



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2022 Annual Financial Report of **Minot Rural Fire Protection District**



TABLE OF CONTENTS

INTRODUCTION

Basic Review Summary 1

REPORT

Annual Financial Report..... 2

Long Term Debt Table..... 3







Comments 4



HAVE QUESTIONS? ASK US.

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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Minot Rural Fire Protection District for the year ended 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 Generally Accepted Auditing or Attestation standards issued by the American Institute of Certified Public Accountants. Therefore, we do not express an opinion over the financial information included in this report.

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
April 2, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 576,190.22	\$576,190.22
All Other Taxes	<u>7,008.57</u>	<u>7,008.57</u>
Total Taxes	<u>583,198.79</u>	<u>583,198.79</u>
Grants From State Government	89,122.50	89,122.50
Grants From Local Governments	36,040.12	36,040.12
State Aid Distribution	<u>38,875.33</u>	<u>38,875.33</u>
Total Intergovernmental	<u>164,037.95</u>	<u>164,037.95</u>
Interest And Dividends	942.38	942.38
Donations	20,100.00	20,100.00
Insurance Proceeds	95,760.27	95,760.27
All Other Miscellaneous Receipts	<u>63,706.05</u>	<u>63,706.05</u>
Total Miscellaneous Receipts	<u>180,508.70</u>	<u>180,508.70</u>
Total Receipts	<u>\$ 927,745.44</u>	<u>\$927,745.44</u>
Disbursements		
Payroll And Benefits	\$ 455,237.30	\$455,237.30
Insurance	19,526.87	19,526.87
Utilities	30,693.67	30,693.67
Other Operating	<u>31,102.53</u>	<u>31,102.53</u>
Total Personnel And Administrative	<u>536,560.37</u>	<u>536,560.37</u>
Equipment	240,758.14	240,758.14
Repairs And Maintenance	<u>25,164.99</u>	<u>25,164.99</u>
Total Capital And Infrastructure	<u>265,923.13</u>	<u>265,923.13</u>
Debt Payments	<u>77,218.01</u>	<u>77,218.01</u>
Total Debt	<u>77,218.01</u>	<u>77,218.01</u>
Fire Protection	<u>86,689.32</u>	<u>86,689.32</u>
Total Functional	<u>86,689.32</u>	<u>86,689.32</u>
Total Disbursements	<u>\$ 966,390.83</u>	<u>\$966,390.83</u>
Beginning Fund Balance	\$ 349,170.27	\$349,170.27
Current Year Activity	<u>(38,645.39)</u>	<u>(38,645.39)</u>
Ending Fund Balance	<u>\$ 310,524.88</u>	<u>\$310,524.88</u>



Long-Term Debt Table

Long-Term Debt					Total	588,556.19
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Loans Payable	First Western Bank and Trust	Fire Truck Purchase	3/15/2031	650,100.00	588,556.19	



Comments Letter

There are no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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