



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **Cando Rural Fire Protection 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 the Cando Rural Fire Protection 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.

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
August 6, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 36,885.83	\$ 36,885.83
Total Taxes	<u>36,885.83</u>	<u>36,885.83</u>
Grants From State Government	<u>22,223.30</u>	<u>22,223.30</u>
Total Intergovernmental	<u>22,223.30</u>	<u>22,223.30</u>
Interest And Dividends	8,700.46	8,700.46
All Other Miscellaneous Receipts	<u>21,910.87</u>	<u>21,910.87</u>
Total Miscellaneous Receipts	<u>30,611.33</u>	<u>30,611.33</u>
Total Receipts	<u>\$ 89,720.46</u>	<u>\$ 89,720.46</u>
Disbursements		
Insurance	\$ 2,943.00	\$ 2,943.00
Rent	40.00	40.00
Other Operating	<u>380.00</u>	<u>380.00</u>
Total Personnel And Administrative	<u>3,363.00</u>	<u>3,363.00</u>
Equipment	<u>98,260.73</u>	<u>98,260.73</u>
Total Capital And Infrastructure	<u>98,260.73</u>	<u>98,260.73</u>
Total Disbursements	<u>\$ 101,623.73</u>	<u>\$ 101,623.73</u>
Beginning Fund Balance	\$ 208,252.86	\$ 208,252.86
Current Year Activity	<u>(11,903.27)</u>	<u>(11,903.27)</u>
Ending Fund Balance	<u>\$ 196,349.59</u>	<u>\$ 196,349.59</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