



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2024 Annual Financial Report of **Sawyer 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 the Sawyer 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 the Basic Review are included at the back of the report.

North Dakota State Auditor's Office  
Bismarck, North Dakota  
April 28, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 6,523.34	\$ 6,523.34
Total Taxes	<u>6,523.34</u>	<u>6,523.34</u>
State Aid Distribution	<u>2,996.21</u>	<u>2,996.21</u>
Total Intergovernmental	<u>2,996.21</u>	<u>2,996.21</u>
Interest And Dividends	12.73	12.73
Sale Of Assets	1,334.00	1,334.00
Insurance Proceeds	20,704.51	20,704.51
All Other Miscellaneous Receipts	<u>562.90</u>	<u>562.90</u>
Total Miscellaneous Receipts	<u>22,614.14</u>	<u>22,614.14</u>
Total Receipts	<u>\$ 32,133.69</u>	<u>\$ 32,133.69</u>
<b>Disbursements</b>		
Insurance	\$ 1,445.00	\$ 1,445.00
Total Personnel And Administrative	<u>1,445.00</u>	<u>1,445.00</u>
Fire Protection	<u>29,665.78</u>	<u>29,665.78</u>
Total Functional	<u>29,665.78</u>	<u>29,665.78</u>
Total Disbursements	<u>\$ 31,110.78</u>	<u>\$ 31,110.78</u>
Beginning Fund Balance	\$ 54,021.51	\$ 54,021.51
Current Year Activity	<u>1,022.91</u>	<u>1,022.91</u>
Ending Fund Balance	<u>\$ 55,044.42</u>	<u>\$ 55,044.42</u>



# Comments Letter

There were no comments.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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