

Required Supplementary Information - Budgetary Schedule

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund For the Biennium Ended June 30, 2011

	Approved Budget 2009-2011 Biennium	Appropriation Adjustments 2009-2011 Biennium	Adjusted Budget 2009-2011 Biennium	Actual Biennium To Date Thru 6-30-11	Difference Uncollected/ Unspent Thru 6-30-11
Budgetary Fund Balance, July 1	\$ 321,091,738	\$ -	\$ 321,091,738	\$ 480,422,048	\$ 159,330,310
Resources (Inflows):					
Sales and Use Tax	1,109,974,800	111,824,226	1,221,799,026	1,267,211,331	45,412,305
Income Tax	894,618,000	(92,587,073)	802,030,927	963,620,191	161,589,264
Financial Institutions Tax	9,500,000	(3,169,335)	6,330,665	6,748,753	418,088
Oil And Gas Production Tax	39,309,315	(6,590,982)	32,718,333	32,718,333	-
Oil Extraction Tax	31,690,685	6,590,982	38,281,667	38,281,667	-
Insurance Premium Tax	66,000,000	(1,847,685)	64,152,315	63,150,948	(1,001,367)
Cigarette, Cigar and Tobacco Tax	45,428,000	(546,685)	44,881,315	46,253,470	1,372,155
Wholesale Liquor Tax	13,644,000	1,240,872	14,884,872	15,163,855	278,983
Coal Conversion Tax	45,005,000	(6,230,131)	38,774,869	39,064,299	289,430
Gaming Tax	16,799,316	(634,121)	16,165,195	16,189,991	24,796
Lottery	11,155,000	(155,000)	11,000,000	10,400,000	(600,000)
Department Fees and Collections	60,961,920	6,037,734	66,999,654	68,577,582	1,577,928
Mineral Leasing Fees	22,715,000	(6,181,096)	16,533,904	17,521,635	987,731
Motor Vehicle Excise Tax	86,978,250	34,457,649	121,435,899	124,425,401	2,989,502
Interest on Public Funds	27,000,000	15,200,448	42,200,448	43,684,825	1,484,377
Gas Tax Administration	1,288,000	-	1,288,000	5,406,273	4,118,273
Transfers In	475,735,836	621,082,297	1,096,818,133	484,340,645	(612,477,488)
Total Revenue Inflows	2,957,803,122	678,492,100	3,636,295,222	3,242,759,199	(393,536,023)
Amounts Available for Appropriation	3,278,894,860	678,492,100	3,957,386,960	3,723,181,247	234,205,713
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	3,447,358	27,000	3,474,358	3,217,038	257,320
Secretary of State	5,774,588	68,421	5,843,009	5,685,137	157,872
Secretary of State Public Printing	337,000	-	337,000	292,201	44,799
Office of Management and Budget	41,107,196	30,457,305	71,564,501	27,764,640	43,799,861
Information Technology	19,105,785	564,958	19,670,743	17,018,481	2,652,262
State Auditor	6,662,229	100,000	6,762,229	6,696,318	65,911
State Treasurer	2,228,985	35,089,000	37,317,985	37,031,020	286,965
Attorney General	28,060,432	992,000	29,052,432	28,913,463	138,969
Tax Department	44,046,586	2,283,520	46,330,106	45,471,936	858,170
Legislative Assembly	16,014,554	2,182,417	18,196,971	15,542,104	2,654,867
Legislative Council	10,439,503	1,568,176	12,007,679	8,517,924	3,489,755
Supreme Court	82,590,015	-	82,590,015	78,123,812	4,466,203
Legal Counsel for Indigents	9,470,148	-	9,470,148	9,428,522	41,626
Public Employees Retirement System	13,000	-	13,000	-	13,000
Education:					
Public Instruction	1,109,405,590	5,261,264	1,114,666,854	1,103,788,426	10,878,428
Education Practices & Standards Board	-	-	-	-	-
State Library	4,601,028	50,000	4,651,028	4,650,110	918
School for the Deaf	7,099,896	305,219	7,405,115	6,426,268	978,847
School for the Blind	3,492,068	18,000	3,510,068	3,503,594	6,474
Vocational Education	25,941,008	40,000	25,981,008	25,981,008	-
Health & Human Services:					
Dept. of Health	27,081,665	652,600	27,734,265	24,746,544	2,987,721
Veteran's Home	16,751,722	91,901	16,843,623	14,970,358	1,873,265
Indian Affairs Commission	682,585	6,000	688,585	648,540	40,045
Veteran's Affairs	1,031,487	9,350	1,040,837	1,033,442	7,395
Dept. of Human Services-Management	26,332,259	1,265,355	27,597,614	26,441,604	1,156,010
Dept. of Human Services-Program and Policy	489,166,022	99,773	489,265,795	461,246,565	28,019,230
Dept. of Human Services-Centers	135,147,533	2,735,957	137,883,490	135,662,770	2,220,720
Protection and Advocacy	1,555,815	170,000	1,725,815	1,725,650	165
Job Service	1,565,442	2,090	1,567,532	1,347,615	219,917
Regulatory:					
Insurance Commission	-	-	-	-	-
Industrial Commission	13,800,254	1,157,000	14,957,254	14,146,682	810,572
Labor Commission	1,401,583	20,000	1,421,583	1,321,993	99,590
Public Service Commission	5,603,165	73,850	5,677,015	5,172,968	504,047
Securities Commissioner	1,788,362	10,000	1,798,362	1,637,200	161,162
Public Safety and Corrections:					
Highway Patrol	31,007,985	350,000	31,357,985	30,843,025	514,960
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	164,090,829	4,002,084	168,092,913	163,480,519	4,612,394
Adjutant General	40,725,214	(4,508,125)	36,217,089	30,924,240	5,292,849
Agriculture & Commerce:					
Department of Commerce	58,476,303	994,238	59,470,541	51,164,706	8,305,835
Department of Agriculture	7,467,383	90,000	7,557,383	7,489,773	67,610
State Fair	15,697,150	-	15,697,150	15,697,150	-
Racing Commission	295,000	-	295,000	291,419	3,581
Natural Resources:					
Historical Society	52,174,252	819,361	52,993,613	18,223,970	34,769,643
Council on the Arts	1,368,734	-	1,368,734	1,277,781	90,953
Parks and Recreation	15,333,959	1,071,159	16,405,118	15,221,149	1,183,969
Water Commission	13,823,899	300,324	14,124,223	13,328,190	796,033
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	17,832,155	719,842,065	686,986,790	32,855,275
Total Charges to Appropriations	3,249,365,481	106,252,352	3,355,617,833	3,158,232,645	197,385,188
Ending Budgetary Fund Balance	\$ 29,529,379	\$ 572,239,748	\$ 601,769,127	\$ 564,948,602	\$ (36,820,525)

STATE OF NORTH DAKOTA

Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
General Fund
For the Biennium Ended June 30, 2011

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	3,242,759,199
Back out Revenue from FY2010	(1,536,195,818)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	448,819,691
Certain due from other funds are recorded under GAAP, but not Budget	3,179,929
Proceeds are recorded for new capital leases on GAAP, but not for Budget	28,376
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 2,158,591,377</u></u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	3,158,232,645
Back out Expenditures from FY2010	(1,546,186,665)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	55,451,438
New capital leases are recorded as expenditures for GAAP, but not for Budget	28,376
Certain due to other funds are recorded under GAAP, but not for Budget	(3,869,193)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 1,663,656,601</u></u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Federal Fund For the Biennium Ended June 30, 2011

	Approved Budget 2009-2011 Biennium	Appropriation Adjustments 2009-2011 Biennium	Adjusted Budget 2009-2011 Biennium	Actual Biennium To Date Thru 6-30-11	Difference Uncollected/ Unspent Thru 6-30-11
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	3,630,796,397	429,145,308	4,059,941,705	3,334,769,305	(725,172,400)
Total Revenue Inflows	3,630,796,397	429,145,308	4,059,941,705	3,334,769,305	(725,172,400)
Amounts Available for Appropriation	3,630,796,397	429,145,308	4,059,941,705	3,334,769,305	725,172,400
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	104,699,679	21,517,716	126,217,395	113,691,950	12,525,445
Secretary of State	8,344,107	200,000	8,544,107	2,454,158	6,089,949
Office of Management & Budget	689,494	114,187	803,681	402,131	401,550
Information Technology	83,699,524	13,000,000	96,699,524	2,103,093	94,596,431
State Auditor	974,678	-	974,678	786,133	188,545
Attorney General	12,800,511	269,877	13,070,388	7,008,229	6,062,159
Tax Department	10,000	-	10,000	4,361	5,639
Administrative Hearings	-	-	-	-	-
Legislative Assembly	-	-	-	-	-
Supreme Court	1,730,461	-	1,730,461	1,676,747	53,714
Legal Counsel for Indigents	-	-	-	-	-
Public Employees Retirement System	-	-	-	-	-
Education:					
Public Instruction	426,011,096	51,284,224	477,295,320	410,630,941	66,664,379
State Library	1,835,984	207,500	2,043,484	1,868,919	174,565
School for the Deaf	268,534	50,000	318,534	288,363	30,171
School for the Blind	-	-	-	-	-
Vocational Education	10,557,908	-	10,557,908	9,172,118	1,385,790
Health & Human Services:					
Dept. of Health	138,272,849	13,081,608	151,354,457	118,674,523	32,679,934
Tobacco Prevention & Control	-	-	-	-	-
Veteran's Home	5,801,909	12,040,278	17,842,187	14,851,653	2,990,534
Indian Affairs	18,000	-	18,000	18,000	-
Dept. of Human Services-Management	31,860,622	27,160,894	59,021,516	38,875,330	20,146,186
Dept. of Human Services-Program and Policy	1,382,964,066	30,295,927	1,413,259,993	1,321,263,038	91,996,955
Dept. of Human Services-Centers	106,557,107	(1,463,199)	105,093,908	100,414,213	4,679,695
Protection and Advocacy	2,987,503	-	2,987,503	2,500,790	486,713
Job Service	69,288,066	(512,913)	68,775,153	54,682,773	14,092,380
Regulatory:					
Insurance Department	635,820	475	636,295	487,197	149,098
Industrial Commission	238,284	20,268	258,552	258,552	(0)
Labor Commission	412,751	-	412,751	380,514	32,237
Public Service Commission	9,602,242	801,350	10,403,592	6,127,781	4,275,811
Financial Institutions	-	-	-	-	-
Securities Commission	-	-	-	-	-
Public Safety and Corrections:					
Highway Patrol	6,343,005	-	6,343,005	5,335,345	1,007,660
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	9,136,612	430,781	9,567,393	8,678,690	888,703
Adjutant General	188,017,349	159,333,898	347,351,247	264,700,870	82,650,377
Agriculture & Commerce:					
Department of Commerce	129,384,631	873,858	130,258,489	79,879,445	50,379,044
Department of Agriculture	8,157,358	74,359	8,231,717	5,834,768	2,396,949
State Fair	-	-	-	-	-
Racing Commission	-	-	-	-	-
Natural Resources:					
Historical Society	4,285,505	126,931	4,412,436	1,632,432	2,780,004
Council on the Arts	1,671,971	209,029	1,881,000	1,878,790	2,210
Game and Fish	23,785,575	2,576,167	26,361,742	26,067,420	294,322
Parks and Recreation	6,986,214	-	6,986,214	2,954,338	4,031,876
Water Commission	67,054,287	16,071	67,070,358	25,451,032	41,619,326
Transportation:					
Aeronautics Commission	5,247,000	-	5,247,000	1,553,497	3,693,503
Department of Transportation	780,465,695	97,436,023	877,901,718	702,181,171	175,720,547
Total Charges to Appropriations	3,630,796,397	429,145,308	4,059,941,705	3,334,769,305	725,172,400
Ending Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation Federal Fund For the Biennium ended June 30, 2011

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	3,334,769,305
Back Out Revenues from 2010	(1,721,662,873)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(20,658,265)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,592,448,167</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	3,334,769,305
Back Out Expenditures from 2010	(1,721,662,873)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	(907,712)
New Loans issued are expenditures for Budget but not for GAAP	(2,332,705)
GAAP, but not Budget expenditures are reduced by year end inventory balances	4,596,202
Intrafund activity eliminated for GAAP	(24,771,455)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,589,690,762</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule State Fund For the Biennium Ended June 30, 2011

	Approved Budget 2009-2011 Biennium	Appropriation Adjustments 2009-2011 Biennium	Adjusted Budget 2009-2011 Biennium	Actual Biennium To Date Thru 6-30-11	Difference Uncollected/ Unspent Thru 6-30-11
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	1,414,153,792	126,076,798	1,540,230,590	1,174,087,975	(366,142,615)
Total Revenue Inflows	1,414,153,792	126,076,798	1,540,230,590	1,174,087,975	(366,142,615)
Amounts Available for Appropriation	1,414,153,792	126,076,798	1,540,230,590	1,174,087,975	366,142,615
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	-	-	-	-	-
Secretary of State	3,971,569	299,129	4,270,698	502,281	3,768,417
Office of Management & Budget	15,822,920	15,686,354	31,509,274	30,391,562	1,117,712
Information Technology	125,471,530	1,250,000	126,721,530	109,749,195	16,972,335
State Auditor	1,338,124	-	1,338,124	1,088,473	249,651
Attorney General	12,260,898	465,265	12,726,163	8,357,204	4,368,959
Tax Department	186,000	24,574	210,574	210,574	0
Administrative Hearings	1,498,712	200,000	1,698,712	1,677,425	21,287
Legislative Assembly	70,000	-	70,000	38,214	31,786
Supreme Court	314,346	40,000	354,346	335,181	19,165
Legal Counsel for Indigents	1,950,217	-	1,950,217	1,253,320	696,897
Public Employees Retirement System	6,133,488	4,734,726	10,868,214	10,016,506	851,708
Education:					
Public Instruction	87,610,058	5,056,809	92,666,867	92,227,099	439,768
State Library	91,852	-	91,852	68,677	23,175
School for the Deaf	1,897,916	(47,900)	1,850,016	302,327	1,547,689
School for the Blind	815,902	3,000	818,902	546,615	272,287
Vocational Education	204,974	-	204,974	32,517	172,457
Health & Human Services:					
Dept. of Health	39,583,682	38,233	39,621,915	15,838,044	23,783,871
Tobacco Prevention & Control	12,882,000	-	12,882,000	8,118,602	4,763,398
Veteran's Home	11,033,389	5,714,780	16,748,169	15,207,141	1,541,028
Indian Affairs	-	-	-	-	-
Dept. of Human Services-Management	2,665,348	2,608,200	5,273,548	3,583,348	1,690,200
Dept. of Human Services-Program and Policy	86,822,226	-	86,822,226	80,505,727	6,316,499
Dept. of Human Services-Centers	26,230,769	2,246,188	28,476,957	28,263,412	213,545
Protection and Advocacy	-	-	-	-	-
Job Service	516,778	1,000,000	1,516,778	375,790	1,140,988
Regulatory:					
Insurance Department	15,423,114	(342,609)	15,080,505	13,762,153	1,318,352
Industrial Commission	49,070,200	(680,801)	48,389,399	37,341,797	11,047,602
Labor Commission	-	-	-	-	-
Public Service Commission	1,025,000	-	1,025,000	1,542	1,023,458
Financial Institutions	6,086,488	100,000	6,186,488	5,646,214	540,274
Securities Commission	317,199	-	317,199	296,587	20,612
Public Safety and Corrections:					
Highway Patrol	4,550,725	-	4,550,725	4,550,725	-
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	62,375,133	1,730,000	64,105,133	10,330,899	53,774,234
Adjutant General	48,654,522	38,824,900	87,479,422	33,240,962	54,238,460
Agriculture & Commerce:					
Department of Commerce	8,876,474	438,284	9,314,758	4,431,203	4,883,555
Department of Agriculture	5,937,108	212,641	6,149,749	4,759,251	1,390,498
State Fair	3,000,000	-	3,000,000	-	3,000,000
Racing Commission	30,000	75,000	105,000	95,703	9,297
Natural Resources:					
Historical Society	12,058,332	75,747	12,134,079	65,314	12,068,765
Council of Arts	63,515	-	63,515	6,684	56,831
Game and Fish	35,678,363	1,736,955	37,415,318	32,074,338	5,340,980
Parks and Recreation	5,961,840	186,984	6,148,824	4,789,861	1,358,963
Water Commission	245,001,522	5,935,174	250,936,696	126,911,413	124,025,283
Transportation:					
Aeronautics Commission	7,121,666	14,000	7,135,666	4,991,672	2,143,994
Department of Transportation	463,549,893	38,451,166	502,001,059	482,102,423	19,898,636
Total Charges to Appropriations	1,414,153,792	126,076,798	1,540,230,590	1,174,087,975	366,142,615
Ending Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH DAKOTA

Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
State Fund
For the Biennium ended June 30, 2011

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and for the State Fund Expenditures

Sources/Inflows of resources

Actual Amounts (budgetary basis) "total revenue inflows" from the budgetary comparison schedule	1,174,087,975
Back Out Revenues from 2010	(511,317,415)
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	1,471,729,300
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 2,134,499,860</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,174,087,975
Back Out Expenditures from 2010	(511,317,415)
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	805,104,013
New Loans issued are expenditures for Budget but not for GAAP	(1,666,100)
GAAP, but not Budget expenditures are reduced by year end inventory balances	(231,234)
Intrafund activity eliminated for GAAP	(90,411,279)
Certain due to other funds are recorded under GAAP, but not for Budget	1,437,344
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,377,003,304</u>

STATE OF NORTH DAKOTA

Note To Required Supplemental Information - Budgetary Reporting For the Biennium Ended June 30, 2011

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 and State Funds, which are major special revenue funds. These amounts are reported on the schedules entitled "Federal Funds" and "State Funds".

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 Biennium Ended June 30, 2011." 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, federal, and special fund supplemental appropriations of \$661,474,458.

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 three for the biennium ended June 30, 2011, for the General Fund, Federal Fund, and State Fund is on the previous pages.