



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2024 Annual Financial Report of **Tower City Rural 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](mailto:NDSAO@nd.gov)
-  [ND.gov/Auditor](http://ND.gov/Auditor)
-  [Facebook.com/NDStateAuditor](https://Facebook.com/NDStateAuditor)
-  [LinkedIn.com/company/NDStateAuditor](https://LinkedIn.com/company/NDStateAuditor)
-  [Youtube.com/@NDStateAuditor](https://Youtube.com/@NDStateAuditor)



### OFFICE OF GOOD GOVERNMENT

Free resources and support for local  
governments across North Dakota.

-  [ND.gov/Auditor/Office-Good-Government](http://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](http://www.nd.gov/auditor)

[ndsao@nd.gov](mailto:ndsao@nd.gov)

## 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, 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 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>
<b>Receipts</b>		
General Property Taxes	\$ 32,139	\$ 32,139
All Other Taxes	<u>1,738</u>	<u>1,738</u>
Total Taxes	<u>33,877</u>	<u>33,877</u>
Interest And Dividends	26	26
Charitable Gaming And Fundraising	13,140	13,140
Sale Of Assets	13,200	13,200
Insurance Proceeds	<u>18,869</u>	<u>18,869</u>
Total Miscellaneous Receipts	<u>45,234</u>	<u>45,234</u>
Total Receipts	<u>\$ 79,111</u>	<u>\$ 79,111</u>
<b>Disbursements</b>		
Insurance	<u>\$ 438</u>	<u>\$ 438</u>
Total Personnel And Administrative	<u>438</u>	<u>438</u>
Fire Protection	<u>50,137</u>	<u>50,137</u>
Total Functional	<u>50,137</u>	<u>50,137</u>
Total Disbursements	<u>\$ 50,575</u>	<u>\$ 50,575</u>
Beginning Fund Balance	\$ 78,225	\$ 78,225
Current Year Activity	<u>28,536</u>	<u>28,536</u>
Ending Fund Balance	<u>\$ 106,761</u>	<u>\$ 106,761</u>



# Comments Letter

There are no comments.



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](mailto:NDSAO@nd.gov)

 701-328-2241

 [Facebook.com/NDStateAuditor](https://Facebook.com/NDStateAuditor)

 [YouTube.com/@NDStateAuditor](https://YouTube.com/@NDStateAuditor)

 [Linkedin.com/company/NDStateAuditor](https://Linkedin.com/company/NDStateAuditor)