



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of **Tower City 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 Tower City Rural Fire Protection District for the year ended February 28, 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.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
August 27, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 33,421	\$ 33,421
Total Taxes	<u>33,421</u>	<u>33,421</u>
Interest And Dividends	14	14
Sale Of Assets	1,094	1,094
Insurance Proceeds	<u>16,790</u>	<u>16,790</u>
Total Miscellaneous Receipts	<u>17,898</u>	<u>17,898</u>
Total Receipts	<u>\$ 51,319</u>	<u>\$ 51,319</u>
Disbursements		
Fire Protection	\$ 32,177	\$ 32,177
Total Functional	<u>32,177</u>	<u>32,177</u>
Total Disbursements	<u>\$ 32,177</u>	<u>\$ 32,177</u>
Beginning Fund Balance	\$ 59,083	\$ 59,083
Current Year Activity	<u>19,142</u>	<u>19,142</u>
Ending Fund Balance	<u>\$ 78,225</u>	<u>\$ 78,225</u>



Comments Letter

There are no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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