

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, 2020.

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
North Dakota State Auditor's Office
Division of Local Government
600 East Boulevard Avenue - Dept. 117
Bismarck, ND 58505-0060

For questions, please contact us at (701) 239-7250 or ndsao@nd.gov

**SUMMARY OF ASSETS AND FUND BALANCE
For the year ended December 31, 2020**

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, 2020 (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, 2020

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 →	

**STATEMENT OF RECEIPTS AND DISBURSEMENTS
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
For the year ended December 31, 2020**

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, 2020			
Transfers in			
Transfers (out)			
Balance December 31, 2020			
BALANCE CONSISTS OF			
Cash in bank			W61
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, 2020**

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 →							

**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND
BALANCES (RESULTING FROM CASH TRANSACTIONS)
December 31, 2020**

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						

FORM 3 (Page 3)
STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND
BALANCES (ARISING FROM CASH TRANSACTIONS)
December 31, 2020

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)
4530	LIBRARIES							
	TOTAL LIBRARIES →	E92						
4400	OTHER							
		E-						
		E-						
		E-						
	TOTAL OTHER →							
	TOTAL DISBURSEMENTS →							
<i>Receipts over (under) disbursements</i>								
Balance January 1, 2020								
Transfers in								
Transfers (out)		()	()	()	(
Balance December 31, 2020								
BALANCE CONSISTS OF								
Cash in bank		W61						
Investments								
Time savings certificates		W61						
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, 2020**

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/1--			
	Other fees and charges	E23			
	TOTAL DISBURSEMENTS →				
Receipts over (under) disbursements					
Balance January 1, 2020					
Transfers in					
Transfers (out)		()	()
Balance December 31, 2020					
BALANCE CONSISTS OF					
Cash in bank		W01			
Investments					
Time savings certificates		W01			
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, 2020**

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, 2020					
Transfers in					
Transfers (out)		()	()	()	()
Balance December 31, 2020					
BALANCE CONSISTS OF					
Cash in bank		W31			
Investments					
Time savings certificates		W31			
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, 2020**

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, 2020						
	Transfers in						
	Transfers (out)	()	()	()	()	()	()
	Balance December 31, 2020						
	BALANCE CONSISTS OF						
	Cash in bank	W61					
	Investments						
	Time savings certificates	W61					
	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, 2020

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, 2020					
Transfers in					
Transfers (out)		()	()	()	()
Balance December 31, 2020					
BALANCE CONSISTS OF					
Cash in bank					
Investments					
TOTAL →					

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES

For the year ended December 31, 2020

NAME OF CITY

ACCOUNT NUMBER	FUND	ALL FUNDS					
		Fund balance January 1, 2020 (a)	Receipts (b)	Transfers		Disbursements (e)	Fund balance December 31, 2020 (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 →						

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES
For the year ended December 31, 2020

CODE	FUND	ALL FUNDS					
		Fund balance January 1, 2020 (a)	Receipts (b)	Transfers		Disbursements (e)	Fund balance December 31, 2020 (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, 2020

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, 2020

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, 2020

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, 2020

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, 2020	19U
2. Issued during 2020	29U
3. Retired during 2020	39U
4. Outstanding as of December 31, 2020	49U
5. Interest paid this fiscal year	189

SHORT-TERM DEBT

	Short-Term Debt (a)
1. Short-term debt outstanding as of January 1, 2020	61V
2. Short-term debt outstanding as of December 31, 2020	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