



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2024 Annual Financial Report of **Cedar Soil Conservation 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 Cedar Soil Conservation 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  
August 1, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 20,662	\$ 20,662
Total Taxes	<u>20,662</u>	<u>20,662</u>
Grants From Federal Government	<u>160,727</u>	<u>160,727</u>
Total Intergovernmental	<u>160,727</u>	<u>160,727</u>
Other	<u>40,892</u>	<u>40,892</u>
Total Service Revenue	<u>40,892</u>	<u>40,892</u>
Interest And Dividends	<u>413</u>	<u>413</u>
Total Miscellaneous Receipts	<u>413</u>	<u>413</u>
Total Receipts	<u>\$ 222,694</u>	<u>\$ 222,694</u>
<b>Disbursements</b>		
Payroll And Benefits	\$ 99,092	\$ 99,092
Insurance	11,463	11,463
Professional Development	2,885	2,885
Rent	154	154
Utilities	2,498	2,498
Other Operating	<u>2,601</u>	<u>2,601</u>
Total Personnel And Administrative	<u>118,693</u>	<u>118,693</u>
Repairs And Maintenance	<u>3,215</u>	<u>3,215</u>
Total Capital And Infrastructure	<u>3,215</u>	<u>3,215</u>
Soil Conservation	<u>20,918</u>	<u>20,918</u>
Total Functional	<u>20,918</u>	<u>20,918</u>
Total Disbursements	<u>\$ 142,826</u>	<u>\$ 142,826</u>
Beginning Fund Balance	\$ 100,692	\$ 100,692
Current Year Activity	<u>79,868</u>	<u>79,868</u>
Ending Fund Balance	<u>\$ 180,560</u>	<u>\$ 180,560</u>
Total Cash And Investments	<u>\$ 181,136</u>	<u>\$ 181,136</u>



# Comments Letter

No comments to report.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

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