



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2023 Annual Financial Report of **Forman Havana 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
-  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 Forman Havana Rural Fire Protection District for the year ended 2023. 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.

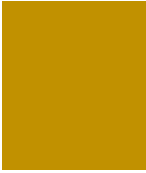
Additional procedures for the bank balances were completed. We received a listing of outstanding checks and deposits at the year end. These were verified with accounting records to ensure they were an outstanding item that would impact the Annual Financial Report.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
June 10, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	<u>\$ 39,425.96</u>	<u>\$39,425.96</u>
Total Taxes	<u>39,425.96</u>	<u>39,425.96</u>
Other	<u>300.00</u>	<u>300.00</u>
Total Service Revenue	<u>300.00</u>	<u>300.00</u>
Interest And Dividends	565.03	565.03
Donations	7,955.00	7,955.00
Charitable Gaming And Fundraising	7,714.00	7,714.00
Sale Of Assets	5,988.00	5,988.00
Insurance Proceeds	<u>23,718.07</u>	<u>23,718.07</u>
Total Miscellaneous Receipts	<u>45,940.10</u>	<u>45,940.10</u>
Total Receipts	<u><u>\$ 85,666.06</u></u>	<u><u>\$85,666.06</u></u>
Disbursements		
Insurance	\$ 2,764.16	\$ 2,764.16
Professional Development	2,297.43	2,297.43
Utilities	5,990.11	5,990.11
Other Operating	<u>3,885.00</u>	<u>3,885.00</u>
Total Personnel And Administrative	<u>14,936.70</u>	<u>14,936.70</u>
Equipment	3,129.83	3,129.83
Repairs And Maintenance	<u>2,359.68</u>	<u>2,359.68</u>
Total Capital And Infrastructure	<u>5,489.51</u>	<u>5,489.51</u>
Fire Protection	<u>714.45</u>	<u>714.45</u>
Total Functional	<u>714.45</u>	<u>714.45</u>
Charitable Gaming And Fundraising	<u>3,799.44</u>	<u>3,799.44</u>
Total Miscellaneous	<u>3,799.44</u>	<u>3,799.44</u>
Total Disbursements	<u><u>\$ 24,940.10</u></u>	<u><u>\$24,940.10</u></u>



Comments Letter

No comments to 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

 701-328-2241

 Facebook.com/NDStateAuditor

 YouTube.com/@NDStateAuditor

 Linkedin.com/company/NDStateAuditor