



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2023 Annual Financial Report of **Willow 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 Willow City Rural Fire Protection District for the year ended June 30, 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  
October 2, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 26,049	\$ 26,049
Total Taxes	<u>26,049</u>	<u>26,049</u>
Interest And Dividends	816	816
Donations	11,040	11,040
Charitable Gaming And Fundraising	20,600	20,600
Insurance Proceeds	<u>14,619</u>	<u>14,619</u>
Total Miscellaneous Receipts	<u>47,076</u>	<u>47,076</u>
Total Receipts	<u><u>\$ 73,125</u></u>	<u><u>\$ 73,125</u></u>
<b>Disbursements</b>		
Payroll And Benefits	\$ 1,000	\$ 1,000
Insurance	4,977	4,977
Utilities	<u>366</u>	<u>366</u>
Total Personnel And Administrative	<u>6,343</u>	<u>6,343</u>
Repairs And Maintenance	<u>22,376</u>	<u>22,376</u>
Total Capital And Infrastructure	<u>22,376</u>	<u>22,376</u>
Fire Protection	<u>8,168</u>	<u>8,168</u>
Total Functional	<u>8,168</u>	<u>8,168</u>
Charitable Gaming And Fundraising	<u>10,569</u>	<u>10,569</u>
Total Miscellaneous	<u>10,569</u>	<u>10,569</u>
Total Disbursements	<u><u>\$ 47,456</u></u>	<u><u>\$ 47,456</u></u>
Beginning Fund Balance	\$ 154,127	\$ 154,127
Current Year Activity	<u>25,669</u>	<u>25,669</u>
Ending Fund Balance	<u><u>\$ 179,795</u></u>	<u><u>\$ 179,795</u></u>



# Comments Letter

## **Charitable Gaming or Fundraising Expenditures were Reported (2023)**

Charitable gaming and fundraising disbursements were reported on the Annual Financial Review Form.

ND Constitution Article X, Section 18 states that government funds can only be used to pay for things that are essential for operating the government entity.

### **Suggested Change:**

A separate unincorporated entity should be created for charitable gaming or fundraising receipts and disbursements.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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