



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

## Office of the Adjutant General

For the Two-Year Period Ended June 30, 2020

Client Code 540





### WHAT WE LOOKED AT AND WHY

North Dakota state law requires our team to identify any errors, internal control weaknesses, or potential violation of law in high-risk or significant functions of the agency.

### WHAT WE FOUND

This audit did not identify any areas of concern.

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## KEY PERSONNEL

Allison Bader  
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## HAVE QUESTIONS? ASK US.

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# Introduction

## Office of the Adjutant General

July 22, 2021

We are pleased to submit this audit of the Office of the Adjutant General for two-year period ended June 30, 2020. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

The primary consideration in determining the contents of these audits is to produce informative audits to improve government. Statutory audit requirements are an important part of these audits and are addressed by our standard audit objective. Whenever possible, additional audit objectives are included to increase responsiveness and effectiveness of state government.

Allison Bader was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-2241. We wish to express our appreciation to the Office of the Adjutant General's staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

/S/

**JOSHUA C. GALLION**  
**NORTH DAKOTA STATE AUDITOR**

## TERMS USED IN REPORT

**Appropriation:** An amount authorized by the North Dakota Legislative Assembly to be spent for a specific purpose.

**Blanket Bond Coverage:** Insurance to state agencies for any default or wrongful act on the part of any public employee or public official.

**ConnectND:** The accounting system for North Dakota.

**Emergency Commission:** Group of elected officials that have the authority to transfer or expend money appropriated by the North Dakota Legislative Assembly. Additional information can be found in N.D.C.C. Chapter 54-16.

**Internal Control:** Policies and procedures that ensure reliable financial reporting, safeguard assets, promote accountability and efficiency, and prevent fraud.

**North Dakota Century Code (N.D.C.C.):** Collection of all the statutes passed by the North Dakota Legislative Assembly.

**Performance Audit:** Engagements that provide objective analysis, findings, and conclusion to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.

**Session Laws:** Published after each regular and special legislative session and contain the laws enacted during that session.

# Audit Results

## OBJECTIVE

Are there any errors, internal control weaknesses, or potential violations of law for significant and high-risk functions of the agency?

## CONCLUSION

No errors, internal control weaknesses, or potential violation of law for significant and high-risk function of Adjutant General were identified.

## INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documents and electronic data records. We planned our audit work to assess the design, implementation, and effectiveness of those internal controls that were significant to our audit objective. Specifically, our work related to internal control included the following components and underlying principles based on guidance issued by the U.S. Government Accountability Office.

### COMPONENT: CONTROL ENVIRONMENT

**Principle:** Management should demonstrate a commitment to recruit, develop, and retain competent employees.

### COMPONENT: CONTROL ACTIVITIES

**Principle:** Management should design control activities to achieve objectives and respond to risks.

**Principle:** Management should design the entity's information system and related control activities to achieve objectives and respond to risks.

The specific internal control testing completed for this audit objective is identified below:

- Segregated preparation and approval of expenditures is tested statewide in the State of North Dakota Annual Comprehensive Financial Report.
- Individuals responsible for advancing grant reimbursements through the grant management system were segregated from the individuals processing grant reimbursement payments within ConnectND.
- Individual responsible for preparing the one-time payments was segregated from the individual verifying and approving the one-time payment expenditures in ConnectND.
- Procurement officers purchasing goods received the proper procurement level training for the types of purchases made.

There were no deficiencies identified.

## SCOPE

The Office of the Adjutant General's central office is at Fraire Barracks in Bismarck, North Dakota. In addition, the agency has several national guard locations throughout the state. The financial data for the central office and national guard locations are included in the scope of the audit.

## METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the Adjutant General's processes and procedures.

- Inspected documentary evidence.
- Evaluated the adequacy of blanket bond coverage by comparing coverage to state bonding guidelines (N.D.C.C. 26.1-21-08, N.D.C.C. 26.1-21-10(1)).
- Queried the ConnectND (PeopleSoft) system for data analysis. Performed detailed analytical procedures. These procedures were used to identify high-risk transactions and potential problems for additional testing.
- Non-statistical sampling was used and the results were projected to the population. Where applicable, populations were stratified to ensure that representative samples were obtained.
- Analyzed and performed random test of expenditures to determine the Adjutant General properly accounted for expenditures using the correct account, fund, and class. Also, determined that the expenditures were reasonable.
- Analyzed and performed random test of grant expenditures to determine if the Adjutant General properly accounted for expenditures using the correct account, fund, project and class. Further, determined if the grant expenditures were reasonable.
- Analyzed and performed testing of random and high-risk procurement expenditures to determine if goods and services were properly procured in accordance with competitive purchasing requirements (N.D.C.C. 54-44.4, NDAC Title 4-12, and OMB State Procurement Manual policies and guidelines).
- Analyzed accounts charged to each appropriation class to determine that expenditures were not charged to an inappropriate class to circumvent appropriation spending authority. (N.D.C.C. 54-16-03).
- Reviewed non-appropriated fund activity to ensure the Adjutant General had legislative approval for non-appropriated expenditures. (N.D.C.C. 54-44.1-09).
  - Veterans Cemetery Fund (N.D.C.C. 37-03-14).
  - Veterans Cemetery Trust Fund (N.D.C.C. 39-04-10.10).
  - State Disaster Relief Fund (N.D.C.C. 37-17.1-27).
  - Insurance Recoveries Property Fund (N.D.C.C. 54-44.1-09.1).
  - National Guard Military Grounds Fund (N.D.C.C. 37-03-13).
- Selected high-risk transactions and random sample of general ledger correcting entries and determined correcting entries were in accordance with fund restrictions and appropriation acts and properly coded and supported (2017 Session Law, House Bill 1016, Section 1; 2019 Session Law, Senate Bill 2016, Section 1).
- Tested compliance with the documented intent of special appropriation laws, including one-time funding items. Also, tested compliance with the documented intent of appropriation adjustments, including specific Session Laws with related emergency measure sections, Carryover Committee, and Emergency Commission requests.
- Reviewed Dakota Access Pipeline funding sources and total Dakota Access Pipeline expenditures and determined the Adjutant General did not overspend Dakota Access Pipeline appropriated funds as \$38,035,504.03 of Dakota Access Pipeline expenditures were incurred out of \$43,000,000 total funding since 2016. Further, the current audit period Dakota Access Pipeline expenditures of \$549,729.11 were reviewed and determined to be properly expended on responding to unlawful activity associated with the Dakota Access Pipeline. (2017 Session Law, Senate Bill 2174, Sections 1 and 2; 2017 Session Law, House Bill 1024, Section 3; 2017 Session Law, House Bill 1016, Section 3; Emergency Commission Request #1904 (9/25/2017)).
- Inspected Federal law enforcement grant assistance documents and determined the Adjutant General sought and received \$10,000,000 of reimbursement from the Federal Government for the costs of responding to unlawful activity associated with the construction of the Dakota Access Pipeline. (2017 Session Law, House Bill 1024, Section 7).
- Reviewed the \$171,856 veteran's compensation appropriation carryover amount and determined



unexpended funds were not transferred to the Veteran's Cemetery Trust Fund as carryover authority into the next biennium was received (2017 Session Law, House Bill 1016, Section 10 and 11; 2019 Session Law, Senate Bill 2016, Section 13).

- Selected a random sample of veteran's adjusted compensation payments and reviewed supporting documentation to determine adjusted compensation applications were filed timely and adjusted compensation payments were correct based on soldier mobilization status stateside, expeditionary medal or campaign badge recipient status, foreign service purple heart recipient status, or deceased beneficiary status. (2017 Session Law, House Bill 1109, Section 4; 2019 Session Law, Senate Bill 2097, Section 5).

- Analyzed and tested expenditures to determine \$214,350 of the \$300,000 available was used from the strategic investment and improvements fund for mobile repeaters and programming radios. (2017 Session Law, House Bill 1016, Section 6; 2017 one-time funding; 2019 Session Law, Senate Bill 2016, Section 14; Emergency Commission Request #1905 (9/25/17)).

- Reviewed radio towers project carryover appropriation amounts of \$883,341.02 of the 2015-2017 biennium and \$743,887.03 of the 2017-2019 biennium and the \$80,000 carryover for radio tower redundancy projects. Expenditures were tested to determine \$185,435 of the carryover funds were used during the audit period for the following: statewide seamless base map, state radio tower package, computer-aided dispatch upgrade, and/or the voice incident recorder projects. (2017 Session Law, House Bill 1016, Section 7 and 12; 2019 Session Law, Senate Bill 2016, Section 11).

- Reviewed the \$100,000 road grade raising projects appropriation carryover and tested fiscal year 2020 expenditures to determine \$2,767.13 of the carryover was spent on grants to political subdivisions for amounts required to match federal dollars on road grade raising projects and federal emergency relief funding. (2017 Session Law, House Bill 1016, Section 13; 2019 Session Law, Senate bill 2016, Section 1).

- Analyzed payroll expenditures to determine \$70,412.36 of the \$175,000 appropriated from the General fund was used to defray costs of interring veteran's spouses and dependents who are eligible for internment at the veterans' cemetery. (2019 Session Law, Senate Bill 2195, Section 1).

- Reviewed supporting documentation to determine the Adjutant General provided information to the appropriation committees of the House and Senate (or to the budget section if the legislative assembly is not in session) on the purpose and payee of anticipated expenditures made by the Adjutant General out of the State Disaster Relief fund between July 1, 2019 and June 30, 2020. (2019 Session Law Senate Bill 2055, Section 6).

- Reviewed ConnectND (PeopleSoft) activity to determine the Adjutant General established the North Dakota national guard service member, veteran, family, and survivor support program and ensure expended funds for the program did not exceed \$500,000 in fiscal year 2020 unless approved by the emergency commission and budget section. Also, inspected Senate Budget Section testimony to determine the Adjutant General reported the income and expenditures made from this fund in fiscal year 2020. Fiscal year 2020 was the first year of this session law. (2019 Session Law, House Bill 1101, Section 1).

- Analyzed and tested expenditures to determine tuition grant (Private Schools) and tuition waiver (Public Schools) applications were completed at time of enrollment for each academic term or upon initial appointment to the national guard prior to providing tuition reimbursement. (2019 Session Law, House Bill 1046, Section 1 and 2).

- Analyzed and performed random expenditure testing to determine if the Adjutant General purchased options for the purchase or long-term lease of land for the Camp Grafton expansion. During the audit period, the Adjutant spent \$28,300 of the \$600,000 appropriated for the Camp Grafton expansion on land appraisals. (2019 Session Law, Senate Bill 2016, Section 5 and 6(1); 2019 Session Law, Senate Bill 2016, Section 2).

- Analyzed and tested expenditures to determine \$801,681.01 of the \$1,212,253 one-time funding was used



for dispatching service fee shortfall. (2019 Session Law, Senate Bill 2016, Section 2 and 5).

- Reviewed the 2017- 2019 one-time funding for the National Guard Readiness Center and determined \$31,414,754 of the original \$33,000,000 was carried-over to the 2019-2021 biennium. Expenditures were analyzed and random testing performed to determine the Adjutant General spent the funding on the National Guard Readiness Center. During the audit period, the Adjutant General spent \$10,518,492.46 of these funds on the National Guard Readiness Center. (2017 Session Law, House Bill 1016, Section 3; August 2019 Construction Carryover Committee).

- Analyzed and tested expenditures to determine the Adjutant General spent 2017 – 2019 and 2019 - 2021 one-time funding on emergency response equipment. During the 2017 – 2019 biennium, the Adjutant General spent 82,515.73 of the \$569,000 2017-2019 one-time funding and as of June 30, 2020, the Adjutant General spent \$215,100 of the \$660,000 2019 – 2021 one-time funding on emergency response equipment. (2017 Session Law, House Bill 1016, Section 3; 2019 Session Law, Senate Bill 2016, Section 2).

- Reviewed the \$584,306 veteran's compensation appropriation carryover and tested expenditures to determine the carryover funds were used on adjusted compensation payments to veterans. (2017 Session Law, House Bill 1016, Section 10 and 11).

- Reviewed the FEMA-State agreement for the 2017 flooding disaster and analyzed expenditures to ensure emergency commission funding was used for 2017 flooding disaster costs in the specified counties. As of June 30, 2020, the Adjutant General had used \$768,183.93 of the \$8,400,112 available for flooding disaster costs. (Emergency Commission Request #1899 (8/22/2017); Emergency Commission Request #1914 (3/19/2018)).

- Analyzed ConnectND (PeopleSoft) data to determine the Adjutant General borrowed \$1,500,000 from BND and transferred \$1,500,000 to the ND Department of Agriculture to administer an emergency hay transportation

program for livestock producers experiencing hardship from the 2017 state drought disaster declaration. (Emergency Commission Request #1900 (8/22/2017)).

- Selected a random sample of expenditures to determine the Adjutant General spent \$89,533.33 out of \$300,000 available on 2019 statewide flooding disaster costs. In June 2019, the Adjutant General returned the remaining \$210,466.67 related to the 2019 statewide funding. (Emergency Commission Request #1935 (4/5/2019)).

- Analyzed ConnectND (PeopleSoft) data to determine the Adjutant General used emergency funding for repayment of BND loans related to 2017 flooding and emergency hay operations. As of June 30, 2019, the Adjutant General repaid BND loans of \$787,697.38 (Principal and Interest) for 2017 flooding disaster costs and \$1,573,048.12 (Principal and Interest) for an emergency hay transportation program. In total, \$2,360,745.5 of loan repayment to BND was made for disaster costs. (2019 Session Law, Senate Bill 2024, Section 1 (Declared emergency on April 9, 2019, thus, applicable to 2017-2019 biennium)).

- Reviewed the \$440,366.04 tuition fees carryover amount from 2017, the \$118,883 tuition fees carryover amount from 2019, the \$450,000 transfer from the reintegration program class to the tuition class, and the return of \$110,000 back to the State Contingency Fund from the tuition class. Expenditures were tested to determine the carryover funds were used for tuition fee payments. During the audit period, the Adjutant General spent \$3,342,230 on tuition fee payments. (2017 Session Law, House Bill 1016, Section 8 and 9; 2019 Session Law, Senate Bill 2016, Section 12; Emergency Commission Request #1931 (11/19/2018)).

- Analyzed expenditures to determine the Adjutant General spent \$26,766.30 of the \$1,473,805 emergency commission funding for integrating next generation 911 throughout the state of North Dakota. (Emergency Commission Request #1945 (9/9/2019)).

- Reviewed the FEMA-State agreement for the October 9 to 26, 2019 flooding disaster and analyzed expenditures to

ensure emergency commission funding was used for 2019 flooding disaster costs in the specified counties. As of June 30, 2020, the Adjutant General had used \$363,193.92 of the \$11,116,200 available for 2019 flooding disaster costs. (Emergency Commission Request #1955 (3/10/2020)).

- Reviewed the \$65,000,000 (\$35,000,000 from 4/2/2020 Emergency Commission Request and \$30,000,000 from 5/12/2020 Emergency Commission Request) available for disaster costs for the Presidentially declared emergency associated with Covid-19. Analyzed and tested expenditures to determine the Adjutant General spent \$8,109,308.59 of the available funds. (Emergency Commission Request #1959 (4/2/2020); Emergency Commission Request #1977 (5/12/2020)).

- Reviewed the FEMA-State agreement for the March 24 to April 28, 2019 flooding disaster and analyzed expenditures to ensure emergency commission funding was used for 2019 flooding disaster costs in the specified counties. As of June 30, 2020, the Adjutant General had used \$650,559.93 of the \$16,685,760 available for 2019 flooding disaster costs. (Emergency Commission Request #1944 (9/9/2019)).

- Selected a random sample of receipts to determine that revenue is reconciled and deposited with the Treasurer's Office. (N.D.C.C. 54-06-29, Article X, Section 12 of North Dakota Constitution).

## **AUTHORITY AND STANDARDS**

This biennial audit of the Office of the Adjutant General has been conducted by the Office of the State Auditor pursuant to authority within North Dakota Century Code Chapter 54-10.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The standards used to evaluate internal control are published in the publication Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States (Green Book, GAO-14-704G).



# Responses to LAFRC Audit Questions

## **1. WHAT TYPE OF OPINION WAS ISSUED ON THE FINANCIAL STATEMENTS?**

Revenues, expenditures and appropriation information was not prepared by the Adjutant General in accordance with generally accepted accounting principles so an opinion is not applicable. The agency's transactions were tested and included in the state's basic financial statements on which an unmodified opinion was issued.

## **2. WAS THERE COMPLIANCE WITH STATUTES, LAWS, RULES, AND REGULATIONS UNDER WHICH THE AGENCY WAS CREATED AND IS FUNCTIONING?**

Yes.

## **3. WAS INTERNAL CONTROL ADEQUATE AND FUNCTIONING EFFECTIVELY?**

Yes. We did not identify any deficiencies in internal control that were significant within the context of our audit objectives.

## **4. WERE THERE ANY INDICATIONS OF LACK OF EFFICIENCY IN FINANCIAL OPERATIONS AND MANAGEMENT OF THE AGENCY?**

No.

## **5. HAS ACTION BEEN TAKEN ON FINDINGS AND RECOMMENDATIONS INCLUDED IN PRIOR AUDIT REPORTS?**

There were no recommendations included in the prior audit report.

## **6. WAS A MANAGEMENT LETTER ISSUED? IF SO, PROVIDE A SUMMARY BELOW, INCLUDING ANY RECOMMENDATIONS AND THE MANAGEMENT RESPONSES.**

No, a management letter was not issued.



# LAFRC Audit Communications

## **7. IDENTIFY ANY SIGNIFICANT CHANGES IN ACCOUNTING POLICIES, ANY MANAGEMENT CONFLICTS OF INTEREST, ANY CONTINGENT LIABILITIES, OR ANY SIGNIFICANT UNUSUAL TRANSACTIONS.**

There were no significant changes in accounting policies, management conflicts of interest, contingent liabilities, or significant unusual transactions identified.

## **8. IDENTIFY ANY SIGNIFICANT ACCOUNTING ESTIMATES, THE PROCESS USED BY MANAGEMENT TO FORMULATE THE ACCOUNTING ESTIMATES, AND THE BASIS FOR THE AUDITOR'S CONCLUSIONS REGARDING THE REASONABLENESS OF THOSE ESTIMATES.**

The Adjutant General's revenues, expenditures and appropriation information does not include any significant accounting estimates.

## **9. IDENTIFY ANY SIGNIFICANT AUDIT ADJUSTMENTS.**

Significant audit adjustments were not necessary.

## **10. IDENTIFY ANY DISAGREEMENTS WITH MANAGEMENT, WHETHER OR NOT RESOLVED TO THE AUDITOR'S SATISFACTION RELATING TO A FINANCIAL ACCOUNTING, REPORTING, OR AUDITING MATTER THAT COULD BE SIGNIFICANT TO THE FINANCIAL STATEMENTS.**

None.

## **11. IDENTIFY ANY SERIOUS DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT.**

None.

## **12. IDENTIFY ANY MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION.**

This is not applicable for audits conducted by the Office of the State Auditor.

## **13. IDENTIFY ANY MANAGEMENT CONSULTATIONS WITH OTHER ACCOUNTANTS ABOUT AUDITING AND ACCOUNTING MATTERS.**

None.

## **14. IDENTIFY ANY HIGH-RISK INFORMATION TECHNOLOGY SYSTEMS CRITICAL TO OPERATIONS BASED ON THE AUDITOR'S OVERALL ASSESSMENT OF THE IMPORTANCE OF THE SYSTEM TO THE AGENCY AND ITS MISSION, OR WHETHER ANY EXCEPTIONS IDENTIFIED IN THE SIX AUDIT REPORT QUESTIONS TO BE ADDRESSED BY THE AUDITORS ARE DIRECTLY RELATED TO THE OPERATIONS OF AN INFORMATION TECHNOLOGY SYSTEM.**

ConnectND Finance, Human Capital Management (HCM) and the Grants Management System were high-risk information technology systems significant to the audit objective.

# Financials

## Revenues and Expenditures

REVENUES AND OTHER SOURCES	JUNE 30, 2020	JUNE 30, 2019
Federal Revenue	\$ 46,525,017	\$ 38,889,629
Loan Proceeds	608,447	852,068
Refunds	127,808	1,056,917
Intergovernmental Revenue	1,228,453	1,010,753
Sales, Licenses and Fees	993,248	139
Donations	200,000	100,000
Rental of Land and Buildings	155,222	149,055
Other Revenue	186,411	172,225
Transfers In	2,578,983	329,305
<b>Total Revenue and Other Sources</b>	<b>\$ 52,603,589</b>	<b>\$ 42,560,091</b>

Source: ConnectND Financials

Continued on the next page

# Financials

## Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2020	JUNE 30, 2019
Salaries and Benefits	\$ 20,455,336	\$ 18,370,211
Grants	18,859,893	17,313,405
Buildings and Other Capital Projects	14,316,865	1,857,544
Repairs	5,788,065	5,743,889
IT Services and Supplies	3,582,054	3,105,630
Equipment	4,148,767	690,671
Professional Development	1,786,525	1,813,379
Travel	661,987	517,641
Supplies	1,044,285	508,468
Operating Expenses	1,036,806	452,751
Loan Repayment	-	2,360,746
Professional Fees and Services	3,024,707	2,409,226
Utilities	2,678,931	2,812,063
Rentals of Land, Buildings, Equipment	799,758	685,224
Medical, Dental, and Optical	553,517	-
Transfers Out	406,571	555,424
<b>Total Expenditures and Other Uses</b>	<b>\$ 79,144,067</b>	<b>\$ 59,196,272</b>

Source: ConnectND Financials

# Appropriations

For the Year Ended June 30, 2020

EXPENDITURES BY LINE ITEM	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Salaries and Wages	\$ 17,820,197	\$ 8,138,724	\$ 9,681,473
Operating Expenses	12,126,148	5,100,322	7,025,826
Capital Assets	884,046	349,060	534,986
Construction Carryover	31,414,754	11,209,203	20,205,551
Camp Grafton Expansion	600,000	28,300	571,700
Grants	18,130,002	6,930,276	11,199,726
Disaster Costs	139,357,045	22,075,761	117,281,284
Civil Air Patrol	305,134	156,231	148,903
Radio Communications	1,614,637	13,420	1,601,217
Tuition Fees	4,900,955	1,738,609	3,162,346
Air Guard Contract	8,571,129	2,876,749	5,694,380
Army Guard Contract	46,940,013	19,054,170	27,885,843
Reintegration Program	1,051,168	313,959	737,209
ND Veterans Cemetery	1,151,906	434,952	716,954
<b>Totals</b>	<b>\$ 284,867,134</b>	<b>\$ 78,419,736</b>	<b>\$ 206,447,398</b>

EXPENDITURES BY SOURCE	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
General	\$ 28,605,823	\$ 11,760,484	\$ 16,845,339
Other	256,261,311	66,659,252	189,602,059
<b>Totals</b>	<b>\$ 284,867,134</b>	<b>\$ 78,419,736</b>	<b>\$ 206,447,398</b>

Source: ConnectND Financials



# Appropriations

For the Biennium Ended June 30, 2019

EXPENDITURES BY LINE ITEM	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Salaries and Wages	\$ 19,217,644	\$ 17,135,790	\$ 2,081,854
Operating Expenses	20,514,385	19,821,542	692,843
Capital Assets	33,793,046	2,087,245	31,705,801
Grants	17,792,018	10,359,624	7,432,394
Disaster Costs	74,893,613	45,187,040	29,706,573
Civil Air Patrol	299,580	291,327	8,253
Radio Communications	1,263,341	416,519	846,822
Tuition Fees	3,507,866	3,388,983	118,883
Air Guard Contract	8,098,582	5,401,338	2,697,244
Army Guard Contract	57,717,944	31,485,092	26,232,852
Reintegration Program	811,384	804,266	7,118
ND Veterans Cemetery	881,284	792,950	88,334
<b>Totals</b>	<b>\$ 238,790,687</b>	<b>\$ 137,171,716</b>	<b>\$ 101,618,971</b>

EXPENDITURES BY SOURCE	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
General	\$ 28,851,791	\$ 27,640,436	\$ 1,211,355
Other	209,938,896	109,531,280	100,407,616
<b>Totals</b>	<b>\$ 238,790,687</b>	<b>\$ 137,171,716</b>	<b>\$ 101,618,971</b>

Source: ConnectND Financials



NORTH DAKOTA STATE AUDITOR  
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