

Required Supplementary Information - Budgetary Schedule

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule General Fund For the Fiscal Year Ended June 30, 2014

	Approved Budget 2013-2015 Biennium	Appropriation Adjustments 2013-2015 Biennium	Adjusted Budget 2013-2015 Biennium	Actual Biennium To Date Thru 6-30-14	Difference Uncollected/ Unspent Thru 6-30-14
Budgetary Fund Balance, July 1	\$ 1,472,798,236	\$ -	\$ 1,472,798,236	\$ 1,581,836,721	\$ 109,038,485
Resources (Inflows):					
Sales and Use Tax	2,472,947,500		2,472,947,500	1,212,460,100	(1,260,487,400)
Income Tax	1,175,394,000		1,175,394,000	753,836,449	(421,557,551)
Financial Institutions Tax	-		-	(4,871,446)	(4,871,446)
Oil And Gas Production Tax	133,834,000		133,834,000	146,071,108	12,237,108
Oil Extraction Tax	166,166,000		166,166,000	153,928,892	(12,237,108)
Insurance Premium Tax	73,352,976		73,352,976	42,791,945	(30,561,031)
Cigarette, Cigar and Tobacco Tax	57,953,000		57,953,000	29,522,292	(28,430,708)
Wholesale Liquor Tax	19,142,000		19,142,000	9,220,018	(9,921,982)
Coal Conversion Tax	39,300,000		39,300,000	19,222,236	(20,077,764)
Gaming Tax	8,174,696		8,174,696	3,597,035	(4,577,661)
Lottery	11,000,000		11,000,000	7,200,000	(3,800,000)
Department Fees and Collections	74,394,098		74,394,098	40,369,034	(34,025,064)
Mineral Leasing Fees	19,000,000		19,000,000	18,948,058	(51,942)
Motor Vehicle Excise Tax	323,123,500		323,123,500	137,941,959	(185,181,541)
Interest on Public Funds	32,666,716		32,666,716	10,846,912	(21,819,804)
Gas Tax Administration	1,777,380		1,777,380	1,060,545	(716,835)
Transfers In	868,607,200		868,607,200	345,206,289	(523,400,911)
Total Revenue Inflows	5,476,833,046	-	5,476,833,046	2,927,351,426	(2,549,481,620)
Amounts Available for Appropriation	6,949,631,282	-	6,949,631,282	4,509,189,147	(2,440,443,135)
Charges to Appropriations (Outflows):					
General Government:					
Governor's Office	4,033,873	-	4,033,873	1,853,348	2,180,525
Secretary of State	6,326,349	1,351,035	7,677,384	4,624,109	3,053,275
Secretary of State Public Printing	320,500		320,500	204,688	115,812
Office of Management and Budget	360,846,688	2,962,751	363,809,439	331,721,299	31,888,140
Information Technology	21,254,428	3,704,757	24,959,185	10,819,001	14,140,184
State Auditor	8,473,489		8,473,489	4,007,582	4,465,907
State Treasurer	311,333,469	(100,381,880)	210,951,589	7,000,439	203,951,151
Attorney General	38,851,628	152,500	39,004,128	17,946,096	21,058,032
Tax Department	57,054,140	82,609	57,136,749	22,333,209	34,803,540
Legislative Assembly	13,921,971	2,011,585	15,933,556	3,399,589	12,534,967
Legislative Council	12,862,475	4,338,645	17,201,120	5,476,172	11,724,948
Supreme Court	98,305,993	-	98,305,993	45,511,188	52,794,805
Legal Counsel for Indigents	11,923,410	-	11,923,410	6,932,387	4,991,023
Education:					
Public Instruction	1,723,613,325	413,188	1,724,026,513	820,670,961	903,355,552
Land Department	-	26,154,763	26,154,763	13,676,627	12,478,136
State Library	5,875,988	-	5,875,988	2,752,331	3,123,657
School for the Deaf	7,789,379	76,148	7,865,527	3,401,509	4,474,018
School for the Blind	7,694,093	-	7,694,093	3,083,403	4,610,690
Vocational Education	32,392,916	-	32,392,916	14,635,203	17,757,713
Health & Human Services:					
Dept. of Health	46,001,508	-	46,001,508	20,218,761	25,782,747
Veteran's Home	7,722,353	794,281	8,516,634	2,562,128	5,954,506
Indian Affairs Commission	1,027,558	-	1,027,558	472,364	555,194
Veteran's Affairs	1,715,703	7,933	1,723,636	922,583	801,053
Dept. of Human Services-Management	40,751,529	12,876,395	53,627,924	24,448,093	29,179,831
Dept. of Human Services-Program and Policy	942,216,920	87,564	942,304,484	441,582,735	500,721,749
Dept. of Human Services-Centers	188,147,680	296,877	188,444,557	93,793,731	94,650,826
Protection and Advocacy	2,531,562	-	2,531,562	1,068,637	1,462,925
Job Service	2,030,235	15,105	2,045,340	612,029	1,433,311
Regulatory:					
Insurance Commission	-	-	-	-	-
Industrial Commission	22,494,125	270,000	22,764,125	9,560,989	13,203,136
Labor Commission	1,847,425	-	1,847,425	828,768	1,018,657
Public Service Commission	7,091,740	-	7,091,740	3,006,219	4,085,521
Securities Commissioner	2,127,782	-	2,127,782	945,742	1,182,040
Public Safety and Corrections:					
Highway Patrol	47,608,042	233,254	47,841,296	23,312,475	24,528,821
Corrections & Rehab	180,915,389	486,175	181,401,564	85,929,695	95,471,869
Adjutant General	31,150,829	3,324,566	34,475,395	13,080,810	21,394,585
Agriculture & Commerce:					
Department of Commerce	64,457,060	2,755,429	67,212,489	40,163,116	27,049,373
Department of Agriculture	9,519,217	4,900	9,524,117	3,976,323	5,547,794
State Fair	3,296,000	-	3,296,000	869,780	2,426,220
Racing Commission	389,244	-	389,244	240,079	149,165
Natural Resources:					
Historical Society	15,481,811	5,731,568	21,213,379	12,317,087	8,896,292
Council on the Arts	1,504,102	12,782	1,516,884	675,007	841,877
Parks and Recreation	20,032,338	1,040,305	21,072,643	9,116,928	11,955,715
Transportation:					
Aeronautics Commission	6,550,000	-	6,550,000	4,557,406	1,992,594
Department of Transportation	1,464,020,000	(57,618,060)	1,406,401,940	680,085,952	726,315,988
Transfers Out	1,029,273,088	14,422,018	1,043,695,106	448,135,837	595,559,269
Total Charges to Appropriations	6,862,587,354	(74,392,807)	6,788,194,547	3,242,531,414	3,545,663,133
Ending Budgetary Fund Balance	\$ 87,043,928	\$ 74,392,807	\$ 161,436,735	\$ 1,266,656,733	\$ 1,105,219,998

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Budget to GAAP Reconciliation General Fund

For the Fiscal Year Ended June 30, 2014

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	2,927,351,426
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	(414,639,400)
Funds considered General funds for GAAP but not for Budget	1,421,781,095
Certain due from other funds are recorded under GAAP, but not Budget	(164,927.00)
Reimbursement activity between state agencies is eliminated only for GAAP	(362,046)
Proceeds are recorded for new capital leases on GAAP, but not for Budget	17,402
Repayment received on loan receivable are revenue for Budget to GAAP	343,655
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 3,934,327,205</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	3,242,531,414
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	(230,913,983)
Funds considered General funds for GAAP but not for Budget	18,071,026
New capital leases are recorded as expenditures for GAAP, but not for Budget	17,402
Certain due to other funds are recorded under GAAP, but not for Budget	7,485,129
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 3,037,190,988</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule Federal Fund For the Fiscal Year Ended June 30, 2014

	Approved Budget 2013-2015 Biennium	Appropriation Adjustments 2013-2015 Biennium	Adjusted Budget 2013-2015 Biennium	Actual Biennium To Date Thru 6-30-14	Difference Uncollected/ Unspent Thru 6-30-14
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	3,276,689,984	90,869,959	3,367,559,943	1,368,532,265	(1,999,027,678)
Total Revenue Inflows	<u>3,276,689,984</u>	<u>90,869,959</u>	<u>3,367,559,943</u>	<u>1,368,532,265</u>	<u>(1,999,027,678)</u>
Amounts Available for Appropriation	<u>3,276,689,984</u>	<u>90,869,959</u>	<u>3,367,559,943</u>	<u>1,368,532,265</u>	<u>1,999,027,678</u>
Charges to Appropriations (Outflows):					
General Government:					
Secretary of State	4,619,508		4,619,508	1,425,309	3,194,199
Information Technology	9,575,000	450,000	10,025,000	2,418,009	7,606,991
State Auditor	1,203,650	102,750	1,306,400	584,540	721,860
Attorney General	9,170,995	446,364	9,617,359	2,625,738	6,991,621
Tax Department	125,000		125,000	10,364	114,636
Supreme Court	1,808,090	-	1,808,090	727,326	1,080,764
Education:					
Public Instruction	295,297,569	-	295,297,569	121,669,554	173,628,015
State Library	2,302,293		2,302,293	958,038	1,344,255
School for the Deaf	339,145		339,145	141,631	197,514
Vocational Education	10,082,821	(250,000)	9,832,821	4,230,372	5,602,449
Health & Human Services:					
Dept. of Health	122,913,143	(2,604,000)	120,309,143	50,417,223	69,891,920
Dept. of Human Services-Management	51,654,181	65,012,597	116,666,778	30,992,720	85,674,058
Dept. of Human Services-Program and Policy	1,494,740,951	(753,735)	1,493,987,216	650,292,069	843,695,147
Dept. of Human Services-Centers	96,487,181	154,547	96,641,728	42,218,972	54,422,756
Protection and Advocacy	3,233,612	-	3,233,612	1,496,669	1,736,943
Job Service	77,206,471	-	77,206,471	26,828,279	50,378,192
Regulatory:					
Insurance Department	1,381,025	-	1,381,025	291,081	1,089,944
Industrial Commission	294,176	-	294,176	119,662	174,514
Labor Commission	437,926	-	437,926	231,090	206,836
Public Service Commission	12,362,469	-	12,362,469	4,237,150	8,125,319
Public Safety and Corrections:					
Highway Patrol	6,551,476		6,551,476	2,594,995	3,956,481
Corrections & Rehab	5,875,962		5,875,962	3,132,067	2,743,895
Adjutant General	231,625,343	27,747,863	259,373,206	77,055,818	182,317,388
Agriculture & Commerce:					
Department of Commerce	60,828,054	-	60,828,054	19,614,776	41,213,278
Department of Agriculture	8,144,390	400,000	8,544,390	2,584,881	5,959,509
Natural Resources:					
Historical Society	3,221,964	-	3,221,964	907,152	2,314,812
Council on the Arts	1,681,402	-	1,681,402	644,335	1,037,067
Game and Fish	29,723,601	368,250	30,091,851	12,732,082	17,359,769
Parks and Recreation	2,728,104	(204,677)	2,523,427	1,169,021	1,354,406
Water Commission	37,310,283		37,310,283	1,635,450	35,674,833
Transportation:					
Aeronautics Commission	2,277,000	-	2,277,000	223,015	2,053,985
Department of Transportation	691,487,199	-	691,487,199	304,322,877	387,164,322
Total Charges to Appropriations	<u>3,276,689,984</u>	<u>90,869,959</u>	<u>3,367,559,943</u>	<u>1,368,532,265</u>	<u>1,999,027,678</u>
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, 2014

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	1,368,532,265
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	1,713,820
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,370,246,085</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	1,368,532,265
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	(2,973,007)
New Loans issued are expenditures for Budget but not for GAAP	773,717
GAAP, but not Budget expenditures are reduced by year end inventory balances	13,525,928
Intrafund activity eliminated for GAAP	(10,414,850)
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,369,444,053</u>

STATE OF NORTH DAKOTA

Required Supplemental Information Budgetary Comparison Schedule State Fund For the Fiscal Year Ended June 30, 2014

	Approved Budget 2013-2015 Biennium	Appropriation Adjustments 2013-2015 Biennium	Adjusted Budget 2013-2015 Biennium	Actual Biennium To Date Thru 6-30-14	Difference Uncollected/ Unspent Thru 6-30-14
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):					
Other Budgeted Income	3,044,376,554	40,380,402	3,084,756,956	719,434,295	(2,365,322,661)
Total Revenue Inflows	3,044,376,554	40,380,402	3,084,756,956	719,434,295	(2,365,322,661)
Amounts Available for Appropriation	3,044,376,554	40,380,402	3,084,756,956	719,434,295	(2,365,322,661)
Charges to Appropriations (Outflows):					
General Government:					
Secretary of State	1,224,909	79,340	1,304,249	194,250	1,109,999
Office of Management & Budget	14,230,630	(1,474,433)	12,756,197	3,890,168	8,866,029
Information Technology	140,099,553	(450,000)	139,649,553	64,528,421	75,121,132
State Auditor	1,833,268	-	1,833,268	728,184	1,105,084
Attorney General	35,811,455	505,000	36,316,455	10,235,136	26,081,319
Administrative Hearings	2,818,896	-	2,818,896	1,195,038	1,623,858
Legislative Assembly	69,999	-	69,999	39,703	30,296
Supreme Court	367,499	-	367,499	154,879	212,620
Legal Counsel for Indigents	2,497,866	-	2,497,866	736,966	1,760,900
Public Employees Retirement System	7,650,450	-	7,650,450	3,540,210	4,110,240
Education:					
Public Instruction	141,699,190	-	141,699,190	72,253,548	69,445,642
Land Department	247,506,969	-	247,506,969	33,212,279	214,294,690
State Library	91,852	-	91,852	216	91,636
School for the Deaf	2,232,042	-	2,232,042	894,190	1,337,852
School for the Blind	853,756	-	853,756	358,929	494,827
Vocational Education	204,974	250,000	454,974	4,736	450,238
Health & Human Services:					
Dept. of Health	16,655,291	2,604,000	19,259,291	8,944,475	10,314,816
Tobacco Prevention & Control	15,815,828	-	15,815,828	5,570,407	10,245,421
Veteran's Home	16,429,800	90,189	16,519,989	8,303,590	8,216,399
Dept. of Human Services-Management	2,614,944	798,511	3,413,455	818,972	2,594,483
Dept. of Human Services-Program and Policy	103,258,606	-	103,258,606	42,810,275	60,448,331
Dept. of Human Services-Centers	29,580,602	-	29,580,602	12,253,351	17,327,251
Job Service	591,057	-	591,057	42,946	548,111
Regulatory:					
Insurance Department	24,996,065	-	24,996,065	11,517,971	13,478,094
Industrial Commission	40,679,616	-	40,679,616	14,493,616	26,186,000
Public Service Commission	1,025,000	-	1,025,000	4,039	1,020,961
Financial Institutions	7,580,217	-	7,580,217	3,283,331	4,296,886
Securities Commission	170,000	-	170,000	23,336	146,664
Public Safety and Corrections:					
Highway Patrol	6,841,066	-	6,841,066	-	6,841,066
Corrections & Rehab	30,258,960	3,757,759	34,016,719	12,413,761	21,602,958
Adjutant General	18,219,254	14,727,271	32,946,525	13,500,752	19,445,773
Agriculture & Commerce:					
Department of Commerce	14,534,968	1,624,919	16,159,887	3,134,551	13,025,336
Department of Agriculture	7,610,201	-	7,610,201	3,411,379	4,198,822
Racing Commission	166,407	-	166,407	46,575	119,832
Natural Resources:					
Council of Arts	63,515	-	63,515	111	63,404
Game and Fish	37,830,038	1,119,210	38,949,248	16,054,723	22,894,525
Parks and Recreation	9,047,627	1,149,677	10,197,304	3,568,749	6,628,555
Water Commission	821,735,522	546,106	822,281,628	94,932,101	727,349,527
Transportation:					
Aeronautics Commission	10,186,427	2,233,511	12,419,938	2,009,190	10,410,748
Department of Transportation	1,229,292,235	12,819,342	1,242,111,577	270,329,241	971,782,336
Total Charges to Appropriations	3,044,376,554	40,380,402	3,084,756,956	719,434,295	2,365,322,661
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, 2014

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	719,434,295
Differences-Budget to GAAP:	
The period of availability for revenue recognition for budget purposes differs from the GAAP basis.	2,753,054,660
Total revenues and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 3,472,488,955</u>

Uses/Outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	719,434,295
Differences-Budget to GAAP:	
Estimated liabilities are recorded as expenditures for GAAP but not for Budget	1,099,091,322
New Loans issued are expenditures for Budget but not for GAAP	(311,936)
GAAP, but not Budget expenditures are reduced by year end inventory balances	(208,625)
Intrafund activity eliminated for GAAP	(167,574,415)
Certain due to other funds are recorded under GAAP, but not for Budget	588,234
Total expenditures and transfers as reported on the statement of revenues, expenditures, and changes in fund balance-governmental funds	<u>\$ 1,651,018,875</u>

STATE OF NORTH DAKOTA

Note To Required Supplemental Information - Budgetary Reporting

For the Fiscal Year Ended June 30, 2014

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 2013-2015 Biennium Budget and Actual Detail (Budgetary Basis) For the Fiscal Year Ended June 30, 2014." This budget information is available through the Office of Management and Budget, 600 East Boulevard Ave Dept. 110, Bismarck, ND 58505. For the 2013-2015 biennium there were general, federal, and special fund supplemental appropriations of \$56,857,554.

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, 2014, for the General Fund, Federal Fund, and State Fund is on the previous pages.