

2024 Annual Financial Report of

Garrison Rural Fire District

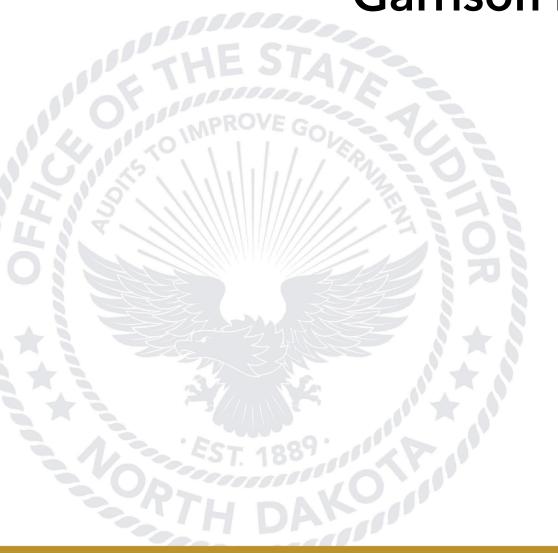


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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Garrison Rural Fire District for the year ended June 30, 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 May 6, 2025



	General Fund	Total Funds
Receipts		
General Property Taxes	\$ 85,653.01	\$ 85,653.01
Total Taxes	<u>85,653.01</u>	85,653.01
Other	19,430.50	19,430.50
Total Service Revenue	<u>19,430.50</u>	<u>19,430.50</u>
Interest And Dividends	2,777.43	2,777.43
Donations	4,170.00	4,170.00
Insurance Proceeds	42,884.27	42,884.27
Total Miscellaneous Receipts	49,831.70	49,831.70
Total Receipts	<u>\$ 154,915.21</u>	<u>\$154,915.21</u>
Disbursements		
Payroll And Benefits	\$ 1,260.00	\$ 1,260.00
Insurance	3,180.15	3,180.15
Other Operating	1,137.00	1,137.00
Total Personnel And Administrative	5,577.15	<u>5,577.15</u>
Equipment	147,382.28	147,382.28
Repairs And Maintenance	4,702.28	4,702.28
Total Capital And Infrastructure	<u>152,084.56</u>	152,084.56
Total Disbursements	<u>\$ 157,661.71</u>	<u>\$157,661.71</u>
Beginning Fund Balance	\$ 573,005.16	\$573,005.16
Current Year Activity	(2,746.50)	(2,746.50)
Ending Fund Balance	<u>\$ 570,258.66</u>	<u>\$570,258.66</u>

Comments Letter

There are no comments.

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NORTH DAKOTA STATE AUDITOR JOSHUA C. GALLION

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