

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund June 30, 2006

	Approved Budget 2005-2007 Biennium	Appropriation Adjustments 2005-2007 Biennium	Adjusted Budget 2005-2007 Biennium	Actual Biennium To Date Thru 6-30-06	Difference Uncollected/ Unspent Thru 6-30-06
Budgetary Fund Balance, July 1	\$ 65,000,000	\$ 8,164,616	\$ 73,164,616	\$ 75,862,696	\$ 2,698,080
Resources (Inflows):					
Sales and Use Tax	762,724,000	-	762,724,000	394,697,753	(368,026,247)
Income Tax	548,166,000	-	548,166,000	384,268,539	(163,897,461)
Business Privilege Tax	5,166,400	-	5,166,400	4,172,320	(994,080)
Oil And Gas Production Tax	39,838,800	-	39,838,800	45,774,119	5,935,319
Oil Extraction Tax	31,161,200	-	31,161,200	25,225,881	(5,935,319)
Insurance Premium Tax	63,637,000	-	63,637,000	25,864,662	(37,772,338)
Cigarette, Cigar and Tobacco Tax	37,147,000	-	37,147,000	21,986,081	(15,160,919)
Wholesale Liquor Tax	12,300,000	-	12,300,000	6,340,589	(5,959,411)
Coal Conversion Tax	48,833,000	-	48,833,000	24,042,047	(24,790,953)
Gaming Tax	20,130,000	-	20,130,000	9,282,165	(10,847,835)
Lottery	10,000,000	-	10,000,000	6,300,000	(3,700,000)
Department Fees and Collections	48,545,021	-	48,545,021	25,496,586	(23,048,435)
Mineral Leasing Fees	5,996,333	-	5,996,333	7,046,893	1,050,560
Motor Vehicle Excise Tax	136,133,400	-	136,133,400	61,326,559	(74,806,841)
Interest on Public Funds	10,470,000	-	10,470,000	12,406,744	1,936,744
Gas Tax Administration	1,400,000	-	1,400,000	700,000	(700,000)
Transfers In	153,100,000	-	153,100,000	38,566,408	(114,533,592)
Total Revenue Inflows	1,934,748,154	-	1,934,748,154	1,093,497,346	(841,250,808)
Amounts Available for Appropriation	1,999,748,154	8,164,616	2,007,912,770	1,169,360,042	838,552,728
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	2,598,137	-	2,598,137	1,248,232	1,349,905
Secretary of State	4,489,363	105,000	4,594,363	2,210,722	2,383,641
Office of Management and Budget	20,156,011	634,633	20,790,644	8,940,627	11,850,017
Information Technology	9,972,837	-	9,972,837	4,917,752	5,055,085
State Auditor	5,126,005	-	5,126,005	2,394,827	2,731,178
State Treasurer	2,344,547	-	2,344,547	1,148,325	1,196,222
Attorney General	19,212,156	97,000	19,309,156	8,893,424	10,415,732
Tax Department	22,485,152	-	22,485,152	10,533,416	11,951,736
Legislative Assembly	9,492,225	805,171	10,297,396	2,634,641	7,662,755
Legislative Council	7,788,941	1,431,212	9,220,153	3,601,722	5,618,431
Supreme Court	65,168,362	(6,627,512)	58,540,850	27,868,866	30,671,984
Legal Counsel for Indigents	-	6,877,590	6,877,590	2,312,279	4,565,311
Public Employees Retirement System	19,000	-	19,000	-	19,000
Education:					
Public Instruction	636,443,587	-	636,443,587	310,862,242	325,581,345
Education Practices & Standards Board	-	-	-	-	-
State Library	3,507,082	-	3,507,082	1,566,130	1,940,952
School for the Deaf	5,365,097	-	5,365,097	2,392,380	2,972,717
School for the Blind	2,524,609	-	2,524,609	1,398,180	1,126,429
Vocational Education	16,840,786	-	16,840,786	7,828,539	9,012,247
Health & Human Services:					
Dept. of Health	13,468,904	-	13,468,904	6,238,685	7,230,219
Veteran's Home	4,329,092	-	4,329,092	2,515,033	1,814,059
Indian Affairs Commission	387,297	-	387,297	190,286	197,011
Veteran's Affairs	653,668	-	653,668	309,667	344,001
Dept. of Human Services-Management	19,526,461	244,026	19,770,487	9,447,789	10,322,698
Dept. of Human Services-Program and Policy	366,718,185	236,519	366,954,704	178,498,744	188,455,960
Dept. of Human Services-Centers	98,176,828	(147,045)	98,029,783	53,332,614	44,697,169
Protection and Advocacy	812,093	-	812,093	359,617	452,476
Job Service	1,501,012	-	1,501,012	415,191	1,085,821
Regulatory:					
Insurance Commission	-	-	-	-	-
Industrial Commission	6,878,658	-	6,878,658	3,455,077	3,423,581
Labor Commission	961,239	-	961,239	411,986	549,253
Public Service Commission	4,362,837	(60,000)	4,302,837	2,077,292	2,225,545
Securities Commissioner	1,459,244	-	1,459,244	672,742	786,502
Public Safety and Corrections:					
Highway Patrol	20,080,862	-	20,080,862	13,153,085	6,927,777
Division of Emergency Management	5,115,672	276,238	5,391,910	2,686,718	2,705,192
Corrections & Rehab	101,135,684	21,934	101,157,618	50,479,184	50,678,434
Adjutant General	16,445,229	-	16,445,229	6,973,418	9,471,811
Agriculture & Commerce:					
Department of Commerce	19,180,781	1,026,120	20,206,901	9,047,194	11,159,707
Department of Agriculture	4,523,112	183,471	4,706,583	2,499,204	2,207,379
State Fair	615,000	-	615,000	412,500	202,500
Racing Commission	117,479	-	117,479	69,814	47,665
Natural Resources:					
Historical Society	8,094,058	170,000	8,264,058	3,691,458	4,572,600
Council on the Arts	999,691	-	999,691	435,991	563,700
Parks and Recreation	8,144,153	215,616	8,359,769	3,738,397	4,621,372
Water Commission	1,011,220	-	1,011,220	646,238	364,982
Transportation:					
Aeronautics Commission	550,187	-	550,187	542,303	7,884
Transfers Out	450,670,080	2,548,443	453,218,523	223,793,772	229,424,751
Total Charges to Appropriations	1,989,452,623	8,038,416	1,997,491,039	976,846,303	1,020,644,736
Ending Budgetary Fund Balance	\$ 10,295,531	\$ 126,200	\$ 10,421,731	\$ 192,513,739	\$ 182,092,008

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	<u>\$ 1,131,973,733</u>

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	<u>\$ 986,898,438</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Other Funds June 30, 2006

	Approved Budget 2005-2007 Biennium	Appropriation Adjustments 2005-2007 Biennium	Adjusted Budget 2005-2007 Biennium	Actual Biennium To Date Thru 6-30-06	Difference Uncollected/ Unspent Thru 6-30-06
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
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	6,974,833	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	(610,473)	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
Industrial Commission	43,903,138	-	43,903,138	16,845,981	27,057,157
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:					
Department of Commerce	57,434,283	718,485	58,152,768	19,673,918	38,478,850
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	1,268,318	-	1,268,318	566,034	702,284
Game and Fish	51,201,059	778,943	51,980,002	22,718,735	29,261,267
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	5,240,118	600,000	5,840,118	1,403,128	4,436,990
Department of Transportation	955,008,348	11,330,148	966,338,496	449,394,601	516,943,895
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	<u>\$ 1,085,479,822</u>

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	<u>\$ 1,089,373,639</u>

STATE OF NORTH DAKOTA

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.