

State Auditor Joshua C. Gallion

2024 Annual Financial Report of

Tolna Rural Fire District

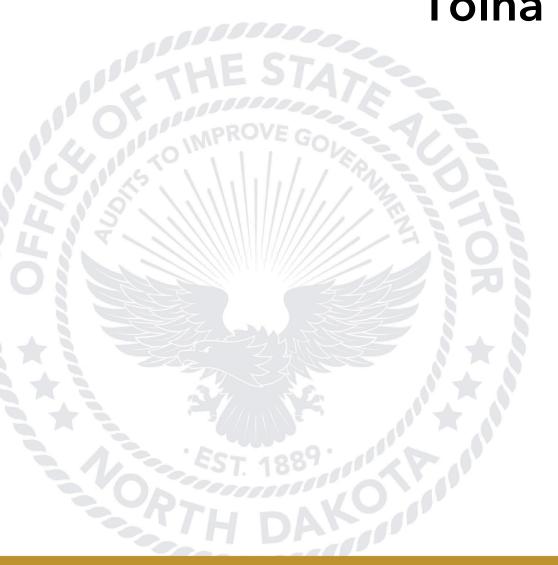


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HAVE QUESTIONS? ASK US.

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept 117 Bismarck, North Dakota 58505

- 701-328-2241
- NDSAO@nd.gov
- MD.gov/Auditor
- in Linkedin.com/company/NDStateAuditor
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PHONE (701) 328-2241

FAX (701) 328-2345

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 the Tolna Rural Fire 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 April 24, 2025



Spec	ial F	Rev	enue
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	G	eneral Fund	Fund		Total Funds	
Receipts						
General Property Taxes	\$	20,545.36	\$	<u>-</u>	\$	20,545.36
Total Taxes		20,545.36		<u>-</u>		20,545.36
Licenses And Permits		404.40		<u>-</u>		404.40
Total Licenses And Permits, And Fees		404.40				404.40
Interest And Dividends		114.94		-		114.94
Donations		606.00		125.00		731.00
Charitable Gaming And Fundraising		138,344.75		-		138,344.75
Insurance Proceeds		24,910.73		<u> </u>		24,910.73
Total Miscellaneous Receipts		163,976.42		125.00		164,101.42
Total Receipts	<u>\$</u>	184,926.18	\$	125.00	<u>\$</u>	185,051.18
Disbursements						
Payroll And Benefits	\$	3,448.00	\$	_	\$	3,448.00
Insurance		1,361.00		-		1,361.00
Professional Development		2,333.75		1,451.39		3,785.14
Rent		2,700.00		-		2,700.00
Utilities		3,020.91		-		3,020.91
Other Operating		2,373.45		1,183.18		3,556.63
Total Personnel And Administrative		<u> 15,237.11</u>		2,634.57		17,871.68
Equipment		9,646.71		<u>-</u>		9,646.71
Total Capital And Infrastructure		9,646.71		<u>-</u>		9,646.71
Fire Protection		248.76		<u>-</u>		248.76
Total Functional		248.76				248.76
Charitable Gaming And Fundraising		60,984.80				60,984.80
Total Miscellaneous		60,984.80		<u>-</u>		60,984.80
Total Disbursements	<u>\$</u>	86,117.38	<u>\$</u>	2,634.57	\$	88,751.95
Transfers In	\$	-	\$	25,000.00	\$	25,000.00
Transfers Out		25,000.00		<u> </u>		25,000.00
Total Transfers		(25,000.00)		25,000.00		<u> </u>
Beginning Fund Balance	\$	325,898.32	\$	45,329.80	\$	371,228.12
Current Year Activity		98,808.80	-	(2,509.57)		96,299.23
Ending Fund Balance	<u>\$</u>	399,707.12	<u>\$</u>	67,820.23	<u>\$</u>	467,527.35

Comments Letter

Charitable Gaming or Fundraising Expenditures were Reported (2024)

A total of \$60,984.80 was reported as Charitable Gaming and Fundraising disbursements.

ND Constitution Article X, Section 18 states that government funds can only be used to pay for things that are essential for operating the government entity.

Suggested Change:

The entity should create a separate unincorporated entity for charitable gaming or fundraising revenues and expenditures.

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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

NDSAO@nd.gov

() 701-328-2241