### STATE OF NORTH DAKOTA

#### Required Supplemental Information

**Budgetary Comparison Schedule**

**General Fund**

**June 30, 2007**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>$65,000,000</td>
<td>$8,164,616</td>
<td>$73,164,616</td>
<td>$75,862,696</td>
<td>$2,698,080</td>
</tr>
</tbody>
</table>

#### Resources (Inflows):

- **Sales and Use Tax**: 762,724,000
- **Income Tax**: 548,166,000
- **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
- **Gaming 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**: 153,100,000

**Total Revenue Inflows**: 1,934,748,154

**Revenues Available for Appropriation**: 1,999,748,154

#### Charges to Appropriations (Outflows):

- **General Government**:
  - Governor's Office: 2,598,137
  - Secretary of State: 4,489,363
  - Office of Management and Budget: 20,156,011
  - Information Technology: 9,972,837
  - State Auditor: 5,126,005
  - State Treasurer: 2,344,547
  - Attorney General: 19,212,156
  - Tax Department: 22,485,152
  - Legislative Assembly: 9,492,225
  - Legislative Council: 7,788,941
  - Attorney General: 19,212,156
  - Tax Department: 22,485,152
  - Legislative Assembly: 9,492,225
  - Legislative Council: 7,788,941
  - Supreme Court: 65,186,362
  - Legal Counsel for Indigents: 6,877,590
  - Public Employees Retirement System: 19,000
  - Education:
    - Public Instruction: 636,443,587
    - Education Practices & Standards Board: -
    - State Library: 3,507,082
    - School for the Deaf: 5,365,097
    - School for the Blind: 2,524,609
  - Health & Human Services:
    - Dept. of Health: 13,468,904
    - Veterans' Home: 4,329,092
    - Indian Affairs Commission: 387,297
    - Veterans' Affairs: 653,668
    - Dept. of Human Services-Management: 19,526,461
    - Dept. of Human Services-Program and Policy: 366,718,185
    - Dept. of Human Services-Centers: 98,176,828
    - Protection and Advocacy: 812,093
  - Job Service: 1,501,012
  - Regulatory:
    - Insurance Commission: 6,878,658
    - Labor Commission: 961,239
    - Public Service Commission: 4,362,837
    - Securities Commissioner: 1,459,244
  - Public Safety and Corrections:
    - Highway Patrol: 20,080,862
    - Division of Emergency Management: 5,115,672
    - Corrections & Rehab: 101,135,684
    - Dept. of Human Services-Program and Policy: 366,718,185
  - Agriculture & Commerce:
    - Department of Commerce: 19,180,781
    - Department of Agriculture: 4,523,112
    - State Fair: 615,000
    - Racing Commission: 117,479
  - Natural Resources:
    - Historical Society: 8,904,598
    - Council on the Arts: 1,616,935
    - Parks and Recreation: 8,144,153
    - Water Commission: 1,011,220
    - Aeronautics Commission: 550,187
    - Transfers Out: 450,670,080

**Total Charges to Appropriations**: 1,889,482,823

#### Ending Budgetary Fund Balance

- **$10,295,531**
  - **$294,703,645**
  - **$304,998,996**
  - **$412,793,057**
  - **$107,794,061**
Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
General Fund
June 30, 2007

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 2,317,659,171
Back-out revenue from FY 2006 (1,093,497,346)
Differences-Budget to GAAP:
The period of availability for revenue recognition for budget purposes differs from
the GAAP basis. 7,035,433
Repayment received on loans receivable are revenue for Budget not GAAP (34,588)
Proceeds are recorded for new capital leases on GAAP, but not for Budget 34,660
Total revenues and transfers as reported on the statement of revenues,
expenditures, and changes in fund balance-governmental funds $ 1,231,197,330

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations"
from the budgetary comparison schedule 1,980,728,810
Back-Out Expenditures from FY 2006 (976,846,303)
Differences-Budget to GAAP:
Estimated liabilities are recorded as expenditures for GAAP but not for Budget 8,565,559
New Loans issued are expenditures for Budget but not for GAAP (758,417)
Certain capital outlay expenditures are funded with bond proceeds and not in Budget 3,806,700
GAAP, but not Budget expenditures are reduced by year end inventory balances 374,468
New capital leases are recorded as expenditures for GAAP, but not for Budget 34,660
Certain due to other funds are recorded under GAAP, but not for Budget (336,714)
Total expenditures and transfers as reported on the statement of revenues,
expenditures, and changes in fund balance-governmental funds $ 1,015,568,763
## STATE OF NORTH DAKOTA

### Required Supplemental Information

#### Budgetary Comparison Schedule

**Other Funds**

**June 30, 2007**

<table>
<thead>
<tr>
<th>Budgetary Fund Balance, July 1</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
<th>$</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resources (Inflows): Other Budgeted Income</td>
<td>$3,904,671,167</td>
<td>$214,402,258</td>
<td>$4,119,073,425</td>
<td>$3,503,859,716</td>
<td>$(615,213,709)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenue Inflows</td>
<td>$3,904,671,167</td>
<td>$214,402,258</td>
<td>$4,119,073,425</td>
<td>$3,503,859,716</td>
<td>$(615,213,709)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts Available for Appropriation</td>
<td>$3,904,671,167</td>
<td>$214,402,258</td>
<td>$4,119,073,425</td>
<td>$3,503,859,716</td>
<td>$615,213,709</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Charges to Appropriations (Outflows):

- **General Government:**
  - Governor's Office: $2,560,000
  - Secretary of State: $9,944,028
  - Office of Management & Budget: $46,655,319
  - Information Technology: $98,904,390
  - State Auditor: $2,435,141
  - Attorney General: $24,488,401
  - Tax Department: $14,120,000
  - Legislative Assembly: $20,000
  - Supreme Court: $2,729,979
  - Legal Counsel for Indigents: $1,220,000
  - Public Employees Retirement System: $4,700,237

- **Education:**
  - Public Instruction: $295,899,635
  - State Library: $1,659,272
  - School for the Deaf: $1,327,265
  - School for the Blind: $846,447
  - Vocational Education: $11,291,197

- **Health & Human Services:**
  - Dept. of Health: $112,270,220
  - Veteran's Home: $6,974,833
  - Indian Affairs: $20,000
  - Dept. of Human Services-Management: $52,153,741
  - Dept. of Human Services-Program and Policy: $1,035,138,447
  - Dept. of Human Services-Centers: $108,348,645
  - Protection and Advocacy: $2,906,886
  - Job Service: $58,270,259

- **Regulatory:**
  - Insurance Department: $13,679,655
  - Industrial Commission: $43,903,138
  - Labor Commission: $496,965
  - Public Service Commission: $6,937,151
  - Securities Commission: $217,199

- **Public Safety and Corrections:**
  - Highway Patrol: $14,738,746
  - Division of Emergency Management: $57,870,280
  - Corrections & Rehab: $27,765,147
  - Adjutant General: $31,433,798

- **Agriculture & Commerce:**
  - Department of Commerce: $57,434,283
  - Department of Agriculture: $9,486,532
  - Racing Commission: $249,666

- **Natural Resources:**
  - Historical Society: $9,927,165
  - Council on the Arts: $1,266,318
  - Game and Fish: $51,201,059
  - Parks and Recreation: $13,427,583
  - Water Commission: $125,059,718

- **Transportation:**
  - Aeronautics Commission: $5,240,118
  - Department of Transportation: $955,008,348

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Difference</th>
<th>Outflows</th>
<th>Inflows</th>
<th>Outflows</th>
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<tbody>
<tr>
<td>Total Charges to Appropriations</td>
<td>$3,319,043,210</td>
<td>143,994,958</td>
<td>3,463,038,168</td>
<td>3,034,385,005</td>
<td>428,652,563</td>
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<tr>
<td>Ending Budgetary Fund Balance</td>
<td>$585,627,957</td>
<td>$70,407,300</td>
<td>$656,035,257</td>
<td>$469,474,111</td>
<td>$(186,561,146)</td>
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</tbody>
</table>
Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
Federal Fund
June 30, 2007

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 3,503,859,716

Perspective difference: Non-Federal fund revenues (2,433,447,419)

Differences-Budget to GAAP:
The period of availability for revenue recognition for budget purposes differs from the GAAP basis. 2,847,142
Donated Commodities and Vaccines received recorded under GAAP but not for Budget 14,274,149
Intrafund activity eliminated for GAAP (18,455,652)
Certain due from other funds are recorded under GAAP but not for Budget 165,562
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,069,243,498

**Uses/Outflows of resources**

Actual amounts (budgetary basis) "total charges to appropriations"
from the budgetary comparison schedule 3,034,385,605

Perspective difference: Non-Federal fund expenditures and prior FY federal expenditures (1,963,954,157)

Differences-Budget to GAAP:
Estimated liabilities are recorded as expenditures for GAAP but not for Budget (8,626,395)
New Loans issued are expenditures for Budget but not for GAAP (1,533,526)
Donated Commodities and Vaccines distributed recorded under GAAP but not for Budget 14,947,219
Intrafund activity eliminated for GAAP (18,455,652)
Non-appropriated transfers are expenditures for GAAP but not for Budget 16,290,261
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,073,053,355
Note To Required Supplemental Information -
Budgetary Reporting
June 30, 2007

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 $131,125,792.

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, 2007, 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.