



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2021 Annual Financial Report of **Granville Rural Fire Protection 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 Granville Rural Fire Protection District for the year ended 2021. 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 didn't agree to total balances reported on the Annual Financial Report.

Additional procedures for the bank balances were completed. We determined the total amount of revenue and expenditures from bank records. We performed a comparison between the bank records and the accounting records and identified the transactions that were not recorded to the accounting ledger.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
August 6, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 33,049	\$ 33,049
Total Taxes	<u>33,049</u>	<u>33,049</u>
 Grants From Local Governments	 <u>2,000</u>	 <u>2,000</u>
Total Intergovernmental	<u>2,000</u>	<u>2,000</u>
 Interest And Dividends	 173	 173
Donations	1,145	1,145
Insurance Proceeds	14,789	14,789
All Other Miscellaneous Receipts	<u>83</u>	<u>83</u>
Total Miscellaneous Receipts	<u>16,190</u>	<u>16,190</u>
 Total Receipts	 <u>\$ 51,239</u>	 <u>\$ 51,239</u>
 Disbursements		
Payroll And Benefits	\$ 600	\$ 600
Insurance	2,647	2,647
Rent	56	56
Utilities	<u>1,299</u>	<u>1,299</u>
Total Personnel And Administrative	<u>4,602</u>	<u>4,602</u>
 Debt Payments	 <u>12,244</u>	 <u>12,244</u>
Total Debt	<u>12,244</u>	<u>12,244</u>
 Fire Protection	 <u>27,270</u>	 <u>27,270</u>
Total Functional	<u>27,270</u>	<u>27,270</u>
 Total Disbursements	 <u>\$ 44,116</u>	 <u>\$ 44,116</u>
 Beginning Fund Balance	 \$ 135,246	 \$ 135,246
Current Year Activity	<u>7,123</u>	<u>7,123</u>
 Ending Fund Balance	 <u>\$ 142,369</u>	 <u>\$ 142,369</u>



Long-Term Debt Table

Long-Term Debt					Total	22,560
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Loans Payable	Merchants Bank	Purchase of Truck	5/1/2023	41,110	14,770	
Loans Payable	Merchants Bank	Purchase of Truck	4/1/2023	18,035	7,791	



Comments Letter

There are no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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