



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of **City of Scranton**



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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for City of Scranton 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.

There are no comments for the Basic Review of the City of Scranton

North Dakota State Auditor's Office
Bismarck, North Dakota
05/09/2025



	Special Revenue				
	General Fund	Fund	Enterprise Fund	Custodial Fund	Total Funds
Receipts					
General Property Taxes	\$ 54,229.30	\$ -	\$ -	\$ 11,658.66	\$ 65,887.96
City Sales Taxes	40,426.92	-	-	-	40,426.92
Oil And Gas Taxes	151,390.51	-	-	-	151,390.51
Highway Taxes	-	28,040.80	-	-	28,040.80
Special Assessments	-	-	1,813.36	-	1,813.36
All Other Taxes	451.25	-	-	-	451.25
Total Taxes	<u>246,497.98</u>	<u>28,040.80</u>	<u>1,813.36</u>	<u>11,658.66</u>	<u>288,010.80</u>
Licenses And Permits	1,275.00	-	43.30	-	1,318.30
Fees	3,462.45	-	-	-	3,462.45
Total Licenses And Permits, And Fees	<u>4,737.45</u>	<u>-</u>	<u>43.30</u>	<u>-</u>	<u>4,780.75</u>
State Aid Distribution	25,588.79	-	-	-	25,588.79
Total Intergovernmental	<u>25,588.79</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,588.79</u>
Municipal Utilities	-	-	148,128.53	-	148,128.53
Total Service Revenue	<u>-</u>	<u>-</u>	<u>148,128.53</u>	<u>-</u>	<u>148,128.53</u>
Interest And Dividends	18,064.37	-	-	-	18,064.37
Donations	500.00	-	-	-	500.00
Sale Of Assets	1,370.54	-	-	-	1,370.54
All Other Miscellaneous Receipts	803.26	-	7,344.20	-	8,147.46
Total Miscellaneous Receipts	<u>20,738.17</u>	<u>-</u>	<u>7,344.20</u>	<u>-</u>	<u>28,082.37</u>
Total Receipts	<u>\$ 297,562.39</u>	<u>\$ 28,040.80</u>	<u>\$ 157,329.39</u>	<u>\$ 11,658.66</u>	<u>\$ 494,591.24</u>
Disbursements					
Payroll And Benefits	\$ 21,375.00	\$ 22,759.97	\$ 50,620.03	\$ -	\$ 94,755.00
Insurance	4,740.39	-	-	-	4,740.39
Utilities	19,782.27	-	3,798.78	-	23,581.05
Other Operating	23,493.98	-	-	-	23,493.98
Total Personnel And Administrative	<u>69,391.64</u>	<u>22,759.97</u>	<u>54,418.81</u>	<u>-</u>	<u>146,570.42</u>
Repairs And Maintenance	36,850.63	5,839.11	61,919.44	-	104,609.18
Total Capital And Infrastructure	<u>36,850.63</u>	<u>5,839.11</u>	<u>61,919.44</u>	<u>-</u>	<u>104,609.18</u>
Municipal Utilities	-	-	135,418.91	-	135,418.91
Total Cost Of Service Revenue	<u>-</u>	<u>-</u>	<u>135,418.91</u>	<u>-</u>	<u>135,418.91</u>
Culture And Recreation	3,000.00	-	-	-	3,000.00
Economic Development	28,206.48	-	-	-	28,206.48
Fire Protection	1,500.00	-	-	-	1,500.00
Total Functional	<u>32,706.48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,706.48</u>
Custodial Pass-Through	-	-	-	7,573.26	7,573.26
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,573.26</u>	<u>7,573.26</u>
Total Disbursements	<u>\$ 138,948.75</u>	<u>\$ 28,599.08</u>	<u>\$ 251,757.16</u>	<u>\$ 7,573.26</u>	<u>\$ 426,878.25</u>
Transfers In	\$ -	\$ 10,000.00	\$ 100,000.00	\$ -	\$ 110,000.00
Transfers Out	110,000.00	-	-	-	110,000.00
Total Transfers	<u>(110,000.00)</u>	<u>10,000.00</u>	<u>100,000.00</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	\$ 1,143,559.87	\$ 2,187.70	\$ 43,312.55	\$ -	\$ 1,189,060.12
Current Year Activity	<u>158,613.64</u>	<u>(558.28)</u>	<u>(94,427.77)</u>	<u>4,085.40</u>	<u>67,712.99</u>
Ending Fund Balance	<u>\$ 1,192,173.51</u>	<u>\$ 11,629.42</u>	<u>\$ 48,884.78</u>	<u>\$ 4,085.40</u>	<u>\$ 1,256,773.11</u>



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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