## Required Supplemental Information

### Budgetary Comparison Schedule

#### General Fund

**June 30, 2006**

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Budget Fund Balance, July 1</td>
<td>$65,000,000</td>
<td>$8,166,616</td>
<td>$73,166,616</td>
<td>$75,862,696</td>
<td>$2,698,080</td>
</tr>
</tbody>
</table>

### Resources (Inflows):

- **Sales and Tax Use**
  - **Income Tax**: 762,724,000
  - **Business Privilege Tax**: 5,166,400
  - **Oil And Gas Production Tax**: 39,838,800
  - **Oil Extraction Tax**: 31,161,200
  - **Insurance Premium Tax**: 63,637,000
  - **Cigarette, Cigar and Tobacco Tax**: 37,147,000
  - **Wholesale Liquor Tax**: 12,300,000
  - **Coal Conversion Tax**: 48,833,000
  - **Game Tax**: 20,130,000
  - **Lottery**: 10,000,000
  - **Department Fees and Collections**: 48,545,021
  - **Mineral Leasing Fees**: 5,996,333
  - **Motor Vehicle Excise Tax**: 136,133,400
  - **Interest on Public Funds**: 10,470,000
  - **Gas Tax Administration**: 1,400,000
  - **Transfers In**: 153,409,048

- **Total Revenue Inflows**: $1,999,748,154

- **Arbitration**:
  - **State Library**: 3,507,082
  - **School for the Blind**: 2,524,609
  - **Vocational Education**: 16,840,786
  - **Health & Human Services**:
    - **Dept. of Health**: 13,468,904
    - **Veteran's Home**: 4,329,092
    - **Indian Affairs Commission**: 387,297
    - **Veteran's Affairs**: 653,668
    - **Dept. of Human Services-Management**: 19,326,461
    - **Dept. of Human Services-Program and Policy**: 386,718,185
    - **Dept. of Human Services-Centers**: 95,176,828
    - **Protection and Advocacy**: 812,093
    - **Job Service**: 1,501,012
  - **Regulatory**:
    - **Insurance Commission**: 6,876,658
    - **Labor Commission**: 961,239
    - **Public Service Commission**: 4,362,837
    - **Securities Commissioner**: 1,459,244
    - **Highway Patrol**: 20,080,862
    - **Division of Emergency Management**: 5,115,672
    - **Corrections & Rehab**: 101,135,684
    - **Adjutant General**: 16,445,229
    - **Department of Commerce**: 19,180,781
    - **Department of Agriculture**: 4,923,112
    - **State Fair**: 615,000
    - **Racing Commission**: 117,479
    - **Natural Resources**:
      - **Historical Society**: 8,094,058
      - **Countryside**: 999,691
      - **Parks and Recreation**: 8,144,153
      - **Water Commission**: 1,011,220
      - **Transportation**:
        - **Aeronautics Commission**: 550,187
        - **Transfers Out**: 450,670,080

**Total Charges to Appropriations**: $1,899,452,623

- **Ending Budgetary Fund Balance**: $10,295,531

**STATE OF NORTH DAKOTA**

**Highway Patrol**

**Securities Commissioner**

**Public Service Commission**

**Labor Commission**

**Public Safety and Corrections**

**Agriculture & Commerce**

**Natural Resources**

**Total Charges to Appropriations**: $1,899,452,623

**Ending Budgetary Fund Balance**: $10,295,531
**STATE OF NORTH DAKOTA**

**Required Supplemental Information**
**Budgetary Comparison Schedule**
**Budget to GAAP Reconciliation**
**General Fund**
**June 30, 2006**

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 1,093,497,346

Differences-Budget to GAAP:
The period of availability for revenue recognition for budget purposes differs from the GAAP basis. 32,949,678
Repayment received on loans receivable are revenue for Budget not GAAP 979,371
Proceeds are recorded for new capital leases on GAAP, but not for Budget 4,547,338

Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,131,973,733

**Uses/Outflows of resources**

Actual amounts (budgetary basis) "total charges to appropriations"
from the budgetary comparison schedule 976,846,303

Differences-Budget to GAAP:
Estimated liabilities are recorded as expenditures for GAAP but not for Budget 9,953,032
New Loans issued are expenditures for Budget but not for GAAP 330,220
GAAP, but not Budget expenditures are reduced by year end inventory balances (634,217)
New capital leases are recorded as expenditures for GAAP, but not for Budget 17,716
Certain due to other funds are recorded under GAAP, but not for Budget 385,384

Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 986,898,438
### Required Supplemental Information

#### Budgetary Comparison Schedule

**Other Funds**

**June 30, 2006**

<table>
<thead>
<tr>
<th>Budgetary Fund Balance, July 1</th>
<th>Approved Budget Biennium</th>
<th>Appropriation Adjustments Biennium</th>
<th>Adjusted Budget Biennium</th>
<th>Actual Biennium To Date Thru 6-30-06</th>
<th>Difference Uncollected/ Unspent Thru 6-30-06</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Resources (Inflows):**

- **Other Budgeted Income**: 3,904,671,167 160,670,348 4,065,341,515 1,704,893,078 (2,360,448,437)
- **Total Revenue Inflows**: 3,904,671,167 160,670,348 4,065,341,515 1,704,893,078 2,360,448,437
- **Amounts Available for Appropriation**: 3,904,671,167 160,670,348 4,065,341,515 1,704,893,078 2,360,448,437

**Charges to Appropriations (Outflows):**

#### General Government:

- **Governor's Office**: 2,560,000 5,000 2,565,000 1,069,305 1,495,695
- **Secretary of State**: 9,944,028 - 9,944,028 4,114,655 5,829,373
- **Office of Management & Budget**: 46,655,319 100,000 46,755,319 33,876,739 12,878,580
- **Information Technology**: 98,934,390 500,000 99,434,390 40,301,737 59,132,653
- **State Auditor**: 2,435,141 - 2,435,141 1,034,301 1,400,840
- **Attorney General**: 24,488,401 - 24,488,401 7,542,663 16,945,738
- **Tax Department**: 14,120,000 - 14,120,000 7,400,828 6,719,172
- **Legislative Assembly**: 20,000 - 20,000 10,000 10,000
- **Supreme Court**: 2,729,978 (1,173,000) 1,556,978 988,431 568,547
- **Legal Counsel for Indigents**: - 1,220,000 1,220,000 - 1,220,000
- **Public Employees Retirement System**: 4,700,237 - 4,700,237 1,929,601 2,770,636

#### Education:

- **Public Instruction**: 295,899,635 - 295,899,635 154,796,807 141,102,828
- **State Library**: 1,659,272 - 1,659,272 754,881 904,391
- **School for the Deaf**: 1,327,265 - 1,327,265 375,315 951,950
- **School for the Blind**: 846,447 - 846,447 159,125 687,322
- **Vocational Education**: 11,291,197 - 11,291,197 5,001,499 6,289,698

#### Health & Human Services:

- **Dept. of Health**: 112,270,220 11,775,000 124,045,220 53,098,493 70,946,727
- **Veteran's Home**: 6,974,633 163,200 7,138,033 3,125,216 4,012,817
- **Indian Affairs**: 20,000 - 20,000 1,093 18,907
- **Dept. of Human Services-Management**: 52,153,741 (208,512) 51,945,229 10,822,175 41,123,054
- **Dept. of Human Services-Program and Policy**: 1,035,138,447 818,985 1,035,957,432 482,139,526 553,817,906
- **Dept. of Human Services-Centers**: 108,348,645 (1,173,000) 107,738,172 47,876,229 59,861,943
- **Protection and Advocacy**: 2,908,886 - 2,908,886 1,285,341 1,623,545
- **Job Service**: 58,270,259 - 58,270,259 24,999,275 33,270,984

#### Regulatory:

- **Insurance Department**: 13,679,655 15,000 13,694,655 6,244,469 7,450,186
- **Labor Commission**: 498,965 - 498,965 276,254 222,711
- **Public Service Commission**: 6,937,151 - 6,937,151 1,861,035 5,076,116
- **Securities Commission**: 217,199 - 217,199 102,633 114,566

#### Public Safety and Corrections:

- **Highway Patrol**: 14,738,746 - 14,738,746 2,308,673 12,430,073
- **Division of Emergency Management**: 57,870,280 29,749,389 87,619,669 43,640,891 43,978,778
- **Corrections & Rehab**: 27,765,147 266,367 28,031,514 13,479,451 14,552,063
- **Adjutant General**: 31,433,798 19,060,000 50,493,798 20,135,538 30,358,260

#### Agriculture & Commerce:

- **Aeronautics Commission**: 57,434,283 718,485 58,152,768 19,643,718 38,478,800
- **Department of Agriculture**: 9,486,532 17,715 9,504,247 3,836,126 5,668,121
- **Racing Commission**: 249,666 - 249,666 63,066 186,600

#### Natural Resources:

- **Historical Society**: 9,927,165 553,425 10,480,590 1,521,106 8,959,484
- **Council on the Arts**: 1,268,319 - 1,268,319 566,034 702,284
- **Game and Fish**: 51,201,059 778,943 51,979,992 22,718,735 29,261,257
- **Parks and Recreation**: 13,427,583 - 13,427,583 3,214,661 10,212,922
- **Water Commission**: 125,059,718 - 125,059,718 41,331,636 83,728,082

#### Transportation:

- **Aeronautics Commission**: 57,434,283 718,485 58,152,768 19,643,718 38,478,800
- **Department of Transportation**: 9,486,532 17,715 9,504,247 3,836,126 5,668,121
- **Racing Commission**: 249,666 - 249,666 63,066 186,600

### Total Charges to Appropriations

3,319,043,210 75,679,672 3,394,722,882 1,531,321,171 1,863,401,711

### Ending Budgetary Fund Balance

$ 585,627,957 $ 84,990,676 $ 670,618,633 $ 173,571,907 (497,046,726)
STATE OF NORTH DAKOTA

Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
Federal Fund
June 30, 2006

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 1,704,893,078

Perspective difference: Non-Federal fund revenues (609,059,193)

Differences-Budget to GAAP:
The period of availability for revenue recognition for budget purposes differs from the GAAP basis. (8,283,976)
Repayment received on loans receivable are revenue for Budget not GAAP (39,708)
Certain due from other funds are recorded under GAAP, but not for Budget (2,030,379)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,085,479,822

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations"
from the budgetary comparison schedule 1,531,321,171

Perspective difference: Non-Federal fund expenditures and prior FY federal expenditures (435,487,286)

Differences-Budget to GAAP:
Estimated liabilities are recorded as expenditures for GAAP but not for Budget (3,358,871)
New Loans issued are expenditures for Budget but not for GAAP 777,957
GAAP, but not Budget expenditures are reduced by year end inventory balances (38,251)
Non-appropriated transfers are expenditures for GAAP, but not for Budget (3,841,081)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,089,373,639
Note To Required Supplemental Information -
Budgetary Reporting
June 30, 2006

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 2005-2007 Biennium Budget and Actual Detail (Budgetary Basis) For the Biennium Ended June 30, 2007." This budget information is available through the Office of Management and Budget, 600 East Boulevard Ave Dept. 110, Bismarck, ND  58505. For the 2005-2007 biennium there were general and federal fund supplemental appropriations of $59,157,743.

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, 2006, for the General Fund and the Federal Fund is on the previous pages. On the reconciliation of Federal Fund, the non-federal fund amounts are also backed out.