

Required Supplementary Information - Budgetary Schedule

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2012

	Approved Budget 2011-2013 Biennium	Appropriation Adjustments 2011-2013 Biennium	Adjusted Budget 2011-2013 Biennium	Actual Biennium To Date Thru 6-30-12	Difference Uncollected/ Unspent Thru 6-30-12
Budgetary Fund Balance, July 1	\$ 660,231,525	\$ -	\$ 660,231,525	\$ 564,948,602	\$ (95,372,923)
Resources (Inflows):					
Sales and Use Tax	1,382,234,660		1,382,234,660	1,031,442,016	(350,792,644)
Income Tax	670,909,334		670,909,334	628,742,784	(42,166,550)
Financial Institutions Tax	5,041,666		5,041,666	3,783,160	(1,258,506)
Oil And Gas Production Tax	133,834,000		133,834,000	146,501,416	12,667,416
Oil Extraction Tax	166,166,000		166,166,000	112,550,313	(53,615,687)
Insurance Premium Tax	70,560,000		70,560,000	39,028,484	(31,531,516)
Cigarette, Cigar and Tobacco Tax	43,902,000		43,902,000	26,608,013	(17,293,987)
Wholesale Liquor Tax	14,934,000		14,934,000	8,463,477	(6,470,523)
Coal Conversion Tax	35,764,000		35,764,000	19,498,126	(16,265,874)
Gaming Tax	9,241,952		9,241,952	5,822,421	(3,419,531)
Lottery	11,000,000		11,000,000	7,000,000	(4,000,000)
Department Fees and Collections	63,284,446		63,284,446	35,611,017	(27,673,429)
Mineral Leasing Fees	17,000,000		17,000,000	26,281,711	9,281,711
Motor Vehicle Excise Tax	183,039,167		183,039,167	122,173,505	(60,865,662)
Interest on Public Funds	42,700,000		42,700,000	7,083,358	(35,616,642)
Gas Tax Administration	1,485,000		1,485,000	845,329	(639,671)
Transfers In	606,650,000		606,650,000	298,840,674	(307,809,326)
Total Revenue Inflows	3,457,746,225	-	3,457,746,225	2,520,275,804	(937,470,421)
Amounts Available for Appropriation	4,117,977,750	-	4,117,977,750	3,085,224,406	1,032,753,344
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	3,773,942	-	3,773,942	1,626,023	2,147,919
Secretary of State	9,016,160	78,000	9,094,160	3,561,928	5,532,232
Secretary of State Public Printing	310,000	-	310,000	226,218	83,782
Office of Management and Budget	403,892,699	58,849,687	462,742,386	416,685,780	46,056,606
Information Technology	19,252,204	2,376,580	21,628,784	8,022,550	13,606,234
State Auditor	7,143,808	-	7,143,808	3,451,926	3,691,882
State Treasurer	26,705,390	23,000,000	49,705,390	48,719,653	985,737
Attorney General	31,542,245	110,000	31,652,245	14,473,890	17,178,355
Tax Department	39,238,449	50,000	39,288,449	18,260,291	21,028,158
Legislative Assembly	14,267,917	2,644,736	16,912,653	5,134,808	11,777,845
Legislative Council	11,561,158	3,489,755	15,050,913	4,788,492	10,262,421
Supreme Court	83,482,362	-	83,482,362	39,457,516	44,024,846
Legal Counsel for Indigents	9,808,430	-	9,808,430	5,633,564	4,174,866
Public Employees Retirement System	-	-	-	-	-
Education:					
Public Instruction	1,243,980,651	9,500,000	1,253,480,651	601,239,224	652,241,427
Land Department	-	60,007,998	60,007,998	28,633	59,979,365
Education Practices & Standards Board	-	-	-	-	-
State Library	5,263,975	-	5,263,975	2,537,654	2,726,321
School for the Deaf	6,718,772	145,611	6,864,383	3,342,005	3,522,378
School for the Blind	3,797,240	-	3,797,240	2,052,796	1,744,444
Vocational Education	27,981,679	-	27,981,679	13,437,384	14,544,295
Health & Human Services:					
Dept. of Health	34,013,780	(135,629)	33,878,151	12,642,438	21,235,713
Veteran's Home	5,553,323	1,542,126	7,095,449	3,564,881	3,530,568
Indian Affairs Commission	822,878	2,328	825,206	419,444	405,762
Veteran's Affairs	1,417,219	-	1,417,219	641,873	775,346
Dept. of Human Services-Management	32,777,092	11,889,898	44,666,990	15,670,256	28,996,734
Dept. of Human Services-Program and Policy	737,967,143	(1,907,584)	736,059,559	361,389,988	374,669,571
Dept. of Human Services-Centers	161,280,984	70,694	161,351,678	74,062,508	87,289,170
Protection and Advocacy	1,985,365	-	1,985,365	898,965	1,086,400
Job Service	1,879,892	7,200	1,887,092	619,260	1,267,832
Regulatory:					
Insurance Commission	-	-	-	-	-
Industrial Commission	17,075,613	1,000,000	18,075,613	8,734,763	9,340,850
Labor Commission	1,540,125	10,000	1,550,125	714,320	835,805
Public Service Commission	6,020,215	3,600	6,023,815	2,628,321	3,395,494
Securities Commissioner	1,909,220	-	1,909,220	823,642	1,085,578
Public Safety and Corrections:					
Highway Patrol	34,443,274	681,870	35,125,144	16,396,197	18,728,947
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	159,565,919	2,820,823	162,386,742	77,698,925	84,687,817
Adjutant General	29,353,555	3,849,358	33,202,913	12,721,532	20,481,381
Agriculture & Commerce:					
Department of Commerce	41,759,865	7,030,421	48,790,286	29,873,399	18,916,887
Department of Agriculture	8,196,746	64,609	8,261,355	3,512,549	4,748,806
State Fair	730,000	-	730,000	227,370	502,630
Racing Commission	317,501	-	317,501	182,165	135,336
Natural Resources:					
Historical Society	13,034,891	35,124,697	48,159,588	20,615,134	27,544,454
Council on the Arts	1,363,602	-	1,363,602	633,865	729,737
Parks and Recreation	16,623,556	1,026,210	17,649,766	8,696,049	8,953,717
Water Commission	14,995,199	-	14,995,199	8,125,830	6,869,369
Transportation:					
Aeronautics Commission	554,500	-	554,500	554,500	-
Department of Transportation	5,850,000	-	5,850,000	1,967,774	3,882,226
Transfers Out	788,085,254	32,925,870	821,011,124	367,447,785	453,563,339
Total Charges to Appropriations	4,066,853,792	256,258,858	4,323,112,650	2,224,144,068	2,098,968,581
Ending Budgetary Fund Balance	\$ 51,123,958	\$ (256,258,858)	\$ (205,044,900)	\$ 861,080,338	\$ 1,066,125,237

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation General Fund For the Fiscal Year Ended June 30, 2012

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	2,520,275,804
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	1,261,325,827
Certain due from other funds are recorded under GAAP, but not Budget	(3,327,446.00)
Reimbursement activity between state agencies is eliminated only for GAAP	(354,303)
Proceeds are recorded for new capital leases on GAAP, but not for Budget	85,568
Repayment received on loan receivable are revenue for Budget to GAAP	(697)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 3,778,004,753</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	2,224,144,068
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	44,153,144
New capital leases are recorded as expenditures for GAAP, but not for Budget	86,265
Certain due to other funds are recorded under GAAP, but not for Budget	2,121,179
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 2,270,504,656</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Federal Fund For the Fiscal Year Ended June 30, 2012

	Approved Budget 2011-2013 Biennium	Appropriation Adjustments 2011-2013 Biennium	Adjusted Budget 2011-2013 Biennium	Actual Biennium To Date Thru 6-30-12	Difference Uncollected/ Unspent Thru 6-30-12
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	3,279,019,744	963,863,091	4,242,882,835	1,728,251,586	(2,514,631,248)
Total Revenue Inflows	3,279,019,744	963,863,091	4,242,882,835	1,728,251,586	(2,514,631,248)
Amounts Available for Appropriation	3,279,019,744	963,863,091	4,242,882,835	1,728,251,586	2,514,631,248
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	21,517,716	(9,215,990)	12,301,726	11,039,740	1,261,986
Secretary of State	6,056,812	(250,000)	5,806,812	1,098,687	4,708,125
Office of Management & Budget	-	-	-	-	-
Information Technology	10,325,000	-	10,325,000	1,581,548	8,743,452
State Auditor	918,583	-	918,583	427,298	491,285
Attorney General	13,363,481	100,000	13,463,481	3,424,842	10,038,639
Tax Department	10,000	-	10,000	-	10,000
Administrative Hearings	-	-	-	-	-
Legislative Assembly	-	-	-	-	-
Supreme Court	1,856,775	-	1,856,775	810,213	1,046,562
Legal Counsel for Indigents	-	-	-	-	-
Education:					
Public Instruction	347,668,814	(12,231,795)	335,437,019	144,630,027	190,806,992
State Library	2,042,758	-	2,042,758	912,341	1,130,417
School for the Deaf	266,701	40,000	306,701	130,189	176,512
School for the Blind	-	-	-	-	-
Vocational Education	10,561,914	-	10,561,914	4,239,328	6,322,586
Health & Human Services:					
Dept. of Health	122,681,625	-	122,681,625	50,888,847	71,792,778
Tobacco Prevention & Control	-	-	-	-	-
Veteran's Home	-	29,475	29,475	-	29,475
Indian Affairs	-	-	-	-	-
Dept. of Human Services-Management	45,802,544	56,549,212	102,351,756	23,408,362	78,943,394
Dept. of Human Services-Program and Policy	1,417,023,189	(3,344,399)	1,413,678,790	606,798,691	806,880,099
Dept. of Human Services-Centers	96,532,031	(119,403)	96,412,628	48,858,358	47,554,270
Protection and Advocacy	3,118,888	-	3,118,888	1,292,912	1,825,976
Job Service	69,600,082	(2,500,000)	67,100,082	26,992,623	40,107,459
Regulatory:					
Insurance Department	1,812,751	1,450,768	3,263,519	520,486	2,743,033
Industrial Commission	263,485	-	263,485	135,141	128,344
Labor Commission	424,511	165,400	589,911	200,149	389,762
Public Service Commission	12,036,648	-	12,036,648	6,444,118	5,592,530
Financial Institutions Securities Commission	-	-	-	-	-
Public Safety and Corrections:					
Highway Patrol	6,499,563	-	6,499,563	2,418,205	4,081,358
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	8,249,468	-	8,249,468	3,818,223	4,431,245
Adjutant General	211,335,824	332,252,942	543,588,766	185,369,168	358,219,598
Agriculture & Commerce:					
Department of Commerce	79,868,603	242,000,000	321,868,603	39,581,346	282,287,257
Department of Agriculture	7,479,497	-	7,479,497	2,641,465	4,838,032
State Seed	-	-	-	-	-
Natural Resources:					
Historical Society	3,550,413	-	3,550,413	954,490	2,595,923
Council on the Arts	1,791,345	-	1,791,345	762,344	1,029,001
Game and Fish	29,902,607	2,500,000	32,402,607	15,001,850	17,400,757
Parks and Recreation	6,757,335	(1,970,705)	4,786,630	1,273,263	3,513,367
Water Commission	53,984,383	-	53,984,383	15,448,142	38,536,241
Transportation:					
Aeronautics Commission	4,696,000	-	4,696,000	34,024	4,661,976
Department of Transportation	681,020,398	358,407,585	1,039,427,983	527,115,166	512,312,817
Total Charges to Appropriations	3,279,019,744	963,863,091	4,242,882,835	1,728,251,586	2,514,631,249
Ending Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH DAKOTA

Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
Federal Fund
For the Fiscal Year ended June 30, 2012

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	1,728,251,586
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(9,232,030)
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 1,719,019,556</u></u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,728,251,586
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	5,088,130
New Loans issued are expenditures for Budget but not for GAAP	1,033,996
GAAP, but not Budget expenditures are reduced by year end inventory balances	5,870,749
Intrafund activity eliminated for GAAP	(20,632,925)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 1,719,611,536</u></u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule State Fund For the Fiscal Year Ended June 30, 2012

	Approved Budget 2011-2013 Biennium	Appropriation Adjustments 2011-2013 Biennium	Adjusted Budget 2011-2013 Biennium	Actual Biennium To Date Thru 6-30-12	Difference Uncollected/ Unspent Thru 6-30-12
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	2,156,778,567	309,754,212	2,466,532,779	956,567,052	(1,509,965,727)
Total Revenue Inflows	2,156,778,567	309,754,212	2,466,532,779	956,567,052	(1,509,965,727)
Amounts Available for Appropriation	2,156,778,567	309,754,212	2,466,532,779	956,567,052	1,509,965,727
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	-	-	-	-	-
Secretary of State	730,172	352,526	1,082,698	432,642	650,056
Office of Management & Budget	10,514,461	-	10,514,461	4,333,038	6,181,423
Information Technology	134,751,683	19,346,077	154,097,760	54,315,840	99,781,920
State Auditor	1,508,939	-	1,508,939	638,706	870,233
Attorney General	14,063,696	553,675	14,617,371	4,658,954	9,958,417
Tax Department	-	-	-	-	-
Administrative Hearings	1,827,199	-	1,827,199	1,069,497	757,702
Legislative Assembly	70,000	-	70,000	66,471	3,529
Supreme Court	325,499	-	325,499	141,932	183,567
Legal Counsel for Indigents	1,970,852	-	1,970,852	222,827	1,748,025
Public Employees Retirement System	6,867,890	597,338	7,465,228	3,103,018	4,362,210
Education:					
Public Instruction	108,534,609	-	108,534,609	55,024,400	53,510,209
Land Department	105,465,189	5,000,000	110,465,189	12,752,006	97,713,183
State Library	91,852	-	91,852	786	91,066
School for the Deaf	1,821,306	160,000	1,981,306	369,748	1,611,558
School for the Blind	835,091	-	835,091	76,024	759,067
Vocational Education	204,974	-	204,974	2,538	202,436
Health & Human Services:					
Dept. of Health	38,267,128	-	38,267,128	6,930,694	31,336,434
Tobacco Prevention & Control	12,922,614	-	12,922,614	5,717,891	7,204,723
Veteran's Home	15,343,323	30,894	15,374,217	6,736,080	8,638,137
Indian Affairs	-	-	-	-	-
Dept. of Human Services-Management	1,997,030	-	1,997,030	839,488	1,157,542
Dept. of Human Services-Program and Policy	82,988,414	-	82,988,414	27,850,522	55,137,892
Dept. of Human Services-Centers	29,057,624	-	29,057,624	12,101,020	16,956,604
Protection and Advocacy	-	-	-	-	-
Job Service	516,724	2,500,000	3,016,724	4,866,448	(1,849,724)
Regulatory:					
Insurance Department	16,588,979	(808,418)	15,780,561	6,958,645	8,821,916
Industrial Commission	46,503,271	-	46,503,271	16,177,743	30,325,528
Labor Commission	-	-	-	-	-
Public Service Commission	1,025,000	-	1,025,000	7,129	1,017,871
Financial Institutions	6,836,318	-	6,836,318	3,094,001	3,742,317
Securities Commission	317,199	-	317,199	43,361	273,838
Public Safety and Corrections:					
Highway Patrol	5,025,762	-	5,025,762	2,512,881	2,512,881
Division of Emergency Management	-	-	-	-	-
Corrections & Rehab	23,356,682	44,534,196	67,890,878	35,780,966	32,109,912
Adjutant General	41,268,554	37,756,693	79,025,247	17,019,110	62,006,137
Agriculture & Commerce:					
Department of Commerce	8,766,334	836,767	9,603,101	1,478,220	8,124,881
Department of Agriculture	7,321,754	36,000	7,357,754	3,174,760	4,182,994
State Seed Department	6,894,011	-	6,894,011	2,503,066	4,390,945
Racing Commission	130,000	-	130,000	30,080	99,920
Natural Resources:					
Historical Society	-	12,060,000	12,060,000	-	12,060,000
Council of Arts	63,515	-	63,515	845	62,670
Game and Fish	35,785,135	(643,582)	35,141,553	16,535,075	18,606,478
Parks and Recreation	5,912,197	2,000,000	7,912,197	3,682,459	4,229,738
Water Commission	390,435,838	50,000,000	440,435,838	184,635,741	255,800,097
Transportation:					
Aeronautics Commission	7,837,688	1,251,645	9,089,333	3,384,330	5,705,003
Department of Transportation	982,034,061	134,190,401	1,116,224,462	457,298,070	658,926,392
Total Charges to Appropriations	2,156,778,567	309,754,212	2,466,532,779	956,567,052	1,509,965,727
Ending Budgetary Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

STATE OF NORTH DAKOTA

Required Supplemental Information
Budgetary Comparison Schedule
Budget to GAAP Reconciliation
State Fund
For the Fiscal Year ended June 30, 2012

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	956,567,052
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	1,156,957,789
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 2,113,524,841</u></u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	956,567,052
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	1,212,946,424
New Loans issued are expenditures for Budget but not for GAAP	(25,830,824)
GAAP, but not Budget expenditures are reduced by year end inventory balances	(419,685)
Intrafund activity eliminated for GAAP	(231,664,096)
Certain due to other funds are recorded under GAAP, but not for Budget	(3,929,314)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u><u>\$ 1,907,669,557</u></u>

STATE OF NORTH DAKOTA

Note To Required Supplemental Information - Budgetary Reporting

For the Fiscal Year Ended June 30, 2012

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 2011-2013 Biennium Budget and Actual Detail (Budgetary Basis) For the Fiscal Year Ended June 30, 2012." This budget information is available through the Office of Management and Budget, 600 East Boulevard Ave Dept. 110, Bismarck, ND 58505. For the 2011-2013 biennium there were general, federal, and special fund supplemental appropriations of \$1,529,876,161.

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, 2012, for the General Fund, Federal Fund, and State Fund is on the previous pages.