



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2023 Annual Financial Report of **Surrey 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 Surrey 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.

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 21, 2025



	General Fund	Special Revenue Fund	Capital Project Fund	Total Funds
<b>Receipts</b>				
General Property Taxes	\$ 55,194.62	\$ 20,996.92	\$ -	\$ 76,191.54
Total Taxes	<u>55,194.62</u>	<u>20,996.92</u>	<u>-</u>	<u>76,191.54</u>
Licenses And Permits	900.00	-	-	900.00
Fees	<u>3,030.00</u>	<u>-</u>	<u>-</u>	<u>3,030.00</u>
Total Licenses And Permits, And Fees	<u>3,930.00</u>	<u>-</u>	<u>-</u>	<u>3,930.00</u>
State Aid Distribution	<u>18,771.68</u>	<u>-</u>	<u>-</u>	<u>18,771.68</u>
Total Intergovernmental	<u>18,771.68</u>	<u>-</u>	<u>-</u>	<u>18,771.68</u>
Recreational	<u>1,794.83</u>	<u>-</u>	<u>-</u>	<u>1,794.83</u>
Total Service Revenue	<u>1,794.83</u>	<u>-</u>	<u>-</u>	<u>1,794.83</u>
Interest And Dividends	183.48	-	-	183.48
Donations	611.37	-	1,245.50	1,856.87
Sale Of Assets	48.00	-	-	48.00
All Other Miscellaneous Receipts	<u>-</u>	<u>4,300.46</u>	<u>-</u>	<u>4,300.46</u>
Total Miscellaneous Receipts	<u>842.85</u>	<u>4,300.46</u>	<u>1,245.50</u>	<u>6,388.81</u>
Total Receipts	<u>\$ 80,533.98</u>	<u>\$ 25,297.38</u>	<u>\$ 1,245.50</u>	<u>\$ 107,076.86</u>
<b>Disbursements</b>				
Payroll And Benefits	\$ 37,040.78	\$ -	\$ -	\$ 37,040.78
Insurance	1,268.50	-	-	1,268.50
Utilities	1,858.18	-	-	1,858.18
Other Operating	<u>3,673.60</u>	<u>-</u>	<u>-</u>	<u>3,673.60</u>
Total Personnel And Administrative	<u>43,841.06</u>	<u>-</u>	<u>-</u>	<u>43,841.06</u>
Infrastructure	10,240.37	-	-	10,240.37
Repairs And Maintenance	<u>3,614.42</u>	<u>490.19</u>	<u>25,320.50</u>	<u>29,425.11</u>
Total Capital And Infrastructure	<u>13,854.79</u>	<u>490.19</u>	<u>25,320.50</u>	<u>39,665.48</u>
Culture And Recreation	<u>8,048.46</u>	<u>-</u>	<u>-</u>	<u>8,048.46</u>
Total Functional	<u>8,048.46</u>	<u>-</u>	<u>-</u>	<u>8,048.46</u>
Total Disbursements	<u>\$ 65,744.31</u>	<u>\$ 490.19</u>	<u>\$ 25,320.50</u>	<u>\$ 91,555.00</u>
Beginning Fund Balance	\$ 96,898.85	\$ 23.12	\$ 5,897.11	\$ 102,819.08
Current Year Activity	<u>14,789.67</u>	<u>24,807.19</u>	<u>(24,075.00)</u>	<u>15,521.86</u>
Ending Fund Balance	<u>\$ 111,688.52</u>	<u>\$ 24,830.31</u>	<u>\$ (18,177.89)</u>	<u>\$ 118,340.94</u>



## Comments Letter

There were no comments.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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