

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, 2003.

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**

**Augie Ternes  
State Auditor's Office  
925 Basin Avenue  
Bismarck, ND 58504-6647**

For questions, call Augie Ternes at (701) 328-9505

**SUMMARY OF ASSETS AND FUND BALANCE  
For the year ended December 31, 2003**

NAME OF CITY

<b>Total — All funds ending fund 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, 2003 (page 17)		
<b>Total cash and investments</b>		

**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, 2003**

NAME OF CITY

CODE	RECEIPTS	GENERAL FUND	
<b>3100</b>	<b>TAXES</b>	T01	
<b>3110</b>	General property taxes	T01	
		T01	
<b>3170</b>	Estate taxes	T01	
<b>3190</b>	Interest and penalty	T01	
	<b>TOTAL TAXES</b> →		
<b>3200</b>	<b>LICENSES, PERMITS, AND FEES</b>	T99	
<b>3211</b>	Beer and liquor licenses	T99	
<b>3221</b>	Dog licenses	T99	
<b>3223</b>	Building permits	T99	
		T99	
		T99	
	<b>TOTAL LICENSES, PERMITS, AND FEES</b> →		
<b>3300</b>	<b>INTERGOVERNMENTAL RECEIPTS</b>	C30	
<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>	20% road – County	C46	
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →		
<b>3400</b>	<b>CHARGES FOR SERVICES</b>	A89	
		A89	
	<b>TOTAL CHARGES FOR SERVICES</b> →		
<b>3500</b>	<b>FINES AND FORFEITS</b>	U99	
<b>3510</b>	Fines	U99	
<b>3520</b>	Forfeits	U99	
		U99	
	<b>TOTAL FINES AND FORFEITS</b> →		
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>	U20	
<b>3610</b>	Interest earnings	U40	
<b>3620</b>	Rents and royalties	U99	
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →		
	<b>TOTAL RECEIPTS</b> →		

**FORM 2 (Page 2)**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
(ARISING FROM CASH TRANSACTIONS)**  
**For the year ended December 31, 2003**

NAME OF CITY

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

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

**For the year ended December 31, 2003**

NAME OF CITY

CODE	DISBURSEMENTS – Continued	GENERAL FUND	
<b>4200</b>	<b>PUBLIC SAFETY</b>	E62	
<b>4210-</b>	Police protection		
<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>	E44	
<b>4313-420</b>	Street repairs and maintenance		
-			
-			
<b>4310-391</b>	Street lighting	E44	
<b>4310-381</b>	Snow and ice removal	E44	
-			
-			
-			
	<b>TOTAL PUBLIC WORKS</b> →		
	<b>OTHER</b>		
-			
-			
-			
	<b>TOTAL OTHER</b> →		
	<b>TOTAL DISBURSEMENTS</b> →		
Receipts over (under) disbursements			
Balance January 1, 2003			
Transfers in			
Transfers (out)			
Balance December 31, 2003			
BALANCE CONSISTS OF			W61
Cash in bank			
Investments			W61
Time savings certificates			
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, 2003**

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)	(f)	(g)
<b>3100</b>	<b>TAXES</b>	T01					
<b>3110</b>	General property taxes	T01					
		T01					
<b>3170</b>	Estate taxes	T01					
<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 NID	C46					
<b>3381</b>	20% road – County	D46					
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →						
<b>3400</b>	<b>CHARGES FOR SERVICES</b>						
			A44	U01	U01		
	<b>TOTAL CHARGES FOR SERVICES</b> →						
<b>3500</b>	<b>FINES AND FORFEITS</b>	U99					
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>	U20					
<b>3610</b>	Interest earned						
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →						
	<b>TOTAL RECEIPTS</b> →						



**FORM 3 (Page 3)**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS AND CHANGES IN FUND BALANCES**  
**(ARISING FROM CASH TRANSACTIONS)**  
**December 31, 2003**

NAME OF CITY

		SPECIAL REVENUE FUNDS – Continued						
CODE	DISBURSEMENTS	Total special revenue funds (a)	Municipal highway fund (b)	City's share of special assessment (c)	Special assessment deficiency (d)	(e)	(f)	(g)
<b>4530</b>	<b>LIBRARIES</b>							
	<b>TOTAL LIBRARIES</b> →	E52						
<b>4400</b>	<b>OTHER</b>	E--						
		E--						
		E--						
	<b>TOTAL OTHER</b> →							
	<b>TOTAL DISBURSEMENTS</b> →							
Receipts over (under) disbursements								
Balance January 1, 2003								
Transfers in								
Transfers (out)		(	)	(	)	(	)	(
Balance December 31, 2003								
Balance consists of		W61						
Cash in bank								
Investments		W61						
Time savings certificates								
Passbook savings account		W61						
<b>TOTAL</b> →								



**FORM 4 (Page 1)**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**(ARISING FROM CASH TRANSACTIONS)**  
**For the year ended December 31, 2003**

NAME OF CITY

CODE	RECEIPTS AND DISBURSEMENTS	DEBT SERVICE FUNDS (Interest and sinking funds)			
		Total debt service funds (a)	(b)	(c)	(d)
<b>3100</b>	<b>RECEIPTS</b>				
<b>3110</b>	<b>TAXES</b>				
	General property taxes				
<b>3190</b>	Interest penalty				
	<b>TOTAL TAXES</b> →	T01			
<b>3630</b>	<b>SPECIAL ASSESSMENTS</b>	U01			
<b>3630</b>	Special assessments				
<b>3300</b>	<b>INTERGOVERNMENTAL RECEIPTS</b>				
	<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b> →	C89			
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>	U20			
<b>3610</b>	Interest earned				
	<b>TOTAL MISCELLANEOUS RECEIPTS</b> →				
	<b>TOTAL RECEIPTS</b> →				
<b>4600</b>	<b>DISBURSEMENTS</b>	NE			
	<b>DEBT SERVICE</b>				
	Bond principal				
	Bond interest	NE			
	Other fees and charges	E23			
	<b>TOTAL DISBURSEMENTS</b> →				
Receipts over (under) disbursements					
Balance January 1, 2003					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2003					
Balance consists of		W01			
Cash in bank					
Investments		W01			
Time savings certificates					
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, 2003**

CODE	RECEIPTS AND DISBURSEMENTS	CAPITAL PROJECTS FUNDS (Construction funds)			
		Total capital projects funds (a)	(b)	(c)	(d)
	<b>RECEIPTS</b>	U20			
<b>3600</b>	<b>MISCELLANEOUS RECEIPTS</b>				
<b>3610</b>	Interest earned				
<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, 2003					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2003					
Balance consists of		W31			
Cash in bank					
Investments		W31			
Time savings certificates					
Passbook savings account		W31			
<b>TOTAL</b> →					



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

**For the year ended December 31, 2003**

CODE	RECEIPTS AND DISBURSEMENTS	TRUST AND AGENCY FUNDS			
		Total trust and agency funds (a)	Park district (b)	(c)	(d)
	<b>RECEIPTS</b>				
	<b>TAXES</b>				
<b>3100</b>	General property taxes				
<b>3110</b>					
<b>3190</b>	Interest 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, 2003					
Transfers in					
Transfers (out)		( )	( )	( )	( )
Balance December 31, 2003					
Balance consists of					
Cash in bank					
Investments					
<b>TOTAL</b> →					





# BANK RECONCILIATION

NAME OF CITY

, North Dakota

**1. IDENTIFICATION**

a. Name of bank \_\_\_\_\_  
 b. Fund \_\_\_\_\_

Location \_\_\_\_\_, ND

c. December 31, 2003

**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 \_\_\_\_\_  
 b. Fund \_\_\_\_\_

Location \_\_\_\_\_, ND

c. December 31, 2003

**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 \_\_\_\_\_  
 b. Fund \_\_\_\_\_

Location \_\_\_\_\_, ND  
 c. December 31, 2003

**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 \_\_\_\_\_  
 b. Fund \_\_\_\_\_

Location \_\_\_\_\_, ND  
 c. December 31, 2003

**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

	General obligations (a)	Revenue bonds (b)
<b>1.</b> Outstanding as of January 1, 2003	19X	19X
<b>2.</b> Issued during 2003	29X	29X
<b>3.</b> Retired during 2003	39X	39X
<b>4.</b> Outstanding as of December 31, 2003	41X	44X
<b>5.</b> Interest paid this fiscal year	189	189

<b>6.</b> Short-term debt outstanding as of January 1, 2003	61V
<b>7.</b> Short-term debt outstanding as of December 31, 2003	64V

<b>PERSONNEL EXPENDITURES</b>	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