



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2022 Annual Financial Report of **Powers Lake Park** **District**



TABLE OF CONTENTS

INTRODUCTION

Basic Review Summary 1

REPORT

Annual Financial Report..... 2







Comments 3



HAVE QUESTIONS? ASK US.


**NORTH DAKOTA STATE
AUDITOR’S OFFICE**

600 E. Boulevard Ave. Dept 117
Bismarck, North Dakota 58505

-  701-328-2241
-  NDSAO@nd.gov
-  ND.gov/Auditor
-  Facebook.com/NDStateAuditor
-  Linkedin.com/company/NDStateAuditor
-  Youtube.com/@NDStateAuditor



OFFICE OF GOOD GOVERNMENT

-  Free resources and support for local governments across North Dakota.
- ND.gov/Auditor/Office-Good-Government



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Capitol
600 E. Boulevard Ave. Dept. 117
Bismarck, ND 58505

www.nd.gov/auditor

ndsao@nd.gov

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



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



Comments Letter

There were no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

 [ND.gov/Auditor](https://nd.gov/Auditor)

 NDSAO@nd.gov

 701-328-2241

 Facebook.com/NDStateAuditor

 YouTube.com/@NDStateAuditor

 Linkedin.com/company/NDStateAuditor