

# STATE OF NORTH DAKOTA

## Required Supplemental Information Budgetary Comparison Schedule General Fund June 30, 2007

	Approved Budget 2005-2007 Biennium	Appropriation Adjustments 2005-2007 Biennium	Adjusted Budget 2005-2007 Biennium	Actual Biennium To Date Thru 6-30-07	Difference Uncollected/ Unspent Thru 6-30-07
<b>Budgetary Fund Balance, July 1</b>	\$ 65,000,000	\$ 8,164,616	\$ 73,164,616	\$ 75,862,696	\$ 2,698,080
<b>Resources (Inflows):</b>					
Sales and Use Tax	762,724,000	\$ 87,015,753	849,739,753	\$ 841,930,866	(7,808,887)
Income Tax	548,166,000	194,255,539	742,421,539	819,953,687	77,532,148
Business Privilege Tax	5,166,400	3,205,920	8,372,320	9,702,362	1,330,042
Oil And Gas Production Tax	39,838,800	5,935,319	45,774,119	45,970,447	196,328
Oil Extraction Tax	31,161,200	(5,935,319)	25,225,881	25,029,553	(196,328)
Insurance Premium Tax	63,637,000	(9,752,124)	53,884,876	52,873,010	(1,011,866)
Cigarette, Cigar and Tobacco Tax	37,147,000	8,844,081	45,991,081	44,683,370	(1,307,711)
Wholesale Liquor Tax	12,300,000	346,589	12,646,589	12,787,869	141,280
Coal Conversion Tax	48,833,000	(310,953)	48,522,047	49,217,864	695,817
Gaming Tax	20,130,000	(1,702,835)	18,427,165	17,986,019	(441,146)
Lottery	10,000,000	2,600,000	12,600,000	12,600,000	-
Department Fees and Collections	48,545,011	5,913,493	54,458,514	54,024,228	(434,286)
Mineral Leasing Fees	5,996,333	8,875,560	14,871,893	13,960,279	(911,614)
Motor Vehicle Excise Tax	136,133,400	(14,527,841)	121,605,559	125,722,268	4,116,709
Interest on Public Funds	10,470,000	21,655,070	32,125,070	36,507,217	4,382,147
Gas Tax Administration	1,400,000	-	1,400,000	1,400,000	-
Transfers In	153,100,000	-	153,100,000	153,310,132	210,132
<b>Total Revenue Inflows</b>	<b>1,934,748,154</b>	<b>306,418,252</b>	<b>2,241,166,406</b>	<b>2,317,659,171</b>	<b>76,492,765</b>
Amounts Available for Appropriation	1,999,748,154	314,582,868	2,314,331,022	2,393,521,867	(79,190,845)
<b>Charges to Appropriations (Outflows):</b>					
<b>General Government:</b>					
Governor's Office	2,598,137	-	2,598,137	2,473,566	124,571
Secretary of State	4,489,363	105,000	4,594,363	4,510,752	83,611
Office of Management and Budget	20,156,011	640,230	20,796,241	18,324,690	2,471,551
Information Technology	9,972,837	-	9,972,837	9,955,113	17,724
State Auditor	5,126,005	-	5,126,005	4,929,653	196,352
State Treasurer	2,344,547	-	2,344,547	2,217,441	127,106
Attorney General	19,212,156	279,170	19,491,326	19,491,244	82
Tax Department	22,485,152	-	22,485,152	21,542,625	942,527
Legislative Assembly	9,492,225	805,171	10,297,396	9,409,259	888,137
Legislative Council	7,788,941	1,431,212	9,220,153	7,943,409	1,276,744
Supreme Court	65,168,362	(6,627,512)	58,540,850	56,905,523	1,635,327
Legal Counsel for Indigents	-	6,877,590	6,877,590	6,418,749	458,841
Public Employees Retirement System	19,000	-	19,000	-	19,000
<b>Education:</b>					
Public Instruction	636,443,587	275,000	636,718,587	629,768,486	6,950,101
Education Practices & Standards Board	-	-	-	-	-
State Library	3,507,082	-	3,507,082	3,505,651	1,431
School for the Deaf	5,365,097	-	5,365,097	5,245,938	119,159
School for the Blind	2,524,609	-	2,524,609	2,524,524	85
Vocational Education	16,840,786	-	16,840,786	16,840,786	-
<b>Health &amp; Human Services:</b>					
Dept. of Health	13,468,904	-	13,468,904	13,201,038	267,866
Veteran's Home	4,329,092	265,700	4,594,792	4,276,535	318,257
Indian Affairs Commission	387,297	-	387,297	384,760	2,537
Veteran's Affairs	653,668	-	653,668	651,496	2,172
Dept. of Human Services-Management	19,526,461	1,345,400	20,871,861	20,549,693	322,168
Dept. of Human Services-Program and Policy	366,718,185	(10,939,855)	355,778,330	353,115,813	2,662,517
Dept. of Human Services-Centers	98,176,828	9,927,955	108,104,783	105,517,013	2,587,770
Protection and Advocacy	812,093	-	812,093	811,161	932
Job Service	1,501,012	-	1,501,012	1,367,835	133,177
<b>Regulatory:</b>					
Insurance Commission	-	-	-	-	-
Industrial Commission	6,878,658	-	6,878,658	6,872,109	6,549
Labor Commission	961,239	-	961,239	949,622	11,617
Public Service Commission	4,362,837	(60,000)	4,302,837	4,272,654	30,183
Securities Commissioner	1,459,244	-	1,459,244	1,371,637	87,607
<b>Public Safety and Corrections:</b>					
Highway Patrol	20,080,862	-	20,080,862	19,816,996	263,866
Division of Emergency Management	5,115,672	276,238	5,391,910	5,384,331	7,579
Corrections & Rehab	101,135,684	4,091,766	105,227,450	103,540,994	1,686,456
Adjutant General	16,445,229	4,100,000	20,545,229	18,189,316	2,355,913
<b>Agriculture &amp; Commerce:</b>					
Department of Commerce	19,180,781	1,026,120	20,206,901	18,447,644	1,759,257
Department of Agriculture	4,523,112	311,840	4,834,952	4,732,284	102,668
State Fair	615,000	-	615,000	615,000	-
Racing Commission	117,479	-	117,479	117,476	3
<b>Natural Resources:</b>					
Historical Society	8,094,058	170,000	8,264,058	7,900,434	363,624
Council on the Arts	999,691	-	999,691	976,421	23,270
Parks and Recreation	8,144,153	215,616	8,359,769	8,132,833	226,936
Water Commission	1,011,220	-	1,011,220	1,008,130	3,090
<b>Transportation:</b>					
Aeronautics Commission	550,187	-	550,187	550,187	-
Transfers Out	450,670,080	5,362,762	456,032,842	455,967,989	64,853
<b>Total Charges to Appropriations</b>	<b>1,989,452,623</b>	<b>19,879,403</b>	<b>2,009,332,026</b>	<b>1,980,728,810</b>	<b>28,603,216</b>
<b>Ending Budgetary Fund Balance</b>	<b>\$ 10,295,531</b>	<b>\$ 294,703,465</b>	<b>\$ 304,998,996</b>	<b>\$ 412,793,057</b>	<b>\$ 107,794,061</b>

# STATE OF NORTH DAKOTA

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## 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	<u>\$ 1,231,197,330</u>

### 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	<u>\$ 1,015,568,763</u>

# STATE OF NORTH DAKOTA

## Required Supplemental Information Budgetary Comparison Schedule Other Funds June 30, 2007

	Approved Budget 2005-2007 Biennium	Appropriation Adjustments 2005-2007 Biennium	Adjusted Budget 2005-2007 Biennium	Actual Biennium To Date Thru 6-30-07	Difference Uncollected/ Unspent Thru 6-30-07
<b>Budgetary Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Resources (Inflows):</b>					
Other Budgeted Income	3,904,671,167	214,402,258	4,119,073,425	3,503,859,716	(615,213,709)
<b>Total Revenue Inflows</b>	<b>3,904,671,167</b>	<b>214,402,258</b>	<b>4,119,073,425</b>	<b>3,503,859,716</b>	<b>(615,213,709)</b>
Amounts Available for Appropriation	3,904,671,167	214,402,258	4,119,073,425	3,503,859,716	615,213,709
<b>Charges to Appropriations (Outflows):</b>					
General Government:					
Governor's Office	2,560,000	1,812,850	4,372,850	3,372,719	1,000,131
Secretary of State	9,944,028	25,012	9,969,040	5,985,605	3,983,435
Office of Management & Budget	46,655,319	5,400,000	52,055,319	48,464,630	3,590,689
Information Technology	98,934,390	500,000	99,434,390	81,841,994	17,592,396
State Auditor	2,435,141	-	2,435,141	2,075,020	360,121
Attorney General	24,488,401	-	24,488,401	12,826,977	11,661,424
Tax Department	14,120,000	-	14,120,000	12,166,954	1,953,046
Legislative Assembly	20,000	-	20,000	20,000	-
Supreme Court	2,729,978	(815,457)	1,914,521	1,839,753	74,768
Legal Counsel for Indigents	-	1,220,000	1,220,000	404,518	815,482
Public Employees Retirement System	4,700,237	-	4,700,237	4,045,650	654,587
Education:					
Public Instruction	295,899,635	38,950,300	334,849,935	309,675,591	25,174,344
State Library	1,659,272	-	1,659,272	1,532,199	127,073
School for the Deaf	1,327,265	-	1,327,265	677,135	650,130
School for the Blind	846,447	-	846,447	571,802	274,645
Vocational Education	11,291,197	-	11,291,197	9,983,975	1,307,222
Health & Human Services:					
Dept. of Health	112,270,220	21,251,000	133,521,220	111,471,087	22,050,133
Veteran's Home	6,974,833	413,200	7,388,033	7,384,332	3,701
Indian Affairs	20,000	-	20,000	1,093	18,907
Dept. of Human Services-Management	52,153,741	1,004,155	53,157,896	31,212,053	21,945,843
Dept. of Human Services-Program and Policy	1,035,138,447	1,744,318	1,036,882,765	967,042,731	69,840,034
Dept. of Human Services-Centers	108,348,645	(2,748,473)	105,600,172	101,683,652	3,916,520
Protection and Advocacy	2,908,886	1,000,000	3,908,886	3,473,143	435,743
Job Service	58,270,259	-	58,270,259	48,169,281	10,100,978
Regulatory:					
Insurance Department	13,679,655	15,000	13,694,655	12,303,852	1,390,803
Industrial Commission	43,903,138	(556,919)	43,346,219	34,645,259	8,700,960
Labor Commission	498,965	-	498,965	389,688	109,277
Public Service Commission	6,937,151	-	6,937,151	4,062,597	2,874,554
Securities Commission	217,199	-	217,199	182,558	34,641
Public Safety and Corrections:					
Highway Patrol	14,738,746	-	14,738,746	12,500,622	2,238,124
Division of Emergency Management	57,870,280	29,749,389	87,619,669	72,618,965	15,000,704
Corrections & Rehab	27,765,147	516,367	28,281,514	23,603,707	4,677,807
Adjutant General	31,433,798	25,350,000	56,783,798	42,232,528	14,551,270
Agriculture & Commerce:					
Department of Commerce	57,434,283	718,485	58,152,768	39,983,314	18,169,454
Department of Agriculture	9,486,532	403,215	9,889,747	8,399,425	1,490,322
Racing Commission	249,666	-	249,666	201,762	47,904
Natural Resources:					
Historical Society	9,927,165	933,425	10,860,590	6,704,083	4,156,507
Council on the Arts	1,268,318	-	1,268,318	1,151,519	116,799
Game and Fish	51,201,059	928,943	52,130,002	47,633,532	4,496,470
Parks and Recreation	13,427,583	-	13,427,583	7,778,194	5,649,389
Water Commission	125,059,718	-	125,059,718	74,904,601	50,155,117
Transportation:					
Aeronautics Commission	5,240,118	600,000	5,840,118	3,681,719	2,158,399
Department of Transportation	955,008,348	15,580,148	970,588,496	875,485,786	95,102,710
<b>Total Charges to Appropriations</b>	<b>3,319,043,210</b>	<b>143,994,958</b>	<b>3,463,038,168</b>	<b>3,034,385,605</b>	<b>428,652,563</b>
<b>Ending Budgetary Fund Balance</b>	<b>\$ 585,627,957</b>	<b>\$ 70,407,300</b>	<b>\$ 656,035,257</b>	<b>\$ 469,474,111</b>	<b>\$ (186,561,146)</b>

# STATE OF NORTH DAKOTA

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**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	<u>\$ 1,069,243,498</u>

**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	<u>\$ 1,073,053,355</u>

# STATE OF NORTH DAKOTA

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## **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.