



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2022 Annual Financial Report of **Bowman 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 Bowman 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 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  
May 23, 2025

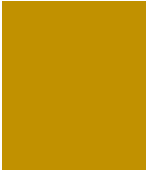


	General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Fund	Total Funds
<b>Receipts</b>					
General Property Taxes	\$ 151,127.56	\$ -	\$ -	\$ 25,733.07	\$ 176,860.63
City Sales Taxes	-	291,187.61	-	-	291,187.61
Total Taxes	151,127.56	291,187.61	-	25,733.07	468,048.24
Grants From Local Governments	421,041.00	-	-	-	421,041.00
State Aid Distribution	46,900.83	-	-	-	46,900.83
Total Intergovernmental	467,941.83	-	-	-	467,941.83
Recreational	158,543.62	-	-	-	158,543.62
Total Service Revenue	158,543.62	-	-	-	158,543.62
Interest And Dividends	1,821.65	-	-	-	1,821.65
Donations	92,468.05	-	-	2,400.00	94,868.05
Insurance Proceeds	2,799.00	-	-	-	2,799.00
Bond Proceeds	-	-	-	823,173.67	823,173.67
All Other Miscellaneous Receipts	146.91	-	-	-	146.91
Total Miscellaneous Receipts	97,235.61	-	-	825,573.67	922,809.28
Total Receipts	\$ 874,848.62	\$ 291,187.61	\$ -	\$ 851,306.74	\$ 2,017,342.97
<b>Disbursements</b>					
Payroll And Benefits	\$ 227,252.42	\$ -	\$ -	\$ -	\$ 227,252.42
Insurance	4,047.00	-	-	-	4,047.00
Utilities	39,572.65	-	-	-	39,572.65
Other Operating	2,067.37	-	-	-	2,067.37
Total Personnel And Administrative	272,939.44	-	-	-	272,939.44
Infrastructure	308,969.51	168,401.59	-	658,556.19	1,135,927.29
Total Capital And Infrastructure	308,969.51	168,401.59	-	658,556.19	1,135,927.29
Debt Payments	-	-	123,109.01	828.12	123,937.13
Total Debt	-	-	123,109.01	828.12	123,937.13
Culture And Recreation	215,805.80	4,200.00	-	10,301.00	230,306.80
Total Functional	215,805.80	4,200.00	-	10,301.00	230,306.80
Total Disbursements	\$ 797,714.75	\$ 172,601.59	\$ 123,109.01	\$ 669,685.31	\$ 1,763,110.66
Transfers In	\$ -	\$ -	\$ 123,109.01	\$ -	\$ 123,109.01
Transfers Out	50,000.00	73,109.01	-	-	123,109.01
Total Transfers	(50,000.00)	(73,109.01)	123,109.01	-	-
Beginning Fund Balance	\$ 85,370.97	\$ (45,987.76)	\$ -	\$ 81,300.76	\$ 120,683.97
Current Year Activity	77,133.87	118,586.02	(123,109.01)	181,621.43	254,232.31
Ending Fund Balance	\$ 112,504.84	\$ (510.75)	\$ -	\$ 262,922.19	\$ 374,916.28
Total Cash And Investments	\$ 380,073.53	\$ -	\$ -	\$ -	\$ 380,073.53



## Long-Term Debt Table

Long-Term Debt					Total	1,600,000.00
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Bonds Payable	Dakota Western Bank	Baseball Park	12/1/2028	1,700,000.00	1,600,000.00	



## Comments Letter

There were no comments.



Office of the  
State Auditor


NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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