

Required Supplementary Information - Budgetary Schedule

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2010

	Approved Budget 2009-2011 Biennium	Appropriation Adjustments 2009-2011 Biennium	Adjusted Budget 2009-2011 Biennium	Actual Biennium To Date Thru 6-30-10	Difference Uncollected/ Unspent Thru 6-30-10
Budgetary Fund Balance, July 1	\$ 321,091,738		\$ 321,091,738	\$ 490,412,895	\$ 169,321,157
Resources (Inflows):					
Sales and Use Tax	1,109,974,800		1,109,974,800	554,253,326	(555,721,474)
Income Tax	894,618,000		894,618,000	389,512,927	(505,105,073)
Financial Institutions Tax	9,500,000		9,500,000	2,830,665	(6,669,335)
Oil And Gas Production Tax	39,309,315		39,309,315	32,718,333	(6,590,982)
Oil Extraction Tax	31,690,685		31,690,685	38,281,667	6,590,982
Insurance Premium Tax	66,000,000		66,000,000	31,252,315	(34,747,685)
Cigarette, Cigar and Tobacco Tax	45,428,000		45,428,000	22,435,315	(22,992,685)
Wholesale Liquor Tax	13,644,000		13,644,000	7,367,872	(6,276,128)
Coal Conversion Tax	45,005,000		45,005,000	21,113,869	(23,891,131)
Gaming Tax	16,799,316		16,799,316	8,202,195	(8,597,121)
Lottery	11,155,000		11,155,000	5,100,000	(6,055,000)
Department Fees and Collections	60,961,920		60,961,920	33,191,948	(27,769,972)
Mineral Leasing Fees	22,715,000	-	22,715,000	8,033,904	(14,681,096)
Motor Vehicle Excise Tax	86,978,250		86,978,250	55,476,899	(31,501,351)
Interest on Public Funds	27,000,000		27,000,000	23,400,448	(3,599,552)
Gas Tax Administration	1,288,000		1,288,000	-	(1,288,000)
Transfers In	475,735,836		475,735,836	301,290,224	(174,445,612)
Total Revenue Inflows	2,957,803,122	-	2,957,803,122	1,534,461,907	(1,423,341,215)
Amounts Available for Appropriation	3,278,894,860	-	3,278,894,860	2,024,874,802	1,254,020,058
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	3,447,358	27,000	3,474,358	1,523,533	1,950,825
Secretary of State	5,774,588	68,421	5,843,009	3,256,462	2,586,547
Secretary of State Public Printing	337,000	-	337,000	236,722	100,278
Office of Management and Budget	41,107,196	30,810,270	71,917,466	15,299,951	56,617,515
Information Technology	19,105,785	562,718	19,668,503	9,173,981	10,494,522
State Auditor	6,662,229	100,000	6,762,229	3,345,326	3,416,903
State Treasurer	2,228,985	64,000	2,292,985	970,458	1,322,527
Attorney General	28,060,432	900,000	28,960,432	12,874,836	16,085,596
Tax Department	44,046,586	472,970	44,519,556	26,963,321	17,556,235
Legislative Assembly	16,014,554	2,182,417	18,196,971	5,976,007	12,220,964
Legislative Council	10,439,503	1,568,176	12,007,679	4,317,311	7,690,368
Supreme Court	82,590,015	-	82,590,015	38,060,506	44,529,509
Legal Counsel for Indigents	9,470,148	-	9,470,148	4,306,029	5,164,119
Public Employees Retirement System	13,000	-	13,000	-	13,000
Education:					
Public Instruction	1,109,405,590	50,000	1,109,455,590	526,683,391	582,772,199
Education Practices & Standards Board	-	-	-	-	-
State Library	4,601,028	50,000	4,651,028	2,206,389	2,444,639
School for the Deaf	7,099,896	305,219	7,405,115	3,110,747	4,294,368
School for the Blind	3,492,068	18,000	3,510,068	1,658,652	1,851,416
Vocational Education	25,941,008	40,000	25,981,008	12,229,335	13,751,673
Health & Human Services:					
Dept. of Health	27,081,665	152,600	27,234,265	9,889,809	17,344,456
Veteran's Home	16,751,722	91,901	16,843,623	13,245,474	3,598,149
Indian Affairs Commission	682,585	2,000	684,585	303,475	381,110
Veteran's Affairs	1,031,487	9,350	1,040,837	486,803	554,034
Dept. of Human Services-Management	26,332,259	1,102,703	27,434,962	12,504,019	14,930,943
Dept. of Human Services-Program and Policy	489,166,022	214,173	489,380,195	236,219,102	253,161,093
Dept. of Human Services-Centers	135,147,533	2,652,564	137,800,097	68,059,940	69,740,157
Protection and Advocacy	1,555,815	170,000	1,725,815	755,209	970,606
Job Service	1,565,442	2,090	1,567,532	576,495	991,037
Regulatory:					
Insurance Commission	-	-	-	-	-
Industrial Commission	13,800,254	475,000	14,275,254	8,461,076	5,814,178
Labor Commission	1,401,583	20,000	1,421,583	575,460	846,123
Public Service Commission	5,603,165	73,000	5,676,165	2,441,426	3,234,739
Securities Commissioner	1,788,362	10,000	1,798,362	851,531	946,831
Public Safety and Corrections:					
Highway Patrol	31,007,985	350,000	31,357,985	14,403,180	16,954,805
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	164,090,829	3,991,102	168,081,931	73,894,723	94,187,208
Adjutant General	40,725,214	(4,508,125)	36,217,089	16,499,774	19,717,315
Agriculture & Commerce:					
Department of Commerce	58,476,303	994,238	59,470,541	36,271,212	23,199,329
Department of Agriculture	7,467,383	80,000	7,547,383	3,217,195	4,330,188
State Fair	15,697,150	-	15,697,150	11,961,896	3,735,254
Racing Commission	295,000	-	295,000	167,982	127,018
Natural Resources:					
Historical Society	52,174,252	809,542	52,983,794	7,997,963	44,985,831
Council on the Arts	1,368,734	-	1,368,734	634,322	734,412
Parks and Recreation	15,333,959	1,071,159	16,405,118	7,970,183	8,434,935
Water Commission	13,823,899	300,324	14,124,223	6,347,480	7,776,743
Transportation:					
Aeronautics Commission	550,000	-	550,000	550,000	-
Department of Transportation	4,600,000	-	4,600,000	-	4,600,000
Transfers Out	702,009,910	17,934,626	719,944,536	339,707,979	380,236,557
Total Charges to Appropriations	3,249,365,481	63,217,439	3,312,582,920	1,546,186,665	1,766,396,255
Ending Budgetary Fund Balance	\$ 29,529,379	\$ (63,217,439)	\$ (33,688,060)	\$ 478,688,137	\$ 512,376,197

STATE OF NORTH DAKOTA

**Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
General Fund
For the Fiscal Year Ended June 30, 2010**

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	1,534,461,907
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(14,443,621)
Repayment received on loans receivable are revenue for Budget not GAAP	5,630
Proceeds are recorded for new capital leases on GAAP, but not for Budget	105,791
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,520,129,707</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,546,186,665
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	(6,176,480)
New capital leases are recorded as expenditures for GAAP, but not for Budget	105,791
Certain due to other funds are recorded under GAAP, but not for Budget	8,325,110
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,548,441,086</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Other Funds For the Fiscal Year Ended June 30, 2010

	Approved Budget 2009-2011 Biennium	Appropriation Adjustments 2009-2011 Biennium	Adjusted Budget 2009-2011 Biennium	Actual Biennium To Date Thru 6-30-10	Difference Uncollected/ Unspent Thru 6-30-10
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	6,062,595,220	469,735,467	6,532,330,687	2,700,874,715	(3,831,455,972)
Total Revenue Inflows	6,062,595,220	469,735,467	6,532,330,687	2,700,874,715	(3,831,455,972)
Amounts Available for Appropriation	6,062,595,220	469,735,467	6,532,330,687	2,700,874,715	3,831,455,972
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	104,699,679	685	104,700,364	92,194,223	12,506,141
Secretary of State	12,315,676	350,000	12,665,676	1,529,826	11,135,850
Office of Management & Budget	16,512,414	(6,319,459)	10,192,955	5,015,595	5,177,360
Information Technology	209,171,054	14,225,000	223,396,054	51,167,004	172,229,050
State Auditor	2,312,802	-	2,312,802	900,097	1,412,705
Attorney General	25,061,409	735,142	25,796,551	8,376,572	17,419,979
Tax Department	196,000	24,574	220,574	214,936	5,639
Administrative Hearings	1,498,712	-	1,498,712	807,968	690,744
Legislative Assembly	70,000	-	70,000	22,337	47,663
Supreme Court	2,044,807	40,000	2,084,807	1,006,610	1,078,197
Legal Counsel for Indigents	1,950,217	-	1,950,217	880,352	1,069,865
Public Employees Retirement System	6,133,488	4,734,726	10,868,214	5,150,965	5,717,249
Education:					
Public Instruction	513,621,154	267,958	513,889,112	284,764,374	229,124,738
State Library	1,927,836	207,500	2,135,336	883,608	1,251,728
School for the Deaf	2,166,450	2,100	2,168,550	456,797	1,711,753
School for the Blind	815,902	3,000	818,902	342,819	476,083
Vocational Education	10,762,882	-	10,762,882	4,723,187	6,039,695
Health & Human Services:					
Dept. of Health	177,856,531	12,571,371	190,427,902	69,035,255	121,392,647
Tobacco Prevention & Control	12,882,000	-	12,882,000	3,543,029	9,338,971
Veteran's Home	16,835,298	17,755,058	34,590,356	10,827,493	23,762,862
Indian Affairs	18,000	-	18,000	-	18,000
Dept. of Human Services-Management	34,525,970	29,500,120	64,026,090	20,832,447	43,193,643
Dept. of Human Services-Program and Policy	1,469,786,292	11,333,868	1,481,120,160	657,024,277	824,095,883
Dept. of Human Services-Centers	132,787,875	819,023	133,606,898	61,845,909	71,760,989
Protection and Advocacy	2,987,503	-	2,987,503	1,288,631	1,698,872
Job Service	69,804,844	487,087	70,291,931	27,981,497	42,310,434
Regulatory:					
Insurance Department	16,058,934	(342,134)	15,716,800	7,001,671	8,715,129
Industrial Commission	49,308,484	231,000	49,539,484	20,646,930	28,892,554
Labor Commission	412,751	-	412,751	229,730	183,021
Public Service Commission	10,627,242	801,350	11,428,592	3,125,001	8,303,591
Financial Institutions	6,086,488	100,000	6,186,488	2,742,233	3,444,255
Securities Commission	317,199	-	317,199	163,373	153,826
Public Safety and Corrections:					
Highway Patrol	10,893,730	-	10,893,730	4,698,116	6,195,614
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	71,511,745	2,160,781	73,672,526	11,894,440	61,778,086
Adjutant General	236,671,871	125,336,298	362,008,169	175,493,580	186,514,589
Agriculture & Commerce:					
Department of Commerce	138,261,105	1,312,142	139,573,247	36,884,603	102,688,644
Department of Agriculture	14,094,466	87,000	14,181,466	5,095,983	9,085,483
State Fair	3,000,000	-	3,000,000	-	3,000,000
Racing Commission	30,000	75,000	105,000	29,357	75,643
Natural Resources:					
Historical Society	16,343,837	202,678	16,546,515	983,611	15,562,904
Council on the Arts	1,735,486	209,029	1,944,515	1,056,203	888,312
Game and Fish	59,463,938	2,176,122	61,640,060	27,068,264	34,571,796
Parks and Recreation	12,948,054	186,984	13,135,038	3,714,053	9,420,984
Water Commission	312,055,809	(235,555)	311,820,254	66,734,594	245,085,660
Transportation:					
Aeronautics Commission	12,368,666	14,000	12,382,666	2,887,550	9,495,116
Department of Transportation	1,244,015,588	101,757,189	1,345,772,777	551,715,186	794,057,591
Total Charges to Appropriations	5,044,950,188	320,809,636	5,365,759,824	2,232,980,287	3,132,779,537
Ending Budgetary Fund Balance	\$ 1,017,645,032	\$ 148,925,831	\$ 1,166,570,863	\$ 467,894,428	\$ (698,676,435)

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation Federal Fund For the Fiscal Year ended June 30, 2010

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	2,700,874,715
Perspective difference: Non-Federal fund revenues	(979,211,842)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	24,460,278
Certain Due From other funds are recorded under GAAP, but not for Budget	(588,087)
Intrafund activity eliminated for GAAP	(95,696,420)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,649,838,644</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	2,232,980,287
Perspective difference: Non-Federal fund expenditures	(511,317,414)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	16,988,062
New Loans issued are expenditures for Budget but not for GAAP	(393,426)
GAAP, but not Budget expenditures are reduced by year end inventory balances	6,394,187
Intrafund activity eliminated for GAAP	(95,696,420)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,648,955,276</u>

STATE OF NORTH DAKOTA

Note To Required Supplemental Information - Budgetary Reporting For the Fiscal Year Ended June 30, 2010

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 2009-2011 Biennium Budget and Actual Detail (Budgetary Basis) For the Fiscal Year Ended June 30, 2010." This budget information is available through the Office of Management and Budget, 600 East Boulevard Ave Dept. 110, Bismarck, ND 58505. For the 2009-2011 biennium there were general and federal fund supplemental appropriations of \$402,974,973.

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, 2010, 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.