

# STATE OF NORTH DAKOTA

## Required Supplemental Information Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2008

	Approved Budget 2007-2009 Biennium	Appropriation Adjustments 2007-2009 Biennium	Adjusted Budget 2007-2009 Biennium	Actual Biennium To Date Thru 6-30-08	Difference Uncollected/ Unspent Thru 6-30-08
<b>Budgetary Fund Balance, July 1</b>	\$ 218,350,170	\$ -	\$ 218,350,170	\$ 412,793,057	\$ 194,442,887
<b>Resources (Inflows):</b>					
Sales and Use Tax	916,540,678	-	916,540,678	487,878,783	(428,661,895)
Income Tax	646,385,848	-	646,385,848	447,509,026	(198,876,822)
Business Privilege Tax	9,400,000	-	9,400,000	6,871,658	(2,528,342)
Oil And Gas Production Tax	39,839,000	-	39,839,000	103,535,633	63,696,633
Oil Extraction Tax	31,161,000	-	31,161,000	68,362,166	37,201,166
Insurance Premium Tax	55,470,000	-	55,470,000	33,590,545	(21,879,455)
Cigarette, Cigar and Tobacco Tax	47,366,000	-	47,366,000	22,613,687	(24,752,313)
Wholesale Liquor Tax	12,679,000	-	12,679,000	6,915,874	(5,763,126)
Coal Conversion Tax	47,447,000	-	47,447,000	23,843,410	(23,603,590)
Gaming Tax	20,753,844	-	20,753,844	9,901,306	(10,852,538)
Lottery	11,155,000	-	11,155,000	5,300,000	(5,855,000)
Department Fees and Collections	56,729,639	-	56,729,639	29,569,233	(27,160,406)
Mineral Leasing Fees	13,000,000	-	13,000,000	10,512,674	(2,487,326)
Motor Vehicle Excise Tax	113,558,900	-	113,558,900	66,901,056	(46,657,844)
Interest on Public Funds	36,420,000	-	36,420,000	23,878,862	(12,541,138)
Gas Tax Administration	1,274,056	-	1,274,056	637,028	(637,028)
Transfers In	198,100,000	-	198,100,000	115,042,241	(83,057,759)
<b>Total Revenue Inflows</b>	<b>2,257,279,965</b>	<b>-</b>	<b>2,257,279,965</b>	<b>1,462,863,182</b>	<b>(794,416,783)</b>
Amounts Available for Appropriation	2,475,630,135	-	2,475,630,135	1,875,656,239	599,973,896
<b>Charges to Appropriations (Outflows):</b>					
<b>General Government:</b>					
Governor's Office	3,102,822	-	3,102,822	1,297,517	1,805,305
Secretary of State	5,364,692	43,984	5,408,676	2,854,918	2,553,758
Office of Management and Budget	73,348,944	(2,925,252)	70,423,692	54,147,678	16,276,015
Information Technology	11,659,411	-	11,659,411	6,121,103	5,538,308
State Auditor	5,656,016	58,661	5,714,677	2,815,431	2,899,246
State Treasurer	3,093,470	616	3,094,086	1,263,123	1,830,963
Attorney General	24,432,081	226,215	24,658,296	11,887,460	12,770,836
Tax Department	32,538,153	178,657	32,716,810	14,016,503	18,700,307
Legislative Assembly	14,177,129	149,076	14,326,205	3,959,478	10,366,727
Legislative Council	8,748,442	524,988	9,273,430	3,993,278	5,280,151
Supreme Court	66,935,878	-	66,935,878	29,335,590	37,600,288
Legal Counsel for Indigents	9,509,991	7,531	9,517,522	4,116,004	5,401,518
Public Employees Retirement System	-	-	-	-	-
<b>Education:</b>					
Public Instruction	710,423,275	11,215,021	721,638,296	349,137,333	372,500,963
Education Practices & Standards Board	-	-	-	-	-
State Library	3,977,513	100,674	4,078,187	1,913,829	2,164,358
School for the Deaf	5,390,438	154,717	5,545,155	2,619,625	2,925,530
School for the Blind	2,917,936	9,532	2,927,468	1,455,132	1,472,336
Vocational Education	21,804,036	19,404	21,823,440	10,041,011	11,782,429
<b>Health &amp; Human Services:</b>					
Dept. of Health	21,517,033	132,460	21,649,493	9,664,605	11,984,888
Veteran's Home	4,125,266	147,489	4,272,755	2,707,123	1,565,632
Indian Affairs Commission	566,258	336	566,594	248,967	317,627
Veteran's Affairs	866,772	11,506	878,278	397,816	480,462
Dept. of Human Services-Management	24,989,974	126,238	25,116,212	11,215,069	13,901,143
Dept. of Human Services-Program and Policy	438,602,853	3,685,715	442,288,568	212,328,941	229,959,627
Dept. of Human Services-Centers	128,369,961	(38,208)	128,331,753	62,338,083	65,993,670
Protection and Advocacy	913,287	15,854	929,141	441,934	487,207
Job Service	1,746,960	-	1,746,960	391,148	1,355,812
<b>Regulatory:</b>					
Insurance Commission	-	-	-	-	-
Industrial Commission	11,756,004	42,632	11,798,636	7,424,994	4,373,642
Labor Commission	1,149,250	11,032	1,160,282	547,247	613,035
Public Service Commission	4,873,459	17,428	4,890,887	2,147,252	2,743,635
Securities Commissioner	1,623,355	5,040	1,628,395	710,253	918,142
<b>Public Safety and Corrections:</b>					
Highway Patrol	27,895,323	96,599	27,991,922	14,589,568	13,402,354
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	130,606,873	1,977,244	132,584,117	61,711,773	70,872,344
Adjutant General	21,802,813	2,375,247	24,178,060	9,856,044	14,322,016
<b>Agriculture &amp; Commerce:</b>					
Department of Commerce	26,581,965	907,525	27,489,490	15,915,745	11,573,745
Department of Agriculture	5,789,660	27,007	5,816,667	2,742,366	3,074,301
State Fair	1,167,150	-	1,167,150	547,566	619,584
Racing Commission	120,592	82	120,674	51,201	69,473
<b>Natural Resources:</b>					
Historical Society	10,232,603	470,906	10,703,509	5,058,140	5,645,369
Council on the Arts	1,165,799	3,248	1,169,047	532,316	636,731
Parks and Recreation	14,461,291	354,164	14,815,455	8,036,568	6,778,887
Water Commission	13,877,247	93,402	13,970,649	5,457,751	8,512,898
<b>Transportation:</b>					
Aeronautics Commission	550,000	-	550,000	550,000	-
Transfers Out	558,541,981	1,853,311	560,395,292	258,395,254	302,000,038
<b>Total Charges to Appropriations</b>	<b>2,456,973,956</b>	<b>22,080,083</b>	<b>2,479,054,039</b>	<b>1,194,982,737</b>	<b>1,284,071,301</b>
<b>Ending Budgetary Fund Balance</b>	<b>\$ 18,656,179</b>	<b>\$ (22,080,083)</b>	<b>\$ (3,423,904)</b>	<b>\$ 680,673,502</b>	<b>\$ 684,097,406</b>

# STATE OF NORTH DAKOTA

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**Required Supplemental Information  
Budgetary Comparison Schedule  
Budget to GAAP Reconciliation  
General Fund  
For the Fiscal Year Ended June 30, 2008**

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	1,462,863,182
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(99,609,310)
Repayment received on loans receivable are revenue for Budget not GAAP	(2,160,280)
Proceeds are recorded for new capital leases on GAAP, but not for Budget	180,191
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 1,361,273,783</u></u>

**Uses/Outflows of resources**

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,194,982,737
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	(9,732,809)
New capital leases are recorded as expenditures for GAAP, but not for Budget	180,191
Certain due to other funds are recorded under GAAP, but not for Budget	26,547,906
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 1,211,978,025</u></u>

# STATE OF NORTH DAKOTA

## Required Supplemental Information Budgetary Comparison Schedule Other Funds For the Fiscal Year Ended June 30, 2008

	Approved Budget 2007-2009 Biennium	Appropriation Adjustments 2007-2009 Biennium	Adjusted Budget 2007-2009 Biennium	Actual Biennium To Date Thru 6-30-08	Difference Uncollected/ Unspent Thru 6-30-08
<b>Budgetary Fund Balance, July 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Resources (Inflows):</b>					
Other Budgeted Income	4,144,125,084	169,053,537	4,313,178,621	1,649,204,175	(2,663,974,446)
<b>Total Revenue Inflows</b>	<b>4,144,125,084</b>	<b>169,053,537</b>	<b>4,313,178,621</b>	<b>1,649,204,175</b>	<b>(2,663,974,446)</b>
Amounts Available for Appropriation	4,144,125,084	169,053,537	4,313,178,621	1,649,204,175	2,663,974,446
<b>Charges to Appropriations (Outflows):</b>					
General Government:					
Governor's Office	100,000	-	100,000	-	100,000
Secretary of State	8,873,865	615	8,874,480	643,155	8,231,325
Office of Management & Budget	40,229,115	(8,447,478)	31,781,637	4,482,933	27,298,704
Information Technology	113,006,770	1,726,755	114,733,525	49,461,979	65,271,546
State Auditor	2,585,774	24,428	2,610,202	967,849	1,642,353
Attorney General	20,901,921	3,371,571	24,273,492	7,654,561	16,618,931
Tax Department	2,800,000	-	2,800,000	1,033,762	1,766,238
Legislative Assembly	70,000	-	70,000	28,956	41,044
Supreme Court	2,199,640	20,750	2,220,390	922,222	1,298,168
Legal Counsel for Indigents	1,700,705	-	1,700,705	272,807	1,427,898
Public Employees Retirement System	15,243,302	29,988	15,273,290	5,630,480	9,642,810
Education:					
Public Instruction	325,668,238	636,035	326,304,273	155,715,814	170,588,459
State Library	1,881,253	17,072	1,898,325	840,376	1,057,949
School for the Deaf	1,039,018	62,483	1,101,501	338,441	763,060
School for the Blind	843,857	4,104	847,961	248,668	599,293
Vocational Education	11,035,632	-	11,035,632	4,819,284	6,216,348
Health & Human Services:					
Dept. of Health	150,595,277	497,568	151,092,845	57,226,041	93,866,804
Veteran's Home	29,914,552	2,152,500	32,067,052	4,611,682	27,455,370
Indian Affairs	5,000	-	5,000	-	5,000
Dept. of Human Services-Management	73,705,257	121,122	73,826,379	20,977,290	52,849,089
Dept. of Human Services-Program and Policy	1,100,985,144	23,391,935	1,124,377,079	513,426,138	610,950,941
Dept. of Human Services-Centers	115,394,229	(36,959)	115,357,270	51,065,357	64,291,913
Protection and Advocacy	3,140,229	61,105	3,201,334	318,651	2,882,683
Job Service	61,664,171	578,955	62,243,126	23,664,583	38,578,543
Regulatory:					
Insurance Department	14,455,124	26,983	14,482,107	5,984,072	8,498,035
Industrial Commission	69,392,346	5,429	69,397,775	19,519,179	49,878,596
Labor Commission	401,341	-	401,341	189,604	211,737
Public Service Commission	8,003,309	9,508	8,012,817	2,348,459	5,664,358
Securities Commission	217,199	-	217,199	89,262	127,937
Public Safety and Corrections:					
Highway Patrol	11,212,205	50,429	11,262,634	3,510,508	7,752,126
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	24,050,952	381,746	24,432,698	10,245,238	14,187,460
Adjutant General	121,675,673	12,155,971	133,831,644	41,588,618	92,243,026
Agriculture & Commerce:					
Department of Commerce	55,758,516	650,683	56,409,199	19,233,716	37,175,483
Department of Agriculture	11,388,326	281,190	11,669,516	4,286,236	7,383,280
Racing Commission	286,698	394	287,092	150,271	136,821
Natural Resources:					
Historical Society	5,318,766	2,773,489	8,092,255	3,390,768	4,701,487
Council on the Arts	1,288,318	72,000	1,360,318	586,928	773,390
Game and Fish	57,841,039	1,081,706	58,922,745	24,338,697	34,584,048
Parks and Recreation	13,548,117	207,276	13,755,393	3,570,149	10,185,244
Water Commission	162,122,016	7,902	162,129,918	39,293,732	122,836,186
Transportation:					
Aeronautics Commission	6,522,036	2,826,201	9,348,237	3,078,642	6,269,595
Department of Transportation	903,157,500	56,702,299	959,859,799	430,252,312	529,607,487
<b>Total Charges to Appropriations</b>	<b>3,550,222,430</b>	<b>101,445,755</b>	<b>3,651,668,185</b>	<b>1,516,007,420</b>	<b>2,135,660,765</b>
<b>Ending Budgetary Fund Balance</b>	<b>\$ 593,902,654</b>	<b>\$ 67,607,782</b>	<b>\$ 661,510,436</b>	<b>\$ 133,196,755</b>	<b>\$ (528,313,681)</b>

# STATE OF NORTH DAKOTA

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## Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation Federal Fund For the Fiscal Year ended June 30, 2008

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	1,649,204,175
Perspective difference: Non-Federal fund revenues	(578,968,149)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	18,835,471
Certain Due From other funds are recorded under GAAP, but not for Budget	436,180
Repayment received on loans receivable are revenue for Budget not GAAP	(4,820)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,089,502,857</u>

### Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,516,007,420
Perspective difference: Non-Federal fund expenditures and prior FY federal expenditures	(445,771,394)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	28,803,835
New Loans issued are expenditures for Budget but not for GAAP	241,069
GAAP, but not Budget expenditures are reduced by year end inventory balances	(9,378,971)
Intrafund activity eliminated for GAAP	(18,171,718)
Non-appropriated transfers are expenditures for GAAP, but not for Budget	14,543,149
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,086,273,390</u>

# **STATE OF NORTH DAKOTA**

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## **Note To Required Supplemental Information - Budgetary Reporting For the Fiscal Year Ended June 30, 2008**

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 2007-2009 Biennium Budget and Actual Detail (Budgetary Basis) For the Fiscal Year Ended June 30, 2008." This budget information is available through the Office of Management and Budget, 600 East Boulevard Ave Dept. 110, Bismarck, ND 58505. For the 2007-2009 biennium there were general and federal fund supplemental appropriations of \$104,565,774.

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, 2008, 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.