



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2020 Annual Financial Report of **St. Thomas 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.

**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 St. Thomas Rural Fire Protection District for the year ended 2020. 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 25, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 32,040.47	\$ 32,040.47
Total Taxes	<u>32,040.47</u>	<u>32,040.47</u>
State Aid Distribution	<u>26,521.62</u>	<u>26,521.62</u>
Total Intergovernmental	<u>26,521.62</u>	<u>26,521.62</u>
Donations	<u>7,184.00</u>	<u>7,184.00</u>
Total Miscellaneous Receipts	<u>7,184.00</u>	<u>7,184.00</u>
Total Receipts	<u>\$ 65,746.09</u>	<u>\$ 65,746.09</u>
Disbursements		
Payroll And Benefits	\$ 2,000.00	\$ 2,000.00
Insurance	2,668.00	2,668.00
Utilities	6,381.52	6,381.52
Other Operating	<u>324.23</u>	<u>324.23</u>
Total Personnel And Administrative	<u>11,373.75</u>	<u>11,373.75</u>
Equipment	9,885.00	9,885.00
Repairs And Maintenance	<u>4,312.24</u>	<u>4,312.24</u>
Total Capital And Infrastructure	<u>14,197.24</u>	<u>14,197.24</u>
Debt Payments	<u>15,214.12</u>	<u>15,214.12</u>
Total Debt	<u>15,214.12</u>	<u>15,214.12</u>
Total Disbursements	<u>\$ 40,785.11</u>	<u>\$ 40,785.11</u>
Beginning Fund Balance	\$ 20,935.70	\$ 20,935.70
Current Year Activity	<u>24,960.98</u>	<u>24,960.98</u>
Ending Fund Balance	<u>\$ 45,896.68</u>	<u>\$ 45,896.68</u>



Long-Term Debt Table

Long-Term Debt					Total	54,519.53
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Loans Payable	Bremer Bank	Truck Loan	9/30/2023	120,000.00	54,519.53	



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