

State Auditor Joshua C. Gallion

2022 Annual Financial Report of

Powers Lake Park District

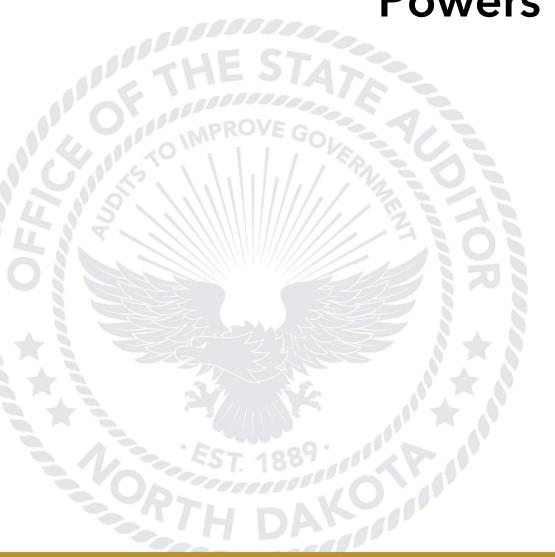


TABLE OF CONTENTS

INTR		LICT	
אוצוו	UU	UCI	

Basic Review Summary	1
REPORT	
Annual Financial Report	2
Comments	3

HAVE QUESTIONS? ASK US.

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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Powers Lake Park District for the year ended 2022. 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.

Any comments from the Basic Review are included at the back of the report.

North Dakota State Auditor's Office Bismarck, North Dakota April 16, 2025



Ca	pital	l Pro	ject

	General Fund	Fund	Total Funds	
Receipts				
General Property Taxes	\$ 18,849.72	<u>\$</u> _	\$ 18,849.72	
Total Taxes	18,849.72		18,849.72	
Grants From Local Governments	11,000.00	60,000.00	71,000.00	
Total Intergovernmental	11,000.00	60,000.00	71,000.00	
Recreational	615.00		615.00	
Total Service Revenue	615.00		615.00	
Donations	-	23,651.50	23,651.50	
All Other Miscellaneous Receipts	5,070.62		5,070.62	
Total Miscellaneous Receipts	5,070.62	23,651.50	28,722.12	
Total Receipts	\$ 35,535.34	\$ 83,651.50	\$ 119,186.84	
Disbursements				
Payroll And Benefits	\$ 700.00	\$ -	\$ 700.00	
Other Operating	3,153.16		3,153.16	
Total Personnel And Administrative	3,853.16		3,853.16	
Equipment	4,294.25	-	4,294.25	
Repairs And Maintenance	23,837.09		23,837.09	
Total Capital And Infrastructure	28,131.34		28,131.34	
Total Disbursements	\$ 31,984.50	<u>\$</u> _	\$ 31,984.50	
Beginning Fund Balance	\$ 16,963.12	\$ -	\$ 16,963.12	
Current Year Activity	3,550.84	83,651.50	87,202.34	
Ending Fund Balance	<u>\$ 20,513.96</u>	\$ 83,651.50	\$ 104,165.46	

Comments Letter

There were no comments.

3 | NORTH DAKOTA STATE AUDITOR'S OFFICE Powers Lake Park 2022



NORTH DAKOTA STATE AUDITOR JOSHUA C. GALLION

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