



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

2020 Annual Financial Report of **Dunn County Soil Conservation District**



TABLE OF CONTENTS

INTRODUCTION

Basic Review Summary 1

REPORT

Annual Financial Report..... 2







Comments 3



HAVE QUESTIONS? ASK US.

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Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Dunn County Soil Conservation District for the year ended 2020. 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 Generally Accepted Auditing or Attestation standards issued by the American Institute of Certified Public Accountants. Therefore, we do not express an opinion over the financial information included in this report.

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 received a listing of outstanding checks and deposits at the year end. These were verified with accounting records to ensure they were an outstanding item that would impact the Annual Financial Report. There were additional differences identified.

We determined the total amount of revenue and expenditures from bank records. 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.

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

North Dakota State Auditor's Office
Bismarck, North Dakota
April 2, 2025



| | | Special | |
|--------------------------------------|----------------------|---------------------|---------------------|
| | General Fund | Revenue Fund | Total Funds |
| Receipts | | | |
| General Property Taxes | \$ 113,810.36 | \$ - | \$113,810.36 |
| Oil And Gas Taxes | <u>28.66</u> | <u>-</u> | <u>28.66</u> |
| Total Taxes | <u>113,839.02</u> | <u>-</u> | <u>113,839.02</u> |
| Grants From Federal Government | - | 72,496.76 | 72,496.76 |
| Grants From State Government | 21,847.40 | - | 21,847.40 |
| State Aid Distribution | <u>12,000.00</u> | <u>-</u> | <u>12,000.00</u> |
| Total Intergovernmental | <u>33,847.40</u> | <u>72,496.76</u> | <u>106,344.16</u> |
| Other | <u>89,900.27</u> | <u>-</u> | <u>89,900.27</u> |
| Total Service Revenue | <u>89,900.27</u> | <u>-</u> | <u>89,900.27</u> |
| Interest And Dividends | 444.48 | - | 444.48 |
| Donations | 5,500.00 | - | 5,500.00 |
| Sale Of Assets | 135.65 | - | 135.65 |
| Insurance Proceeds | 504.00 | - | 504.00 |
| All Other Miscellaneous Receipts | <u>1,081.73</u> | <u>-</u> | <u>1,081.73</u> |
| Total Miscellaneous Receipts | <u>7,665.86</u> | <u>-</u> | <u>7,665.86</u> |
| Total Receipts | <u>\$ 245,252.55</u> | <u>\$ 72,496.76</u> | <u>\$317,749.31</u> |
| Disbursements | | | |
| Payroll And Benefits | \$ 162,592.08 | \$ - | \$162,592.08 |
| Insurance | 2,893.00 | - | 2,893.00 |
| Utilities | 1,303.99 | - | 1,303.99 |
| Other Operating | <u>8,692.01</u> | <u>-</u> | <u>8,692.01</u> |
| Total Personnel And Administrative | <u>175,481.08</u> | <u>-</u> | <u>175,481.08</u> |
| Repairs And Maintenance | <u>53,093.67</u> | <u>69,101.03</u> | <u>122,194.70</u> |
| Total Capital And Infrastructure | <u>53,093.67</u> | <u>69,101.03</u> | <u>122,194.70</u> |
| Soil Conservation | <u>27,529.17</u> | <u>-</u> | <u>27,529.17</u> |
| Total Functional | <u>27,529.17</u> | <u>-</u> | <u>27,529.17</u> |
| Total Disbursements | <u>\$ 256,103.92</u> | <u>\$ 69,101.03</u> | <u>\$325,204.95</u> |
| Beginning Fund Balance | \$ 190,569.89 | \$ - | \$190,569.89 |
| Current Year Activity | <u>(10,851.37)</u> | <u>3,395.73</u> | <u>(7,455.64)</u> |
| Adjustment To Fund Balance (Sao Use) | 5,852.56 | - | 5,852.56 |
| Ending Fund Balance | <u>\$ 185,571.08</u> | <u>\$ 3,395.73</u> | <u>\$188,966.81</u> |



Comments Letter

Inaccurate Reporting of Revenues and Expenditures - (2020)

It is noted that the annual report submitted for the Dunn County Soil Conservation District does not tie to the bank statements at the end of the year, nor are revenues or expenditures recorded accurately.

Suggested Change

Adjustments were made to the Annual Financial Report to reflect the missing revenues and/or expenditures. The District should record all revenues and expenditures throughout the year to ensure the accuracy of the Annual Financial Report.



Office of the
State Auditor

NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

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