



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Parks and Recreation Department

Audit Report for the Biennium Ended June 30, 2021

Client Code 750





WHAT WE LOOKED AT AND WHY

North Dakota state law requires that our team perform an audit once every two years. This includes a review of financial transactions and determining that expenditures are correct. Our audit reports any errors, internal control weaknesses or potential violations of law identified in significant or high-risk functions of the agency.

WHAT WE FOUND



Noncompliance with Biennial Fraud Risk Assessment Requirements

Because Parks and Recreation did not conduct a fraud risk assessment in the biennium, there is an increased risk that fraud could occur.

Read more on page 4



Inventory Required

Our team found that Parks and Recreation has no formally established inventory policy, and has not conducted an inventory since 2018.

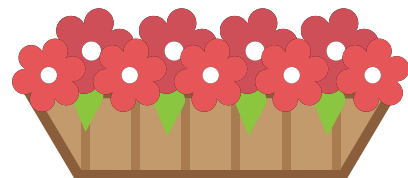
Read more on page 5



Properly Capitalize Equipment Over \$5,000

We found equipment purchases totaling \$449,315 that were not added to the fixed asset records and properly capitalized.

Read more on page 6



Potential Noncompliance with Legislative Intent

It remains unclear if current International Peace Garden funding, originally intended for capital projects, can also be used for equipment purchases.

Read more on page 8

TABLE OF CONTENTS

INTRODUCTION

Terms Used in Report 3

AUDIT RESULTS

Primary Objective 4

Noncompliance with Biennial Fraud Risk Assessment 4

Inventory Required 5

Properly Capitalize Equipment Over \$5,000 6

Potential Noncompliance with Legislative Intent 8

AUDIT PROCEDURES

Primary Objective 9

Authority and Standards 11

LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Responses to LAFRC Audit Questions 12

LAFRC Audit Communications 13

FINANCIALS

Revenues and Expenditures 14

Appropriations 16



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
- ND.gov/Auditor
- Facebook - [ndsao.link/ebs](https://www.facebook.com/ndsao.link/ebs)
- LinkedIn - [ndsao.link/wsw](https://www.linkedin.com/company/ndsao.link/wsw)
- YouTube - [ndsao.link/f2d](https://www.youtube.com/channel/ndsao.link/f2d)

Introduction

Parks and Recreation Department

June 9, 2022

We are pleased to submit this audit of the Parks and Recreation Department for the biennium ended June 30, 2021. 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 Parks and Recreation Department 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.

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.

Noncompliance: Failure to act in accordance with a wish or command.

North Dakota Administrative Code (N.D.A.C): Codification of all rules of state administrative agencies.

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 conclusions 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

PRIMARY OBJECTIVE

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

Federal standards require management to consider the potential for fraud when identifying, analyzing, and responding to risks (GAO-14-704G, para. 8.01). The Office of Management and Budget requires all state agencies perform a fraud risk assessment for each of their functions and divisions at least every biennium (OMB Fiscal and Administrative Policy 216).

However, we found Parks and Recreation did not conduct a fraud risk assessment during the biennium. Parks and Recreation shared that employee turnover was the reason for not having a fraud risk assessment completed

FINDING
2021-01

Noncompliance with Biennial Fraud Risk Assessment Requirements

WHAT HAPPENED

Because Parks and Recreation did not conduct a fraud risk assessment in the biennium, there is an increased risk that fraud could occur.

BACKGROUND

Fraud risk assessments are a tool utilized by most entities to review any potential areas within the entity where fraud could occur. After determining where fraud could occur, safeguards (controls) should be put in place to help prevent fraud from happening.

RECOMMENDATION

We recommend the Parks and Recreation Department perform a fraud risk assessment for each of their functions and divisions at least every biennium.

PARKS AND RECREATION DEPARTMENT RESPONSE

Parks and Recreation agrees with this finding.

Parks and Recreation has completed a fraud risk assessment for the 2021–2023 biennium. We will remain compliant going forward.



Because Parks and Recreation did not conduct a fraud risk assessment in the biennium, there is an **increased risk that fraud could occur.**

Inventory Required

WHAT HAPPENED

Assets that are particularly at risk or vulnerable to loss are not being properly safeguarded. As of June 30, 2021, the Parks and Recreation Department had approximately \$8.9 million in equipment valued at \$5,000 or more, including boats, riding lawn mowers, tractors, trailers, and utility vehicles.

BACKGROUND

Annual physical inventories are important to check that assets have not gone missing.

State law (N.D.C.C. 44-04-07) and policy (OMB Fiscal and Administrative Policy 205) require that all state agencies and institutions establish an inventory policy that specifies the dollar level that will be used to implement the accountability threshold and perform an annual physical inventory.

Our team found that Parks and Recreation has no formally established inventory policy. The last physical inventory Parks and Recreation conducted was in 2018. However, during the audit period, they did inventory the 27 handguns and 27 rifles assigned to park rangers and park managers.



Our team found that Parks and Recreation has no formally established inventory policy, and **has not conducted an inventory since 2018.**

They expressed employee turnover was the cause for not conducting an inventory.

RECOMMENDATION

We recommend the Parks and Recreation Department establish an inventory policy that specifies the dollar level to ensure accountability of inventory of sufficient value and permanence and complete an annual physical inventory of assets.

PARKS AND RECREATION DEPARTMENT RESPONSE

Parks and Recreation agrees with this finding.

Parks and Recreation is in the process of identifying a threshold for accountability, which the auditors witnessed.

Parks and Recreation will be conducting an annual physical inventory.

Properly Capitalize Equipment Over \$5,000

WHAT HAPPENED

The value of Parks and Recreation’s capitalized assets are understated by \$449,315. In addition, assets with no inventory record are at risk for loss.

BACKGROUND

In accounting, large assets such as equipment and buildings are called fixed assets. Organizations capitalize their fixed assets. This means that rather than an expensive item being expensed, or written off, in the time period the cost was incurred, the cost is expensed over the useful life of that asset. Because assets depreciate in value gradually, their costs are written off over time.

State law (N.D.C.C. Section 54-27-21) requires fixed assets over \$5,000 be capitalized. Our team found equipment purchases totaling \$449,315 that were not added to the fixed asset records and properly capitalized.

State law (N.D.C.C. Section 44-04-07) also requires all state agencies maintain a complete and current inventory record of all property of sufficient value and permanence.



Our team found equipment purchases totaling **\$449,315** that were **not added to the fixed asset records.**

We also found that the following items (which totaled \$245,083) were not added to inventory records, violating state law:

- 2 dump trailers (\$15,338)
- 1 All-terrain vehicle (\$7,705)
- 1 Crossover utility vehicle (\$30,808)
- 2 Trail groomers (\$14,650)
- 1 Tractor (\$38,897)
- 25 Mobile radios and related equipment (\$137,685)

Lastly, state policies (OMB Fiscal and Administrative Fixed Asset Accounting Policies) require the new asset value for equipment to be recorded at the purchase price plus the book value of any trade-in.

Our team found that six equipment purchases were understated by \$21,610. This was caused by only including the purchase prices, not the book value of trade-ins.

This was all caused by significant turnover in key financial positions within the Parks and Recreation District.

RECOMMENDATION

We recommend the Parks and Recreation Department maintain a complete and current inventory record of all property of sufficient value and permanence; and, capitalize fixed assets in accordance with state laws and OMB Fiscal and Administrative Policies.

PARKS AND RECREATION DEPARTMENT RESPONSE

Parks and Recreation agrees with this finding.

Parks and Recreation had identified this issue, before the audit, and was working on fixing this issue. Work will continue on this issue and an annual physical audit will be conducted.

Potential Noncompliance with Legislative Intent

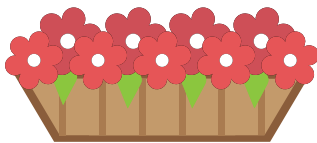
WHAT HAPPENED

By reimbursing the International Peace Garden for equipment purchases with capital project funding, the Parks and Recreation Department potentially engaged in noncompliance with legislative intent (2019 SL, SB 2019, Section 6 funding (2013 SL, HB 1019, Section 9)).

BACKGROUND

The North Dakota Legislature has the ability to allocate funds to the International Peace Garden that sits on the North Dakota and Canada border. In 2013, the legislature appropriated \$1,250,000 to the International Peace Garden for capital projects.

A capital project, as defined by the Office of Management and Budget, includes new construction, additions, and demolitions of buildings and infrastructure. The \$1,250,000 appropriated to the International Peace Garden by the legislature was for repair of the International Peace Garden Tower. After the funding had already been appropriated, it was determined that the Tower could not be salvaged, so the Tower was demolished.



It **remains unclear** if current International Peace Garden funding, originally intended for capital projects, can also be used for equipment purchases.

In 2015, the legislature decided the money appropriated in 2013 could be used for any capital projects at the International Peace Garden. In addition to those funds, they also approved additional funds specifically for a one-time purchase of equipment.

The legislature has continued to allow the Parks and Recreation Department to carry forward the remaining balance of the money appropriated in 2013. During the audit period, our team found the International Peace Garden submitted reimbursement requests to the Parks and Recreation Department for \$171,683 in equipment purchases. Because Parks and Recreation can only reimburse 50% of each request, \$85,841 was given to the International Peace Garden for equipment purchases.

In 2015, specific one-time funding had to be approved for the purchase of equipment. It remains unclear if current International Peace Garden funding, including \$637,000 of taxpayer money that is presently remaining from the money appropriated in 2013 originally intended for capital projects, can also be used for equipment purchases.

RECOMMENDATION

We recommend the Parks and Recreation Department seek clarification from the legislative assembly pertaining to the legislative intent and allowable uses of funds from 2019 Session Law, Senate Bill 2019, Section 6, which stems from 2013 Session Law, House Bill 1019, Section 9 to determine if equipment purchases are allowable.

PARKS AND RECREATION DEPARTMENT RESPONSE

Parks and Recreation agrees with this finding.

Parks and Recreation will pursue legislative clarification to determine if equipment purchases are allowable.



Audit Procedures

Primary Objective

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentations and electronic data records. We planned our audit work to assess the design, implementation, and operating effectiveness of those internal controls that were significant to our audit objectives.

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

- Segregated preparation and approval of expenditures is tested statewide in the audit of the State of North Dakota Annual Comprehensive Financial Report.
- Receipts were present to support individual purchase card statement charges.
- Receipts were being reconciled to the individual purchase card statements.
- Purchase card expenditures were approved by an appropriate individual.
- Proper permit fee amounts for motor vehicles were coded into fee tables of the Hercules point of sale system.
- State park deposit slips were reconciled to outside bank accounts monthly by Central Office staff.
- The Hercules point of sale system was reconciled monthly to outside checking accounts for cash and Bank of North Dakota for charges.
- Supervisors approved timecards in ConnectND HR/ Payroll Time and Labor for hourly employees.

The Parks and Recreation Department did not perform a biennial fraud risk assessment to evaluate the internal controls that prevent or mitigate potential fraud risks. See Finding 2021-01.

SCOPE

The Parks and Recreation Department has operations in the following locations. Each location was included in the audit scope:

- The central office in the Bismarck (Liberty Memorial Building).
- Beaver Lake, Cross Ranch, Fort Abraham Lincoln, Fort Ransom, Fort Stevenson, Grahams Island, Icelandic, Lake Metigoshe, Outdoor Learning Center, Lake Sakakawea, Lewis & Clark, Little Missouri, Pembina Gorge, Sully Creek, and Turtle River State Parks and Recreation Area.

METHODOLOGY

To meet this objective, we:

- Used non-statistical sampling and the results were projected to the population.
- Interviewed appropriate agency personnel.
- Observed the Parks and Recreation Department's processes and procedures.
- Analyzed financial data in ConnectND to determine areas of risk.
- Queried ConnectND data and 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).
- One-time funding used for specific purposes. Reviewed Parks and Recreation Department tracking Excel spreadsheets and analyzed ConnectND expenditure data. Selected a judgmental sample of expenditures to test \$634,126 of the one-time funding was used for extraordinary repairs. Selected a judgmental sample of expenditures and determined \$758,255 of the \$1,755,000 one-time funding was used for capital projects. Reviewed

- 2021 Session Law HB 1019 Section 9 and determined the \$2M of one-time funding for International Peace Garden capital projects was rolled forward into the 2021-23 biennium. Reviewed invoices to determine the \$622,000 one-time funding was used for additional equipment purchases. Reviewed the vendor contract and ConnectND expenditure data to ensure the \$150,000 one-time funding was used for a state park survey. Reviewed the vendor contract and determined the \$75,000 one-time funding was used for recreation mapping. Reviewed the vendor contract and ConnectND expenditure data to determine \$68,607 of the \$75,000 one-time funding was used for traffic counters (2019 Session Law SB 2019 Section 2).
- Analyzed ConnectND expenditure data and reviewed invoices Parks and Recreation Department submitted to the Game and Fish Department for reimbursement indicating the \$122,000 transferred from the Game and Fish Department was used for maintenance, operating, and extraordinary repairs related to boat ramps at state parks (2019 Session Law SB 2019 Section 3).
 - Analyzed ConnectND transfers in and expenditure data to indicating the \$100,000 grant funding from the Department of Transportation was used for operating expenses for the Lewis and Clark Interpretive Center (2019 Session Law SB 2019 Section 4).
 - Reviewed Parks and Recreation Department tracking Excel spreadsheet and analyzed ConnectND expenditure data. Reviewed Memorandum of Agreement and Grant Funding Agreements between the Parks and Recreation Department and the International Peace Garden. Selected a judgmental sample of expenditures to determine remaining funds in the International Peace Garden line item for repair of the peace tower in subdivision 2 of Section 30 of chapter 15 of the 2013 Session Laws were expended for capital projects and that the International Peace Garden contributed one-to-one matching funds from non-State of North Dakota sources (2019 Session Law SB 2019 Section 6).
 - Reviewed ConnectND expenditure data and the prior audit workpapers to ensure the Parks and Recreation Department provided a grant of up to \$250,000 to a nonprofit organization for the development of a community event space and visitor center in an area previously affected by river flooding (2019 Session Law SB 2019 Section 9).
 - Reviewed Parks and Recreation Department tracking Excel spreadsheet and analyzed ConnectND expenditure data. Selected a judgmental sample of expenditures and determine \$758,255 of the \$1,755,000 Strategic Investment and Improvement Funds appropriated were used for parks capital projects with the remainder approved for construction carryover; and determined the \$2M appropriated for Peace Garden capital projects remained unspent (2019 Session Law SB 2019 Section 9 and 2021 Session Law HB 1019 Section 11).
 - Reviewed Parks and Recreation Department tracking Excel spreadsheet and OMB's biennial budget and actual detail report to determine the \$3M appropriated for International Peace Garden capital projects remained unspent at the end of the biennium (2021 Session Law HB 1019 Section 8).
 - Analyzed adjustments by class and identified authorizing legislation or Emergency Commission approval. Identified the purpose of the adjustments. Lastly, analyzed and selected judgmental samples of expenditures for construction carryover and Federal CARES Act funding to ensure compliance with the legislatively approved purpose.
 - Queried ConnectND data performed selected randomly and high-risk sample of purchase card expenditures. Determined receipts supported individual purchases on card statement charges. Reviewed the expenditures to determine that they were reasonable related to the function of the agency and properly coded in ConnectND. Further determined that the receipts were reconciled to the individual purchase card statements and that the purchase card expenditures and related receipts were approved by an appropriate individual (N.D.C.C. 54-16-03 and OMB Purchasing Card Policy).
 - Selected a random sample of expenditures paid out of non-legislatively restricted funds for proper coding, agreed vendor and amount to invoices, and determined expenditures were reasonable (N.D.C.C 54-16-03 and 2019 Session Law SB 2019 Section 1).
 - Analyzed expenditures and selected a judgmental sample of expenditures to determine if purchases and public

improvements were properly procured and bid (N.D.C.C. 54-44.4, N.D.A.C. Title 4-12, OMB State Procurement Guidelines, or N.D.C.C. chapter 48-01.2).

- Selected a random sample of expenditures paid out of legislatively restricted funds to ensure expenditures were properly coded, agreed vendor and amount to invoices, determined expenditures were reasonable, and within legal restrictions (N.D.C.C. 39-24-05, 39-29-05, 55-08-07.1 and 55-08-07.2).
- Inspected annual physical inventory records and determined no inventory was conducted during our audit period except for handguns and rifles (N.D.C.C. 44-04-07 and OMB Fiscal and Administrative Policy 205).
- Compared ConnectND expenditures coded as equipment over \$5,000 to the Parks and Recreation Department fixed asset additions to determine if equipment over \$5,000 was properly capitalized (N.D.C.C. 54-27-21 and OMB Fiscal and Administrative Policy 205).
- Analyzed ConnectND revenue data to determine if permit fees for motor vehicles were deposited into the State Park Operating Fund.
- Analyzed ConnectND revenue data and selected a judgmental sample of monthly park revenue collection to determine state park deposit slips agreed to bank deposits and ensure funds were deposited with the State Treasurer at least monthly. Reconciled Hercules point of sale revenue collections to ConnectND revenue. Analyzed Hercules point of sale cancelled and refunded transactions for unusual activity (N.D.C.C. 6-09-07, 21-04-02, 54-06-07, and 54-06-08).
- Selected a random sample of hourly employees and determined hours paid agreed to timecards.
- Analyzed ConnectND expenditure data and inspected land appraisal to ensure price paid for land did not exceed appraised value.

AUTHORITY AND STANDARDS

This biennial audit of the Parks and Recreation Department 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 Parks and Recreation Department 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?

Other than the findings of this report, the Parks and Recreation Department was in compliance with significant statutes, laws, rules, and regulations under which it was created and is functioning.

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 Parks and Recreation Department'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 Hercules point of sale system are high-risk information technology systems critical to the Parks and Recreation Department. Our audit did not identify all systems critical to the agency. None of the exceptions identified in the six audit report questions are directly related to these systems.

Financials

Revenues and Expenditures

REVENUES AND OTHER SOURCES	JUNE 30, 2021	JUNE 30, 2020
Park Permits and User Fees	\$ 5,084,538	\$ 4,245,489
Revenue From Federal Government	2,343,113	1,247,835
General Sales Tax and Fees	1,221,381	1,027,026
Lease or Rent of Buildings and Land	437,785	497,460
Donations	40,579	112,101
Intergovernmental Revenue	128,500	17,787
Miscellaneous Revenues	9,412	-
Transfers In	428,249	3,859,945
Total Revenue and Other Sources	\$ 9,693,557	\$ 11,007,643

Source: ConnectND Finance

Continued on following page

Financials

Revenues and Expenditures

EXPENDITURES AND OTHER USES	JUNE 30, 2021	JUNE 30, 2020
Salaries and Benefits	\$ 7,774,180	\$ 7,544,612
Operating Fees	1,948,763	2,118,333
Grants, Benefits and Claims	2,371,403	1,381,174
Repairs	1,296,449	579,668
Equipment Over \$5,000	1,018,305	586,804
Land and Buildings	1,090,934	433,616
IT and Equipment	825,695	687,317
Buildings, Grounds and Vehicle Supply	786,703	569,691
Utilities	657,784	616,601
Supplies	664,415	523,877
Travel	335,751	322,310
Food and Clothing	291,268	275,491
Insurance	227,502	163,859
Rentals or Leases of Buildings, Land, and Equipment	128,074	117,121
Miscellaneous Expenditures	1,085	1,637
Total Expenditures and Other Uses	\$ 19,418,311	\$ 15,922,111

Source: ConnectND Finance

Appropriations

For the Biennium Ended June 30, 2021

EXPENDITURES BY LINE ITEM	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
Administration	\$ 3,104,999	\$ 2,940,664	\$ 164,335
Parks Operations & Maintenance	25,231,483	22,282,874	2,948,609
Recreation	9,323,560	5,391,270	3,932,290
Construction Carryover	958,037	449,002	509,035
Peace Garden	9,955,157	1,319,091	8,636,066
Lewis & Clark Interpretive Center	1,304,376	1,303,276	1,100
Totals	\$ 49,877,612	\$ 33,686,177	\$ 16,191,435

EXPENDITURES BY SOURCE	FINAL APPROPRIATION	EXPENDITURES	UNEXPENDED APPROPRIATIONS
General	\$ 17,280,497	\$ 16,200,601	\$ 1,079,896
Other	32,597,115	17,485,576	15,111,539
Totals	\$ 49,877,612	\$ 33,686,177	\$ 16,191,435

Source: ConnectND Finance




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](https://nd.gov/Auditor)

 NDSAO@nd.gov

 701-328-2241

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