



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **Kramer 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 Kramer Rural Fire Protection District for the year ended 2024. 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. Finally, we reviewed the support for those transactions to ensure nothing appeared unusual.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
September 5, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 9,784	\$ 9,784
Total Taxes	<u>9,784</u>	<u>9,784</u>
Fees	<u>330</u>	<u>330</u>
Total Licenses And Permits, And Fees	<u>330</u>	<u>330</u>
Interest And Dividends	264	264
Insurance Proceeds	<u>11,120</u>	<u>11,120</u>
Total Miscellaneous Receipts	<u>11,384</u>	<u>11,384</u>
Total Receipts	<u>\$ 21,499</u>	<u>\$ 21,499</u>
Disbursements		
Payroll And Benefits	\$ 2,625	\$ 2,625
Insurance	999	999
Utilities	2,127	2,127
Other Operating	<u>531</u>	<u>531</u>
Total Personnel And Administrative	<u>6,283</u>	<u>6,283</u>
Infrastructure	<u>11,645</u>	<u>11,645</u>
Total Capital And Infrastructure	<u>11,645</u>	<u>11,645</u>
Fire Protection	<u>17,290</u>	<u>17,290</u>
Total Functional	<u>17,290</u>	<u>17,290</u>
Total Disbursements	<u>\$ 35,218</u>	<u>\$ 35,218</u>
Beginning Fund Balance	\$ 43,328	\$ 43,328
Current Year Activity	<u>(13,719)</u>	<u>(13,719)</u>
Ending Fund Balance	<u>\$ 29,609</u>	<u>\$ 29,609</u>



Comments Letter

Inaccurate Reporting of Revenues and Expenditures (2024)

The submitted Annual Financial Report does not tie to the bank statements at the end of the year, nor are expenditures recorded accurately.

Suggested Change:

Adjustments were made to the Annual Financial Report to reflect the missing activity. All receipts and disbursements throughout the year to ensure the accuracy of accounting records.

Missing Support for Expenditures (2024)

Not all disbursements were recorded to the accounting records for the year. We reviewed the support for the unrecorded disbursements and found not all of them were properly supported.

The GAO Green Book Standards for Internal Control in governments should be followed by establishing controls over maintaining documentation of transactions. (10.03)

Suggested Change:

The entity should retain documentation to support all payments made during the year.



Office of the
State Auditor


NORTH DAKOTA STATE AUDITOR
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