

Required Supplementary Information - Budgetary Schedule

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund For the Biennium Ended June 30, 2009

	Approved Budget 2007-2009 Biennium	Appropriation Adjustments 2007-2009 Biennium	Adjusted Budget 2007-2009 Biennium	Actual Biennium To Date Thru 6-30-09	Difference Uncollected/ Unspent Thru 6-30-09
Budgetary Fund Balance, July 1	\$ 218,350,170		\$ 218,350,170	\$ 412,793,057	\$ 194,442,887
Resources (Inflows):					
Sales and Use Tax	916,540,678	150,532,105	1,067,072,783	1,046,485,684	(20,587,099)
Income Tax	646,385,848	221,056,178	867,442,026	921,399,826	53,957,800
Business Privilege Tax	9,400,000	861,402	10,261,402	10,486,495	225,093
Oil And Gas Production Tax	39,839,000	(529,685)	39,309,315	278,470,527	239,161,212
Oil Extraction Tax	31,161,000	529,685	31,690,685	179,546,291	147,855,606
Insurance Premium Tax	55,470,000	11,120,545	66,590,545	64,388,601	(2,201,944)
Cigarette, Cigar and Tobacco Tax	47,366,000	(1,486,313)	45,879,687	45,230,771	(648,916)
Wholesale Liquor Tax	12,679,000	979,874	13,658,874	14,076,919	418,045
Coal Conversion Tax	47,447,000	18,410	47,465,410	49,438,952	1,973,542
Gaming Tax	20,753,844	(470,038)	20,283,806	20,042,392	(241,414)
Lottery	11,155,000	-	11,155,000	11,055,000	(100,000)
Department Fees and Collections	56,729,639	3,039,594	59,769,233	62,143,185	2,373,952
Mineral Leasing Fees	13,000,000	8,537,674	21,537,674	25,306,589	3,768,915
Motor Vehicle Excise Tax	113,558,900	13,280,356	126,839,256	130,151,534	3,312,278
Interest on Public Funds	36,420,000	2,825,931	39,245,931	49,506,190	10,260,259
Gas Tax Administration	1,274,056	-	1,274,056	1,341,599	67,543
Transfers In	198,100,000	(5,000,000)	193,100,000	193,209,644	109,644
Total Revenue Inflows	2,257,279,965	405,295,718	2,662,575,683	3,102,280,197	439,704,514
Amounts Available for Appropriation	2,475,630,135	405,295,718	2,880,925,853	3,515,073,254	(634,147,401)
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	3,102,822	-	3,102,822	2,760,586	342,236
Secretary of State	5,061,192	43,984	5,105,176	5,175,830	(70,654)
Secretary of State Public Printing	303,500	-	303,500	266,465	37,035
Office of Management and Budget	73,348,944	39,808,179	113,157,123	110,129,770	3,027,353
Information Technology	11,659,411	-	11,659,411	11,155,456	503,955
State Auditor	5,656,016	58,661	5,714,677	5,679,385	35,292
State Treasurer	3,093,470	59,900,616	62,994,086	62,441,770	552,316
Attorney General	24,432,081	419,215	24,851,296	24,756,411	94,885
Tax Department	32,538,153	178,657	32,716,810	29,055,090	3,661,720
Legislative Assembly	14,177,129	149,076	14,326,205	12,153,920	2,172,285
Legislative Council	8,748,442	524,988	9,273,430	7,704,122	1,569,308
Supreme Court	66,935,878	-	66,935,878	64,655,851	2,280,027
Legal Counsel for Indigents	9,509,991	7,531	9,517,522	7,814,819	1,702,703
Public Employees Retirement System	-	-	-	-	-
Education:					
Public Instruction	710,423,275	11,215,021	721,638,296	721,632,740	5,556
Education Practices & Standards Board	-	-	-	-	-
State Library	3,977,513	100,674	4,078,187	4,077,730	457
School for the Deaf	5,390,438	154,717	5,545,155	5,279,936	265,219
School for the Blind	2,917,936	9,532	2,927,468	2,927,033	435
Vocational Education	21,804,036	19,404	21,823,440	21,823,440	-
Health & Human Services:					
Dept. of Health	21,517,033	132,460	21,649,493	21,561,091	88,402
Veteran's Home	4,125,266	38,489	4,163,755	4,157,298	6,457
Indian Affairs Commission	566,258	336	566,594	541,899	24,695
Veteran's Affairs	866,772	11,506	878,278	862,501	15,777
Dept. of Human Services-Management	21,215,989	4,815,198	26,031,187	24,715,945	1,315,242
Dept. of Human Services-Program and Policy	442,376,838	(712,351)	441,664,487	395,342,877	46,321,610
Dept. of Human Services-Centers	128,369,961	(329,102)	128,040,859	119,472,924	8,567,935
Protection and Advocacy	913,287	15,854	929,141	929,104	37
Job Service	1,746,960	-	1,746,960	1,433,293	313,667
Regulatory:					
Insurance Commission	-	-	-	-	-
Industrial Commission	11,756,004	42,632	11,798,636	11,547,566	251,070
Labor Commission	1,149,250	11,032	1,160,282	1,116,324	43,958
Public Service Commission	4,873,459	17,428	4,890,887	4,463,763	427,124
Securities Commissioner	1,623,355	5,040	1,628,395	1,459,082	169,313
Public Safety and Corrections:					
Highway Patrol	27,895,323	96,599	27,991,922	27,608,090	383,832
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	130,606,873	1,977,244	132,584,117	128,369,041	4,215,076
Adjutant General	21,802,813	20,697,800	42,500,613	36,216,532	6,284,081
Agriculture & Commerce:					
Department of Commerce	26,581,965	907,525	27,489,490	26,836,748	652,742
Department of Agriculture	5,789,660	27,007	5,816,667	5,797,657	19,010
State Fair	1,167,150	-	1,167,150	1,167,150	-
Racing Commission	120,592	82	120,674	120,674	-
Natural Resources:					
Historical Society	10,232,603	470,906	10,703,509	10,172,317	531,192
Council on the Arts	1,165,799	3,248	1,169,047	1,140,756	28,291
Parks and Recreation	14,461,291	354,164	14,815,455	14,230,399	585,056
Water Commission	13,877,247	93,402	13,970,649	11,960,094	2,010,555
Transportation:					
Aeronautics Commission	550,000	-	550,000	550,000	-
Transfers Out	558,541,981	7,961,363	566,503,344	546,499,647	20,003,697
Total Charges to Appropriations	2,456,973,956	149,228,118	2,606,202,074	2,497,763,127	108,438,947
Ending Budgetary Fund Balance	\$ 18,656,179	\$ 256,067,600	\$ 274,723,779	\$ 1,017,310,127	\$ 742,586,348

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation General Fund For the Biennium Ended June 30, 2009

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	<u><u>\$ 1,388,522,578</u></u>

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	<u><u>\$ 1,309,303,585</u></u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Other Funds For the Biennium Ended June 30, 2009

	Approved Budget 2007-2009 Biennium	Appropriation Adjustments 2007-2009 Biennium	Adjusted Budget 2007-2009 Biennium	Actual Biennium To Date Thru 6-30-09	Difference Uncollected/ Unspent Thru 6-30-09
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	4,204,065,084	545,922,892	4,749,987,976	3,713,680,091	(1,036,307,885)
Total Revenue Inflows	4,204,065,084	545,922,892	4,749,987,976	3,713,680,091	(1,036,307,885)
Amounts Available for Appropriation	4,204,065,084	545,922,892	4,749,987,976	3,713,680,091	1,036,307,885
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	100,000	-	100,000	93,724	6,276
Secretary of State	8,873,865	166,135	9,040,000	2,583,041	6,456,959
Office of Management & Budget	40,229,115	(7,907,984)	32,321,131	22,929,185	9,391,946
Information Technology	113,006,770	1,726,755	114,733,525	100,624,179	14,109,346
State Auditor	2,585,774	24,428	2,610,202	1,802,248	807,954
Attorney General	20,901,921	3,711,571	24,613,492	14,774,693	9,838,799
Tax Department	2,800,000	52,146	2,852,146	2,125,322	726,824
Legislative Assembly	70,000	-	70,000	57,328	12,672
Supreme Court	2,199,640	20,750	2,220,390	1,932,343	288,047
Legal Counsel for Indigents	1,700,705	-	1,700,705	1,626,094	74,612
Public Employees Retirement System	15,243,302	29,988	15,273,290	10,029,596	5,243,694
Education:					
Public Instruction	325,668,238	90,283,246	415,951,484	313,595,491	102,355,993
State Library	1,881,253	17,072	1,898,325	1,600,897	297,428
School for the Deaf	1,039,018	62,483	1,101,501	867,165	234,336
School for the Blind	843,857	4,104	847,961	619,356	228,605
Vocational Education	11,035,632	-	11,035,632	9,338,369	1,697,263
Health & Human Services:					
Dept. of Health	150,595,277	3,247,568	153,842,845	116,658,262	37,184,583
Veteran's Home	29,914,552	3,227,500	33,142,052	13,264,131	19,877,921
Indian Affairs	5,000	-	5,000	-	5,000
Dept. of Human Services-Management	73,705,257	6,543,061	80,248,318	48,884,670	31,363,648
Dept. of Human Services-Program and Policy	1,100,985,144	13,721,929	1,114,707,073	1,096,468,368	18,238,705
Dept. of Human Services-Centers	115,394,229	3,211,108	118,605,337	116,281,775	2,323,562
Protection and Advocacy	3,140,229	61,105	3,201,334	1,699,026	1,502,308
Job Service	61,664,171	578,955	62,243,126	48,312,680	13,930,446
Regulatory:					
Insurance Department	14,455,124	576,983	15,032,107	13,412,435	1,619,672
Industrial Commission	69,392,346	(580,732)	68,811,614	38,071,024	30,740,590
Labor Commission	401,341	-	401,341	398,631	2,710
Public Service Commission	8,003,309	109,508	8,112,817	5,931,720	2,181,097
Securities Commission	217,199	-	217,199	212,998	4,201
Public Safety and Corrections:					
Highway Patrol	11,212,205	50,429	11,262,634	10,113,385	1,149,249
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	24,050,952	381,746	24,432,698	15,964,173	8,468,525
Adjutant General	121,675,673	75,355,971	197,031,644	126,311,094	70,720,550
Agriculture & Commerce:					
Department of Commerce	55,758,516	20,250,683	76,009,199	40,406,735	35,602,464
Department of Agriculture	11,388,326	1,281,190	12,669,516	10,011,517	2,657,999
Racing Commission	286,698	76,483	363,181	303,256	59,925
Natural Resources:					
Historical Society	5,318,766	2,773,489	8,092,255	4,677,143	3,415,112
Council on the Arts	1,288,318	72,000	1,360,318	1,314,156	46,162
Game and Fish	57,841,039	1,081,706	58,922,745	51,270,297	7,652,448
Parks and Recreation	13,548,117	207,276	13,755,393	7,191,519	6,563,874
Water Commission	162,122,016	12,273,457	174,395,473	76,816,451	97,579,023
Transportation:					
Aeronautics Commission	6,522,036	2,826,201	9,348,237	6,126,920	3,221,317
Department of Transportation	903,157,500	237,584,970	1,140,742,470	888,565,800	252,176,670
Total Charges to Appropriations	3,550,222,430	473,103,281	4,023,325,711	3,223,267,196	800,058,515
Ending Budgetary Fund Balance	\$ 653,842,654	\$ 72,819,611	\$ 726,662,265	\$ 490,412,895	\$ (236,249,370)

STATE OF NORTH DAKOTA

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	<u>\$ 1,218,557,268</u>

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	<u>\$ 1,214,831,836</u>

STATE OF NORTH DAKOTA

Note To Required Supplemental Information - Budgetary Reporting For the Biennium Ended June 30, 2009

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.