

**ATTESTATION REPORT
OF THE
NEBRASKA GAME AND PARKS COMMISSION
JANUARY 1, 2023, THROUGH DECEMBER 31, 2023**

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Issued on June 24, 2024

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NEBRASKA GAME AND PARKS COMMISSION

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NEBRASKA GAME AND PARKS COMMISSION

BACKGROUND

Established by the Legislature in 1901, the Nebraska Game and Parks Commission (Commission) works to conserve Nebraska's natural resources. A nine-member board of commissioners oversees the Commission. The commissioners are not elected officials; rather, they are appointed by the Nebraska Governor and confirmed by the Legislature. Eight of the commissioners serve each of the eight districts across the State. The ninth serves at large. Commissioners serve in a volunteer capacity. Among the many duties of the Commission and staff are the following: establishing hunting seasons and regulations for game species; managing Nebraska's State parks, State recreation areas, and other public lands; managing the fisheries at numerous public lakes across the State; helping landowners establish good conservation practices on their land; working to conserve Nebraska's threatened and endangered species; and providing hunter and boater education, as well as other resources for those who wish to learn to enjoy the outdoors. The Commission is funded primarily by the sale of hunting and fishing licenses, as well as through the sale of park permits and goods and services at State parks and recreation areas. The Commission is headquartered in Lincoln, Nebraska, on the University of Nebraska – Lincoln's East Campus. To serve a statewide constituency, the Commission has offices across the State.

NEBRASKA GAME AND PARKS COMMISSION

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Nebraska Game and Parks Commission Members

Name	Title	Term Ending
Donna Kush	Commissioner – District 2, 2 nd Vice Chair	January 15, 2028
Ken Curry	Commissioner – District 3	January 15, 2025
John Hoggatt	Commissioner – District 4, 1 st Vice Chair	January 15, 2027
Dan Hughes	Commissioner – District 5	January 15, 2027
Pat Berggren	Commissioner – District 6	January 15, 2025
Doug Zingula	Commissioner – District 7, Chairperson	January 15, 2026
Rick Brandt	Commissioner – District 8	January 15, 2025
Scott Cassels	Commissioner – At Large	January 15, 2026
Vacant	Commissioner – District 1	

Nebraska Game and Parks Commission Executive Management

Name	Title
Tim McCoy	Director
Jim Swenson	Deputy Director
Kay Mencl	Budget & Fiscal – Division Administrator

Nebraska Game and Parks Commission
2200 N. 33rd St.
Lincoln, NE 68503
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NEBRASKA GAME AND PARKS COMMISSION

SUMMARY OF COMMENTS

During our examination of the Nebraska Game and Parks Commission (Commission), we noted certain deficiencies and other operational matters that are presented here.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Insufficient Revenue Internal Controls:*** *During testing, we noted that the Commission lacked adequate controls over the initial receipt of money through the mail at the Central Office.*
2. ***Purchasing Card Procedures:*** *We noted that procedures to monitor the Commission's purchasing cards were insufficient, and nine active purchasing card accounts were assigned to terminated or retired employees.*
3. ***Vehicle Mileage Logs Not Adequately Completed:*** *During testing of agency-owned vehicles, we noted that 5 of 10 mileage logs tested contained mileage that was either unreasonable or unable to be verified, and 5 of 10 mileage logs were not completed properly.*

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Commission.

Draft copies of this report were furnished to the Commission to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

NEBRASKA GAME AND PARKS COMMISSION

COMMENTS AND RECOMMENDATIONS

1. Insufficient Revenue Internal Controls

During testing, we noted that the Commission lacked adequate controls over amounts received through the mail at the Central Office in Lincoln, Nebraska. Mailroom staff date stamped the correspondence received at the Central Office; however, no initial listing of monies received was made in order for the individual approving the deposit to know if any money received was missing.

A proper system of internal control requires procedures to ensure that no one individual is in a position both to perpetrate and to conceal errors or irregularities when preparing deposits.

A lack of such procedures increases the risk of loss, misuse, or theft of State funds.

We recommend the Commission implement procedures for creating an initial listing of all monies received to ensure the accuracy and completeness of deposits.

Commission Response: We have two people working in our mailroom, as well as two permits section people to collect the monies received. Although a list is provided, it is not on a daily basis. Our permits section will work with our mailroom to establish a procedure which involves listing the monies received daily.

2. Purchasing Card Procedures

Our review of purchasing card activity revealed that procedures for monitoring the status of Commission purchasing cards were insufficient. The APA obtained the most recent purchasing card listing used to track the Commission's cardholders and found that it was last updated on June 29, 2023, more than eight months earlier. While reviewing the listing, the APA observed nine purchasing card accounts associated with terminated or retired employees. These employees had terminated or retired from employment at the Commission between December 31, 2020, and March 1, 2024, but had accounts that were still open. The last transaction date for one of the nine accounts was after the employee's termination date. The transactions that occurred after the employee's termination date totaled \$126 and appear to have been legitimate expenditures of the Commission; however, this highlights how failure to close purchasing accounts in a timely manner after an employee's termination increases the risk for fraud or misuse of Commission funds.

A proper system of internal control requires procedures for periodically reviewing the Commission's purchasing card activity to ensure that it is both appropriate and necessary. Those same procedures should ensure also that the Commission takes timely action to close an employee's purchasing card account, as well as verifies the destruction of the associated card, when that worker is terminated.

Without such procedures, there is an increased risk for fraud, misuse, or loss of Commission funds.

We recommend the Commission review and strengthen procedures for monitoring employee use of purchasing cards.

Commission Response: Due to illness and turnover, the purchase card coordinator changed hands multiple times during the timeframe in question. We will reinforce our policies and procedures to agency staff. We will also reconcile our active card holders to the list from State Accounting.

3. Vehicle Mileage Logs Not Adequately Completed

During testing of mileage logs for agency-owned vehicles, we found that 5 of 10 logs tested contained mileage that was either unreasonable or unable to be verified, and 5 of 10 mileage logs were not completed properly.

NEBRASKA GAME AND PARKS COMMISSION

COMMENTS AND RECOMMENDATIONS

(Continued)

3. **Vehicle Mileage Logs Not Adequately Completed** (Concluded)

The errors noted included the following:

- For two mileage logs, information about trip start and stop locations lacked sufficient detail to allow for the recalculation of trip mileage to determine the reasonableness of the distances traveled.
- For three mileage logs, a variance of more than 10% was noted between mileage recorded and the Auditor's recalculated mileage using the most direct route of travel for the trip start and stop locations.
- One mileage log lacked the signature of an Area Supervisor or Division Manager to indicate administrative approval.
- For one mileage log, an error caused the total monthly mileage to be understated by 20 miles due to a trip for which the beginning mileage did not agree to the ending mileage from the previous trip.
- Three mileage logs did not include all start and stop locations for trips.

Neb. Rev. Stat. § 81-1025(1) (Reissue 2014) provides, in relevant part, the following:

Each operator of a bureau fleet vehicle shall report the points between which the bureau fleet vehicle traveled each time used, the odometer readings at such points, the time of arrival and departure, the necessity and purpose for such travel

While the above statutory mandate is not applicable to the Commission, which maintains its own fleet of vehicles, it is reflective of a best practice for state-owned automobiles.

A proper system of internal control requires policies and procedures to ensure: 1) usage of all vehicles maintained by the Commission is reasonable and necessary; and 2) vehicle logs are filled out completely and reviewed by supervisory staff.

Without such policies and procedures, there is an increased risk for misuse of State vehicles.

A similar finding was noted in our previous attestation report.

We recommend the Commission implement policies and procedures for tracking and reviewing vehicle use. Furthermore, we recommend vehicle logs be not only filled out completely but also reviewed by supervisory staff.

Commission Response: The mileage logs are reviewed by supervisory staff to ensure the vehicles are not being misused. We are able to provide details for trips that have variances in mileage. We will look into options to improve our documentation of vehicle usage.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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NEBRASKA GAME AND PARKS COMMISSION

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Game and Parks Commission
Lincoln, Nebraska

We have examined the accompanying Schedule of Cash Fund Balances; Schedule of Revenues, Expenditures, and Changes in Fund Balances – Nebraska Habitat Fund; and Schedule of Purchasing Card Expenditures (Schedules) of the Nebraska Game and Parks Commission as of and for the year ended December 31, 2023. The Nebraska Game and Parks Commission's management is responsible for the Schedules based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedules are based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedules. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedules for the calendar year ended December 31, 2023, are based on the accounting system and procedures prescribed by the State of Nebraska's Director of the Department of Administrative Services, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedules; fraud that is material, either quantitatively or qualitatively, to the Schedules; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedules are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedules or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to express an opinion on the Schedules, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

June 20, 2024



Mike Foley
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA GAME AND PARKS COMMISSION
SCHEDULE OF CASH FUND BALANCES
December 31, 2023

Fund	Fund Description	2023
23280	Cowboy Trail Fund	\$ 434,528
23290	Nebraska Environmental Trust Fund	65,794,356
23295	Ferguson House Fund	229,419
23315	Josh the Otter Fund	11,939
23320	State Game Fund	32,024,128
23330	State Park Cash Revolving Fund	19,363,518
23340	Nebraska Habitat Fund	14,328,307
23350	Wildlife Conservation Fund	1,059,143
23360	Game Law Investigation Fund	324,483
23370	Snowmobile Trail Fund	44,738
23380	NORDA Fund	2,677,331
23385	Water Recreation Enhancement Fund	97,719,281
23395	Trail Development & Maintenance Fund	8,568,984
23410	Nebraska Aquatic Habitat Fund	9,845,812
23420	Niobrara Council Fund	218
23421	Niobrara Council Easement Defense Fund	32,644
23430	Nebraska Environmental Endowment Fund	1,992,453
23450	Hunters Helping the Hungry Fund	105,376
23460	State Park Improvement and Maintenance Fund	4,584,060
23470	Commission Capital Maintenance Fund	11,713,797
23480	Game & Parks Commission Educational Fund	336,494
		<u>\$ 271,191,009</u>

The accompanying notes are an integral part of the schedule.

NEBRASKA GAME AND PARKS COMMISSION
NEBRASKA HABITAT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Period January 1, 2023, through December 31, 2023

REVENUES:	
Intergovernmental	\$ 714,922
Sales & Charges	3,262,998
Miscellaneous	569,426
TOTAL REVENUES	<u>4,547,346</u>
EXPENDITURES:	
Personal Services	814,151
Operating	1,478,735
Travel	10,577
Capital Outlay	762,890
Government Aid	1,773,949
TOTAL EXPENDITURES	<u>4,840,302</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(292,956)</u>
OTHER FINANCING SOURCES (USES):	
Sales of Assets	73,934
Adjustment to Fund Balance	(5,792)
TOTAL OTHER FINANCING SOURCES (USES)	<u>68,142</u>
Net Change in Fund Balance	(224,814)
FUND BALANCE, January 1, 2023	<u>14,553,121</u>
FUND BALANCE, December 31, 2023	<u><u>\$ 14,328,307</u></u>
FUND BALANCE CONSISTS OF:	
General Cash	\$ 13,692,286
Due From Other Funds	673,528
Due to Vendors	(37,507)
TOTAL FUND BALANCE	<u><u>\$ 14,328,307</u></u>

The accompanying notes are an intergral part of the schedule.

NEBRASKA GAME AND PARKS COMMISSION
SCHEDULE OF PURCHASING CARD EXPENDITURES
For the Period January 1, 2023, through December 31, 2023

Parks Administration & Operation	\$ 2,816,919
Wildlife Conservation	1,513,795
Habitat Development	427,417
Administration	111,236
Other	124,463
Total Purchasing Card Expenditures	<u>\$ 4,993,830</u>

The accompanying notes are an intergral part of the schedule.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO THE SCHEDULES

For the Period January 1, 2023, through December 31, 2023

1. Criteria

The accounting policies of the Nebraska Game and Parks Commission (Commission) are on the basis of accounting, as prescribed by State of Nebraska's Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the State of Nebraska's Director of DAS include:

The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2014), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by the DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Cash Fund Balances; Schedule of Revenues, Expenditures, and Changes in Fund Balances – Nebraska Habitat Fund; and Schedule of Purchasing Card Expenditures (Schedules) was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the Commission to record all accounts receivable and related revenues in EnterpriseOne; as such, the Commission's Schedules do not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the Schedules includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2023, and not yet paid as of that date. The amount recorded as expenditures on the Schedules, as of December 31, 2023, **does not** include amounts for goods and services received before December 31, 2023, which had not been posted to the general ledger as of December 31, 2023.

Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The following fund types are established by the State and used by the Commission:

10000 – General Fund – accounts for activities funded by general tax dollars and related expenditures and transfers.

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

40000 – Federal Funds – account for the financial activities related to the receipt and disbursement of funds generated from the Federal government as a result of grants and contracts. Expenditures must be made in accordance with applicable Federal requirements.

The following major revenue account classifications are established by State Accounting and used by the Commission:

Intergovernmental – Revenue from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO THE SCHEDULES

(Continued)

1. **Criteria** (Concluded)

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income, concession revenue, fines and forfeitures, donations, and contributions.

The following major expenditure account classifications are established by State Accounting and used by the Commission:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Commission.

Operating – Expenditures directly related to a program’s primary service activities.

Travel – All travel expenses for any State officer, employee, or member of any commission, council, committee, or board of the State.

Capital Outlay – Expenditures that result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

Government Aid – Payment of Federal and/or State money to governmental subdivisions, State agencies, local health and welfare offices, individuals, etc., in furtherance of local activities and accomplishment of State programs.

Other significant accounting classifications and procedures established by State Accounting and used by the Commission include the following:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, receivable accounts, and long-term investments. Accounts receivable are recorded as an increase to revenues, resulting in an increase to fund balance on the Schedule. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded in the general ledger. Long-term investments (investments) are stated at fair value, based on quoted market prices. Law or legal instruments may restrict these investments. Investments are under the control of the State Treasurer or other administrative bodies, as determined by law.

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures, resulting in a decrease to fund balance. Other liabilities recorded in the general ledger for the Commission’s funds at December 31, 2023, included amounts recorded in Due to Vendors. The activity of these accounts is not recorded through revenue and expenditure accounts on the Schedules.

Other Financing Sources – Operating transfers and proceeds of fixed asset dispositions.

2. **Reporting Entity**

The Commission is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The Schedules include all cash fund balances, purchasing card expenditures, and Nebraska Habitat Fund activity of the Commission included in the general ledger.

The Commission is part of the primary government for the State of Nebraska.

3. **General Cash**

General cash accounts are under the control of the State Treasurer or other administrative bodies, as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State’s Investment Council, which maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO THE SCHEDULES

(Concluded)

4. Capital Assets

Capital assets include land, buildings, equipment, improvements to buildings, construction in progress, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Under State Accounting policies, expenditures for such capital assets are not capitalized as an asset in the funds used to acquire or construct them. Rather, costs of obtaining the capital assets are reflected as expenditures in the general ledger and are reported as such on the Schedule.

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Annual Comprehensive Financial Report (ACFR). In addition, the Commission takes an annual inventory, recording in the State Accounting System all equipment that has a cost of \$5,000 or more at the date of acquisition.

For the ACFR, the State requires the Commission to value all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of \$5,000 or more at the date of acquisition and has an expected useful life of more than two years is capitalized. Substantially, all initial building costs, land, and land improvements are capitalized. Building improvements and renovations are capitalized if a substantial portion of the life of the asset has expired and if the useful life of the asset has been extended as a result of the renovation or improvement. Depreciation expenses are reported in the ACFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend the asset’s life is not capitalized.

Buildings, Equipment, and Livestock are depreciated in the ACFR using the straight-line method. The following estimated useful lives are used to compute depreciation:

Buildings	40 years
Equipment	3 to 10 years
Livestock	5 years

5. Adjustments to Nebraska Habitat Fund Schedule

The Commission receives significant funding from the Federal government and accounts for a portion of its Federal financial activity in the Nebraska Habitat Fund. The revenues, expenditures, and the net result to the fund balance of this fund were adjusted to reflect more accurately the cash fund activity of the Nebraska Habitat Fund. The table below reflects the adjustment made on the Schedule:

Financial Schedule Line	Increase/(Decrease)
Intergovernmental Revenue	\$ (4,153,316)
Personal Services Expense	\$ (1,106,494)
Operating Expense	\$ (1,761,542)
Travel Expense	\$ (6,078)
Capital Outlay Expense	\$ (662,087)
Government Aid Expense	\$ (467,423)
Adjustment to Fund Balance	\$ 5,792
Fund Balance, January 1, 2023	\$ 429,012
Fund Balance, December 31, 2023	\$ 273,528
Due From Other Funds	\$ 273,528

NEBRASKA GAME AND PARKS COMMISSION

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Cash Fund Balances; Schedule of Revenues, Expenditures, and Changes in Fund Balances – Nebraska Habitat Fund; and Schedule of Purchasing Card Expenditures (Schedules). Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedules, and, accordingly, we express no opinion on it.

NEBRASKA GAME AND PARKS COMMISSION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 For the Period January 1, 2023, through December 31, 2023

	General Fund 10000	Cowboy Trail Fund 23280	Nebraska Environmental Trust Fund 23290	Ferguson House Fund 23295	Josh the Otter Fund 23315	State Game Fund 23320	State Park Cash Revolving Fund 23330
REVENUES:							
Appropriations	\$ 12,888,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	-	-	-
Intergovernmental	2,783	-	-	-	-	1,420,181	1,302,755
Sales & Charges	1,446	-	91	-	2,990	19,759,271	11,260,859
Miscellaneous	(1,156)	222,257	1,379,036	9,815	1,006	1,120,921	22,427,292
TOTAL REVENUES	<u>12,891,523</u>	<u>222,257</u>	<u>1,379,127</u>	<u>9,815</u>	<u>3,996</u>	<u>22,300,373</u>	<u>34,990,906</u>
EXPENDITURES:							
Personal Services	11,162,536	-	312,662	-	-	13,274,176	14,292,220
Operating	1,105,721	74,303	233,554	20,095	-	9,570,621	15,261,892
Travel	81,564	-	2,254	-	-	344,931	121,411
Capital Outlay	495,281	-	-	-	-	2,329,698	10,523,730
Government Aid	43,348	-	11,555,769	-	-	197,779	87,650
TOTAL EXPENDITURES	<u>12,888,450</u>	<u>74,303</u>	<u>12,104,239</u>	<u>20,095</u>	<u>-</u>	<u>25,717,205</u>	<u>40,286,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,073</u>	<u>147,954</u>	<u>(10,725,112)</u>	<u>(10,280)</u>	<u>3,996</u>	<u>(3,416,832)</u>	<u>(5,295,997)</u>
OTHER FINANCING SOURCES (USES):							
Sales of Assets	77,230	-	-	-	-	31,977	102,420
Adjustment to Fund Balance	-	-	-	-	-	393,288	-
Deposit to General Fund	(80,303)	-	-	-	-	-	-
Operating Transfers In	-	-	25,157,782	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,073)</u>	<u>-</u>	<u>25,157,782</u>	<u>-</u>	<u>-</u>	<u>425,265</u>	<u>102,420</u>
Net Change in Fund Balances	-	147,954	14,432,670	(10,280)	3,996	(2,991,567)	(5,193,577)
FUND BALANCES, January 1, 2023	<u>-</u>	<u>286,574</u>	<u>51,361,686</u>	<u>239,699</u>	<u>7,943</u>	<u>35,015,695</u>	<u>24,557,095</u>
FUND BALANCES, December 31, 2023	<u>\$ -</u>	<u>\$ 434,528</u>	<u>\$ 65,794,356</u>	<u>\$ 229,419</u>	<u>\$ 11,939</u>	<u>\$ 32,024,128</u>	<u>\$ 19,363,518</u>
FUND BALANCES CONSIST OF:							
General Cash	\$ -	\$ 434,528	\$ 65,794,586	\$ 229,419	\$ 11,939	\$ 30,841,279	\$ 19,099,763
Petty Cash	-	-	-	-	-	4,250	41,825
NSF Items	-	-	-	-	-	-	30
Deposits with Vendors	-	-	-	-	-	22,000	-
Accounts Receivable Invoiced	-	-	-	-	-	225	433
Due From Other Funds	-	-	-	-	-	1,381,107	790,222
Due From Other Government	-	-	-	-	-	-	-
Long-Term Investments	-	-	-	-	-	-	-
Due to Vendors	-	-	(230)	-	-	(26,922)	(126,096)
Due to Fund	-	-	-	-	-	(63,166)	(442,566)
Due to Government	-	-	-	-	-	(134,645)	(93)
TOTAL FUND BALANCES	<u>\$ -</u>	<u>\$ 434,528</u>	<u>\$ 65,794,356</u>	<u>\$ 229,419</u>	<u>\$ 11,939</u>	<u>\$ 32,024,128</u>	<u>\$ 19,363,518</u>

NEBRASKA GAME AND PARKS COMMISSION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 For the Period January 1, 2023, through December 31, 2023

	Nebraska Habitat Fund 23340	Wildlife Conservation Fund 23350	Game Law Investigation Fund 23360	Snowmobile Trail Fund 23370	NORDA Fund 23380	Water Recreation Enhancement Fund 23385	Trail Develop & Maintenance Fund 23395
REVENUES:							
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	1,309,039	-	-
Intergovernmental	714,922	-	-	-	-	-	-
Sales & Charges	3,262,998	99,726	-	7,735	256	-	-
Miscellaneous	569,426	64,116	236,577	1,022	71,348	2,510,608	213,063
TOTAL REVENUES	4,547,346	163,842	236,577	8,757	1,380,643	2,510,608	213,063
EXPENDITURES:							
Personal Services	814,151	10,534	-	-	181,681	-	-
Operating	1,478,735	140,740	3,000	-	566,729	30,356	-
Travel	10,577	12,228	-	-	-	-	-
Capital Outlay	762,890	-	-	-	2,653	-	-
Government Aid	1,773,949	74,160	-	-	91,305	2,566,859	-
TOTAL EXPENDITURES	4,840,302	237,662	3,000	-	842,368	2,597,215	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(292,956)	(73,820)	233,577	8,757	538,275	(86,607)	213,063
OTHER FINANCING SOURCES (USES):							
Sales of Assets	73,934	-	-	-	28,336	-	-
Adjustment to Fund Balance	(5,792)	-	-	-	-	-	-
Deposit to General Fund	-	-	-	-	-	-	-
Operating Transfers In	-	166,426	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	(2,930,621)	-
TOTAL OTHER FINANCING SOURCES (USES)	68,142	166,426	-	-	28,336	(2,930,621)	-
Net Change in Fund Balances	(224,814)	92,606	233,577	8,757	566,611	(3,017,228)	213,063
FUND BALANCES, January 1, 2023	14,553,121	966,537	90,906	35,981	2,110,720	100,736,509	8,355,921
FUND BALANCES, December 31, 2023	<u>\$ 14,328,307</u>	<u>\$ 1,059,143</u>	<u>\$ 324,483</u>	<u>\$ 44,738</u>	<u>\$ 2,677,331</u>	<u>\$ 97,719,281</u>	<u>\$ 8,568,984</u>
FUND BALANCES CONSIST OF:							
General Cash	\$ 13,692,286	\$ 1,074,421	\$ 324,483	\$ 44,738	\$ 2,629,004	\$ 97,719,281	\$ 8,568,984
Petty Cash	-	-	-	-	-	-	-
NSF Items	-	-	-	-	-	-	-
Deposits with Vendors	-	-	-	-	-	-	-
Accounts Receivable Invoiced	-	-	-	-	-	-	-
Due From Other Funds	673,528	-	-	-	50,000	-	-
Due From Other Government	-	(340)	-	-	-	-	-
Long-Term Investments	-	-	-	-	-	-	-
Due to Vendors	(37,507)	(14,938)	-	-	(1,673)	-	-
Due to Fund	-	-	-	-	-	-	-
Due to Government	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 14,328,307	\$ 1,059,143	\$ 324,483	\$ 44,738	\$ 2,677,331	\$ 97,719,281	\$ 8,568,984

NEBRASKA GAME AND PARKS COMMISSION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 For the Period January 1, 2023, through December 31, 2023

	Nebraska Aquatic Habitat Fund 23410	Niobrara Council Fund 23420	Niobrara Council Easement Def Fund 23421	Nebraska Environmental Endowment Fund 23430	Hunters Helping the Hungry Fund 23450	State Park Improvement and Maintenance Fund 23460	Commission Capital Maintenance Fund 23470
REVENUES:							
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	-	-	7,537,670
Intergovernmental	10,000	-	-	-	-	-	-
Sales & Charges	2,629,651	-	-	-	11	32,085	-
Miscellaneous	276,245	6	812	57,588	37,287	115,056	248,461
TOTAL REVENUES	2,915,896	6	812	57,588	37,298	147,141	7,786,131
EXPENDITURES:							
Personal Services	44,240	-	-	-	1,469	-	-
Operating	2,380,732	-	-	2,452	24,457	10,363	4,729,920
Travel	2,056	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	134,643	1,003,973
Government Aid	2,650,701	-	-	-	-	-	-
TOTAL EXPENDITURES	5,077,729	-	-	2,452	25,926	145,006	5,733,893
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,161,833)	6	812	55,136	11,372	2,135	2,052,238
OTHER FINANCING SOURCES (USES):							
Sales of Assets	-	-	-	-	-	-	-
Adjustment to Fund Balance	-	-	-	-	-	-	-
Deposit to General Fund	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
Net Change in Fund Balances	(2,161,833)	6	812	55,136	11,372	2,135	2,052,238
FUND BALANCES, January 1, 2023	12,007,645	212	31,832	1,937,317	94,004	4,581,925	9,661,559
FUND BALANCES, December 31, 2023	\$ 9,845,812	\$ 218	\$ 32,644	\$ 1,992,453	\$ 105,376	\$ 4,584,060	\$ 11,713,797
FUND BALANCES CONSIST OF:							
General Cash	\$ 9,832,298	\$ 218	\$ 32,644	\$ 96,852	\$ 105,376	\$ 4,584,070	\$ 11,713,797
Petty Cash	-	-	-	-	-	-	-
NSF Items	-	-	-	-	-	-	-
Deposits with Vendors	-	-	-	-	-	-	-
Accounts Receivable Invoiced	-	-	-	-	-	-	-
Due From Other Funds	13,514	-	-	-	-	-	-
Due From Other Government	-	-	-	-	-	(10)	-
Long-Term Investments	-	-	-	1,895,601	-	-	-
Due to Vendors	-	-	-	-	-	-	-
Due to Fund	-	-	-	-	-	-	-
Due to Government	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 9,845,812	\$ 218	\$ 32,644	\$ 1,992,453	\$ 105,376	\$ 4,584,060	\$ 11,713,797

NEBRASKA GAME AND PARKS COMMISSION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 For the Period January 1, 2023, through December 31, 2023

	Game & Parks Commission Educational Fund 23480	Government Federal COVID ARP Recovery Fund 43125	Federal Programs Fund 43320	Ft. Atkinson NSP Federal Fund 43322	Recreational Trails Fund 43330	Niobrara Council Federal Fund 43340	Totals (Memorandum Only)
REVENUES:							
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,888,450
Taxes	-	-	-	-	-	-	8,846,709
Intergovernmental	43	3,150,667	22,933,654	-	855,265	83,375	30,473,645
Sales & Charges	226,358	-	2,227	-	2	-	37,285,706
Miscellaneous	11,684	-	25,201	7,138	-	-	29,604,809
TOTAL REVENUES	238,085	3,150,667	22,961,082	7,138	855,267	83,375	119,099,319
EXPENDITURES:							
Personal Services	236,043	-	7,111,725	-	-	-	47,441,437
Operating	84,464	1,094,794	5,937,883	-	178,138	-	42,928,949
Travel	12,973	-	163,275	-	616	-	751,885
Capital Outlay	4,365	2,055,873	2,741,066	-	-	-	20,054,172
Government Aid	112,021	-	6,602,895	-	667,926	87,939	26,512,301
TOTAL EXPENDITURES	449,866	3,150,667	22,556,844	-	846,680	87,939	137,688,744
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,781)	-	404,238	7,138	8,587	(4,564)	(18,589,425)
OTHER FINANCING SOURCES (USES):							
Sales of Assets	-	-	-	-	-	-	313,897
Adjustment to Fund Balance	-	-	(387,496)	-	-	-	-
Deposit to General Fund	-	-	-	-	-	-	(80,303)
Operating Transfers In	-	-	-	-	-	-	25,324,208
Operating Transfers Out	-	-	-	-	-	-	(2,930,621)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(387,496)	-	-	-	22,627,181
Net Change in Fund Balances	(211,781)	-	16,742	7,138	8,587	(4,564)	4,037,756
FUND BALANCES, January 1, 2023	548,275	-	(1,956,658)	279,922	(34,225)	92,892	265,563,087
FUND BALANCES, December 31, 2023	<u>\$ 336,494</u>	<u>\$ -</u>	<u>\$ (1,939,916)</u>	<u>\$ 287,060</u>	<u>\$ (25,638)</u>	<u>\$ 88,328</u>	<u>\$ 269,600,843</u>
FUND BALANCES CONSIST OF:							
General Cash	\$ 338,080	\$ -	\$ 862,213	\$ 287,060	\$ 99,362	\$ 88,328	\$ 268,505,009
Petty Cash	-	-	-	-	-	-	46,075
NSF Items	-	-	-	-	-	-	30
Deposits with Vendors	-	-	-	-	-	-	22,000
Accounts Receivable Invoiced	-	-	-	-	-	-	658
Due From Other Funds	-	-	-	-	-	-	2,908,371
Due From Other Government	(40)	-	-	-	-	-	(390)
Long-Term Investments	-	-	-	-	-	-	1,895,601
Due to Vendors	(1,546)	-	(18,758)	-	-	-	(227,670)
Due to Fund	-	-	(2,783,371)	-	(125,000)	-	(3,414,103)
Due to Government	-	-	-	-	-	-	(134,738)
TOTAL FUND BALANCES	\$ 336,494	\$ -	\$ (1,939,916)	\$ 287,060	\$ (25,638)	\$ 88,328	\$ 269,600,843