

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund June 30, 2005

	Approved Budget 2003-2005 Biennium	Appropriation Adjustments 2003-2005 Biennium	Adjusted Budget 2003-2005 Biennium	Actual Biennium To Date Thru 6-30-05	Difference Uncollected/ Unspent Thru 6-30-05
Budgetary Fund Balance, July 1	\$ 11,994,694	\$ (17,755,010)	\$ (5,760,316)	\$ 29,700,619	\$ 35,460,935
Resources (Inflows):					
Sales and Use Tax	674,764,000	42,994,293	717,758,293	717,758,293	-
Income Tax	526,705,000	28,769,298	555,474,298	555,474,298	-
Business Privilege Tax	5,200,000	(241,327)	4,958,673	4,958,673	-
Oil And Gas Production Tax	42,348,719	3,185,325	45,534,044	77,885,841	32,351,797
Oil Extraction Tax	28,651,281	(3,185,325)	25,465,956	42,592,494	17,126,538
Insurance Premium Tax	55,869,000	415,535	56,284,535	56,284,535	-
Cigarette, Cigar and Tobacco Tax	36,709,000	2,767,712	39,476,712	39,476,712	-
Wholesale Liquor Tax	11,634,000	255,465	11,889,465	11,889,465	-
Coal Conversion Tax	47,221,000	(24,169)	47,196,831	47,196,831	-
Gaming Tax	23,145,000	(2,294,089)	20,850,911	20,850,911	-
Lottery	1,431,000	5,838,005	7,269,005	7,269,005	-
Department Fees and Collections	54,410,473	56,594,064	111,004,537	111,004,537	-
Mineral Leasing Fees	4,215,000	6,809,583	11,024,583	11,024,583	-
Motor Vehicle Excise Tax	126,784,840	1,225,263	128,010,103	128,010,103	-
Interest on Public Funds	12,629,000	(5,693,985)	6,935,015	6,935,015	-
Gas Tax Administration	1,396,200	-	1,396,200	1,396,200	-
Transfers In	155,350,377	7,518,493	162,868,870	162,868,870	-
Total Revenue Inflows	1,808,463,890	144,934,141	1,953,398,031	2,002,876,366	49,478,335
Amounts Available for Appropriation	1,820,458,584	127,179,131	1,947,637,715	2,032,576,985	(84,939,270)
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	2,331,886	-	2,331,886	2,261,995	69,891
Secretary of State	4,142,844	105,000	4,247,844	4,122,112	125,732
Office of Management and Budget	19,740,511	1,203,927	20,944,438	19,651,456	1,292,982
Information Technology	8,194,803	1,070,142	9,264,945	9,197,457	67,488
State Auditor	4,581,232	-	4,581,232	4,438,700	142,532
State Treasurer	2,626,384	-	2,626,384	2,385,308	241,076
Attorney General	17,054,217	181,000	17,235,217	17,232,986	2,231
Tax Department	21,154,695	110,000	21,264,695	19,785,780	1,478,915
Legislative Assembly	8,561,252	223,676	8,784,928	7,979,757	805,171
Legislative Council	7,532,856	529,695	8,062,551	6,631,339	1,431,212
Supreme Court	55,087,369	-	55,087,369	53,301,000	1,786,369
Education:					
Public Instruction	604,725,006	70,706	604,795,712	604,778,020	17,692
Education Practices & Standards Board	40,000	-	40,000	7,550	32,450
State Library	3,027,046	-	3,027,046	3,026,466	580
School for the Deaf	5,073,242	-	5,073,242	4,992,628	80,614
School for the Blind	2,089,825	-	2,089,825	2,089,054	771
Vocational Education	14,673,473	-	14,673,473	14,673,365	108
Health & Human Services:					
Dept. of Health	13,101,092	(116)	13,100,976	12,877,557	223,419
Veteran's Home	3,046,072	408,000	3,454,072	2,189,308	1,264,764
Indian Affairs Commission	355,243	-	355,243	351,073	4,170
Veteran's Affairs	480,798	22,245	503,043	500,959	2,084
Dept. of Human Services-Management	13,717,616	266,212	13,983,828	13,541,990	441,838
Dept. of Human Services-Program and Policy	310,747,679	(3,134,259)	307,613,420	301,492,625	6,120,795
Dept. of Human Services-Centers	86,616,528	2,917,999	89,534,527	87,447,062	2,087,465
Protection and Advocacy	782,723	-	782,723	783,526	(803)
Job Service	1,250,000	225,000	1,475,000	1,182,508	292,492
Regulatory:					
Insurance Commission	100,000	-	100,000	100,000	-
Industrial Commission	7,026,884	(4,318)	7,022,566	6,851,909	170,657
Labor Commission	877,947	-	877,947	860,493	17,454
Public Service Commission	3,911,494	60,000	3,971,494	3,913,895	57,599
Securities Commissioner	1,080,165	-	1,080,165	1,072,384	7,781
Public Safety and Corrections:					
Highway Patrol	18,211,522	(8,340)	18,203,182	17,938,546	264,636
Division of Emergency Management	1,369,035	7,736,057	9,105,092	8,510,764	594,328
Corrections & Rehab	81,736,611	1,788,381	83,524,992	83,477,593	47,399
Adjutant General	9,170,983	-	9,170,983	9,131,488	39,495
Agriculture & Commerce:					
Department of Commerce	17,464,723	1,168,128	18,632,851	17,272,239	1,360,612
Department of Agriculture	4,233,525	5,511	4,239,036	4,238,036	1,000
State Fair	581,750	-	581,750	581,750	-
Natural Resources:					
Historical Society	7,259,934	295,536	7,555,470	7,375,007	180,463
Council on the Arts	1,004,403	-	1,004,403	1,000,278	4,125
Parks and Recreation	7,056,513	369,950	7,426,463	7,003,598	422,865
Water Commission	9,385,396	-	9,385,396	9,155,294	230,102
Transportation:					
Aeronautics Commission	522,500	-	522,500	522,500	-
Transfers Out	421,933,384	4,100,624	426,034,008	422,591,966	3,442,042
Total Charges to Appropriations	1,803,661,161	19,710,756	1,823,371,917	1,798,519,321	24,852,596
Ending Budgetary Fund Balance	\$ 16,797,423	\$ 107,468,375	\$ 124,265,798	\$ 234,057,664	\$ 109,791,866

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation General Fund June 30, 2005

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	2,002,876,366
Back-out revenue from FY 2004	(956,151,886)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(17,279,516)
Repayment received on loans receivable are revenue for Budget not GAAP	144,591
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,029,589,555</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,798,519,321
Back-Out Expenditures from FY 2004	(894,709,001)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	41,162,857
New Loans issued are expenditures for Budget but not for GAAP	172,509
GAAP, but not Budget expenditures are reduced by year end inventory balances	701,822
Certain due to other funds are recorded under GAAP, but not for Budget	161,071
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 946,008,579</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Other Funds June 30, 2005

	Approved Budget 2003-2005 Biennium	Appropriation Adjustments 2003-2005 Biennium	Adjusted Budget 2003-2005 Biennium	Actual Biennium To Date Thru 6-30-05	Difference Uncollected/ Unspent Thru 6-30-05
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	3,401,503,612	253,072,728	3,654,576,340	3,210,190,829	(444,385,511)
Total Revenue Inflows	3,401,503,612	253,072,728	3,654,576,340	3,210,190,829	(444,385,511)
Amounts Available for Appropriation	3,401,503,612	253,072,728	3,654,576,340	3,210,190,829	444,385,511
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	780,000	1,880,000	2,660,000	2,368,584	291,416
Secretary of State	9,880,363	18,001	9,898,364	4,621,008	5,277,356
Office of Management & Budget	7,888,476	4,182,752	12,071,228	9,257,052	2,814,176
Information Technology	98,117,301	12,526	98,129,827	84,438,543	13,691,284
State Auditor	2,117,976	-	2,117,976	1,949,848	168,128
Attorney General	17,429,474	200,000	17,629,474	12,289,702	5,339,772
Tax Department	115,044	150,000	265,044	212,050	52,994
Supreme Court	2,043,536	1,357,500	3,401,036	3,127,874	273,162
Education:					
Public Instruction	266,058,803	55,000,000	321,058,803	291,942,763	29,116,040
State Library	1,629,979	-	1,629,979	1,554,521	75,458
School for the Deaf	871,449	-	871,449	667,936	203,513
Vocational Education	10,874,500	1,012,086	11,886,586	10,065,902	1,820,684
Health & Human Services:					
Dept. of Health	106,481,656	13,619,353	120,101,009	104,656,170	15,444,839
Veteran's Home	7,971,123	84,531	8,055,654	7,843,239	212,415
Indian Affairs	-	85,000	85,000	62,766	22,234
Dept. of Human Services-Management	34,130,107	(2,079,259)	32,050,848	27,907,365	4,143,483
Dept. of Human Services-Program and Policy	959,092,082	20,865,236	979,957,318	965,926,097	14,031,221
Dept. of Human Services-Centers	104,579,743	75,172	104,654,915	101,436,959	3,217,956
Protection and Advocacy	2,443,532	1,270,981	3,714,513	3,498,112	216,401
Job Service	56,204,717	1,852,262	58,056,979	52,323,009	5,733,970
Regulatory:					
Insurance Department	6,486,779	112,632	6,599,411	5,835,468	763,943
Industrial Commission	37,291,836	(565,328)	36,726,508	26,781,467	9,945,041
Labor Commission	229,698	375,000	604,698	472,657	132,041
Public Service Commission	6,072,767	-	6,072,767	4,251,785	1,820,982
Public Safety and Corrections:					
Highway Patrol	15,481,087	-	15,481,087	12,602,595	2,878,492
Division of Emergency Management	37,217,141	41,862,289	79,079,430	60,917,721	18,161,709
Corrections & Rehab	32,580,087	944,756	33,524,843	27,256,906	6,267,937
Adjutant General	20,718,716	13,185,000	33,903,716	30,462,004	3,441,712
Agriculture & Commerce:					
Department of Commerce	52,353,107	5,917,877	58,270,984	46,454,214	11,816,770
Department of Agriculture	8,318,849	2,040,550	10,359,399	8,150,364	2,209,035
Natural Resources:					
Historical Society	4,391,042	1,621,000	6,012,042	2,527,988	3,484,054
Council on the Arts	1,222,215	-	1,222,215	1,165,094	57,121
Game and Fish	43,365,763	2,162,000	45,527,763	42,969,696	2,558,067
Parks and Recreation	10,772,107	-	10,772,107	8,042,636	2,729,471
Water Commission	150,473,458	3,000,000	153,473,458	86,791,428	66,682,030
Transportation:					
Aeronautics Commission	8,637,292	(6,942)	8,630,350	3,188,805	5,441,545
Department of Transportation	784,385,918	8,837,241	793,223,159	728,182,515	65,040,644
Total Charges to Appropriations	2,908,707,723	179,072,216	3,087,779,939	2,782,202,843	305,577,096
Ending Budgetary Fund Balance	\$ 492,795,889	\$ 74,000,512	\$ 566,796,401	\$ 427,987,986	\$ (138,808,415)

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation Federal Fund June 30, 2005

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	3,210,190,829
Perspective difference: Non-Federal fund revenues	(2,150,152,754)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(3,015,010)
Repayment received on loans receivable are revenue for Budget not GAAP	(3,063)
Certain due from other funds are recorded under GAAP, but not for Budget	(4,641,749)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,052,378,253</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	2,782,202,843
Perspective difference: Non-Federal fund expenditures and FY 2002 federal expenditures	(1,722,164,768)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	(3,710,442)
New Loans issued are expenditures for Budget but not for GAAP	1,820,868
GAAP, but not Budget expenditures are reduced by year end inventory balances	207,013
Non-appropriated transfers are expenditures for GAAP, but not for Budget	(6,411,881)
Certain due to other funds are recorded under GAAP, but not for Budget	25,497,960
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,077,441,593</u>

STATE OF NORTH DAKOTA

Note to Required Supplemental Information Budgetary Reporting June 30, 2005

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 Biennium Ended June 30, 2005." This budget information is available through the Office of Management and Budget, 600 East Boulevard Avenue, Dept. 110, Bismarck, ND 58505. For the 2003-2005 biennium there were general and federal fund supplemental appropriations of \$183,700,061.

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, 2005, for the General Fund and the Federal Fund are on the previous pages. The schedules reflect expenditures for the biennium, so the expenditures relating to fiscal year 2004 are backed out in the reconciliation. On the reconciliation for Federal Fund, the non-federal fund amounts are also backed out.