



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2024 Annual Financial Report of **Trail County 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 Traill County 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 didn't agree to total balances reported on the Annual Financial Report.

Additional procedures for the bank balances were completed. We performed a comparison between the bank records and the accounting records and identified the transactions that were not recorded to the accounting ledger. Finally, we reviewed the support for those transactions to ensure nothing appeared unusual.

We completed a risk assessment to determine whether any additional review procedures were needed. The following procedures were completed:

- Test of payroll and 941 reporting.

Any comments from the Basic Review are included at the back of the report.

North Dakota State Auditor's Office
Bismarck, North Dakota
September 9, 2025



	<u>General Fund</u>	<u>Total Funds</u>
Receipts		
General Property Taxes	\$ 67,850	\$ 67,850
Total Taxes	<u>67,850</u>	<u>67,850</u>
Grants From Federal Government	<u>21,837</u>	<u>21,837</u>
Total Intergovernmental	<u>21,837</u>	<u>21,837</u>
Other	<u>35,175</u>	<u>35,175</u>
Total Service Revenue	<u>35,175</u>	<u>35,175</u>
Interest And Dividends	4,584	4,584
Sale Of Assets	8,606	8,606
All Other Miscellaneous Receipts	<u>64</u>	<u>64</u>
Total Miscellaneous Receipts	<u>13,255</u>	<u>13,255</u>
Total Receipts	<u>\$ 138,117</u>	<u>\$ 138,117</u>
Disbursements		
Payroll And Benefits	\$ 41,000	\$ 41,000
Insurance	1,917	1,917
Utilities	1,416	1,416
Other Operating	<u>10,845</u>	<u>10,845</u>
Total Personnel And Administrative	<u>55,178</u>	<u>55,178</u>
Equipment	26,979	26,979
Repairs And Maintenance	<u>24,743</u>	<u>24,743</u>
Total Capital And Infrastructure	<u>51,722</u>	<u>51,722</u>
Education	<u>1,424</u>	<u>1,424</u>
Total Functional	<u>1,424</u>	<u>1,424</u>
Total Disbursements	<u>\$ 108,324</u>	<u>\$ 108,324</u>
Beginning Fund Balance	\$ 243,940	\$ 243,940
Current Year Activity	<u>29,793</u>	<u>29,793</u>
Ending Fund Balance	<u>\$ 273,733</u>	<u>\$ 273,733</u>



Comments Letter

There are no comments.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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