



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of

Abercrombie 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 Abercrombie Rural Fire Protection District for the year ended 2023. 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 received a listing of outstanding checks and deposits at the year end. These were verified with accounting records to ensure they were an outstanding item that would impact the Annual Financial Report. There were additional differences identified.

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
June 5, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	<u>\$ 33,786.15</u>	<u>\$ 33,786.15</u>
Total Taxes	<u>33,786.15</u>	<u>33,786.15</u>
Other	<u>4,000.00</u>	<u>4,000.00</u>
Total Service Revenue	<u>4,000.00</u>	<u>4,000.00</u>
Interest And Dividends	73.82	73.82
Insurance Proceeds	14,234.97	14,234.97
Loan Proceeds	125,000.00	125,000.00
All Other Miscellaneous Receipts	<u>214.22</u>	<u>214.22</u>
Total Miscellaneous Receipts	<u>139,523.01</u>	<u>139,523.01</u>
Total Receipts	<u><u>\$ 177,309.16</u></u>	<u><u>\$177,309.16</u></u>
Disbursements		
Payroll And Benefits	\$ 300.00	\$ 300.00
Insurance	2,272.12	2,272.12
Utilities	3,337.00	3,337.00
Other Operating	<u>531.44</u>	<u>531.44</u>
Total Personnel And Administrative	<u>6,440.56</u>	<u>6,440.56</u>
Equipment	<u>170,717.00</u>	<u>170,717.00</u>
Total Capital And Infrastructure	<u>170,717.00</u>	<u>170,717.00</u>
Fire Protection	<u>32,388.00</u>	<u>32,388.00</u>
Total Functional	<u>32,388.00</u>	<u>32,388.00</u>
Total Disbursements	<u><u>\$ 209,545.56</u></u>	<u><u>\$209,545.56</u></u>
Beginning Fund Balance	\$ 87,315.09	\$ 87,315.09
Current Year Activity	<u>(32,236.40)</u>	<u>(32,236.40)</u>
Adjustment To Fund Balance (Sao Use)	1.99	1.99
Ending Fund Balance	<u><u>\$ 55,080.68</u></u>	<u><u>\$ 55,080.68</u></u>



Long-Term Debt Table

Long-Term Debt					Total	125,000.00
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Loans Payable	Vantage Bank	Fire Truck	2/16/2027	125,000.00	125,000.00	



Comments Letter

There are no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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