL PUBLIC WORKS</b> →							
<b>4400</b>	<b>HEALTH AND WELFARE</b>	E79						
<b>4500</b>	<b>CULTURE AND RECREATION</b>							
	<b>TOTAL CULTURE AND RECREATION</b> →	E61						

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

NAME OF CITY

CODE	DISBURSEMENTS	SPECIAL REVENUE FUNDS – Continued						
		Total special revenue funds	Municipal highway fund	City's share of special assessment	Special assessment deficiency			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>4530</b>	<b>LIBRARIES</b>							
	<b>TOTAL LIBRARIES</b> →	E92						
<b>4400</b>	<b>OTHER</b>							
		E-						
		E-						
		E-						
	<b>TOTAL OTHER</b> →							
	<b>TOTAL DISBURSEMENTS</b> →							
<i>Receipts over (under) disbursements</i>								
Balance January 1, 2018								
Transfers in								
Transfers (out)		(	)	(	)	(	)	(
Balance December 31, 2018								
<b>BALANCE CONSISTS OF</b>								
Cash in bank		W61						
Investments								
Time savings certificates		W61						
Passbook savings account		W61						
	<b>TOTAL</b> →							

**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND  
CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
For the year ended December 31, 2018**

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	DEBT SERVICE FUNDS (Interest and sinking funds)			
		Total debt service funds (a)	(b)	(c)	(d)
	<b>RECEIPTS</b>				
<b>3100</b>	<b>TAXES</b>				
<b>3110</b>	General property taxes	T01			
<b>3190</b>	Interest and penalty	T01			
	<b>TOTAL TAXES</b> →				
<b>3630</b>	<b>SPECIAL ASSESSMENTS</b>				
<b>3630</b>	Special assessments	U01			
<b>3300</b>	<b>INTERGOVERNMENTAL RECEIPTS</b>				
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →	C89			
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>				
<b>3610</b>	Interest earned	U20			
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →				
	<b>TOTAL RECEIPTS</b> →				
<b>4600</b>	<b>DISBURSEMENTS</b>				
	<b>DEBT SERVICE</b>				
	Bond principal	NE			
	Bond interest	NE/1--			
	Other fees and charges	E23			
	<b>TOTAL DISBURSEMENTS</b> →				
Receipts over (under) disbursements					
Balance January 1, 2018					
Transfers in					
Transfers (out)		(	)	(	)
Balance December 31, 2018					
<b>BALANCE CONSISTS OF</b>					
Cash in bank		W01			
Investments					
Time savings certificates		W01			
Passbook savings account		W01			
<b>TOTAL</b> →					

**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
For the year ended December 31, 2018**

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	CAPITAL PROJECTS FUNDS (Construction funds)			
		Total capital projects funds (a)	(b)	(c)	(d)
	<b>RECEIPTS</b>				
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>				
<b>3610</b>	Interest earned	U20			
<b>3671</b>	Proceeds from sale of bonds	NR			
	<b>TOTAL RECEIPTS</b> →				
	<b>DISBURSEMENTS</b>				
	<b>CAPITAL OUTLAY - CONSTRUCTION</b>				
	<b>TOTAL DISBURSEMENTS</b> →	F--			
Receipts over (under) disbursements					
Balance January 1, 2018					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2018					
<b>BALANCE CONSISTS OF</b>					
Cash in bank		W31			
Investments					
Time savings certificates		W31			
Passbook savings account		W31			
<b>TOTAL</b> →					

**FORM 6 (Page 1)**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND  
BALANCES (ARISING FROM CASH TRANSACTIONS)  
For the year ended December 31, 2018**

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	ENTERPRISE FUNDS					
		Total enterprise funds (a)	Water fund (b)	Sewer fund (c)	Garbage fund (d)	(e)	(f)
	<b>RECEIPTS</b>						
3471	Sales of water	A91					
3441	Sewer charges	A80					
3440	Garbage charges	A81					
3610	Interest earned	U20					
	<b>TOTAL RECEIPTS</b> →						
	<b>DISBURSEMENTS</b>						
	Salaries						
	Repairs and maintenance						
	Supplies						
	Insurance						
	Utilities						
	Fixed charges						
	<b>TOTAL DISBURSEMENTS</b> →		E91	E80	E81	E-	E-
	NET INCOME (LOSS)						
	Balance January 1, 2018						
	Transfers in						
	Transfers (out)	( )	( )	( )	( )	( )	( )
	Balance December 31, 2018						
	<b>BALANCE CONSISTS OF</b>						
	Cash in bank	W61					
	Investments						
	Time savings certificates	W61					
	Passbook savings account	W61					
	<b>TOTAL</b> →						

**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)  
For the year ended December 31, 2018**

CODE	RECEIPTS AND DISBURSEMENTS	TRUST AND AGENCY FUNDS			
		Total trust and agency funds (a)	Park district (b)	(c)	(d)
	<b>RECEIPTS</b>				
<b>3100</b>	<b>TAXES</b>				
<b>3110</b>	General property taxes				
<b>3190</b>	Interest and penalty				
	<b>TOTAL TAXES</b> →				
	<b>INTERGOVERNMENTAL RECEIPTS</b>				
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →				
	<b>MISCELLANEOUS RECEIPTS</b>				
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →				
	<b>TOTAL RECEIPTS</b> →				
	<b>DISBURSEMENTS</b>				
<b>4999</b>	Disbursed to governmental unit				
	<b>TOTAL DISBURSEMENTS</b> →				
	Receipts over (under) disbursements				
	Balance January 1, 2018				
	Transfers in				
	Transfers (out)	( )	( )	( )	( )
	Balance December 31, 2018				
	<b>BALANCE CONSISTS OF</b>				
	Cash in bank				
	Investments				
	<b>TOTAL</b> →				

**STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES**

**For the year ended December 31, 2018**

NAME OF CITY

ACCOUNT NUMBER	FUND	ALL FUNDS					
		Fund balance January 1, 2018 (a)	Receipts (b)	Transfers		Disbursements (e)	Fund balance December 31, 2018 (f)
				In (c)	Out (d)		
<b>100</b>	<b>GENERAL FUND</b>						
	<b>SPECIAL REVENUE FUNDS</b>						
<b>201</b>	Municipal highway fund						
	<b>TOTAL SPECIAL REVENUE FUNDS</b> →						
	<b>DEBT SERVICE FUNDS</b>						
	<b>TOTAL DEBT SERVICE FUNDS</b> →						
	<b>CAPITAL PROJECTS FUNDS</b>						
	<b>TOTAL CAPITAL PROJECTS FUNDS</b> →						

**STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES**  
**For the year ended December 31, 2018**

CODE	FUND	ALL FUNDS					
		Fund balance January 1, 2018 (a)	Receipts (b)	Transfers		Disbursements (e)	Fund balance December 31, 2018 (f)
				In (c)	Out (d)		
	<b>ENTERPRISE FUNDS</b>						
	Water fund						
	Sewer fund						
	Garbage fund						
	<b>TOTAL ENTERPRISE FUNDS</b> →						
	<b>TRUST AND AGENCY FUNDS</b>						
	<b>TOTAL TRUST AND AGENCY FUNDS</b> →						
	<b>TOTAL - ALL FUNDS</b> →						

# BANK RECONCILIATION

NAME OF CITY ▶

North Dakota

**1. IDENTIFICATION**

a. Name of bank

Location

, ND

b. Fund

c. December 31, 2018

**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, 2018

**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, 2018

**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, 2018

**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, 2018	19U
2. Issued during 2018	29U
3. Retired during 2018	39U
4. Outstanding as of December 31, 2018	49U
5. Interest paid this fiscal year	189

## SHORT-TERM DEBT

	Short-Term Debt (a)
1. Short-term debt outstanding as of January 1, 2018	61V
2. Short-term debt outstanding as of December 31, 2018	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.	200	
	\$	.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