



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of **Kramer Rural Fire Protection District**



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**HAVE
QUESTIONS?
ASK US.**

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AUDITOR’S OFFICE**

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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Kramer 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 did agree to total balances reported on the Annual Financial Report.

North Dakota State Auditor's Office
Bismarck, North Dakota
July 9, 2025



	General Fund	Total Funds
Receipts		
General Property Taxes	\$ 9,934	\$ 9,934
Total Taxes	<u>9,934</u>	<u>9,934</u>
Fees	<u>2,489</u>	<u>2,489</u>
Total Licenses And Permits, And Fees	<u>2,489</u>	<u>2,489</u>
Interest And Dividends	185	185
Insurance Proceeds	<u>6,314</u>	<u>6,314</u>
Total Miscellaneous Receipts	<u>6,500</u>	<u>6,500</u>
Total Receipts	<u>\$ 18,923</u>	<u>\$ 18,923</u>
Disbursements		
Payroll And Benefits	\$ 561	\$ 561
Insurance	1,005	1,005
Utilities	2,662	2,662
Other Operating	<u>500</u>	<u>500</u>
Total Personnel And Administrative	<u>4,727</u>	<u>4,727</u>
Repairs And Maintenance	<u>2,851</u>	<u>2,851</u>
Total Capital And Infrastructure	<u>2,851</u>	<u>2,851</u>
Fire Protection	<u>3,505</u>	<u>3,505</u>
Total Functional	<u>3,505</u>	<u>3,505</u>
Total Disbursements	<u>\$ 11,084</u>	<u>\$ 11,084</u>
Beginning Fund Balance	\$ 35,489	\$ 35,489
Current Year Activity	<u>7,839</u>	<u>7,839</u>
Ending Fund Balance	<u>\$ 43,328</u>	<u>\$ 43,328</u>



Comments Letter

There were no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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