



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **Kenmare 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 Kenmare Park District for the year ended 2024. 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.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
July 29, 2025



	Special Revenue		Capital Project	
	General Fund	Fund	Fund	Total Funds
Receipts				
General Property Taxes	\$ 44,163	\$ -	\$ 16,295	\$ 60,458
City Sales Taxes	<u>20,949</u>	<u>-</u>	<u>-</u>	<u>20,949</u>
Total Taxes	<u>65,112</u>	<u>-</u>	<u>16,295</u>	<u>81,407</u>
Grants From Federal Government	-	5,700	-	5,700
State Aid Distribution	<u>11,013</u>	<u>-</u>	<u>-</u>	<u>11,013</u>
Total Intergovernmental	<u>11,013</u>	<u>5,700</u>	<u>-</u>	<u>16,713</u>
Recreational	<u>-</u>	<u>3,626</u>	<u>-</u>	<u>3,626</u>
Total Service Revenue	<u>-</u>	<u>3,626</u>	<u>-</u>	<u>3,626</u>
Interest And Dividends	1,007	-	-	1,007
Donations	28,673	30,485	210	59,368
Sale Of Assets	-	2,325	-	2,325
Insurance Proceeds	3,418	5,998	-	9,416
All Other Miscellaneous Receipts	<u>176</u>	<u>113</u>	<u>-</u>	<u>289</u>
Total Miscellaneous Receipts	<u>33,275</u>	<u>38,921</u>	<u>210</u>	<u>72,406</u>
Total Receipts	<u>\$ 109,400</u>	<u>\$ 48,247</u>	<u>\$ 16,505</u>	<u>\$ 174,152</u>
Disbursements				
Payroll And Benefits	\$ 2,517	\$ 5,001	\$ -	\$ 7,518
Insurance	944	1,825	-	2,769
Utilities	<u>2,022</u>	<u>893</u>	<u>-</u>	<u>2,914</u>
Total Personnel And Administrative	<u>5,483</u>	<u>7,718</u>	<u>-</u>	<u>13,201</u>
Infrastructure	<u>48,696</u>	<u>102,748</u>	<u>1,900</u>	<u>153,343</u>
Total Capital And Infrastructure	<u>48,696</u>	<u>102,748</u>	<u>1,900</u>	<u>153,343</u>
Other	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
Total Cost Of Service Revenue	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
Culture And Recreation	<u>16,003</u>	<u>8,543</u>	<u>287</u>	<u>24,833</u>
Total Functional	<u>16,003</u>	<u>8,543</u>	<u>287</u>	<u>24,833</u>
Total Disbursements	<u>\$ 70,182</u>	<u>\$ 119,009</u>	<u>\$ 202,187</u>	<u>\$ 391,377</u>
Transfers In	\$ -	\$ 66,180	\$ -	\$ 66,180
Transfers Out	<u>66,180</u>	<u>-</u>	<u>-</u>	<u>66,180</u>
Total Transfers	<u>(66,180)</u>	<u>66,180</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	\$ 57,881	\$ 9,860	\$ 346,603	\$ 414,343
Current Year Activity	<u>39,219</u>	<u>(70,762)</u>	<u>(185,682)</u>	<u>(217,225)</u>
Ending Fund Balance	<u>\$ 30,919</u>	<u>\$ 5,278</u>	<u>\$ 160,921</u>	<u>\$ 197,118</u>



Comments Letter

No comments to report.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
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