Required Supplementary Information - Budgetary Schedule
## STATE OF NORTH DAKOTA

### Required Supplemental Information

**Budgetary Comparison Schedule**

**General Fund**

For the Biennium Ended June 30, 2009

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>Budgetary Comparison Schedule</strong></td>
<td></td>
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</tr>
<tr>
<td>State Library</td>
<td>3,977,513</td>
<td>100,674</td>
<td>4,078,187</td>
<td>4,077,730</td>
<td>45</td>
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<tr>
<td>School for the Blind</td>
<td>5,390,438</td>
<td>154,717</td>
<td>5,545,155</td>
<td>5,279,936</td>
<td>265,219</td>
</tr>
<tr>
<td>School for the Blind</td>
<td>9,332</td>
<td>9,332</td>
<td>9,332</td>
<td>9,332</td>
<td>0</td>
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<tr>
<td>School for the Blind</td>
<td>2,527,488</td>
<td>2,527,488</td>
<td>2,527,488</td>
<td>2,527,488</td>
<td>0</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>1,346,804</td>
<td>19,404</td>
<td>1,366,208</td>
<td>1,366,208</td>
<td>0</td>
</tr>
<tr>
<td><strong>Health &amp; Human Services:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dept. of Health</td>
<td>21,517,033</td>
<td>132,460</td>
<td>21,649,493</td>
<td>21,561,091</td>
<td>98,302</td>
</tr>
<tr>
<td>Veteran's Home</td>
<td>16,646,847</td>
<td>19,404</td>
<td>16,841,251</td>
<td>16,701,280</td>
<td>140,971</td>
</tr>
<tr>
<td>Veteran's Home</td>
<td>4,449,804</td>
<td>4,449,804</td>
<td>4,449,804</td>
<td>4,449,804</td>
<td>0</td>
</tr>
<tr>
<td><strong>Public Protection:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>866,772</td>
<td>11,506</td>
<td>878,278</td>
<td>862,501</td>
<td>15,777</td>
</tr>
<tr>
<td>Police</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>0</td>
</tr>
<tr>
<td>Public Protection</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>0</td>
</tr>
<tr>
<td><strong>Local Government:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>0</td>
</tr>
<tr>
<td>Police</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Local Government:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>2,838,474</td>
<td>0</td>
</tr>
</tbody>
</table>

### Charges to Appropriations (Outflows):

- **General Government**
  - Governor’s Office: 3,102,822
  - Secretary of State 5,061,192
  - Secretary of State Public Printing 303,500
  - Office of Management and Budget 73,348,944
  - Information Technology 11,659,411
  - State Auditor 5,656,016
  - State Treasurer 3,093,470
  - Attorney General 24,432,081
  - Tax Department 32,538,153
  - Legislative Assembly 14,177,129
  - Legislative Council 8,744,442
  - Supreme Court 66,935,878
  - Legal Counsel for Indigents 9,509,991
  - Public Employees Retirement System -
  - Education 710,423,275
  - Education Practice and Standards Board -
  - State Library 3,977,513
  - School for the Blind 5,390,438
  - School for the Blind 9,332
  - Vocational Education 21,804,036
  - Health & Human Services: 21,517,033
  - Veteran’s Home 4,125,266
  - Indian Affairs Commission 566,258
  - Veteran’s Affairs 866,772
  - Dept. of Human Services-Management 21,215,989
  - Dept. of Human Services-Program and Policy 442,376,838
  - Dept. of Human Services-Centers 128,369,961
  - Protection and Advocacy 913,287
  - Job Service 1,746,960
  - Adjustments 4,143,203
  - Regulatory:
    - Insurance Commission -
    - Industrial Commission 11,756,004
    - Labor Commission 1,149,290
    - Public Service Commission 4,873,459
    - Securities Commissioner 1,623,355
    - Public Safety and Corrections: 27,895,323
    - Division of Emergency Management 130,606,873
    - Adjutant General 21,802,813
    - Agriculture & Commerce: 26,581,965
    - Agriculture 5,789,690
    - State Fair -
    - Racing Commission 120,592
    - Natural Resources: 10,232,603
    - Council on the Arts 1,165,799
    - Parks and Recreation 14,461,291
    - Water Commission 13,877,247
    - Transportation:
      - Aeronautics Commission -
    - Transfers Out 558,541,981

### Total Charges to Appropriations

2,466,571,956

### Ending Budgetary Fund Balance

2,466,571,956

### Notes:

- **Budgetary Fund Balance, July 1, 2009:** $2,185,350,170
  - **Adjusted Budget To Date Thru 6-30-09:** $412,793,057
  - **Difference Uncollected/Unappropriated Thru 6-30-09:** $194,442,887
  - **Regulatory:** -
  - **Health & Human Services:** -
  - **Transfers In:** 198,100,000
  - **Lottery:** 11,155,000
  - **Education:** -
  - **Charges to Appropriations (Outflows):**
  - **Total Revenue Inflows:** 2,257,279,965
  - **Amounts Available for Appropriation:** 2,475,630,135
  - **Department Fees and Collections:** 56,729,639
  - **Mineral Leasing Fees:** 13,000,000
  - **Motor Vehicle Excise Tax:** 113,558,900
  - **Interest on Public Funds:** 36,420,000
  - **Gas Tax Administration:** 1,274,056
  - **Sales and Use Tax:** 916,540,678
  - **Resources (Inflows):**
  - **Budgetary Fund Balance:** 218,350,170
  - **Budgetary Comparison Schedule:**
  - **For the Biennium Ended June 30, 2009:**
  - **Required Supplemental Information:**
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 3,102,280,197
Back out Revenue from FY 2008 (1,462,863,182)
Differences-Budget to GAAP:
The period of availability for revenue recognition for budget purposes differs from the GAAP basis. (247,285,792)
Repayment received on loans receivable are revenue for Budget not GAAP (3,667,230)
Proceeds are recorded for new capital leases on GAAP, but not for Budget 58,585
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,388,522,578

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations"
from the budgetary comparison schedule 2,497,763,127
Back out Expenditures from FY 2008 (1,194,982,737)
Differences-Budget to GAAP:
Estimated liabilities are recorded as expenditures for GAAP but not for Budget 3,194,887
New capital leases are recorded as expenditures for GAAP, but not for Budget 58,585
Certain due to other funds are recorded under GAAP, but not for Budget 3,269,723
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,309,303,585
## Required Supplemental Information
### Budgetary Comparison Schedule
#### Other Funds

**For the Biennium Ended June 30, 2009**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>Budget Fund Balance, July 1</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Resources (Inflows):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Budgeted Income</td>
<td>4,204,065,084</td>
<td>545,922,892</td>
<td>4,749,987,976</td>
<td>3,713,680,091</td>
<td>(1,036,307,885)</td>
</tr>
<tr>
<td><strong>Total Revenue Inflows</strong></td>
<td>4,204,065,084</td>
<td>545,922,892</td>
<td>4,749,987,976</td>
<td>3,713,680,091</td>
<td>(1,036,307,885)</td>
</tr>
<tr>
<td><strong>Amounts Available for Appropriation</strong></td>
<td>4,204,065,084</td>
<td>545,922,892</td>
<td>4,749,987,976</td>
<td>3,713,680,091</td>
<td>1,036,307,885</td>
</tr>
<tr>
<td><strong>Charges to Appropriations (Outflows):</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>General Government:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governor's Office</td>
<td>100,000</td>
<td>-</td>
<td>100,000</td>
<td>93,724</td>
<td>6,276</td>
</tr>
<tr>
<td>Secretary of State</td>
<td>8,873,865</td>
<td>166,135</td>
<td>9,040,000</td>
<td>2,583,041</td>
<td>6,456,959</td>
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<tr>
<td>Office of Management &amp; Budget</td>
<td>40,229,115</td>
<td>(7,907,984)</td>
<td>32,321,131</td>
<td>100,624,179</td>
<td>14,109,346</td>
</tr>
<tr>
<td>Information Technology</td>
<td>113,006,770</td>
<td>24,428</td>
<td>114,733,525</td>
<td>1,932,343</td>
<td>288,047</td>
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<tr>
<td>State Auditor</td>
<td>2,585,774</td>
<td>24,104</td>
<td>2,610,828</td>
<td>807,954</td>
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<tr>
<td>Attorney General</td>
<td>20,901,921</td>
<td>9,040,000</td>
<td>30,041,921</td>
<td>14,774,693</td>
<td>9,391,466</td>
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<tr>
<td><strong>Total Charges to Appropriations</strong></td>
<td>3,550,222,430</td>
<td>473,103,281</td>
<td>4,023,325,711</td>
<td>3,223,267,196</td>
<td>800,058,515</td>
</tr>
<tr>
<td><strong>Ending Budgetary Fund Balance</strong></td>
<td>$ 653,842,654</td>
<td>$ 72,819,611</td>
<td>$ 726,662,265</td>
<td>$ 490,412,895</td>
<td>$ (236,249,370)</td>
</tr>
</tbody>
</table>
Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
Federal Fund
For the Biennium ended June 30, 2009

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 3,713,680,091

Back out Revenue from FY 2008 (1,070,236,026)
Perspective difference: Non-Federal fund revenues (1,422,777,418)
Differences-Budget to GAAP:
The period of availability for revenue recognition for budget purposes differs from the GAAP basis. 16,143,034
Certain Due From other funds are recorded under GAAP, but not for Budget 41,977
Intrafund activity eliminated for GAAP (18,294,390)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,218,557,268

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations"
from the budgetary comparison schedule 3,223,267,196

Back out Expenditures from FY2008 (1,070,236,026)
Perspective difference: Non-Federal fund expenditures (933,625,264)
Differences-Budget to GAAP:
Estimated liabilities are recorded as expenditures for GAAP but not for Budget 11,143,837
New Loans issued are expenditures for Budget but not for GAAP (1,607,102)
GAAP, but not Budget expenditures are reduced by year end inventory balances 4,183,585
Intrafund activity eliminated for GAAP (18,294,390)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds $ 1,214,831,836
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 Biennium Ended June 30, 2009." 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 $538,128,488.

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, 2009, 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.