



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2023 Annual Financial Report of **Jamestown Fire Department**



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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 Jamestown Fire Department 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.

Any comments from the Basic Review are included at the back of the report.

North Dakota State Auditor's Office  
Bismarck, North Dakota  
September 8, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
Grants From Local Governments	\$ 7,500	\$ 7,500
Total Intergovernmental	<u>7,500</u>	<u>7,500</u>
Interest And Dividends	109	109
Donations	116,650	116,650
Charitable Gaming And Fundraising	37,849	37,849
Sale Of Assets	3,681	3,681
All Other Miscellaneous Receipts	<u>5</u>	<u>5</u>
Total Miscellaneous Receipts	<u>158,294</u>	<u>158,294</u>
Total Receipts	<u>\$ 165,794</u>	<u>\$ 165,794</u>
<b>Disbursements</b>		
Other Operating	\$ 6,009	\$ 6,009
Total Personnel And Administrative	<u>6,009</u>	<u>6,009</u>
Fire Protection	<u>184,780</u>	<u>184,780</u>
Total Functional	<u>184,780</u>	<u>184,780</u>
Charitable Gaming And Fundraising	<u>12,301</u>	<u>12,301</u>
Total Miscellaneous	<u>12,301</u>	<u>12,301</u>
Total Disbursements	<u>\$ 203,090</u>	<u>\$ 203,090</u>
Beginning Fund Balance	\$ 209,657	\$ 209,657
Current Year Activity	<u>(37,295)</u>	<u>(37,295)</u>
Adjustment To Fund Balance (Sao Use)	(299)	(299)
Ending Fund Balance	<u>\$ 172,063</u>	<u>\$ 172,063</u>



# Comments Letter

There are no comments.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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