



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2024 Annual Financial Report of **Devils Lake 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 Devils Lake 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 the Basic Review are included at the back of the report.

North Dakota State Auditor's Office  
Bismarck, North Dakota  
August 26, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 159,284	\$ 159,284
Total Taxes	<u>159,284</u>	<u>159,284</u>
State Aid Distribution	<u>5,972</u>	<u>5,972</u>
Total Intergovernmental	<u>5,972</u>	<u>5,972</u>
Fines, Forfeits, And Penalties	31	31
All Other Miscellaneous Receipts	<u>226</u>	<u>226</u>
Total Miscellaneous Receipts	<u>257</u>	<u>257</u>
Total Receipts	<u>\$ 165,513</u>	<u>\$ 165,513</u>
<b>Disbursements</b>		
Other Operating	\$ 529	\$ 529
Total Personnel And Administrative	<u>529</u>	<u>529</u>
Fire Protection	<u>165,000</u>	<u>165,000</u>
Total Functional	<u>165,000</u>	<u>165,000</u>
Total Disbursements	<u>\$ 165,529</u>	<u>\$ 165,529</u>
Beginning Fund Balance	\$ 2,042	\$ 2,042
Current Year Activity	<u>(16)</u>	<u>(16)</u>
Ending Fund Balance	<u>\$ 2,026</u>	<u>\$ 2,026</u>



# Comments Letter

No comments to report.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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