



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2022 Annual Financial Report of **Granville Rural Fire Protection District**



# TABLE OF CONTENTS

## INTRODUCTION


Basic Review Summary ..... 1

## REPORT

Annual Financial Report ..... 2

Long-Term Debt Table ..... 3







Comments ..... 4



### 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 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 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> |
|------------------------------------|---------------------|--------------------|
| <b>Receipts</b>                    |                     |                    |
| General Property Taxes             | \$ 35,696           | \$ 35,696          |
| Total Taxes                        | <u>35,696</u>       | <u>35,696</u>      |
| Grants From Local Governments      | <u>20,000</u>       | <u>20,000</u>      |
| Total Intergovernmental            | <u>20,000</u>       | <u>20,000</u>      |
| Interest And Dividends             | 263                 | 263                |
| Donations                          | 3,052               | 3,052              |
| Insurance Proceeds                 | 14,612              | 14,612             |
| All Other Miscellaneous Receipts   | <u>41</u>           | <u>41</u>          |
| Total Miscellaneous Receipts       | <u>17,968</u>       | <u>17,968</u>      |
| Total Receipts                     | <u>\$ 73,664</u>    | <u>\$ 73,664</u>   |
| <b>Disbursements</b>               |                     |                    |
| Payroll And Benefits               | \$ 600              | \$ 600             |
| Insurance                          | 2,580               | 2,580              |
| Rent                               | 62                  | 62                 |
| Utilities                          | <u>5,078</u>        | <u>5,078</u>       |
| Total Personnel And Administrative | <u>8,320</u>        | <u>8,320</u>       |
| Debt Payments                      | <u>12,244</u>       | <u>12,244</u>      |
| Total Debt                         | <u>12,244</u>       | <u>12,244</u>      |
| Fire Protection                    | <u>30,385</u>       | <u>30,385</u>      |
| Total Functional                   | <u>30,385</u>       | <u>30,385</u>      |
| Total Disbursements                | <u>\$ 50,949</u>    | <u>\$ 50,949</u>   |
| Beginning Fund Balance             | \$ 142,369          | \$ 142,369         |
| Current Year Activity              | <u>22,715</u>       | <u>22,715</u>      |
| Ending Fund Balance                | <u>\$ 165,084</u>   | <u>\$ 165,084</u>  |



## Long-Term Debt Table

| Long-Term Debt |                  |                   |               |                 | Total          | 11,966 |
|----------------|------------------|-------------------|---------------|-----------------|----------------|--------|
| Type           | Bank/Institution | Purpose of Debt   | Maturity Date | Original Amount | Balance Amount |        |
| Loans Payable  | Merchants Bank   | Purchase of Truck | 5/1/2023      | 41,110          | 7,797          |        |
| Loans Payable  | Merchants Bank   | Purchase of Truck | 4/1/2023      | 18,035          | 4,170          |        |



# Comments Letter

There are no comments.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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