FORM **SFN 9540**
(11-13-2008)

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, 2008.

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

WHEN COMPLETED, PLEASE SEND TO

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

For questions, call David Mix at (701) 239–7252

SUMMARY OF ASSETS AND FUND BALANCE For the year ended December 31, 2008	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, 2008 (page 17)		
TOTAL CASH AND INVESTMENTS		

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

FORM 2 (Page 1)

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

For the year ended December 31, 2008

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	20% road – County	D46	
	TOTAL INTERGOVERNMENTAL RECEIPTS →		
3400	**CHARGES FOR SERVICES**	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	
3620	Royalties	U41	
	Private donations	U50	
	TOTAL MISCELLANEOUS RECEIPTS →		
	TOTAL RECEIPTS →		

FORM 2 (Page 2)

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

For the year ended December 31, 2008

NAME OF CITY

CODE	DISBURSEMENTS	GENERAL FUND
4100	**GENERAL GOVERNMENT**	E29
4110-110	Governing board	
4131-110	Mayor	E29
4141-110	Auditor	E23
4144-110	Assessors	E23
–		
–		
–		
–		
–		
4170-360	Elections	E89
4150-311	Auditing 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
–		E89
–		
–		
	TOTAL GENERAL GOVERNMENT ⟶	

FORM 2 (Page 3)

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

For the year ended December 31, 2008

NAME OF CITY

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, 2008			
Transfers in			
Transfers (out)			
Balance December 31, 2008			
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, 2008

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 **3110**	**TAXES** 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 **3610**	**MISCELLANEOUS RECEIPTS** Interest earned	U20						
	TOTAL MISCELLANEOUS RECEIPTS →							
	TOTAL RECEIPTS →							

FORM 3 (Page 2)

NAME OF CITY

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES (RESULTING FROM CASH TRANSACTIONS) December 31, 2008

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** Police	E62						
	Fire	E24						
	TOTAL PUBLIC SAFETY →							
4300 **4313**	**PUBLIC WORKS** Street repairs and maintenance	E44						
	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, 2008

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, 2008								
Transfers in								
Transfers (out)		( )	( )	( )	( )	( )	( )	( )
Balance December 31, 2008								
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, 2008

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	DEBT SERVICE FUNDS (Interest and sinking funds)			
		Total debt service funds (a)	(b)	(c)	(d)
3100 3110	**RECEIPTS** **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 3610	**MISCELLANEOUS RECEIPTS** Interest earned	U20			
	TOTAL MISCELLANEOUS RECEIPTS →				
	TOTAL RECEIPTS →				
4600	**DISBURSEMENTS** **DEBT SERVICE** Bond principal	NE			
	Bond interest	NE			
	Other fees and charges	E23			
	TOTAL DISBURSEMENTS →				
Receipts over (under) disbursements					
Balance January 1, 2008					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2008					
Balance consists of Cash in bank		W01			
Investments Time savings certificates		W01			
Passbook savings account		W01			
TOTAL →					

FORM 5 (Page 1)

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

For the year ended December 31, 2008

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				
		NR			
3671	Proceeds from sale of bonds				
	TOTAL RECEIPTS →				
	DISBURSEMENTS				
	CAPITAL OUTLAY – CONSTRUCTION				
	TOTAL DISBURSEMENTS →	F--			
Receipts over (under) disbursements					
Balance January 1, 2008					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2008					
Balance consists of		W31			
Cash in bank					
Investments		W31			
Time savings certificates					
		W31			
Passbook savings account					
TOTAL →					

FORM SFN 9540 (11-13-2008)

FORM 6 (Page 1)

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

For the year ended December 31, 2008

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, 2008							
Transfers in							
Transfers (out)		( )	( )	( )	( )	( )	( )
Balance December 31, 2008							
Balance consists of Cash in bank		W61					
Investments Time savings certificates		W61					
Passbook savings account		W61					
TOTAL →							

FORM 7 (Page 1)

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

For the year ended December 31, 2008

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, 2008					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2008					
Balance consists of Cash in bank					
Investments					
TOTAL →					

FORM SFN 9540 (11-13-2008)

FORM 8 (Page 1)

NAME OF CITY

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES

For the year ended December 31, 2008

ACCOUNT NUMBER	FUND	ALL FUNDS					
		Fund balance January 1, 2008 (a)	Receipts (b)	Transfers In (c)	Transfers Out (d)	Disbursements (e)	Fund balance December 31, 2008 (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 →						

FORM 8 (Page 2)

NAME OF CITY

STATEMENT OF RECEIPTS, DISBURSEMENTS, TRANSFERS, AND FUND BALANCES

For the year ended December 31, 2008

CODE	FUND	ALL FUNDS					
		Fund balance January 1, 2008 (a)	Receipts (b)	Transfers In (c)	Transfers Out (d)	Disbursements (e)	Fund balance December 31, 2008 (f)
	ENTERPRISE FUNDS						
	Water fund						
	Sewer fund						
	Garbage fund						
	TOTAL ENTERPRISE FUNDS →						
	TRUST AND AGENCY FUNDS						
	TOTAL TRUST AND AGENCY FUNDS →						
	TOTAL – ALL FUNDS →						

FORM 50 (Page 1)

BANK RECONCILIATION

NAME OF CITY ▶ , North Dakota

1. IDENTIFICATION

a. Name of bank | Location , ND

b. Fund | **c.** December 31, 2008

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, 2008

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 ⟶

FORM 50 (Page 2)

BANK RECONCILIATION

NAME OF CITY ▶ , North Dakota

1. IDENTIFICATION

a. Name of bank | Location , ND

b. Fund | **c.** December 31, 2008

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, 2008

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 ⟶

FORM 51 (Page 1)

NAME OF CITY

INVESTMENTS ON HAND AT DECEMBER 31, 2008

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, 2008	19U
2. Issued during 2008	29U
3. Retired during 2008	39U
4. Outstanding as of December 31, 2008	49U
5. Interest paid this fiscal year	I89

SHORT-TERM DEBT

	Short-Term Debt (a)
1. Short-term debt outstanding as of January 1, 2008	61V
2. Short-term debt outstanding as of December 31, 2008	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