



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **Reeder Fire Protection District**



TABLE OF CONTENTS


INTRODUCTION

Basic Review Summary 1

REPORT

Annual Financial Report 2







Comments 3



HAVE QUESTIONS? ASK US.

**NORTH DAKOTA STATE
AUDITOR’S OFFICE**

600 E. Boulevard Ave. Dept 117
Bismarck, North Dakota 58505

-  701-328-2241
-  NDSAO@nd.gov
-  ND.gov/Auditor
-  Facebook.com/NDStateAuditor
-  Linkedin.com/company/NDStateAuditor
-  Youtube.com/@NDStateAuditor



OFFICE OF GOOD GOVERNMENT

Free resources and support for local
governments across North Dakota.

-  ND.gov/Auditor/Office-Good-Government



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Capitol
600 E. Boulevard Ave. Dept. 117
Bismarck, ND 58505

www.nd.gov/auditor

ndsao@nd.gov

Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Reeder 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.

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

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



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 59,851	\$ 59,851
Total Taxes	<u>59,851</u>	<u>59,851</u>
Grants From Federal Government	15,699	15,699
Grants From State Government	<u>3,000</u>	<u>3,000</u>
Total Intergovernmental	<u>18,699</u>	<u>18,699</u>
Interest And Dividends	3,812	3,812
Donations	46,700	46,700
Insurance Proceeds	17,050	17,050
All Other Miscellaneous Receipts	<u>39,479</u>	<u>39,479</u>
Total Miscellaneous Receipts	<u>107,041</u>	<u>107,041</u>
Total Receipts	<u>\$ 185,591</u>	<u>\$ 185,591</u>
Disbursements		
Insurance	\$ 8,023	\$ 8,023
Utilities	<u>7,115</u>	<u>7,115</u>
Total Personnel And Administrative	<u>15,138</u>	<u>15,138</u>
Equipment	74,092	74,092
Infrastructure	115,477	115,477
Repairs And Maintenance	<u>4,200</u>	<u>4,200</u>
Total Capital And Infrastructure	<u>193,769</u>	<u>193,769</u>
Fire Protection	<u>1,527</u>	<u>1,527</u>
Total Functional	<u>1,527</u>	<u>1,527</u>
Total Disbursements	<u>\$ 210,434</u>	<u>\$ 210,434</u>
Beginning Fund Balance	\$ 253,612	\$ 253,612
Current Year Activity	<u>(24,843)</u>	<u>(24,843)</u>
Ending Fund Balance	<u>\$ 228,769</u>	<u>\$ 228,769</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 revenues or 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



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

 [ND.gov/Auditor](https://nd.gov/Auditor)

 NDSAO@nd.gov

 701-328-2241

 Facebook.com/NDStateAuditor

 YouTube.com/@NDStateAuditor

 Linkedin.com/company/NDStateAuditor