



NORTH DAKOTA
OFFICE OF THE
STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of
Hankinson 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 Hankinson Park District 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 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.

Additional procedures for the bank balances were completed. We received a listing of outstanding checks and deposits at the year end. These were verified with accounting records to ensure they were an outstanding item that would impact the Annual Financial Report. There were additional differences identified.

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
June 3, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 69,035.65	\$ 69,035.65
City Sales Taxes	48,261.16	48,261.16
All Other Taxes	<u>6,500.00</u>	<u>6,500.00</u>
Total Taxes	<u>123,796.81</u>	<u>123,796.81</u>
State Aid Distribution	<u>13,773.73</u>	<u>13,773.73</u>
Total Intergovernmental	<u>13,773.73</u>	<u>13,773.73</u>
Recreational	1,200.00	1,200.00
Other	<u>25,923.85</u>	<u>25,923.85</u>
Total Service Revenue	<u>27,123.85</u>	<u>27,123.85</u>
Interest And Dividends	30.65	30.65
Donations	30,786.83	30,786.83
Charitable Gaming And Fundraising	13,850.00	13,850.00
Loan Proceeds	41,778.49	41,778.49
All Other Miscellaneous Receipts	<u>13,510.00</u>	<u>13,510.00</u>
Total Miscellaneous Receipts	<u>99,955.97</u>	<u>99,955.97</u>
Total Receipts	<u>\$ 264,650.36</u>	<u>\$ 264,650.36</u>
Disbursements		
Payroll And Benefits	\$ 47,859.18	\$ 47,859.18
Insurance	2,351.00	2,351.00
Utilities	8,794.58	8,794.58
Other Operating	<u>16,342.79</u>	<u>16,342.79</u>
Total Personnel And Administrative	<u>75,347.55</u>	<u>75,347.55</u>
Equipment	4,816.09	4,816.09
Infrastructure	128,951.00	128,951.00
Repairs And Maintenance	<u>13,083.25</u>	<u>13,083.25</u>
Total Capital And Infrastructure	<u>146,850.34</u>	<u>146,850.34</u>
Culture And Recreation	<u>21,337.84</u>	<u>21,337.84</u>
Total Functional	<u>21,337.84</u>	<u>21,337.84</u>
Total Disbursements	<u>\$ 243,535.73</u>	<u>\$ 243,535.73</u>
Beginning Fund Balance	\$ 15,728.53	\$ 15,728.53
Current Year Activity	<u>21,114.63</u>	<u>21,114.63</u>
Ending Fund Balance	<u>\$ 36,843.16</u>	<u>\$ 36,843.16</u>
Total Cash And Investments	<u>\$ 59,354.89</u>	<u>\$ 59,354.89</u>



Comments Letter

There were no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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