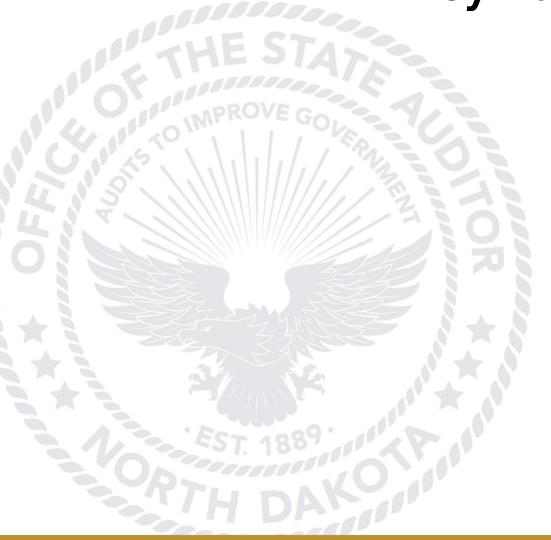


2024 Annual Financial Report of

## **Finley Park District**



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# HAVE QUESTIONS? ASK US.

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#### **Basic Review Summary**

We have reviewed the cash basis Annual Financial Report for the Finley Park District for the year ended 2024. This review was done under the authority of North Dakota Century Code 54-10-14. These reviews are limited in scope and are not completed under the Auditing or Attestation standards issued by the American Institute of Certified Public Accountants.

This review was limited to verifying the following:

- Fund balances submitted on the Annual Financial Report agreed to the balances held at the bank.
- Long-term debt reported agrees to debt statements.
- Required fund breakouts are reported.

During the basic review, we identified that bank balances did agree to total balances reported on the Annual Financial Report.

Any comments from either the Basic Review or Extended Review are included at the back of the report.

North Dakota State Auditor's Office Bismarck, North Dakota July 3, 2025

	G	eneral Fund	Т	otal Funds
Receipts				
General Property Taxes	\$	67,923.47	\$	67,923.47
City Sales Taxes		7,366.14		7,366.14
Total Taxes		75,289.61		75,289.61
Grants From State Government		51,678.82		51,678.82
State Aid Distribution		5,252.19		5,252.19
Total Intergovernmental		56,931.01		56,931.01
Municipal Utilities		16,113.75		16,113.75
Total Service Revenue		<u> 16,113.75</u>		<u> 16,113.75</u>
Interest And Dividends		463.16		463.16
Donations		969.67		969.67
All Other Miscellaneous Receipts				
Total Miscellaneous Receipts		5,880.02 7,312.85		5,880.02 7,312.85
Total Miscellaneous Necelpts		7,312.83	_	7,312.83
Total Receipts	<u>\$</u>	155,647.22	<u>\$</u>	155,647.22
Disbursements				
Payroll And Benefits	\$	28,414.91	\$	28,414.91
Insurance		2,790.00		2,790.00
Utilities		11,448.33		11,448.33
Other Operating		19,125.76		19,125.76
Total Personnel And Administrative		61,779.00		61,779.00
Equipment		45,629.29		45,629.29
Repairs And Maintenance	_	<u> 28,492.56</u>		<u> 28,492.56</u>
Total Capital And Infrastructure		74,121.85		74,121.85
Total Disbursements	\$	135,900.85	\$	135,900.85
Total Dispuisements	<u>3</u>	133,900.83	<u>2</u>	133,900.83
Beginning Fund Balance	\$	88,159.30	\$	88,159.30
Current Year Activity		19,746.37		19,746.37
Ending Fund Balance	\$	107,905.67	<u>\$</u>	107,905.67

## **Comments Letter**

There were no comments.

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NORTH DAKOTA STATE AUDITOR JOSHUA C. GALLION

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