

A Report to the Montana Legislature

FINANCIAL-COMPLIANCE AUDIT

Department of Fish, Wildlife & Parks

For the Two Fiscal Years Ended June 30, 2023

October 2024

Legislative Audit Division

23-36

LEGISLATIVE AUDIT COMMITTEE

Representatives

Lyn Hellegaard

Lyn.Hellegaard@legmt.gov

SJ Howell

SJ.Howell@legmt.gov

EMMA KERR-CARPENTER

Emma.KC@legmt.gov

FIONA NAVE

Fiona.Nave@legmt.gov

JERRY SCHILLINGER

Jerry.Schillinger@legmt.gov

LAURA SMITH, VICE CHAIR

Laura.Smith@legmt.gov

SENATORS

JASON ELLSWORTH, CHAIR

Jason.Ellsworth@legmt.gov

PAT FLOWERS

Pat.Flowers@legmt.gov

CHRIS FRIEDEL

Chris.Friedel@legmt.gov

DENISE HAYMAN

Denise.Hayman@legmt.gov

KATHY KELKER

Kathy.Kelker@legmt.gov

FORREST MANDEVILLE

Forrest.Mandeville@legmt.gov

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FINANCIAL-COMPLIANCE AUDITS

Financial-compliance audits are conducted by the Legislative Audit Division to determine if an agency's financial operations are properly conducted, the financial reports are presented fairly, and the agency has complied with applicable laws and regulations. In performing the audit work, the audit staff uses standards set forth by the American Institute of Certified Public Accountants and the United States Government Accountability Office. Financial-compliance audit staff members hold degrees with an emphasis in accounting and many staff members hold Certified Public Accountant (CPA) certificates.

The Single Audit Act Amendments of 1996 and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards require the auditor to issue certain financial, internal control, and compliance reports in addition to those reports required by *Government Auditing Standards*. This individual agency audit report is not intended to comply with these reporting requirements and is therefore not intended for distribution to federal grantor agencies. The Legislative Audit Division issues a statewide biennial Single Audit Report which complies with the above reporting requirements. The Single Audit Report for the two fiscal years ended June 30, 2023, was issued August 19, 2024. The submission deadline for the Single Audit Report for the two fiscal years ended June 30, 2025, is March 31, 2026.

AUDIT STAFF

Mary Currin Courtney Johnson, CPA Justin Thomas Chris Darragh Alexa O'Dell, CPA

Reports can be found in electronic format at: https://leg.mt.gov/lad/audit-reports

LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor Kenneth E. Varns, Legal Counsel



Deputy Legislative Auditors: Cindy Jorgenson William Soller Miki Cestnik

October 2024

The Legislative Audit Committee of the Montana State Legislature:

It is a pleasure to present our financial-compliance report on the Department of Fish, Wildlife & Parks (department) for the two fiscal years ended June 30, 2023. This report does not contain any recommendations to the department.

Our Independent Auditor's Report contains unmodified opinions on the department's financial schedules, meaning a reader can rely on the information presented, and is included on page A-1 of the report.

Our audit efforts focused on the department's licensing and permitting activities, federal revenues, and expenditures, including personal services, operating expenditures, and capital outlays. We also audited the department's compliance with federal requirements related to its Fish and Wildlife Cluster Federal Programs. We did not identify any issues during our work over the federal program, and no findings were reported in the Single Audit report (#22-02). We reviewed the department's implementation of Governmental Accounting Standards Board Statement No. 87, Leases, Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, and Statement No. 96, Subscription-Based Information Technology Arrangements.

We thank the Director and his staff for their cooperation and assistance during the audit.

Respectfully submitted,

/s/ Angus Maciver

Angus Maciver Legislative Auditor

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Figure 1 Annual Comparison of License and Permit Revenue vs. Licenses Issued.......S-2

APPOINTED AND ADMINISTRATIVE OFFICIALS

	<u>Name</u>		<u>City</u>	Region	Term Expires January 1,
Montana Fish & Wildlife	Lesley Robinson, Cha	air	Dodson	6	2027
Commission	Patrick Tabor, Vice C	Chair	Whitefish	1	2025
	Jeff Burrows		Hamilton	2	2025
	Susan Kirby Brooke		Bozeman	3	2026
	KC Walsh		Martinsdale	4	2025
	Brian Cebull		Billings	5	2025
	William Lane		Ismay	7	2025
	<u>Name</u>		<u>City</u>	Region	Term Expires
Montana State Parks & Recreation	Russ Kipp, Chair		Polaris	2	January 5, 2025
Board	Jody Loomis		Helena	1	January 5, 2025
	Liz Whiting		Great Falls	3	January 1, 2025
	Kathy McLane		Glendive	4	January 5, 2025
	John Marancik		Laurel	5	January 1, 2025
	<u>Name</u>		on & Term		
Administrative Officials	Dustin Temple		or (Effective July y Director (Thro	•	23)*
	Hank Worsech	Directo	or (Through June	e 2023)	
	Melissa Watson	Chief	of Staff (Effective	e March 202	4)
	Quentin Kujala	Chief	of Staff (Through	n May 2023)	
	Marina Yoshioka	Acting	Chief of Operat	ions (Effectiv	ve October 2023)
	Mike Volesky	Chief	of Operations (T	hrough Octo	ober 2023)
	Robin Graham	Division Acting	nistrator, Operation (Effective Man Chief of Staff (E 1ry 2024)	rch 2024)	

Ken McDonald Administrator, Wildlife Division

Jay Pravecek Acting Administrator, Fisheries Division

(Effective August 2024)

Eileen Ryce Administrator, Fisheries Division

(Through August 2024)

Ron Howell Administrator, Enforcement Division

(Effective December 2022)

Acting Administrator, Enforcement Division

(Effective September 2022 through December 2022)

Dave Loewen Administrator, Enforcement Division

(Through September 2022

Deb O'Neil Administrator, Parks and Outdoor Recreation

(Effective December 2023)

Hope Stockwell Administrator, Parks and Outdoor Recreation

(Through December 2023)

Greg Lemon Administrator, Communication and Education Division

Jessica Plunkett Administrator, Technology Services Division

For additional information concerning the Department of Fish, Wildlife & Parks, contact:

Robin Graham, Administrator of Operations and Financial Services Division 1420 East 6th Avenue Helena, MT 59620-0701

(406) 444-4625

e-mail: RGraham@mt.gov

^{*} This position was eliminated

23-36 October 2024 S-1



MONTANA LEGISLATIVE AUDIT DIVISION

FINANCIAL-COMPLIANCE AUDIT Montana Department of Fish, Wildlife & Parks For the Two Fiscal Years Ended June 30, 2023

A report to the Montana Legislature

BACKGROUND

The Department of Fish, Wildlife & Parks manages Montana's fish, wildlife, parks, and recreational resources.

The seven-member Fish & Wildlife Commission establishes fish and wildlife regulations, approves property acquisitions, and certain rules and activities of the department as provided by statute.

In addition, a five-member State Parks and Recreation Board sets park regulations, approves property transactions made by the Parks and Outdoor Recreation Division, and approves other rules and activities provided by statute.

Commission and board members are appointed by the governor and confirmed by the Senate.

The Department of Fish, Wildlife & Parks' (department's) primary revenue source comes from licenses and permits for activities such as hunting, fishing, and conservation. The department generated about \$78 million and \$84 million from these licenses and permits in fiscal years 2022 and 2023. The department received approximately \$51 million and \$47 million in federal revenue during the same period. A significant portion of these funds came from the Fish and Wildlife Cluster federal programs, which focus on restoring, conserving, and enhancing sport fish and wildlife populations, as well as supporting public use and enjoyment of these resources.

AUDITOR'S OPINION: UNMODIFIED

An unmodified opinion means the reader can rely on the information contained in the financial schedules for decision-making purposes.

For the full context of the department's financial activity, see the financial schedules and notes beginning on page A-4.

RECOMMENDATIONS:

In this report, we issued the following recommendations:

To the department: 0 To the legislature: 0

In this report, we determined the implementation status of recommendations in the prior audit:

Fully Implemented: 2 Partially Implemented: 0 Not Implemented: 1 For the full report or more information, contact the Legislative Audit Division.

leg.mt.gov/lad

Room 160, State Capitol PO Box 201705 Helena, MT 59620-1705 (406) 444-3122

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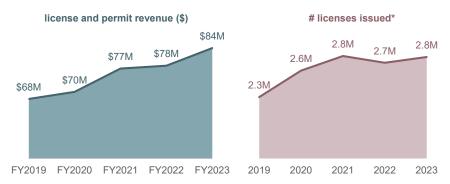
SUMMARY OF AUDIT WORK:

We focused our audit efforts on revenues from licenses and permits and federal revenues. We also reviewed expenditures related to operating expenditures, capital outlays, and personal services. This included reviewing the department's internal control procedures, performing analytical procedures, and reviewing accounting transactions. We also performed work to determine if the department complied with federal regulations over the Fish and Wildlife Cluster federal programs.

Licenses and permits revenue have increased over the last five years. During the COVID-19 pandemic, the department's revenue rose slightly due to increased outdoor activity. Reasons for increased revenues in other years includes population increases, interest in hunting and fishing, and statutorily required increases to licenses and permits fees.

Figure 1 Annual Comparison of License and Permit Revenue vs. Licenses Issued

Revenue from licenses and permits has steadily increased, along with the number of licenses issued.



*FWP license year is from March 1st through February 28th of each year

Source: Compiled by the Legislative Audit Division from department financial data.

PRIOR AUDIT RECOMMENDATIONS:

Our prior audit recommended that the department allocate the internal auditor's time to the Wildlife Restoration and Basic Hunter Education grants based on the benefits received and charge salary costs accordingly. In fiscal year 2022, the internal audit position was eliminated, effectively addressing the recommendation we now consider fully implemented.

Another recommendation was to enforce control procedures by ensuring a program supervisor reviews all expenditures. We tested a sample of expenditures and found that all were approved by the appropriate supervisor or manager, confirming that this recommendation has been fully implemented. The prior audit recommended the department comply with state law and policy governing its internal service funds by charging fees commensurate with costs and maintaining its working capital within 60 days. We reviewed the fees, charges, and fund equity of the department's internal service funds, which had activity in fiscal years 2022 and 2023, to determine compliance with \$17-8-101(6), MCA. These funds include the aircraft fleet, vehicle fleet, and the department's warehouse.

The Legislative Audit Division's financial audit model reform efforts currently include an evaluation of more effective methods for reporting the results of internal service fund analyses to the legislature. We make no further recommendation to the department as part of this audit report because the results of our analysis will be included in the new reporting approach.

REPORT ON INTERNAL CONTROL AND COMPLIANCE (page B-1):

In this report, we identified the following: Material Weaknesses in Internal Control: 0 Significant Deficiencies in Internal Control: 0 Material Non-Compliance: 0 Other Matters: 0

For the full context of this information, including the distinction between the types of items reported, see the report beginning on page B-1.

Independent Auditor's Report and Department of Fish, Wildlife & Parks Financial Schedules

Angus Maciver, Legislative Auditor Kenneth E. Varns, Legal Counsel



Deputy Legislative Auditors: Cindy Jorgenson William Soller Miki Cestnik

Independent Auditor's Report

The Legislative Audit Committee of the Montana State Legislature:

Report on the Audit of Financial Schedules

Opinions

We have audited the financial schedules of the Department of Fish, Wildlife & Parks (department), which are comprised of the Schedules of Changes in Fund Equity, Schedules of Total Revenues & Transfers-In, and Schedules of Total Expenditures & Transfers-Out for each of the fiscal years ended June 30, 2023, and 2022, and the related notes to the financial schedules.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial schedules, present fairly, in all material respects, the results of operations and changes in fund equity for each of the fiscal years ended June 30, 2023, and 2022, in conformity with the basis of accounting described in Note 1.

Adverse Opinions on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the financial schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the department as of June 30, 2023, and June 30, 2022, or changes in financial position for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Schedules section of our report. We are required to be independent of the department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial schedules, the financial schedules are prepared by the Department of Fish, Wildlife & Parks from the transactions posted to the state's primary accounting system without adjustment, in the regulatory format prescribed by the Legislative Audit Committee. This is a basis of accounting other than accounting principles generally accepted in the United States of America. The financial schedules are not intended to, and do not, report assets, deferred outflows of resources, liabilities, deferred inflows of resources and cash flows.

The effects on the financial schedules of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 1 - Summary of Significant Accounting Policies, the department implemented Governmental Accounting Standards Board Statement No. 87, Leases in fiscal year 2022. Our opinion is not modified in respect to this matter.

Responsibilities of Management for the Financial Schedules

Management is responsible for the preparation and fair presentation of these financial schedules in accordance with the regulatory format prescribed by the Legislative Audit Committee, based on the transactions posted to the state's accounting system without adjustment; this responsibility includes recording transactions in accordance with state accounting policy; and designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial schedules that are free from material misstatement, whether due to fraud or error.

In preparing the financial schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the department's ability to continue as a going concern for twelve months beyond the financial schedule date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Schedules

Our objectives are to obtain reasonable assurance about whether the financial schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial schedules.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant
 accounting estimates made by management, as well as evaluate the overall presentation of the
 financial schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 11, 2024, on our consideration of the department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the department's internal control over financial reporting and compliance.

Respectfully submitted,

/s/ Cindy Jorgenson

Cindy Jorgenson, CPA Deputy Legislative Auditor Helena, MT

DEPT. OF FISH,WILDLIFE & PARKS SCHEDULE OF CHANGES IN FUND EQUITY FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Permanent Fund 53,468,128	2,581,765 (1,67,679) 776 1,048,983	1,929,876	1,929,876 53,492,096
Custodial Fund \$ 177,020 \$	657,723	632,759 177,020	809,779
Internal Service Fund 8,297,358	5,635,238 70,000 5,705,238	5,022,066 (6,774) (7,264)	5,008,028
Enterprise Fund	205,706 192,373 14,960 1,058,351 1,471,389	456,994 (1,149) 2,275	458,120 \$ 351,156 \$
Capital Projects Fund (21,988)	125,500 125,500	36,371	36,371 67,141
Federal Special Revenue Fund (94,260) \$	46,223,228 738,047 482,988 (18,771) 47,425,491	41,241,488 5,952,890 250,775	47,445,154
State Special Revenue Fund 170,158,822 \$	100,143,045 7,625,748 2,745,98 28,109,162 138,652,553	104,803,077 7,931,038 225,835	112,959,950
FUND EQUITY: July 1, 2022	ADDITIONS Budgeted Revenues & Transfers-In Nonbudgeted Revenues & Transfers-In Prior Year Revenues & Transfers-In Adjustments Direct Entries to Fund Equity Total Additions	REDUCTIONS Budgeted Expenditures & Transfers-Out Nonbudgeted Expenditures & Transfers-Out Prior Year Expenditures & Transfers-Out Adjustments	Total Reductions FUND EQUITY: June 30, 2023

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-13.

DEPT. OF FISH, WILDLIFE & PARKS SCHEDULE OF CHANGES IN FUND EQUITY FOR THE FISCAL YEAR ENDED JUNE 30, 2022

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-13.

DEPT. OF FISH WILDLIFE & PARKS SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	State Speci	State Special Revenue Fund	Federal Special Revenue Fund	Enterpri	Enterprise Fund	Internal Service Fund	vice Fund	Custodial Fund		Permanent Fund	Total
TOTAL REVENUES & TRANSFERS-IN BY CLASS											
Licenses and Permits	٠	83,084,898							₩	564,946	\$ 83,649,844
Taxes		(117)									(117)
Charges for Services		5,041,507		⋄	886	\$	5,635,182				10,677,676
Investment Earnings		3,373,206			9,208					249,494	3,631,909
Fines and Forfeits		105,705									105,705
Sale of Documents, Merchandise and Property		1,461,792			399,999						1,861,792
Rentals, Leases and Royalties		102,493								89,753	192,246
Grants, Contracts, and Donations		3,526,148			2,843						3,528,990
Transfers-in		7,736,821	\$ 812,280				70,000			699	8,619,769
Capital Asset Sale Proceeds		73,248									73,248
Federal Indirect Cost Recoveries		6,001,279									6,001,279
Miscellaneous		36,411					26	\$	657,723		694,191
Federal			46,631,982								46,631,982
Total Revenues & Transfers-In		110,543,390	47,444,262		413,039		5,705,238	9	657,723	904,862	165,668,514
Less: Nonbudgeted Revenues & Transfers-In		7,625,748	738,047		192,373		70,000	9	657,723	(1,677,679)	7,606,211
Prior Year Revenues & Transfers-In Adjustments		2,774,598	482,988		14,960					9//	3,273,322
Actual Budgeted Revenues & Transfers-In	\$	100,143,045	\$ 46,223,228	❖	205,706	\$	5,635,238	\$	\$ 0	2,581,765	\$ 154,788,982

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-13.

DEPT. OF HSH,WILDLIFE & PARKS SCHEDULE OF TOTAL REVENUES & TRANSFERS-IN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

TOTAL REVENUES & TRANSFERS-IN BY CLASS		state special Revenue Fund	redei ai Speciai Neveliue rullu	Enterprise Fund	nin	Internal Service Fund	Cusi	Custoulai ruilu	reillialiellt ruild		lotal
Licenses and Permits	٠,	77,857,955							\$ 411,130	\$ 7	78,269,085
Taxes		(135)									(135)
Charges for Services		5,053,744		۰	435 \$	5,309,183				1	.0,363,362
Investment Earnings		(1,116,146)			206				(1,250,945)	_	2,366,585)
Fines and Forfeits		173,705									173,705
Sale of Documents, Merchandise and Property		497,911		397	397,837	24,558					920,305
Rentals, Leases and Royalties		29,876							107,282		137,158
Grants, Contracts, and Donations		2,757,362		(1)	3,676						2,761,038
Transfers-in		5,799,981	\$ 989,229						1,407		6,790,617
Capital Asset Sale Proceeds		61,193									61,193
Inception of Lease/Installment Contract		6,728,659									6,728,659
Federal Indirect Cost Recoveries		4,830,695									4,830,695
Miscellaneous		41,524				45,301	\$	659,142			745,967
Federal			51,294,410							5	51,294,410
Total Revenues & Transfers-In		102,716,324	52,283,640	402	402,454	5,379,042		659,142	(731,126)	16	160,709,476
Less: Nonbudgeted Revenues & Transfers-In		10,531,307	582,731	213	213,307	69,719		692,639	(2,839,630)		9,250,073
Prior Year Revenues & Transfers-In Adjustments		(990,971)	246,825	U 1	5,720			(33,497)	(9,731)		(781,654)
Actual Budgeted Revenues & Transfers-In	\$	93,175,988	\$ 51,454,084	\$ 183	183,427 \$	5,309,323	\$	0	\$ 2,118,235	\$ 15	152,241,057

This schedule is prepared from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) without adjustment. Additional information is provided in the notes to the financial schedules beginning on page A-13.

DEPT. OF FISH, WILDLIFE & PARKS SCHEDULE OF TOTAL EXPENDITURES & TRANSFERS-OUT FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		ADMINISTRATION	CAPITAL OUTLAY		ENFORCEMENT DIVISION	FISHERIES DIVISION
Section Sect	PROGRAM (ORG) EXPENDITURES & TRANSFERS-OUT					
Propose benefits 1,666,000 200		¢ 9.542.227		¢ 1 025 272	\$ 7.501.472	¢ 990 907
Part						
Part				2.620.057	10 224 055	12 007 770
Content Cont	Total	13,004,343		2,028,837	10,224,955	13,997,770
Septime National						
Communications						
Part 1,15,473 19,474 13,484 93,085 199,475 1,1464	15.15.	410,745	280	565,370	168,030	132,292
Difference						
Content Cont			194,341			
1966 1967 1968						
Total			207,701			
Page			1,881,366			
Page	5					
Principle Access		229.263		13.600	169.805	422.496
Capital Outsity 137,1879 11,174,279					· 	
Sample S	Total	229,263		13,600	169,805	422,496
	Capital Outlay					
Delication 1,000		287,959				
Consts	=	5,821				
From Space Sources	Total	293,781	19,020,651			
From Space Sources	Grants					
Second S			1,772,449	202,216		3,200
Pace		234,087				
Penefits & Calims From Sate Sources From		234.087		202.216		
Promission						
Parameter Para						
Fund for sout						2,000
Public Name						2,000
Debt Service Canal	Transfers-out					
Debt Service	Fund transfers					
13,076 12,076 12,076 13,076 1	Total	7,998,053	143,338	7,500	53,000	2,644
State Special Revenue Fund S S S S S S S S S	Debt Service					
Post Employment Benefits Cherr Post Employment Benefits Cher			60.050		50.447	13,076
Post Employment Benefits						13.076
Common C						
Employer Pension Expense (21,170) (25,292)		(4.122)				
Total Expenditures & Transfers-Out \$ 37,471,685 \$ 26,300,213 \$ 5,162,584 \$ 13,368,377 \$ 25,407,696						
State Special Revenue Fund \$ 27,796,361 \$ 16,694,751 \$ 4,039,153 \$ 12,473,830 \$ 11,338,964 Federal Special Revenue Fund 2,278,118 9,569,091 1,123,430 894,547 14,068,732 Capital Projects Fund (350,477) Internal Service Fund 5,008,028 Custodial Fund 809,779 Permanent Fund 1,929,876 Total Expenditures & Transfers-Out 7,471,685 26,300,213 5,162,584 13,368,377 25,407,696 Less: Nonbudgeted Expenditures & Transfers-Out 42,1007 (14,291) (1,251) 67,421 99,626 Actual Budgeted Expenditures & Transfers-Out 29,579,026 24,768,199 4,956,067 13,182,746 21,917,482 Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority \$ 4,226,479 100,443,136 414,341 \$ 531,144 \$ 1,197,885 UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund \$ 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund 11ernal Service Fund 120,000 13,00	Total	(25,292)				
State Special Revenue Fund \$ 27,796,361 \$ 16,694,751 \$ 4,039,153 \$ 12,473,830 \$ 11,338,964 Federal Special Revenue Fund 2,278,118 9,569,091 1,123,430 894,547 14,068,732 Capital Projects Fund (350,477) Internal Service Fund 5,008,028 Custodial Fund 809,779 Permanent Fund 1,929,876 Total Expenditures & Transfers-Out 7,471,685 26,300,213 5,162,584 13,368,377 25,407,696 Less: Nonbudgeted Expenditures & Transfers-Out 42,1007 (14,291) (1,251) 67,421 99,626 Actual Budgeted Expenditures & Transfers-Out 29,579,026 24,768,199 4,956,067 13,182,746 21,917,482 Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority \$ 4,226,479 100,443,136 414,341 \$ 531,144 \$ 1,197,885 UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund \$ 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund 11ernal Service Fund 120,000 13,00	Total Expenditures & Transfers-Out	\$ 37 471 685	\$ 26,300,213	\$ 5 162 584	\$ 13 368 377	\$ 25,407,696
State Special Revenue Fund \$ 27,796,361 \$ 16,694,751 \$ 4,039,153 \$ 12,473,830 \$ 11,338,964 Federal Special Revenue Fund 2,278,118 9,569,091 1,123,430 894,547 14,068,732 Capital Projects Fund 350,477 Internal Service Fund 5,008,028 Custodial Fund 809,779 Permanent Fund 1,929,876 Total Expenditures & Transfers-Out 7,471,652 1,546,306 207,767 118,209 3,390,589 Prior Year Expenditures & Transfers-Out 421,007 (14,291) (1,251) 67,421 99,626 Actual Budgeted Expenditures & Transfers-Out 229,579,026 24,768,199 4,956,067 13,182,746 21,917,482 Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Enterprise Fund 1,127,488 1,197,488 Enterprise Fund 1,127,489 1,127,488 Enterprise Fund 333,581 1,137,889 1,137,489 1,197,488 Enterprise Fund 1,127,488 1,197,488 1,197,488 Enterprise Fund 1,127,488 1,197,488 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,197,488 1,197,488 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,197,488 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,127,489 1,197,488 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,127,489 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,197,488 1,197,488 1,197,488 1,197,488 Enterprise Fund 1,127,489 1,127,489 1,127,489 1,127,489 Enterprise Fund 1,127,489 1,127,489 1,127,489 1,127,489	Total Experiancies & Haristers out	ŷ 37, 17 2,003	20,500,215	\$,102,30	13)300)377	25,107,050
Federal Special Revenue Fund 2,278,118 9,569,091 1,123,430 894,547 14,068,732	EXPENDITURES & TRANSFERS-OUT BY FUND					
Federal Special Revenue Fund 2,278,118 9,569,091 1,123,430 894,547 14,068,732	State Special Revenue Fund	\$ 27,796,361	\$ 16,694,751	\$ 4,039,153	\$ 12,473,830	\$ 11,338,964
Enterprise Fund (350,477) Internal Service Fund 5,008,028 Custodial Fund 809,779 Permanent Fund 1,929,876 Total Expenditures & Transfers-Out 7,471,685 26,300,213 5,162,584 13,368,377 25,407,696 Less: Nonbudgeted Expenditures & Transfers-Out 421,007 (14,291) (1,251) 67,421 99,626 Prior Year Expenditures & Transfers-Out Adjustments 421,007 (14,291) (1,251) 67,421 99,626 Actual Budgeted Expenditures & Transfers-Out 29,579,026 24,768,199 4,956,067 13,182,746 21,917,482 Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority \$ 4,226,479 \$ 100,443,136 \$ 414,341 \$ 531,144 \$ 1,197,885 UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund Internal Service Fund 333,581		2,278,118		1,123,430	894,547	14,068,732
Internal Service Fund 5,008,028 809,779 809,779 1,929,876 1,929,876 1,929,876 1,929,876 1,929,876 1,929,876 1,929,876 1,546,306 207,767 118,209 3,390,589 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,584 1,562,585 1,562,584 1,562,585		(250.477)	36,371			
Permanent Fund	· · · · · · · · · · · · · · · · · · ·					
Total Expenditures & Transfers-Out 37,471,685 26,300,213 5,162,584 13,368,377 25,407,696 Less: Nonbudgeted Expenditures & Transfers-Out 7,471,652 1,546,306 207,767 118,209 3,390,589 Prior Year Expenditures & Transfers-Out Adjustments 421,007 (14,291) (1,251) 67,421 99,626 Actual Budgeted Expenditures & Transfers-Out 29,579,026 24,768,199 4,956,067 13,182,746 21,917,482 Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority \$ 4,226,479 \$ 100,443,136 \$ 414,341 \$ 531,144 \$ 1,197,885 UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund Internal Service Fund Internal Service Fund 333,581						
Less: Nonbudgeted Expenditures & Transfers-Out 7,471,652 bit 1,546,306			26.300.213	5.162.584	13.368.377	25,407.696
Actual Budgeted Expenditures & Transfers-Out 29,579,026 24,768,199 4,956,067 13,182,746 21,917,482 Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority \$ 4,226,479 \$ 100,443,136 \$ 414,341 \$ 531,144 \$ 1,197,885 UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund Enterprise Fund Internal Service Fund 333,581	Less: Nonbudgeted Expenditures & Transfers-Out	7,471,652	1,546,306	207,767	118,209	3,390,589
Budget Authority 33,805,505 125,211,335 5,370,407 13,713,890 23,115,366 Unspent Budget Authority \$ 4,226,479 \$ 100,443,136 \$ 414,341 \$ 531,144 \$ 1,197,885 UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund 230,889 230,889 197,468 183,492 \$ 827,278 Internal Service Fund 333,581 197,468 347,651 370,606						
UNSPENT BUDGET AUTHORITY BY FUND State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund Enterprise Fund Internal Service Fund 333,581	= :					
State Special Revenue Fund \$ 1,367,893 \$ 54,999,394 \$ 216,872 \$ 183,492 \$ 827,278 Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund 230,889	=					
Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund 230,889 Internal Service Fund 333,581	UNSPENT BUDGET AUTHORITY BY FUND					
Federal Special Revenue Fund 2,525,005 45,212,853 197,468 347,651 370,606 Capital Projects Fund 230,889 Internal Service Fund 333,581	State Special Revenue Fund	\$ 1,367,893	\$ 54,999,394	\$ 216,872	\$ 183,492	\$ 827,278
Enterprise Fund Internal Service Fund 333,581	Federal Special Revenue Fund		45,212,853			
Internal Service Fund 333,581			230,889			
Unspent Budget Authority \$ 4,226,479 \$ 100,443,136 \$ 414,341 \$ 531,144 \$ 1,197,885						
	Unspent Budget Authority	\$ 4,226,479	\$ 100,443,136	\$ 414,341	\$ 531,144	\$ 1,197,885

\$ 10,155,007 \$ 2,662,051 \$ 7,551,805 \$ 49,228,912		PARKS & OUTDOOR REC DIV	TECHNICAL SERVICES DIVISION		WILDLIFE DIVISION	-	Total
14,324,248 3,567,478 10,465,641 68,213,292	\$	4,171,192	\$	\$		\$	18,992,784
985,060 1,198,857 1,548,968 10,315,259 13,559,39 145,006 259,32 2,587,994 1,577,678 17,276 1215,795 5,727,571 140,834 22,002 2,562,964 4,384,014,638 1,049,797 46,669 466,600 49,856,00 49			3,567,478		10,465,641	-	
985,060 1,198,857 1,548,968 10,315,259 13,559,39 145,006 259,32 2,587,994 1,577,678 17,276 1215,795 5,727,571 140,834 22,002 2,562,964 4,384,014,638 1,049,797 46,669 466,600 49,856,00 49							
1,577,678							
1.577,678							
140,834 22,002 2,562,964 4,394,012 360,548 30,307 1,214,653 1,049,797 40,669 466,600 4,958,697 767,358 333,413 2,201,501 1,103,372 285,893 3,201,501 1,030,237 429,528 429,528 407,081 70,822 146,025 1,459,091 407,081 978,389 146,025 2,367,238 407,081 978,389 146,025 2,367,238 407,081 978,389 146,025 2,367,238 407,081 978,389 146,025 2,367,238 3364 9,003 5,684,444 3364 9,003 3,1746 3,691,158 1,171,1218 1,229,568 1,229,568 1,229,568 1,229,568 1,171,218 1,229,568 1,1000 1,380 1,380 4,380 1,000 1,380 4,380 1,000 1,380 4,380 478 55,046 97,679 8,372,631 478 55,046 697,982 478 55,046 679,982 1,426 7,270 (13,901) 1,426 7,270 (13,901) 3,0326,661 \$ 8,257,134 \$ 22,352,928 \$ 168,647,278 5 25,015,830 \$ 6,980,170 \$ 8,620,892 \$ 112,99,950 4,852,711 926,488 13,732,037 47,445,154 458,120 350,477 48,8120 30,326,661 \$ 8,257,134 \$ 22,352,928 \$ 168,647,278 5 29,495,006 7,831,442 19,775,228 15,559,996 3,185,537 8,169,239 2,556,818 200,948,098 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 333,581 \$ 22,352,389 \$ 1,358,507 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 5 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407							
1,049,797 40,669 46,600 4,98,697 76,738 33,413 2,201,501 11,103,372 285,893 429,528 429,528 429,528 429,528 429,528 429,528 429,528 429,528 429,528 429,528 429,528 429,528 440,081 70,822 146,025 1,459,091 908,167 908,167 908,167 407,081 7978,989 146,025 2,367,288 1,477,187 364 364 9,003 19,323,799 436,025 1,459,031 1,462,168 1,477,187 1,202,964 7,425,611 7,425 7,425,611 7,425 7,425,611 7,425 7,425,611 7,426 7,425,611 7							
767,358 285,893 15,057,264 33,3413 3,585,206 2,201,501 10,430,237 429,528 62,196,919 407,081 70,822 908,167 146,025 908,167 1,459,091 908,167 407,081 908,167 908,167 146,025 908,167 2,267,288 364 364 9,003 3,003 15,222,799 1,471,128 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,171,218 1,172,964 1,172,964 1,171,218 1,172,964 1,172,964 1,171,218 1,172,964 1,172							
1,000							
15,057,264 3,585,206 10,430,237 62,196,919			383,413		2,201,501		
Mathematical Process			2 585 206		10 /20 227	-	
908,167 908,167 908,167 146,025 2,367,258 11,462,168 1,177,187 6,688,444 9,003 6,688,444 9,003 19,323,799 146,025 1,171,187 1,171,187 1,171,187 1,171,187 1,171,187 1,171,187 1,171,187 1,171,187 1,172,188 1,171,181 1,172,188 1,171,181 1,172,188 1,172,188 1,172,181 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,188 1,172,189 1,18	•	13,037,204	3,383,200	•	10,430,237	-	02,130,313
1407,081 978,989 146,025 2,367,258 11,462,168 1,177,187 364 9,003 1,577,187 364 9,003 1,577,187 368,444 9,003 1,525,036 31,746 3,691,158 1,172,1218 1,299,058 1,202,964 7,425,611 1,000 1,380 1,380 1,000 1,380 4,380 1,000 1,380 4,380 1,000 1,380 4,380 70,416 97,679 8,372,631 478 55,046 97,679 8,372,631 478 55,046 97,679 8,372,631 478 55,046 79,679 8,372,631 478 55,046 759,986 1,426 7,270 (13,901) 1,426 7,270 (13,901) 1,426 7,270 (13,901) 4,86,96 5 8,257,134 5 22,352,928 5 168,647,278 5 25,015,830 5 6,980,170 5 8,620,892 5 12,959,950 4,852,711 926,488 13,732,037 47,465,154 458,120 350,477 458,120 5 25,015,830 5 6,980,170 5 8,620,892 5 12,959,950 4,852,711 926,488 13,732,037 47,465,154 458,120 350,477 458,120 5 25,015,830 5 6,980,170 5 8,620,892 5 12,959,950 4,852,711 926,488 13,732,037 47,465,154 5 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22,352,928 168,647,278 30,326,661 5 8,257,134 22		407,081			146,025		
11,462,168		407.091			146 025	-	
364 9,003 6,584,448 3,691 13,717,187 3,691,158 1,171,1218 1,229,058 1,171,1218 1,229,058 1,202,964 7,425,611 1,000 1,380 4,380 1,380 4,380 1,380 4,380 1,000 1,380 4,380	•	407,061	570,505	•	140,023	-	2,307,238
364 9,003 6,684,444 364 9,003 19,323,799 527,530 2,505,396 31,746 3,691,158 1,171,218 1,229,644 7,425,611 1,000 1,300 1,300 1,380 1,380 4,380 1,000 1,380 4,380 1,000 1,380 4,380 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 70,416 97,679 8,372,631 1,426 (2,696) 1,426 (2,696) 1,426 (2,696) 1,426 (3,3901) 1,426 (2,696) 1,426 (3,3901) 1,426							
S27,530		264			0.003		
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1,226				•	3,003	-	13,023,733
1,171,218		527,530					2,505,396
527,530 1,202,964 7,425,611 1,000 1,230 1,230 1,230 1,000 150 3,150 3,150 1,000 1,380 4,380 4,380 70,416 97,679 8,372,631 8,372,631 478 55,046 97,679 8,372,631 478 55,046 697,982 759,986 1,426 (2,696) 7,270 (13,901) (16,596) 5 30,326,661 \$ 8,257,134 \$ 22,352,928 \$ 168,647,278 \$ 25,015,830 \$ 6,980,170 \$ 8,620,892 \$ 112,959,950 4,852,711 926,488 13,732,037 47,445,154 48,52,711 926,488 13,732,037 47,445,154 48,100 350,477 458,120 809,779 30,326,661 8,257,134 22,352,928 168,647,278 797,023 373,177 2,533,918 164,848,640 29,499,006 7,815,422 19,775,928 151,559,996 31,895,537 8,16							
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1,000	٠	527,530		•	1,202,964	-	7,425,611
1,000					1,230		
70,416 97,679 8,372,631 70,416 97,679 8,372,631 478 55,046 62,004 478 55,046 759,986 1,426 (2,696) 7,270 (13,901) 8,696 8,257,134 \$ 22,352,928 \$ 168,647,278 \$ 30,326,661 \$ 8,257,134 \$ 22,352,928 \$ 112,959,950 4,852,711 926,488 13,732,037 47,445,154 458,120 350,477 458,120 8,097,79 30,326,661 8,257,134 22,352,928 168,647,278 30,326,661 8,257,134 22,352,928 168,647,278 30,326,661 8,257,134 22,352,928 168,647,278 30,632 2,415 43,083 648,642 224,99,006 7,781,542 19,775,928 151,559,928 31,895,537 8,169,239 29,566,818 270,848,098 \$ 2,396,531 \$ 220,397 9,790,890 \$ 119,288,102 \$ 1,961,086 \$ 220,397 9,790,890						-	
478 55,046 97,679 8,372,631 478 55,046 697,982 1,426 (2,696) 759,986 1,426 (2,696) (13,901) 7,270 (13,901) (16,596) \$ 30,326,661 \$ 8,257,134 \$ 22,352,928 \$ 168,647,278 \$ 25,015,830 \$ 6,980,170 \$ 8,620,892 \$ 112,959,950 4,852,711 926,488 13,732,037 47,445,154 458,120 350,477 458,120 5,008,028 809,779 1,929,876 5,008,028 809,779 1,929,876 30,326,661 8,257,134 22,352,928 168,647,278 30,326,661 8,257,134 22,352,928 168,647,278 797,023 373,177 2,533,918 164,836,640 30,632 2,415 43,083 648,642 29,499,006 7,881,542 19,775,928 151,559,996 31,895,537 8,169,239 29,566,818 270,848,098 \$ 2,396,531 \$ 287,697 9,790,890 \$ 119,288,102		1,000		•	1,380	-	4,380
478						_	
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478 55,046 759,986 1,426 7,270 8,696 (2,696) (13,901) (16,596) \$ 30,326,661 \$ 8,257,134 \$ 22,352,928 \$ 168,647,278 \$ 25,015,830 4,852,711 \$ 6,980,170 926,488 \$ 8,620,892 13,732,037 \$ 112,959,950 47,445,154 36,371 458,120 350,477 458,120 5,008,028 809,779 1,929,876 80,9779 1,929,876 30,326,661 797,023 30,632 29,499,006 31,895,537 31,895,537 8,257,134 29,499,006 7,881,542 29,499,006 31,895,537 8,169,239 31,895,537 22,352,928 164,642 19,775,928 29,566,818 270,848,098 270,848,098 270,848,098 31,928,102 17,716,993 270,848,098 270,8		478					62,004
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8,696 (16,596) \$ 30,326,661 \$ 8,257,134 \$ 22,352,928 \$ 168,647,278 \$ 25,015,830 \$ 6,980,170 \$ 8,620,892 \$ 112,959,950 4,852,711 926,488 13,732,037 47,445,154 458,120 350,477 458,120 5,008,028 809,779 1,929,876 809,779 1,929,876 30,326,661 8,257,134 22,352,928 168,647,278 797,023 373,177 2,533,918 16,438,640 29,499,006 7,881,542 19,775,928 151,559,996 31,895,537 8,169,239 29,566,818 270,848,098 \$ 2,396,531 \$ 287,697 \$ 9,790,890 \$ 119,288,102 \$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 353,769 67,300 8,073,897 57,148,549 230,889 81,676 81,676 81,676		1,426					(2,696)
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\$ 25,015,830 \$ 6,980,170 \$ 8,620,892 \$ 112,959,950 4,852,711 926,488 13,732,037 47,445,154		8,696				-	(16,596)
4,852,711 926,488 13,732,037 47,445,154 458,120 350,477 458,120 809,779 5,008,028 809,779 1,929,876 797,023 373,177 2,533,918 16,438,640 30,632 2,415 43,083 648,642 29,499,006 7,881,542 19,775,928 15,559,996 31,895,537 8,169,239 29,566,818 270,848,098 \$ 2,396,531 287,697 \$ 9,790,890 \$ 119,288,102 \$ 1,961,086 220,397 \$ 1,716,993 \$ 61,493,407 353,769 67,300 8,073,897 57,148,549 230,889 81,676 81,676 333,581	\$	30,326,661	\$ 8,257,134	\$	22,352,928	\$	168,647,278
4,852,711 926,488 13,732,037 47,445,154 458,120 350,477 458,120 809,779 5,008,028 809,779 1,929,876 797,023 373,177 2,533,918 16,438,640 30,632 2,415 43,083 648,642 29,499,006 7,881,542 19,775,928 15,559,996 31,895,537 8,169,239 29,566,818 270,848,098 \$ 2,396,531 287,697 \$ 9,790,890 \$ 119,288,102 \$ 1,961,086 220,397 \$ 1,716,993 \$ 61,493,407 353,769 67,300 8,073,897 57,148,549 230,889 81,676 81,676 333,581							
\$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 \$ 333,581 \$ 16,669 \$ 67,300 \$ 8,073,897 \$ 57,148,549 \$ 81,676 \$ 81,676 \$ 83,073,891 \$ 10,000 \$ 8,000 \$ 8,000 \$ 8,000 \$ 8,000 \$ 8,000 \$ 8,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$		\$	\$		\$	
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\$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 \$ 353,769 \$ 67,300 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 81,676 \$ 833,881		458 120	350 477				
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797,023 373,177 2,533,918 16,438,640 30,632 2,415 43,083 648,642 29,499,006 7,881,542 19,775,928 15,559,996 31,895,537 8,169,239 29,566,818 270,848,098 \$ 2,396,531 \$ 287,697 \$ 9,790,890 \$ 119,288,102 \$ 1,961,086 \$ 220,397 \$ 1,716,993 \$61,493,407 353,769 67,300 8,073,897 57,148,549 81,676 81,676 333,581		_				_	
\$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 \$ 353,769 \$ 67,300 \$ 8,073,897 \$ 230,889 \$ 81,676 \$ 81,676 \$ 81,676 \$ 333,581							
\$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 \$ 353,769 \$ 67,300 \$ 81,676 \$ 230,881 \$ 270,881,542 \$ 270,885,102 \$ \$ 287,697 \$ 9,790,890 \$ 119,288,102 \$ \$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 \$ 230,889 \$ 230,880 \$ 230,880 \$ 230,880 \$ 230,880 \$ 230,880 \$ 230,							
\$\frac{31,895,537}{2,396,531} \\$ \frac{8,169,239}{287,697} \\$ \frac{9,790,890}{9,790,890} \\$ \frac{119,288,102}{119,288,102}\$\$\$ \$\$\$ 1,961,086 \\$ 220,397 \\$ 1,716,993 \\$ 61,493,407 \\ 353,769 \\$ 67,300 \\$ 8,073,897 \\$ 57,148,549 \\ 230,889 \\ 81,676 \\$ 81,676 \\$ 333,581	•					-	
\$ 1,961,086 \$ 220,397 \$ 1,716,993 \$ 61,493,407 353,769 67,300 8,073,897 57,148,549 230,889 81,676 81,676 81,576 333,581			8,169,239		29,566,818	-	270,848,098
353,769 67,300 8,073,897 57,148,549 230,889 81,676 81,676 3333,581	\$	2,396,531	\$ 287,697	\$	9,790,890	\$	119,288,102
353,769 67,300 8,073,897 57,148,549 230,889 81,676 81,676 3333,581							
230,889 81,676 81,676 333,581	\$		\$	\$		\$	
81,676		353,769	67,300		8,073,897		
333,581		81 676					
	\$	2,396,531	\$ 287,697	\$	9,790,890	\$	

DEPT. OF FISH, WILDLIFE & PARKS SCHEDULE OF TOTAL EXPENDITURES & TRANSFERS-OUT FOR THE FISCAL YEAR ENDED JUNE 30, 2022

PROGRAM (ORG) EXPENDITURES & TRANSFERS-OUT	ADMINISTRATION	CAPITAL OUTLAY	COMMUNICATION & EDUCATION DIV	ENFORCEMENT DIVISION	FISHERIES DIVISION
Personal Services Salaries	\$ 9,595,179		\$ 1,723,926	\$ 7,372,351	\$ 9,488,893
Other Compensation	3 3,333,173		1,723,320	7,500	3 3,400,033
Employee Benefits	3,012,616		606,722	2,525,983	3,787,234
Personal Services-Other	(3,293)				
Total	12,604,502		2,330,648	9,905,833	13,276,127
Operating Expenses					
Other Services	3,904,359	\$ 557,499	706,615	172,666	2,535,517
Supplies & Materials	2,990,001	175,690	465,898	641,658	1,544,217
Communications	404,565	(16)	334,516	200,743	172,603
Travel	348,347	10,454	106,046	1,435,209	1,081,975
Rent Utilities	693,339 246,193	74,861	14,170 12,373	111,740 9,394	155,226 487,778
Repair & Maintenance	989,985	624,010	35,523	91,603	664,094
Other Expenses	4,214,364	46,672	185,959	301,547	2,044,961
Goods Purchased For Resale	41,714	-,-	175	15	404
Total	13,832,866	1,489,170	1,861,276	2,964,575	8,686,775
Carrier and O laboratible Assats					
Equipment & Intangible Assets Equipment	96,207			50,198	323,634
Intangible Assets	5,065,487	1,049,660		328,738	323,034
Total	5,161,694	1,049,660		378,936	323,634
Capital Outlay					
Land & Interest In Land	2,000	17,128,911			
Buildings		1,200,471			
Other Improvements Total	2,000	5,160,039 23,489,421			4
Total	2,000	23,469,421			4
Grants					
From State Sources		744,780	275,339		10,000
From Federal Sources		2,348,717	113		38,568
Grant To Governmental Entities		9,732			213,709
Total		3,103,229	275,452		262,277
Benefits & Claims					
From State Sources					
Insurance Payments	2,000		500		1,500
Total	2,000		500		1,500
Transfers-out Fund transfers	5,430,995	462.014		38,000	30,444
Total	5,430,995	462,014 462,014		28,000 28,000	30,444
1000	3,130,333	102,011		20,000	30,111
Debt Service					
Loans	42,446				
Lease Liability	814,809	68,850		108,659	
Total	857,255	68,850		108,659	
Post Employment Benefits					
Other Post Employment Benefits	10,047				
Employer Pension Expense	5,987				
Total	16,034				
Total Expenditures & Transfers-Out	\$ 37,907,346	\$ 29,662,344	\$ 4,467,876	\$ 13,386,004	\$ 22,580,761
EXPENDITURES & TRANSFERS-OUT BY FUND					
State Special Revenue Fund	\$ 28,491,442	\$ 12,814,975	\$ 3,711,715	\$ 12,424,821	\$ 10,362,468
Federal Special Revenue Fund	2,065,004	16,847,369	756,161	961,183	12,218,293
Enterprise Fund	F 000 0C4				
Internal Service Fund Custodial Fund	5,098,064 515,619				
Permanent Fund	1,737,216				
Total Expenditures & Transfers-Out	37,907,346	29,662,344	4,467,876	13,386,004	22,580,761
Less: Nonbudgeted Expenditures & Transfers-Out	12,006,210	1,682,253	140,144	492,691	2,723,387
Prior Year Expenditures & Transfers-Out Adjustments	29,289	(2,002)	(16,095)	(12,296)	76,823
Actual Budgeted Expenditures & Transfers-Out	25,871,848	27,982,092	4,343,827	12,905,609	19,780,552
Budget Authority	32,126,672	119,694,689	5,187,229	13,697,675	23,987,548
Unspent Budget Authority	\$ 6,254,823	\$ 91,712,596	\$ 843,402	\$ 792,066	\$ 4,206,996
UNSPENT BUDGET AUTHORITY BY FUND					
State Special Revenue Fund	\$ 3,061,898	\$ 64,335,006	\$ 473,173	\$ 131,992	\$ 2,732,167
Federal Special Revenue Fund	2,566,329	27,110,329	370,230	660,075	1,474,828
Capital Projects Fund		267,261			
Enterprise Fund	***				
Internal Service Fund Unspent Budget Authority	\$ 626,596 \$ 6,254,823	\$ 91,712,596	\$ 843,402	\$ 792,066	\$ 4,206,996
onspent budget AuthOffty	0,254,823 ب	91,/12,590	843,402	792,006	4,200,990

PARKS & OUTDOOR REC DIV	_	TECHNICAL SERVICES DIVISION	WILDLIFE DIVISION	-	Total
\$ 8,426,382	· \$	2,591,336	\$ 6,670,582	\$	45,868,648
3,227,186	i	825,476	2,400,173		7,500 16,385,391
(17,540 11,636,028		3,416,813	9,070,755	-	(20,833) 62,240,706
	_	<u> </u>		-	
8,925,885		1,716,997	1,189,623		19,709,162
964,044 268,434		983,287 644,643	1,276,512 238,328		9,041,307 2,263,816
1,404,472		15,713	1,019,486		5,421,702
97,652		8,869	2,261,893		3,417,749
366,666 842,406		96,188	16,456 281,793		1,138,860 3,625,602
672,733		(38,945)	1,804,516		9,231,808
255,764		57	17	-	298,146
13,798,056	<u> </u>	3,426,809	8,088,624	-	54,148,151
449,796	5		188,826		1,108,661
4,177	_	1,665,603	40,329	-	8,153,995
453,974	<u>-</u>	1,665,603	229,155	-	9,262,656
			638,440		17,769,350
					1,200,471
			202 638,642	-	5,160,245 24,130,067
				-	,
467,652	2		20,426		1,518,197
4,062	2		102,015		2,493,475
471,714	_		991,849 1,114,290	-	1,215,290 5,226,962
4/1,/14	_		1,114,230	-	3,220,302
			1,044		1,044
1,000			2,000	-	7,000
1,000	<u>-</u>		3,044	-	8,044
		69,272	100,180		6,120,905
		69,272	100,180	-	6,120,905
470			(5.762)		27.464
478 12,100		137,014	(5,762)		37,161 1,141,432
12,578	_	137,014	(5,762)		1,178,593
(940					9,106
(39,692				-	(33,706)
¢ 26 222 717		0.745.540	40 220 027		162 201 485
\$	= \$	8,/15,510	\$ 19,238,927	۶.	162,291,485
\$ 21,355,715		7,192,467	\$ 6,087,964	\$	102,441,567
4,601,512 375,491		1,523,043	13,156,278		52,128,843 375,491
5.1.4, 1.5.2			(5,315)		5,092,749
					515,619
26,332,717	,	8,715,510	19,238,927	-	1,737,216 162,291,485
675,300)	258,296	2,181,612		20,159,892
		8,457,190	26,324	-	108,483
30,114,449		10,388,261	17,030,990 26,664,098		142,023,110 261,860,621
\$ 4,463,447		1,931,071	\$ 9,633,108	\$	119,837,511
\$ 3,775,591	. \$	1,060,121	\$ 3,297,541	\$	78,867,490
605,494		870,950	6,335,567		39,993,801
82,362	,				267,261 82,362
	_			-	626,596
\$ 4,463,447	\$	1,931,071	\$ 9,633,108	\$	119,837,511

MONTANA DEPARTMENT OF FISH WILDLIFE AND PARKS

NOTES TO THE FINANCIAL SCHEDULES

FOR THE TWO FISCAL YEARS ENDED JUNE 30, 2023

1. Summary of Significant Accounting Policies

Basis of Accounting

The department uses the modified accrual basis of accounting, as defined by state accounting policy, for its Governmental fund category (State Special Revenue, Federal Special Revenue, Capital Projects, and Permanent). In applying the modified accrual basis, the department records:

Revenues when it receives cash or when receipts are realizable, measurable, earned, and available to pay current period liabilities.

Expenditures for valid obligations when the department incurs the related liability and it is measurable, with the exception of the cost of employees' annual and sick leave. State accounting policy requires the department to record the cost of employees' annual and sick leave when used or paid.

The department uses accrual basis accounting for its Proprietary (Enterprise and Internal Service) and Fiduciary (Custodial) fund categories. Under the accrual basis, as defined by state accounting policy, the department records revenues in the accounting period when realizable, measurable, and earned, and records expenses in the period incurred when measurable.

Expenditures and expenses may include entire budgeted service contracts even though the department receives the services in a subsequent fiscal year; goods ordered with a purchase order before fiscal year-end, but not received as of fiscal year-end; and equipment ordered with a purchase order before fiscal year-end.

Basis of Presentation

The financial schedule format was adopted by the Legislative Audit Committee. The financial schedules are prepared from the transactions posted to the state's accounting system without adjustment.

The department uses the following funds:

Governmental Fund Category

State Special Revenue Fund – to account for proceeds of specific revenue sources (other than private-purpose trusts or major capital projects) that are legally restricted to expenditures for specific state program purposes. Department State Special Revenue Funds include revenue from licenses and permits, fuel taxes, motor vehicle registration fees, accommodation taxes, private grants, donations, and wildlife/fisheries mitigation funds.

Federal Special Revenue Fund – to account for activities funded from federal revenue sources. Department Federal Special Revenue Funds include sport fish & wildlife restoration, parks development, boating safety, education & regulation, and other federal programs.

Capital Projects Fund – to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds or trust funds. The department uses this fund for projects administered by the Department of Administration's Architecture and Engineering Division. The department also accounts for some activities related to land acquisition, leasing, easement purchases, or development agreements in the capital projects fund. Capital projects can be ongoing and span over multiple years.

Permanent Fund – to account for financial resources that are permanently restricted to the extent that only earnings, not principal, may be used for purposes that support the department's programs. The department uses this fund to record revenue from the sale or lease of department lands, a portion of certain hunting licenses statutorily dedicated to wildlife habitat purposes, and the department's share of the state coal severance tax. Revenue earned from the investment of the trust fund money is transferred to the state special revenue fund for expenditure.

Proprietary Fund Category

Internal Service Fund – to account for the financing of goods or services provided by one department or agency to other departments or agencies of state government or to other governmental entities on a cost-reimbursement basis. Department Internal Service Funds include department owned vehicles, aircraft, and warehouse inventory items. Fiscal Year 2023 is the final year for the warehouse internal service fund.

Enterprise Fund – to account for operations (a) financed and operated in a manner similar to private business enterprises, where the Legislature intends that the department finance or recover costs primarily through user charges; (b) where the Legislature has decided that periodic determination of revenues earned, expenses incurred or net income is appropriate; (c) where the activity is financed solely by a pledge of the net revenues from fees and charges of the activity; or (d) when laws or regulations require that the

activities' cost of providing services, including capital costs, be recovered with fees and charges rather than with taxes or similar revenues. The department's enterprise fund is the Visitor's Services Fund. This fund accounts for obtaining and selling educational, commemorative, and interpretive merchandise as well as educational events at various sites throughout the state.

Fiduciary Fund Category

Custodial Fund – to account for resources of custodial funds held by the state in a custodial capacity. Custodial funds may be used on a limited basis for internal (to the State) clearing account activity, but these must have a zero balance at fiscal year-end. The department agency fund accounts for collections due to a tribe for licenses sold on their behalf.

Changes in Accounting Policy

Beginning in Fiscal Year 2022, the State of Montana implemented GASB Statement No. 87 Leases, which generally requires long-term leases to be recorded as a liability and a corresponding right-to-use lease asset. Since these leases are accounted for as long-term debt, governmental funds will show a Non-Budgeted, Inception of Lease/Installment Contract category on the Schedule of Revenues and Transfers-in and a corresponding Non-Budgeted Expenditure on the Schedule of Total Expenditures and Transfers-out for the purchase of the leased asset.

2. Direct Entries to Fund Equity

Direct entries to fund equity in the State Special Revenue, Federal Special Revenue, Permanent Fund, Capital Projects, and Enterprise Funds include entries generated by SABHRS to reflect the flow of resources within individual funds.

Direct entries to fund equity in the State Special Revenue, Federal Special Revenue, Permanent Fund, Capital Projects, and Enterprise Funds also include correction(s) of small error(s) from a previous period that occurred at least two fiscal years prior.

Direct entries to fund equity include a grizzly bear grant close out reclassification from Federal Special to State Special Revenue, interunit refund(s) from another state agency all of which relate to a previous period that occurred at least two fiscal years prior, and the return of enterprise fees from another state agency where the transactions crossed fiscal years.

3. <u>Unspent Budget Authority</u>

Administration Program -The Administration program had unspent budget authority of \$6.2 million and \$4.2 million on June 30, 2022, and June 30, 2023, respectively. The unspent authority in FY22 and FY 23 includes unused carry forward authority and contracts and grants spanning more than one year.

Capital Outlay Program - The Capital Outlay program had unspent budget authority of \$91.7 million and \$100.4 million on June 30, 2022, and June 30, 2023, respectively. Capital projects are approved by each Legislature, are ongoing and can take several years to complete. Budgetary authority carries over each fiscal year until the projects are finished and any remaining authority is then reverted.

Fisheries Division – The Fisheries Division had unspent budget authority of \$4.2 million and \$1.2 million on June 30, 2022, and June 30, 2023, respectively. The unspent authority for FY22 and FY23 includes contracts and grants spanning more than one year and greater utilization of the state wildlife grant in FY23.

Parks and Outdoor Recreation Division – The Parks Division had unspent budget authority of \$4.5 million and \$2.4 million on June 30, 2022, and June 30, 2023, respectively. Much of the unspent authority for FY22 and FY23 is from contracts spanning more than one year and the transition to the new organizational structure. See note 6 for additional disclosure.

Wildlife Division – The Wildlife Division had unspent budget authority of \$9.6 million and \$9.8 million on June 30, 2022, and June 30, 2023. The unspent authority for FY22 and FY23 includes contracts and grants that span multiple years and unspent federal authority for base operations.

4. Transfers

The Transfers category represents the transfer of money to various funds internally or other agencies within the State of Montana. Internal transfers consist of overhead assessed to state special revenue funds, distribution of investment earnings from permanent funds to the funds that are appropriated to spend the earnings, and internal grant programs. Transfers to other agencies include legislatively mandated transfers and contractual agreements with other state agencies.

5. Contractual Commitments

As of June 30, 2023, there was approximately \$2.8 million of contractual commitments for engineering and construction of various capital projects.

6. Department Reorganization

In FY22 the department implemented a structural reorganization to consolidate the administration and maintenance of its lands. In addition, all elements of human interaction in recreation-related programs were incorporated into the restructure and the existing Parks Division was remodeled and renamed the Parks and Outdoor Recreation Division. The maintenance consolidation took FTE (full time equivalent) from Fish, Wildlife, and Administration.

7. Accounting Error(s)

An error was made when the Department of Administration was making entries to implement GASB Statement 87 on leases. Initially, all prior lease assets and liabilities were removed, and new accounting entries were entered for all leases. They have since changes the process to restate beginning net position instead. As such, Non-Budgeted Revenues and Non-budgeted Expenditures are overstated \$6,728,659 respectively for fiscal year ending June 30, 2022, with no net effect to the Agency financial statements.

Report on Internal Control and Compliance

Angus Maciver, Legislative Auditor Kenneth E. Varns, Legal Counsel



Deputy Legislative Auditors: Cindy Jorgenson William Soller Miki Cestnik

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL SCHEDULES PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Legislative Audit Committee of the Montana State Legislature:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedules of Changes in Fund Equity, Schedules of Total Revenues & Transfers-In, and Schedules of Total Expenditures & Transfers-Out of the Department of Fish, Wildlife & Parks (department) for each of the fiscal years ended June 30, 2023, and 2022, and the related notes to the financial schedules, and have issued our report thereon dated July 11, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial schedules, we considered the department's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial schedules, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control. Accordingly, we do not express an opinion on the effectiveness of the department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the department's financial schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

/s/ Cindy Jorgenson

Cindy Jorgenson, CPA Deputy Legislative Auditor Helena, MT

July 11, 2024

Department of Fish, Wildlife & Parks

Department Response





THE **OUTSIDE** IS IN US ALL.

Director's Office PO Box 200701 Helena, MT 59620-0701 (406) 444-3186 Fax (406) 444-4952 Ref: DO041-24 October 25, 2024

Angus Maciver, Legislative Auditor Legislative Audit Division P.O. Box 201705 Helena, MT 59620 RECEIVED
October 23, 2024
LEGISLATIVE AUDIT DIV.

Subject: Montana Fish, Wildlife & Parks Financial-Compliance Audit for the two fiscal years ending June 30, 2023

Dear Mr. Maciver

Thank you for your recent Financial-Compliance audit for the two fiscal years ending June 30, 2023. We are pleased that the audit did not identify any significant recommendations or areas for improvement.

Your team's thorough examination and professional approach were greatly appreciated. We would also like to commend them on their amiable and cooperative attitude which made the audit process both efficient and pleasant.

Sincerely

Dustin Temple Director