



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2022 Annual Financial Report of **Lignite 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 Lignite Fire Protection District for the year ended December 31, 2022. 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.

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  
June 19, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 24,614	\$ 24,614
Total Taxes	<u>24,614</u>	<u>24,614</u>
Grants From Local Governments	12,669	12,669
State Aid Distribution	<u>11,502</u>	<u>11,502</u>
Total Intergovernmental	<u>24,171</u>	<u>24,171</u>
Donations	1,500	1,500
All Other Miscellaneous Receipts	<u>147</u>	<u>147</u>
Total Miscellaneous Receipts	<u>1,647</u>	<u>1,647</u>
Total Receipts	<u>\$ 50,432</u>	<u>\$ 50,432</u>
<b>Disbursements</b>		
Insurance	\$ 9,179	\$ 9,179
Professional Development	1,260	1,260
Utilities	6,711	6,711
Other Operating	<u>500</u>	<u>500</u>
Total Personnel And Administrative	<u>17,650</u>	<u>17,650</u>
Equipment	19,691	19,691
Repairs And Maintenance	<u>5,421</u>	<u>5,421</u>
Total Capital And Infrastructure	<u>25,112</u>	<u>25,112</u>
Fire Protection	<u>4,446</u>	<u>4,446</u>
Total Functional	<u>4,446</u>	<u>4,446</u>
Total Disbursements	<u>\$ 47,208</u>	<u>\$ 47,208</u>
Beginning Fund Balance	\$ 26,910	\$ 26,910
Current Year Activity	<u>3,224</u>	<u>3,224</u>
Ending Fund Balance	<u>\$ 30,134</u>	<u>\$ 30,134</u>



# Comments Letter

## **Inaccurate Reporting of Revenues and Expenditures (2022)**

It is noted that the annual report submitted for the entity 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 revenues and/or expenditures. The entity should record all revenues and expenditures throughout the year to ensure the accuracy of the annual financial report.



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)