



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of **City of Bocket**



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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 City of Brocket for the year ended 2023. 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 Generally Accepted Auditing or Attestation standards issued by the American Institute of Certified Public Accountants. Therefore, we do not express an opinion over the financial information included in this report.

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.

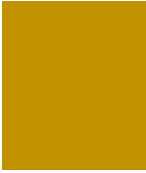
During the basic review, we identified that bank balances did agree to total balances reported on the Annual Financial Report.

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
April 17, 2025



	General Fund	Special Revenue Fund	Enterprise Fund	Capital Project Fund	Total Funds
Receipts					
Highway Taxes	\$ -	\$ 1,711.52	\$ -	\$ -	\$ 1,711.52
All Other Taxes	<u>59.47</u>	<u>39.92</u>	<u>-</u>	<u>-</u>	<u>99.39</u>
Total Taxes	<u>59.47</u>	<u>1,751.44</u>	<u>-</u>	<u>-</u>	<u>1,810.91</u>
Grants From Federal Government	-	524.29	-	-	524.29
Grants From State Government	-	-	-	5,209.24	5,209.24
State Aid Distribution	<u>3,359.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,359.25</u>
Total Intergovernmental	<u>3,359.25</u>	<u>524.29</u>	<u>-</u>	<u>5,209.24</u>	<u>9,092.78</u>
Municipal Utilities	<u>-</u>	<u>-</u>	<u>8,095.00</u>	<u>-</u>	<u>8,095.00</u>
Total Service Revenue	<u>-</u>	<u>-</u>	<u>8,095.00</u>	<u>-</u>	<u>8,095.00</u>
Interest And Dividends	734.32	-	-	-	734.32
All Other Miscellaneous Receipts	<u>630.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>630.95</u>
Total Miscellaneous Receipts	<u>1,365.27</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,365.27</u>
Total Receipts	<u>\$ 4,783.99</u>	<u>\$ 2,275.73</u>	<u>\$ 8,095.00</u>	<u>\$ 5,209.24</u>	<u>\$ 20,363.96</u>
Disbursements					
Payroll And Benefits	\$ 360.00	\$ -	\$ -	\$ -	\$ 360.00
Insurance	1,160.00	-	-	-	1,160.00
Utilities	571.57	2,929.17	-	-	3,500.74
Other Operating	<u>1,103.47</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,103.47</u>
Total Personnel And Administrative	<u>3,195.04</u>	<u>2,929.17</u>	<u>-</u>	<u>-</u>	<u>6,124.21</u>
Repairs And Maintenance	<u>2,305.48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,305.48</u>
Total Capital And Infrastructure	<u>2,305.48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,305.48</u>
Municipal Utilities	<u>-</u>	<u>-</u>	<u>7,282.88</u>	<u>-</u>	<u>7,282.88</u>
Total Cost Of Service Revenue	<u>-</u>	<u>-</u>	<u>7,282.88</u>	<u>-</u>	<u>7,282.88</u>
Total Disbursements	<u>\$ 5,500.52</u>	<u>\$ 2,929.17</u>	<u>\$ 7,282.88</u>	<u>\$ -</u>	<u>\$ 15,712.57</u>
Transfers In	\$ 3,645.20	\$ 653.44	\$ -	\$ -	\$ 4,298.64
Transfers Out	<u>-</u>	<u>4,298.64</u>	<u>-</u>	<u>-</u>	<u>4,298.64</u>
Total Transfers	<u>3,645.20</u>	<u>(3,645.20)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	\$ 30,360.98	\$ 4,298.64	\$ 34.08	\$ -	\$ 34,693.70
Current Year Activity	<u>(716.53)</u>	<u>(653.44)</u>	<u>812.12</u>	<u>5,209.24</u>	<u>4,651.39</u>
Ending Fund Balance	<u>\$ 33,289.65</u>	<u>\$ -</u>	<u>\$ 846.20</u>	<u>\$ 5,209.24</u>	<u>\$ 39,345.09</u>



Comments Letter

There were no comments.



Office of the
State Auditor


NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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