



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2024 Annual Financial Report of **Sentinel Butte Recreation 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 Sentinel Butte Recreation 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 7, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 2,966.85	\$ 2,966.85
Total Taxes	<u>2,966.85</u>	<u>2,966.85</u>
Interest And Dividends	3.13	3.13
Charitable Gaming And Fundraising	8,000.00	8,000.00
All Other Miscellaneous Receipts	<u>1,490.46</u>	<u>1,490.46</u>
Total Miscellaneous Receipts	<u>9,493.59</u>	<u>9,493.59</u>
Total Receipts	<u>\$ 12,460.44</u>	<u>\$ 12,460.44</u>
<b>Disbursements</b>		
Insurance	\$ 780.00	\$ 780.00
Utilities	2,329.15	2,329.15
Other Operating	<u>437.44</u>	<u>437.44</u>
Total Personnel And Administrative	<u>3,546.59</u>	<u>3,546.59</u>
Repairs And Maintenance	<u>14,982.18</u>	<u>14,982.18</u>
Total Capital And Infrastructure	<u>14,982.18</u>	<u>14,982.18</u>
Charitable Gaming And Fundraising	<u>398.45</u>	<u>398.45</u>
Total Miscellaneous	<u>398.45</u>	<u>398.45</u>
Total Disbursements	<u>\$ 18,927.22</u>	<u>\$ 18,927.22</u>
Beginning Fund Balance	\$ 14,361.96	\$ 14,361.96
Current Year Activity	<u>(6,466.78)</u>	<u>(6,466.78)</u>
Ending Fund Balance	<u>\$ 7,895.18</u>	<u>\$ 7,895.18</u>



# Comments Letter

## Charitable Gaming or Fundraising Expenditures were Reported (2024)

A total of \$398.45 was reported as Charitable Gaming and Fundraising disbursements.

ND Constitution Article X, Section 18 states that government funds can only be used to pay for things that are essential for operating the government entity.

### Suggested Change:

The entity should create a separate unincorporated entity for charitable gaming or fundraising revenues and expenditures.



Office of the  
State Auditor


NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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