

# STATE OF NORTH DAKOTA

## Required Supplemental Information Budgetary Comparison Schedule General Fund June 30, 2004

	Approved Budget 2003-2005 Biennium	Appropriation Adjustments 2003-2005 Biennium	Adjusted Budget 2003-2005 Biennium	Actual Biennium To Date Thru 6-30-04	Difference Uncollected/ Unspent Thru 6-30-04
<b>Budgetary Fund Balance, July 1</b>	\$ 11,994,694	\$ (17,755,010)	\$ (5,760,316)	\$ 29,700,619	\$ 35,460,935
<b>Resources (Inflows):</b>					
Sales and Use Tax	674,764,000	-	674,764,000	338,942,963	(335,821,037)
Income Tax	526,705,000	-	526,705,000	253,149,606	(273,555,394)
Business Privilege Tax	5,200,000	-	5,200,000	2,646,071	(2,553,929)
Oil And Gas Production Tax	42,348,719	-	42,348,719	28,256,440	(14,092,279)
Oil Extraction Tax	28,651,281	-	28,651,281	15,291,025	(13,360,256)
Insurance Premium Tax	55,869,000	-	55,869,000	28,276,368	(27,592,632)
Cigarette, Cigar and Tobacco Tax	36,709,000	-	36,709,000	19,775,411	(16,933,589)
Wholesale Liquor Tax	11,634,000	-	11,634,000	5,909,958	(5,724,042)
Coal Conversion Tax	47,221,000	-	47,221,000	24,432,816	(22,788,184)
Gaming Tax	23,145,000	-	23,145,000	11,422,297	(11,722,703)
Lottery	1,431,000	-	1,431,000	1,431,000	-
Department Fees and Collections	54,410,473	-	54,410,473	82,587,547	28,177,074
Mineral Leasing Fees	4,215,000	-	4,215,000	3,385,323	(829,677)
Motor Vehicle Excise Tax	126,784,840	-	126,784,840	64,509,758	(62,275,082)
Interest on Public Funds	12,629,000	-	12,629,000	2,332,988	(10,296,012)
Gas Tax Administration	1,396,200	-	1,396,200	698,100	(698,100)
Transfers In	155,350,377	-	155,350,377	73,104,215	(82,246,162)
Total Revenue Inflows	1,808,463,890	-	1,808,463,890	956,151,886	(852,312,004)
Amounts Available for Appropriation	1,820,458,584	(17,755,010)	1,802,703,574	985,852,505	816,851,069
<b>Charges to Appropriations (Outflows):</b>					
<b>General Government:</b>					
Governor's Office	2,331,886	-	2,331,886	1,102,723	1,229,163
Secretary of State	4,142,844	105,000	4,247,844	2,210,252	2,037,592
Office of Management and Budget	19,740,511	1,505,407	21,245,918	10,281,331	10,964,587
Information Technology	8,194,803	-	8,194,803	4,498,819	3,695,984
State Auditor	4,581,232	-	4,581,232	2,172,944	2,408,288
State Treasurer	2,626,384	-	2,626,384	1,224,847	1,401,537
Attorney General	17,054,217	66,000	17,120,217	7,767,907	9,352,310
Tax Department	21,154,695	110,000	21,264,695	9,571,113	11,693,582
Legislative Assembly	8,561,252	223,676	8,784,928	1,658,645	7,126,283
Legislative Council	7,532,856	529,695	8,062,551	3,562,981	4,499,570
Supreme Court	55,087,369	-	55,087,369	25,779,895	29,307,474
<b>Education:</b>					
Public Instruction	604,725,006	105,000	604,830,006	298,560,440	306,269,566
Education Practices & Standards Board	40,000	-	40,000	11,250	28,750
State Library	3,027,046	-	3,027,046	1,416,419	1,610,627
School for the Deaf	5,073,242	-	5,073,242	2,398,067	2,675,175
School for the Blind	2,089,825	-	2,089,825	1,313,645	776,180
Vocational Education	14,673,473	-	14,673,473	7,130,508	7,542,965
<b>Health &amp; Human Services:</b>					
Dept. of Health	13,101,092	-	13,101,092	5,597,933	7,503,159
Veteran's Home	3,046,072	-	3,046,072	76,108	2,969,964
Indian Affairs Commission	355,243	-	355,243	177,203	178,040
Veteran's Affairs	480,798	25,000	505,798	242,305	263,493
Dept. of Human Services-Management	13,717,616	266,259	13,983,875	6,729,383	7,254,492
Dept. of Human Services-Program and Policy	310,747,679	(266,259)	310,481,420	141,657,395	168,824,025
Dept. of Human Services-Centers	86,616,528	-	86,616,528	59,151,405	27,465,123
Protection and Advocacy	782,723	-	782,723	356,260	426,463
Job Service	1,250,000	-	1,250,000	306,837	943,163
<b>Regulatory:</b>					
Insurance Commission	100,000	-	100,000	66,423	33,577
Industrial Commission	7,026,884	-	7,026,884	5,128,368	1,898,516
Labor Commission	877,947	-	877,947	390,920	487,027
Public Service Commission	3,911,494	-	3,911,494	1,883,967	2,027,527
Securities Commissioner	1,080,165	-	1,080,165	530,198	549,967
<b>Public Safety and Corrections:</b>					
Highway Patrol	18,211,522	-	18,211,522	12,470,374	5,741,148
Division of Emergency Management	1,369,035	21,418	1,390,453	558,960	831,493
Corrections & Rehab	81,736,611	56,213	81,792,824	39,006,507	42,786,317
Adjutant General	9,170,983	-	9,170,983	3,608,051	5,562,932
<b>Agriculture &amp; Commerce:</b>					
Department of Commerce	17,464,723	1,168,128	18,632,851	8,589,730	10,043,121
Department of Agriculture	4,233,525	5,400	4,238,925	2,000,731	2,238,194
State Fair	581,750	-	581,750	395,875	185,875
<b>Natural Resources:</b>					
Historical Society	7,259,934	295,536	7,555,470	3,505,760	4,049,710
Council on the Arts	1,004,403	-	1,004,403	430,597	573,806
Parks and Recreation	7,056,513	369,950	7,426,463	3,573,883	3,852,580
Water Commission	9,385,396	-	9,385,396	4,357,343	5,028,053
<b>Transportation:</b>					
Aeronautics Commission	522,500	-	522,500	522,500	-
Transfers Out	421,933,384	2,229,624	424,163,008	212,732,199	211,430,809
Total Charges to Appropriations	1,803,661,161	6,816,047	1,810,477,208	894,709,001	915,768,207
Ending Budgetary Fund Balance	\$ 16,797,423	\$ (24,571,057)	\$ (7,773,634)	\$ 91,143,504	\$ 98,917,138

# STATE OF NORTH DAKOTA

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## Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation General Fund June 30, 2004

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and for the General Fund Expenditures

### Sources/Inflows of resources

Actual Amounts (budgetary basis) "total revenue inflows" from the budgetary comparison schedule	956,151,886
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	8,529,996
Repayment received on loans receivable are revenue for Budget not GAAP	(18,108)
Reimbursement activity between state agencies is eliminated only for GAAP	(586,292)
Proceeds are recorded for new capital leases on GAAP, but not for Budget	156,018
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 964,233,500</u>

### Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	894,709,001
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	1,273,501
New Loans issued are expenditures for Budget but not for GAAP	(3,717,581)
Reimbursement activity between state agencies is eliminated only for GAAP	683,522
GAAP, but not Budget expenditures are reduced by year end inventory balances	89,157
New capital leases are recorded as expenditures for GAAP, but not for Budget	156,018
Certain due to other funds are recorded under GAAP, but not for Budget	3,221,792
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 896,415,410</u>

# STATE OF NORTH DAKOTA

## Required Supplemental Information Budgetary Comparison Schedule Other Funds June 30, 2004

	Approved Budget 2003-2005 Biennium	Appropriation Adjustments 2003-2005 Biennium	Adjusted Budget 2003-2005 Biennium	Actual Biennium To Date Thru 6-30-04	Difference Uncollected/ Unspent Thru 6-30-04
<b>Budgetary Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Resources (Inflows):</b>					
Other Budgeted Income	3,401,863,612	153,818,389	3,555,682,001	1,538,495,480	(2,017,186,521)
<b>Total Revenue Inflows</b>	<u>3,401,863,612</u>	<u>153,818,389</u>	<u>3,555,682,001</u>	<u>1,538,495,480</u>	<u>(2,017,186,521)</u>
Amounts Available for Appropriation	<u>3,401,863,612</u>	<u>153,818,389</u>	<u>3,555,682,001</u>	<u>1,538,495,480</u>	<u>2,017,186,521</u>
<b>Charges to Appropriations (Outflows):</b>					
General Government:					
Governor's Office	780,000	1,380,000	2,160,000	1,532,719	627,281
Secretary of State	9,880,363	(26,636)	9,853,727	2,254,205	7,599,522
Office of Management & Budget	7,888,476	3,882,752	11,771,228	3,185,204	8,586,024
Information Technology	98,117,301	12,526	98,129,827	47,568,969	50,560,858
State Auditor	2,117,976	-	2,117,976	947,476	1,170,500
Attorney General	17,429,474	200,000	17,629,474	6,431,587	11,197,887
Tax Department	115,044	150,000	265,044	175,870	89,174
Supreme Court	2,043,536	2,500	2,046,036	1,211,640	834,396
Education:					
Public Instruction	266,058,803	-	266,058,803	141,568,787	124,490,016
State Library	1,629,979	-	1,629,979	681,840	948,139
School for the Deaf	871,449	-	871,449	353,203	518,246
Vocational Education	10,874,500	518,500	11,393,000	5,113,874	6,279,126
Health & Human Services:					
Dept. of Health	106,481,656	13,619,353	120,101,009	50,765,272	69,335,737
Veteran's Home	7,971,123	66,531	8,037,654	4,617,251	3,420,403
Indian Affairs	-	85,000	85,000	-	85,000
Dept. of Human Services-Management	34,130,107	(289,259)	33,840,848	13,763,581	20,077,267
Dept. of Human Services-Program and Policy	959,092,082	17,514,086	976,606,168	480,769,827	495,836,341
Dept. of Human Services-Centers	104,579,743	1,075,173	105,654,916	33,350,983	72,303,933
Protection and Advocacy	2,443,532	1,270,981	3,714,513	1,104,882	2,609,631
Job Service	56,204,717	40,000	56,244,717	26,306,282	29,938,435
Regulatory:					
Insurance Department	6,486,779	112,632	6,599,411	2,959,233	3,640,178
Industrial Commission	37,291,836	-	37,291,836	11,028,485	26,263,351
Labor Commission	229,698	375,000	604,698	217,868	386,830
Public Service Commission	6,072,767	-	6,072,767	2,114,120	3,958,647
Public Safety and Corrections:					
Highway Patrol	15,481,087	-	15,481,087	1,405,061	14,076,026
Division of Emergency Management	37,217,141	34,346,058	71,563,199	21,385,147	50,178,052
Corrections & Rehab	32,580,087	944,756	33,524,843	12,815,881	20,708,962
Adjutant General	20,718,716	9,185,000	29,903,716	13,661,583	16,242,133
Agriculture & Commerce:					
Department of Commerce	52,353,107	5,917,877	58,270,984	23,150,995	35,119,989
Department of Agriculture	8,318,849	1,088,778	9,407,627	3,839,285	5,568,342
Natural Resources:					
Historical Society	4,391,042	1,621,000	6,012,042	1,785,023	4,227,019
Council on the Arts	1,222,215	-	1,222,215	581,556	640,659
Game and Fish	43,365,763	1,032,000	44,397,763	20,992,474	23,405,289
Parks and Recreation	10,772,107	-	10,772,107	4,136,208	6,635,899
Water Commission	150,473,458	3,000,000	153,473,458	37,814,582	115,658,876
Transportation:					
Aeronautics Commission	8,637,292	(6,942)	8,630,350	1,240,104	7,390,246
Department of Transportation	784,385,918	7,977,241	792,363,159	358,821,169	433,541,990
<b>Total Charges to Appropriations</b>	<u>2,908,707,723</u>	<u>105,094,907</u>	<u>3,013,802,630</u>	<u>1,339,652,226</u>	<u>1,674,150,404</u>
<b>Ending Budgetary Fund Balance</b>	<u>\$ 493,155,889</u>	<u>\$ 48,723,482</u>	<u>\$ 541,879,371</u>	<u>\$ 198,843,254</u>	<u>\$ (343,036,117)</u>

# STATE OF NORTH DAKOTA

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## Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation Federal Fund June 30, 2004

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and for the Federal Fund Expenditures

### Sources/Inflows of resources

Actual Amounts (budgetary basis) "total revenue inflows" from the budgetary comparison schedule	1,538,495,480
Perspective difference: Non-Federal fund revenues	(556,592,380)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	8,576,123
Certain due from other funds are recorded under GAAP, but not for Budget	(3,070,752)
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 987,408,471</u>

### Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,339,652,226
Perspective difference: Non-Federal fund expenditures and FY 2002 federal expenditures	(358,549,126)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	10,030,410
New Loans issued are expenditures for Budget but not for GAAP	(543,048)
GAAP, but not Budget expenditures are reduced by year end inventory balances	7,687
New capital leases are recorded as expenditures for GAAP, but not for Budget	
Non-appropriated transfers are expenditures for GAAP, but not for Budget	9,951,066
Certain due to other funds are recorded under GAAP, but not for Budget	(4,760,894)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 995,788,321</u>

# STATE OF NORTH DAKOTA

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## **Note to Required Supplemental Information Budgetary Reporting June 30, 2004**

The Budgetary Comparison Schedules present comparisons of the original and revised legally adopted budgets with actual data on a budgetary basis for major funds. The only major fund with a legally adopted budget is the General Fund. All other funds are budgeted together as "Other Budgeted Funds." A budgetary schedule has been done for these other funds because they include budgeted amounts for the Federal Fund, which is a major special revenue fund. These amounts are reported on the schedule entitled "Other Funds." Only the agencies with federal funds are listed here along with any of their non-federal fund budgeted amounts.

North Dakota's Appropriation Acts include a dual legal level of budgetary control - one at the General Fund versus Other Budget Income level for each agency and one at the line item level for each agency. Line items are not separate between General Fund and Other Budgeted Income so that control is not presented in our budgetary comparison schedule for major funds. The legal level of control for all agencies is reported in a publication titled "State of North Dakota 2003-2005 Biennium Budget and Actual Detail (Budgetary Basis) For the Fiscal Year Ended June 30, 2004." This budget information is available through the Office of Management and Budget, 600 East Boulevard Avenue, Dept. 110, Bismarck, ND 58505. During 2004, the first year of the 2003-2005 biennium there were general and federal fund supplemental appropriations of \$97,079,415.

The Budgetary Comparison Schedule reports expenditures on a budgetary basis. The accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present the financial statements in accordance with GAAP. Reconciliations of the two for the fiscal year ended June 30, 2004, for the General Fund and the Federal Fund are on the previous pages. On the reconciliation for Federal Fund, the non-federal fund amounts are also backed out.