



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

North Dakota State University

Audit Report for the Biennium Ended June 30, 2023

Client Code 235





WHAT WE LOOKED AT AND WHY

North Dakota state law requires that our team perform an audit once every two to four years. This included a review of financial transactions and determining that expenses 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.

Additionally, we performed testing to determine whether the North Dakota State School of Pharmacy was admitting students to the Pharmacy program (PharmD) based on their admission policies.

WHAT WE FOUND

This audit did not identify any areas of concern.

TABLE OF CONTENTS

INTRODUCTION

Terms Used in Report 3

AUDIT RESULTS

Primary Objective 4
 Conclusion 4
Secondary Objective. 5
 Conclusion 5

AUDIT PROCEDURES

Primary Objective 7
Secondary Objective. 10
Authority and Standards 11

FINANCIALS

Revenues, Expenses, and Changed in Net Position 12
Changes in Fiduciary Net Position 14
Appropriations 15



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.com/NDStateAuditor
-  Linkedin.com/company/NDStateAuditor
-  Youtube.com/@NDStateAuditor

Introduction

North Dakota State University

June 24, 2024

We are pleased to submit this audit of North Dakota State University for the biennium ended June 30, 2023. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two to four 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.

Robyn Hoffmann, CPA, was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 239-7291. We wish to express our appreciation to North Dakota State University 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

Admission: The process of fact entering or being allowed to enter an institution.

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

ConnectND: The accounting system for North Dakota.

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 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?

CONCLUSION

No errors, internal control weaknesses, or potential violations of law were identified.

SECONDARY OBJECTIVE

Is the North Dakota State University School of Pharmacy admitting students into the PharmD program based on their admission policies?

CONCLUSION

The North Dakota State University School of Pharmacy is admitting students into the PharmD program based on admission policies.

BACKGROUND

For over 120 years the PharmD program has been in existence at North Dakota State University, initially having its own college known as the College of Pharmacy. As North Dakota State University grew and expanded so did the programs. PharmD is now a part of the College of Health and Human Sciences, under the School of Pharmacy. As a member of the American Association of Colleges of Pharmacy, the North Dakota State University School of Pharmacy has been accredited since 1939 by the Accreditation Council for Pharmacy Education and is the only PharmD program in North Dakota.

There are four pathways to pursue admission:

- 1) The Early Admission Pathway – apply while a senior in high school;
- 2) The Traditional Admissions Pathway – apply while an undergraduate;
- 3) The Post-Baccalaureate Pathway – apply if one already holds a Bachelor of Science degree in a health or STEM-related field; and
- 4) Pharmacy Technician Pathway – apply if one is a pharmacy technician; previously earned college credits may count towards meeting pre-pharmacy requirements.

Applications are reviewed by the Pharmacy Admission Committee to determine eligibility and admission status. The program's primary goal is to have quality people and programs that positively impact the advancement of health care. The program also believes that the primary purpose of the pharmacy profession is to deliver patient- and population-centered research and care to improve the overall health and quality of life to patients. Ensuring eligible candidates are admitted to the PharmD program helps meet its overall goal and purpose.

Admissions into pharmacy programs have declined at North Dakota State University and across the country. In the past four years at NDSU, the average class had 62 applicants, 55 admitted students and a maximum capacity of 85. North Dakota students made up 44% of PharmD applicants and the average graduation rate was 93%.

Declining admissions increases the risk that ineligible applicants are accepted due to program availability. To address this risk, our team reviewed admission applications for the fall terms of 2022 and 2021 to determine if only eligible applicants were accepted. Required documents to support admission include student enrollment records, completed applications, standardized test results, and evaluations from the Admission Committee on the student's application and interview. The four program pathways all have different admission requirements, including:

- North Dakota State University admission status.
- Grade point average.
- Not repeating pre-pharmacy courses more than three times.
- History of applications to the PharmD program.
- Age and/or competencies related to previous science and mathematics coursework.
- Transfer students being enrolled at an accredited college

- or school of pharmacy.
- Adhering to application deadlines.

- Interviews with the Admissions Committee

Applications were evaluated for each pathway to evaluate compliance with individual requirements, and no errors were found.



Audit Procedures

Primary Objective

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentation 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:

- Verified that employment was authorized and that pay was properly approved.
- Ensured expenses were properly approved.
- Ensured journal entries were properly approved.
- Ensured bank deposits were made in a timely manner and revenue was receipted into the accounting system timely.
- Ensured purchase card receipts were reconciled to the cardholder statement and purchase card expenses were properly approved.
- Verified bank reconciliations were performed by an appropriate individual, in a timely manner, and an appropriate individual approved the reconciliation.

There were no significant deficiencies identified.

SCOPE

North Dakota State University has several locations

across Fargo including its main campus and a downtown campus. The Upper Great Plains Transportation Institute has operations on North Dakota State University's main campus in Fargo and a branch office in Bismarck. The Forest Service has operations on North Dakota State University's main campus in Fargo and in the following locations: State Headquarters in Bottineau, State Nursery in Towner, and field offices in Bottineau, Bismarck, Carrington, Lisbon, and Walhalla. The North Dakota Agricultural Experiment Stations, North Dakota State University Extension Service, and Northern Crops Institute have the following locations:

North Dakota Agricultural Experiment Stations

- Main Research Center – North Dakota State University main campus – Fargo
- Agronomy Seed Farm – Casselton
- Carrington Research Extension Center – Carrington
- Central Grasslands Research Extension Center – Streeter
- Dickinson Research Extension Center – Dickinson
- Hettinger Research Extension Center - Hettinger
- Langdon Research Extension Center – Langdon
- North Central Research Extension Center – Minot
- Williston Research Extension Center – Williston

North Dakota State University Extension Service

- In all 53 North Dakota counties
- North Dakota State University main campus – Fargo

Northern Crops Institute

- North Dakota State University main campus - Fargo

All locations were included in the scope of the audit.

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed North Dakota State University's processes and procedures.
- Analyzed financial data in ConnectND to determine areas of risk.
- Inspected documentary evidence.
- Used non-statistical sampling and the results were projected to the population. Where applicable, populations were stratified for efficiency and to ensure the population was adequately represented in the samples.
- Tested compliance with appropriation laws and regulations at North Dakota State University. (2021 Senate Bill 2003, Chapter 31, Sections 2, 15; 2021 Senate Bill 2345, Chapter 550, Section 1 (13)).
- Tested compliance with appropriation laws and regulations at the Forest Service. (2021 Senate Bill 2003, Chapter 31, Section 15).
- Tested compliance with appropriation laws and regulations at the Upper Great Plains Transportation Institute and North Dakota Agricultural Experiment Stations, North Dakota State University Extension Service, and Northern Crops Institute. (2021 Senate Bill 2020, Chapter 48, Sections 2, 3, 4).
- Selected a random sample of sales and services and auxiliary enterprises, and performed analytical procedures for gift revenues to ensure proper coding and the proper rate was charged.
- Selected a random sample of payroll to ensure that the earnings were properly calculated for employees.
- Selected a random sample of expense vouchers that was stratified among North Dakota State University, Upper Great Plains Transportation Institute, Forest Service, and North Dakota Agricultural Experiment Stations, North Dakota State University Extension Service, and Northern Crops Institute, to ensure supporting documentation was valid, expenses were properly coded, charged to proper fiscal year and made for lawful and official purposes. (N.D.C.C. 44-08-05.1).
- Selected a random sample of journal entries that was stratified among Upper Great Plains Transportation Institute, Forest Service, North Dakota Agricultural Experiment Stations, North Dakota State University Extension Service, and Northern Crops Institute, to ensure proper account coding and supporting documentation was valid.
- Selected a random sample of receipts to verify the daily cash proof sheet agreed to the daily receipt register, the daily receipt register agreed to the deposits in the bank statements, and any differences had adequate support.
- Selected a random sample of purchase card expenses that was stratified among North Dakota State University, Upper Great Plains Transportation Institute, Forest Service, North Dakota Agricultural Experiment Stations, North Dakota State University Extension Service, and Northern Crops Institute, to ensure receipts were valid to support the charge, expenses were properly coded, and made for lawful and official purposes. (N.D.C.C. 44-08-05.1).
- Selected a random sample of bank reconciliations to verify a proper reconciliation had been completed to a zero-dollar difference, amounts agreed to the bank statement, verified outstanding reconciling items were timely addressed, and reconciliation agreed to the general ledger.
- Reviewed the authorization for petty cash, till funds, and clearing accounts and determined if they were in

compliance with N.D.C.C. 54-06-08.1 and the ND Constitution, Article X, Section 12.

- Reviewed all depositories to ensure they have adequate pledged securities for deposits in excess of FDIC limits. (N.D.C.C. 21-04-09).
- Reviewed departmental capital asset inventories and haphazardly reviewed capital asset disposals to ensure annual inventory records were being maintained in compliance with state law. (N.D.C.C. 44-04-07).
- Selected a judgmental sample of purchases subject to procurement rules to ensure compliance with procurement laws and procedures. (N.D.C.C. 48-01.2, 54-44.4, 54-44.7, State Board of Higher Education Policy 803.1, and North Dakota University System procedure 803.1).
- Verified unclaimed property report was submitted on an annual basis and in compliance with state law. (N.D.C.C. 47-30.2).

Audit Procedures

Secondary Objective

OBJECTIVE

Is the North Dakota State University School of Pharmacy admitting students into the PharmD program based on their admission policies?

INTERNAL CONTROL

We obtained an understanding of internal control through inquiries, observations, and inspection of documentation 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.

There was no specific internal control testing completed for this audit objective.

SCOPE

The scope for this objective was applications for admission to the North Dakota State University PharmD program, for the fall terms of 2022 and 2021, which incorporated applications from 2021-2022 and 2020-2021, respectively.

METHODOLOGY

To meet this objective, we:

- Interviewed appropriate agency personnel.
- Observed the PharmD program admission processes and procedures.
- Analyzed PharmD applications to determine whether certain admission policy requirements were being met.
- Inspected documentary evidence.
- Selected a random sample of PharmD program applicants to ensure compliance with admission policies and procedures:
 - Verified the student has been admitted to North Dakota State University.
 - Verified the student completed the Early Admission Pathway Application or Regular Admission Application.
 - Verified the non-refundable application fee was submitted by the student and received by the North Dakota State University School of Pharmacy.
 - Verified the student did not repeat any pre-pharmacy core courses more than three times.
 - Verified the student maintained a minimum GPA of 3.0.
 - Verified the student was given information regarding general admissions criteria along with the evaluation averages from the last admitted class.
 - Verified the student admitted did not exceed the class size of 85.
 - Verified the student only applied to the PharmD program no more than two times.
 - Verified the student who was not enrolled in the College of Health Professions for a period of one calendar year must file a petition with the chair of Academic Affairs Committee within the College of Health Professions 60 days prior to the beginning of the PharmD program (re-admission into the PharmD program).
 - Verified the course work in the areas of science and mathematics was no more than seven years old at the time of application to the PharmD program. Coursework older than seven years must have current competency demonstrated.
 - Verified transfer students were enrolled at an accredited college or school of pharmacy and adhered to policy 2.29 to complete their transfer.
 - Verified application deadlines were adhered to.
 - Verified student completed an interview with Admissions Committee.

- Verified the student was properly admitted or not admitted to the PharmD program.

AUTHORITY AND STANDARDS

This biennial audit of the North Dakota State University 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 issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Financials

Revenues, Expenses, and Changes in Net Position

REVENUES AND OTHER ADDITIONS	JUNE 30, 2023	JUNE 30, 2022
State Appropriations	\$ 126,382,061	\$ 121,708,877
Student Tuition and Fees	120,451,016	116,718,433
Federal Grants and Contracts	82,687,456	84,989,473
Auxiliary Enterprises	45,940,268	43,166,032
State Appropriations - Capital Assets	42,781,949	21,101,646
Sales and Services of Educational Departments	40,414,273	40,449,104
Capital Grants and Gifts	25,013,965	25,657,872
Gifts	23,499,967	21,433,179
Nongovernmental Grants and Contracts	8,711,078	7,344,050
State Grants and Contracts	7,813,261	8,882,839
Federal Appropriations	6,793,320	6,304,541
Endowment and Investment Income	5,323,406	5,740,979
Tax Revenues	500,000	500,000
Other	350,230	364,609
Insurance Proceeds	264,989	581,961
Gain on Disposal of Capital Assets	133,517	-
Total Revenue and Other Additions	\$ 537,060,756	\$ 504,943,595

Source: North Dakota University System Annual Financial Report

Continued on the following page

Financials

Revenues, Expenses, and Changes in Net Position

EXPENSES AND OTHER DEDUCTIONS	JUNE 30, 2023	JUNE 30, 2022
Salaries and Wages	\$ 307,056,593	\$ 287,466,014
Operating Expenses	107,150,181	99,069,316
Depreciation Expense	30,894,213	29,777,246
Cost of Sales and Services	8,419,848	7,969,015
Scholarships and Fellowships	7,450,962	6,732,211
Data Processing	6,261,477	5,415,198
Interest on Capital Asset - Related Debt	4,708,115	4,931,111
Other Nonoperating Expenses	655,915	147,480
Transfers to North Dakota Industrial Commission	236,149	241,758
HEERF Act Aid to Students	-	11,487,017
Loss on Disposal of Capital Assets	-	1,414,751
Total Expenses and Other Deductions	\$ 472,833,453	\$ 454,651,117
Revenues Over Expenses	\$ 64,227,303	\$ 50,292,478

NET POSITION	JUNE 30, 2023	JUNE 30, 2022
Net Position - Beginning of the Year, as Restated	\$ 570,014,832	\$ 519,449,427
Net Position-End of the Year	\$ 634,242,135	\$ 569,741,905

Source: North Dakota University System Annual Financial Report

Financials

Statement of Changes in Fiduciary Net Position

ADDITIONS	JUNE 30, 2023	JUNE 30, 2022
Nongovernmental Grants and Contracts	\$ 2,457,865	\$ 2,374,333
Sales and Services of Educational Departments	246,606	188,601
Gifts	24,181	27,216
Auxiliary Enterprises	-	165
Total Additions	\$ 2,728,652	\$ 2,590,315

DEDUCTIONS	JUNE 30, 2023	JUNE 30, 2022
Salaries and Wages	\$ 2,541,503	\$ 2,490,260
Operating Expenses	119,778	85,879
Data Processing	24,850	7,020
Total Deductions	\$ 2,686,131	\$ 2,583,159
Operating Income	\$ 42,521	\$ 7,156
Increase in Net Position	\$ 42,521	\$ 7,156

NET POSITION	JUNE 30, 2023	JUNE 30, 2022
Net Position - Beginning of the Year, as Restated	\$ 376,451	\$ 369,294
Net Position - End of the Year	\$ 418,972	\$ 376,450

Source: North Dakota University System Annual Financial Report

Appropriations

For the Biennium Ended June 30, 2023

North Dakota State University

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Operating Expenses	\$ 807,864,865	\$ 718,477,156	\$ 89,387,709
Capital Assets	73,196,732	37,990,014	35,206,718
Capital Assets - Carryover	25,443,727	9,601,195	15,842,532
Capital Improvements - Off System	88,965,148	44,293,463	44,671,685
Capital Projects - Off System - Carryover	20,893,522	14,287,297	6,606,225
Capital Building Fund	16,929,682	5,044,066	11,885,616
Operating Carryover	501,265	501,265	-
Totals	\$ 1,033,794,941	\$ 830,194,456	\$ 203,600,485
Expenses by Source			
General Fund	\$ 164,184,323	\$ 148,221,764	\$ 15,962,559
Federal Fund	2,101,265	2,098,376	2,889
Special Fund	867,509,353	679,874,316	187,635,037
Totals	\$ 1,033,794,941	\$ 830,194,456	\$ 203,600,485

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Upper Great Plains Transportation Institute

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Transportation Institute	\$ 26,093,101	\$ 20,474,576	\$ 5,618,525
Totals	\$ 26,093,101	\$ 20,474,576	\$ 5,618,525
Expenses by Source			
General Fund	\$ 4,825,751	\$ 4,087,122	\$ 738,629
Federal Fund	14,309,427	12,758,973	1,550,454
Special Fund	6,957,923	3,628,481	3,329,442
Totals	\$ 26,093,101	\$ 20,474,576	\$ 5,618,525

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Extension Service

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
NDSU - Extension Service	\$ 56,547,690	\$ 53,167,488	\$ 3,380,202
Soil Conservation Committee	1,211,520	1,211,520	-
Totals	\$ 57,759,210	\$ 54,379,008	\$ 3,380,202
Expenses by Source			
General Fund	\$ 29,454,392	\$ 29,454,392	-
Special Fund	28,304,818	24,924,616	3,380,202
Totals	\$ 57,759,210	\$ 54,379,008	\$ 3,380,202

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Main Research Station

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Main Research Center	\$ 123,343,229	\$ 117,349,952	\$ 5,993,277
Biennium Carryover	1,068,693	-	1,068,693
Totals	\$ 124,411,922	\$ 117,349,952	\$ 7,061,970
Expenses by Source			
General Fund	\$ 55,122,566	\$ 55,122,566	-
Special Fund	61,260,356	61,260,356	-
Federal Fund	8,029,000	967,030	7,061,970
Totals	\$ 124,411,922	\$ 117,349,952	\$ 7,061,970

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Dickinson Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Dickinson Research Center	\$ 7,081,596	\$ 4,963,099	\$ 2,118,497
Totals	\$ 7,081,596	\$ 4,963,099	\$ 2,118,497
Expenses by Source			
General Fund	\$ 3,594,862	\$ 3,594,862	-
Special Fund	3,486,734	1,368,237	2,118,497
Totals	\$ 7,081,596	\$ 4,963,099	\$ 2,118,497

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Central Grasslands Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Central Grasslands Research	\$ 3,553,692	\$ 3,167,632	\$ 386,060
Totals	\$ 3,553,692	\$ 3,167,632	\$ 386,060
Expenses by Source			
General Fund	\$ 2,122,600	\$ 2,122,600	-
Special Fund	1,431,092	1,045,032	386,060
Totals	\$ 3,553,692	\$ 3,167,632	\$ 386,060

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Hettinger Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Hettinger Research Center	\$ 5,176,395	\$ 4,079,481	\$ 1,096,914
Totals	\$ 5,176,395	\$ 4,079,481	\$ 1,096,914
Expenses by Source			
General Fund	\$ 2,330,919	\$ 2,330,919	-
Special Fund	2,845,476	1,748,562	1,096,914
Totals	\$ 5,176,395	\$ 4,079,481	\$ 1,096,914

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Langdon Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Langdon Research Center	\$ 3,214,853	\$ 3,214,853	-
Totals	\$ 3,214,853	\$ 3,214,853	-
Expenses by Source			
General Fund	\$ 1,689,835	\$ 1,689,835	-
Special Fund	1,525,018	1,525,018	-
Totals	\$ 3,214,853	\$ 3,214,853	-

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

North Central Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
North Central Research	\$ 5,204,648	\$ 3,686,567	\$ 1,518,081
Totals	\$ 5,204,648	\$ 3,686,567	\$ 1,518,081
Expenses by Source			
General Fund	\$ 2,071,169	\$ 2,071,169	-
Special Fund	3,133,479	1,615,398	1,518,081
Totals	\$ 5,204,648	\$ 3,686,567	\$ 1,518,081

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Williston Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Williston Research Center	\$ 5,363,580	\$ 4,922,231	\$ 441,349
Totals	\$ 5,363,580	\$ 4,922,231	\$ 441,349
Expenses by Source			
General Fund	\$ 2,924,671	\$ 2,924,671	-
Special Fund	2,438,909	1,997,560	441,349
Totals	\$ 5,363,580	\$ 4,922,231	\$ 441,349

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Carrington Research Center

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Carrington Research Center	\$ 9,830,138	\$ 9,351,346	\$ 478,792
Totals	\$ 9,830,138	\$ 9,351,346	\$ 478,792
Expenses by Source			
General Fund	\$ 3,845,008	\$ 3,845,008	-
Special Fund	5,985,130	5,506,338	478,792
Totals	\$ 9,830,138	\$ 9,351,346	\$ 478,792

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Agronomy Seed Farm

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Agronomy Seed Farm	\$ 1,579,655	\$ 1,468,671	\$ 110,984
Totals	\$ 1,579,655	\$ 1,468,671	\$ 110,984
Expenses by Source			
Special Fund	\$ 1,579,655	\$ 1,468,671	\$ 110,984
Totals	\$ 1,579,655	\$ 1,468,671	\$ 110,984

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023
Forest Service

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Operating Expenses	\$ 15,347,007	\$ 11,786,145	\$ 3,560,862
Capital Assets	118,728	118,728	-
Biennium Carryover	378,059	378,059	-
Totals	\$ 15,843,794	\$ 12,282,932	\$ 3,560,862
Expenses by Source			
General Fund	\$ 5,174,479	\$ 4,689,862	\$ 484,617
Special Fund	10,669,315	7,593,070	3,076,245
Totals	\$ 15,843,794	\$ 12,282,932	\$ 3,560,862

Source: ConnectND Financials

Continued on the following page

Appropriations

For the Biennium Ended June 30, 2023

Northern Crops Institute

	FINAL APPROPRIATION	EXPENSES	UNEXPENDED APPROPRIATIONS
Expenses by Line Item			
Northern Crops Institute	\$ 6,210,182	\$ 6,210,182	-
Totals	\$ 6,210,182	\$ 6,210,182	-
Expenses by Source			
General Fund	\$ 1,988,540	\$ 1,988,540	-
Special Fund	4,221,642	4,221,642	-
Totals	\$ 6,210,182	\$ 6,210,182	-

Source: ConnectND Financials

Continued on the following page



Office of the
State Auditor


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

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