



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **Linton Rural Fire Protection District**



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HAVE QUESTIONS? ASK US.

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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Linton Rural Fire Protection District for the year ended 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 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 3, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	<u>\$ 87,646.01</u>	<u>\$ 87,646.01</u>
Total Taxes	<u>87,646.01</u>	<u>87,646.01</u>
Grants From Federal Government	<u>6,000.00</u>	<u>6,000.00</u>
Total Intergovernmental	<u>6,000.00</u>	<u>6,000.00</u>
Interest And Dividends	210.08	210.08
Donations	15,930.00	15,930.00
Sale Of Assets	18,300.00	18,300.00
Insurance Proceeds	<u>35,332.03</u>	<u>35,332.03</u>
Total Miscellaneous Receipts	<u>69,772.11</u>	<u>69,772.11</u>
Total Receipts	<u>\$163,418.12</u>	<u>\$163,418.12</u>
Disbursements		
Payroll And Benefits	\$ 700.00	\$ 700.00
Insurance	11,331.20	11,331.20
Utilities	<u>4,482.45</u>	<u>4,482.45</u>
Total Personnel And Administrative	<u>16,513.65</u>	<u>16,513.65</u>
Equipment	<u>44,346.80</u>	<u>44,346.80</u>
Total Capital And Infrastructure	<u>44,346.80</u>	<u>44,346.80</u>
Debt Payments	<u>62,867.84</u>	<u>62,867.84</u>
Total Debt	<u>62,867.84</u>	<u>62,867.84</u>
Fire Protection	<u>20,454.36</u>	<u>20,454.36</u>
Total Functional	<u>20,454.36</u>	<u>20,454.36</u>
Total Disbursements	<u>\$144,182.65</u>	<u>\$144,182.65</u>
Beginning Fund Balance	\$216,253.31	\$216,253.31
Current Year Activity	<u>19,235.47</u>	<u>19,235.47</u>
Ending Fund Balance	<u>\$235,488.78</u>	<u>\$235,488.78</u>



Long-Term Debt Table

Long-Term Debt					Total	259,178.88
Type	Bank/Institution	Purpose of Debt	Maturity Date	Original Amount	Balance Amount	
Loans Payable	BNC Acct #1409	Fire Truck	12/22/2029	220,000.00	181,312.88	
Loans Payable	Dakota Business Lending Acct #0009	Fire Truck	4/1/2031	150,000.00	77,866.00	



Comments Letter

No Comments to report.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
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