

STATE OF NORTH DAKOTA

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

AGRICULTURE

219 - Milk Marketing Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 4-18.1)

224 - Alcohol Motor Vehicle Fuel Fund

Funds used for the enhancement of agricultural research, development, processing, and marketing. (NDCC 4-14.1)

260 - Minor Use Pesticide Fund

Accounts for registration and donations to the pesticide control board. (NDCC 4-35)

264 - Anhydrous Ammonia Storage Inspection Fund

Account for inspection fees collected which are related to the distribution of anhydrous ammonia. (NDCC 19-20.2)

306 – Stockmen’s Association Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 36-22)

308 - Agriculture Department Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 4-01)

329 - Seed Department Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 4-09, 4-10, and 4-11)

376 - Environment and Rangeland Protection Fund

To be used for rangeland improvement projects. (NDCC 19-18)

447 – Ethanol Production Incentive Fund

Funds are used for paying ethanol production incentives. (NDCC 4-14.1)

972 - Home Quarter Purchase Fund

This fund is for the subsidy of interest rates on home-quarter purchases. "Home-quarter" serves as the base unit of a farm and upon which the farm residence and buildings are located. (NDCC 6-09.10)

COMMODITY PROMOTION

208 - Soybean Council Fund

To promote the sale of North Dakota soybean products. (NDCC 4-10.5)

220 - Spud Fund

To promote the sale of North Dakota potato products. (NDCC 4-10.1)

221 - Turkey Promotion Fund

To promote the sale of North Dakota turkey products. (NDCC 4-13.1)

223 - Honey Promotion Fund

To promote the sale of North Dakota honey products. (NDCC 4-12.1)

227 - Dry Pea and Lentil Council Fund

To promote the sale of North Dakota dry pea and lentil bean products. (NDCC 4-10.7)

228 - Wheat Commission Fund

To promote the sale of North Dakota wheat products. (NDCC 4-28)

229 - Beef Commission Fund

To promote the sale of North Dakota beef products. (NDCC 4-34)

231 - Barley Growers Check-Off

To promote the sale of North Dakota barley products. (NDCC 4-10.4)

241 - Edible Bean Fund

To promote the sale of North Dakota edible bean products. (NDCC 4-10.3)

245 - Oilseed Fund

To promote the sale of North Dakota oilseed products. (NDCC 4-10.2)

270 - Corn Fund

To promote the sale of North Dakota corn products. (NDCC 4-10.6)

309 - Dairy Products Promotion Fund

To promote the sale of North Dakota dairy products. (NDCC 4-27)

COMMERCE

330 - Economic Development Commission Fund

Accounts for revenues and expenditures associated with the general operation of the economic development division. (NDCC 54-34)

STATE OF NORTH DAKOTA

342 – Community Services Fund

Accounts for revenues and expenditures associated with the general operation of the division of community services. (NDCC 54-44.5)

443 - Tourism Fund

Accounts for revenues and expenditures associated with the general operation of the tourism division. (NDCC 54-34.4)

CULTURAL AND NATURAL RESOURCES

216 - Non-Game Wildlife Fund

Funds used for the preservation, inventory, perpetuation, and conservation of non-game wildlife, natural areas, and nature preserves in this state. (NDCC 20.1-02)

234 - Fossil Excavation and Restoration Fund

Used for funds received by the geological survey for the excavation and restoration of fossils. (NDCC 54-17.4)

236 - State Waterbank Fund

Funds used for the purpose and implementation of wetland conservation and development plans. (NDCC 61-31)

253 - Historical Impact Emergency Fund

Used for emergency mitigation of adverse effects on cultural resources and historical buildings, structures, or objects in the state. (NDCC 55-02)

267 - Water Development Trust Fund

To be used to address the long-term water development and management needs of the state. (NDCC 54-27)

314 (934) - Lignite Research Fund

Funds used for contracts for land reclamation research projects and for research, development, and marketing of lignite and products derived from lignite. (NDCC 57-61)

317 - Oil and Gas Reservoir Data Fund

Funds used for defraying the costs of providing reservoir data compiled by the Industrial Commission to state, federal, and county departments and agencies, and members of the general public. (NDCC 38-08)

327 - State Historical Revolving Fund

Used for making investigations of permit applicants and for the management and analysis of records and artifacts. (NDCC 55-03)

397 - Water Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 61-02)

399 - Arts and Humanities Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 54-54)

413 – NAWS Project Reserve Fund

To be used for the replacement and extraordinary maintenance of the northwest area water supply project. (NDCC 61-24.6-08)

415 - Historical Society Gift & Bequests Fund

All moneys coming into the hands of the State Historical Board as a grant, bequest, donation, etc., is deposited into this fund. Moneys must be paid out for the purposes prescribed by the donor and approved by the board. (NDCC 55-01)

445 - Abandoned Mine Reclamation Setaside Fund

To defray the administrative expenses of the program. (NDCC 38-14.2, effective 9/20/04)

448 - Abandoned Oil and Gas Reclamation Fund

Funds used for contracting the plugging of abandoned wells and for the reclamation of abandoned drilling and production sites, saltwater disposal pits, drilling fluid pits, and excess roads. (NDCC 38-08)

488 - Habitat and Depredation Fund

Funds used to improve private land habitats. (NDCC 20.1-02)

EDUCATION

206 (959) – Land Maintenance Fund

Ten percent of the income derived from state assets under control of the Board of University and School Lands to be used for the general operation of the department. (NDCC 15-03)

235 - Displaced Homemakers Fund

Funds for providing services for displaced homemakers. (NDCC 14-06.1)

271 - Vision Aids and Appliances Fund

Used by the School for the Blind to purchase and resell vision specific adaptive aids, devices and appliances to be used by blind and visually impaired persons resident in state. (NDCC 25-06)

274 – Independent Study Operating Fund

Accounts for the revenues and expenditures associated with the general operations of the Division of Independent Study. (NDCC 15-19)

353 - School for the Deaf Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 25-01)

354 - School for the Blind Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 25-01)

390 - Library Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 40-38)

Nonmajor Governmental Funds

391 - Public Instruction Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 15.1-02)

393 – Vocational Education Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 15-20.1)

440 - State Tuition Fund

Funds are to pay the amount apportioned among the several school districts of the state in proportion to the number of children of school age residing in each. (NDCC 15-44)

496 - Foundation Aid Stabilization Fund

Accounts for one-half of 20 percent of the revenue from oil extraction taxes collected and used to offset foundation aid reductions due to a revenue shortage. (Constitution of North Dakota, Art. X, Section 24)

702 - Department of Public Instruction-Printing Revolving Fund

Funds collected by the superintendent of public instruction as payment from schools for instructional materials developed and printed by the superintendent shall be paid into the printing revolving fund. (NDCC 15.1-03)

948 - School for the Blind - Federal Quota

Account for funds made available to buy text books from the American Printing House for the Blind Incorporated. (NDCC 15-59)

HEALTH AND HUMAN SERVICES

215 - Children's Services Coordinating Committee Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 54-56)

254 - Employment of People With Disabilities Fund

This fund is for the development of job opportunities for disabled individuals in this state. (NDCC 39-01)

257 - Organ/Tissue Transplant Fund

To provide financial assistance to transplant patients. (NDCC 23-01)

258 - Quality Restoration Fund

Moneys recovered from parties responsible for an environmental emergency. Used for costs of environmental assessment, removal, corrective action, or monitoring as determined on a case-by-case basis. (NDCC 23-31)

285 – Compulsive Gambling Prevention and Treatment Fund

Funds are used for gambling prevention and treatment services. (NDCC 50-06)

313 - Environmental Health Practitioners License Administrators Fund

Accounts for revenues and expenditures associated with advisory board duties. (NDCC 43-43)

315 - ND Health Care Trust Fund

Funds to be used for long-term care reform. (NDCC 50-30)

316 - Community Health Trust Fund

To be used for community-based public health systems and other public health programs, including programs with emphasis on preventing or reducing tobacco usage in the state. (NDCC 54-27)

318 - Indian Affairs Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 54-36)

355 – Provider Assessment Fund

Accounts for an assessment on intermediate care facilities for the mentally retarded. (NDCC 57-63)

360 - Human Services Department Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 50-06)

364 – Indian Affairs Printing Revolving Fund

Accounts for the revenues and expenses relating to the sale of publications produced and distributed by the Indian Affairs Commission. (NDCC 54-36)

370 - Health and Consolidated Laboratories Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 23-01)

371 - Wastewater Operators Certificate Fund

The health department shall regulate waste treatment plants, water distribution systems, and wastewater treatment plants and provide operator training to protect the public health and prevent pollution of the waters of the state. (NDCC 23-26)

419 - Children's Trust Fund

To aid in the prevention of child abuse and neglect and developing child abuse prevention programs. (NDCC 50-27)

462 - Domestic Violence Prevention Fund

Used for grants to private nonprofit organizations that are engaged in providing emergency housing for victims of domestic violence and their dependents. (NDCC 14-03)

931 - Human Services Donor Implied Trust Fund

Funds donated with informal requests to be used for the welfare of the patients the department serves. (NDCC 15-67)

938 - State Hospital - Special Revenue Fund

Accounts for funds donated for the patients' religious and welfare needs. (NDCC 25-01)

STATE OF NORTH DAKOTA

996 - Developmental Center Residents Welfare Fund
Accounts for funds donated for the residents' needs.
(NDCC 25-01)

JUDICIAL AND LEGAL

204 - Attorney General Asset Forfeiture Fund
Funds obtained from the authorized sale of assets seized and forfeited from narcotics investigations and arrests. (NDCC 54-12)

237 - Indigent Civil Legal Services Fund
Funds to provide legal services to persons unable to afford private counsel. (NDCC 54-06)

250 - Attorney General Refund Fund
Accounts for financial resources of the consumer fraud division. (NDCC 54-12)

268 – Restitution Collection Assistance Fund
Accounts for restitution received and used for defraying expenses related to collection of restitution. (NDCC 12.1-32)

278 – Racing Breeders Fund
Accounts for revenues that are used to award racehorse breeders. (NDCC 53-06.2)

279 – Court Facilities Improvement Fund
Used to provide grants to counties for court facilities improvement and maintenance projects. (NDCC 27-05.2)

282 – Indigent Defense Administration Fund
Funds are used to contract for indigent defense services in the state. (NDCC 29-26)

290 – Racing Purse Fund
Revenues are used to supplement and improve purses offered at racetracks within the state. (NDCC 56-06.2)

295 – Electronic Filing Administration Fund
Used by the Judicial Branch to cover the costs of maintaining an electronic filing system and managing electronic documents. (NDCC 27-03)

312 - State Courts
Revenues are from a filing fee charged by the clerk of the supreme court. Moneys are used to procure the necessary records, supplies and furniture to be used by the supreme court. (NDCC 27-03)

322 - Attorney General Fund
Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 54-12)

328 - Judicial Conduct Commission Fund
Funds to investigate complaints against any judge in the state and to conduct hearings concerning the discipline, removal, or retirement of any judge. (NDCC 27-23)

339 – Racing Promotion Fund
Revenues are used for the promotion of racing and for the operating expenses of the Racing Commission. (NDCC 53-06.2)

935 - Five State Judicial Council
Funds to provide an account for moneys related to the sponsoring of a judicial conference for justices and judges from the participating states. (OMB Policy 211)

LAND DEPARTMENT COAL AND MINERAL

493 (955) - Land and Minerals Trust:
Income derived from the sale, lease, and management of the mineral interests acquired by the Board of University and School Lands. (NDCC 15-08.1)

515(956) - Coal Development Trust
Revenues are from severance tax on coal. The fund is held in trust and administered by the Board of University and School Lands for loans to coal impacted political subdivisions. (NDCC 57-62)

LOCAL GOVERNMENT

238(925) - Energy Development Impact
Accounts for monies to be distributed through grants to coal impacted political subdivisions. (NDCC 57-62)

240 - Insurance Tax Distribution Fund
Accounts for financial resources for fire departments within the State. (NDCC 18-04)

400 - Highway Tax Distribution Fund
Accounts for collections of motor vehicle registration and related fees, fuels taxes, special fuels taxes, use taxes, and special fuels excise taxes that are allocated to counties, cities, and other political subdivisions for the construction and maintenance of highways. (NDCC 54-27)

401 - State Aid Distribution Fund
Accounts for a portion of sales, use, and motor vehicle excise taxes that are deposited into this fund and are allocated to local political subdivisions. (NDCC 57-39.2)

405 - Financial Institution Tax Distribution
Accounts for a tax imposed on each financial institution for distribution to counties. (NDCC 57-35.3)

412 - Coal Severance Tax Distribution Fund
Accounts for a portion of the tax imposed upon all coal severed for sale or for industrial purposes by coal mines to be distributed to counties. (NDCC 57-61)

416 - Federal Tax Replacement Fund
Accounts for collecting federal funds and distributes those funds back to counties for Flood Control, Taylor Grazing and National Forests. (NDCC 15-01)

Nonmajor Governmental Funds

420 - Cigarette Tax Distribution Fund

Accounts for a tax on cigarettes distributed on a per capita basis to the incorporated cities. (NDCC 57-36)

424 – Telecommunications Carriers Tax Fund

Accounts for the telecommunications carriers' tax that is allocated to counties. (NDCC 57-34)

427 - Oil and Gas Production Tax Distribution Fund

Accounts for a portion of real property tax on oil and gas producing mineral estates and interests to be allocated to counties. (NDCC 57-51)

431 - Transmission Line Tax Distribution Fund

Accounts for tax of transmission lines and the allocation to counties in which such transmission lines are located. (NDCC 57-33.1)

444 - Township Road and Bridge Fund

Moneys from the Township Highway Aid Fund and fifty percent matching funds based on the length of township roads in each organized township compared to the length of all township roads in the county. Used for highway and bridge purposes. (NDCC 54-27)

446 – Gaming and Excise Tax Allocation Fund

Accounts for a portion of gaming and excise taxes that are deposited in this fund for distribution to cities and counties. (NDCC 53-06.1)

454 - Coal Conversion Tax Trust Fund

Accounts for a portion of the tax paid monthly for the privilege of producing products of such coal conversion facility to be allocated to counties. (NDCC 57-60)

468 - Estate Tax Distribution Fund Monies collected from Estate Tax. Following the end of each calendar quarterly period the state treasurer shall pay over to the county treasurer of the appropriate county, for its general fund, the amount of tax collected on the transfer of the property in that county. (NDCC 57-37.1)

494 - Air Transportation Fund

Taxes imposed upon air transportation companies. Within ninety days after receipt the funds must be allocated and remitted by the state treasurer to the cities or municipal airport authorities where such transportation companies make regularly scheduled landings. (NDCC 57-32)

OIL TAX RESOURCES

469 - Oil Tax Resources Trust Fund

Funds to be used by the state water commission for planning for and construction of water-related projects, including rural water systems. (NDCC 57-51.1)

OTHER SPECIAL

212 - Statewide Conference

Accounts for revenues and expenditures for state agencies that have conferences. (OMB Policy 211)

246 - State Auditor's Operating Fund

Accounts for revenues and expenditures associated with the operations of the political subdivision of the Office. (NDCC 54-10)

251 - Capitol Grounds Planning Fund

Funds dedicated to implement the Capitol Grounds Master Plan for the development of the capitol grounds. (NDCC 48-10)

256 - Bicentennial Trust Fund

Fund to be used to commemorate and celebrate North Dakota's bicentennial. (NDCC 54-11)

259 - Legislative Services Fund

Accounts for fees received for providing legislative information services and copies of documents. (NDCC 54-35)

263 - Secretary of State General Services Fund

Accounts for revenues and expenditures relating to certain services provided by the department. (NDCC 54-09)

266 - Administrative Hearings Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 54-57)

272 – Multistate Tax Commission Fund

Accounts for expenditures of the multistate tax commission. (2001 S.L., HB 1006)

283 – Election Fund

Funds are to be used for the exclusive purpose of carrying out the activities of the Help America Vote Act of 2002. (NDCC 16.1-01)

302 – Athletic Commission Fund

Accounts for revenues and expenditures associated with the athletic advisory board. (NDCC 53-01)

304 - Governor's Special Fund

Moneys that have become available during the biennium from federal funds and private funds. (2003 S.L. ch. 22, Sec. 2.)

307 - Veterinary Medical Exam Fund

Fund used by the North Dakota state board of veterinary medical examiners for the purpose of licensing and policing the requirements of their industry. (NDCC 43-29)

384 - Jobs Training Program Fund

Accounts for projects established by job service North Dakota to provide workers with education and training required for jobs in new or expanding primary sector businesses in the state. (NDCC 52-02.1)

STATE OF NORTH DAKOTA

392 - Insurance Recoveries Property Fund

Funds from insurance claims for damaged or destroyed property are deposited into this fund. Agencies are allowed to incur expenditures to replace this property, but are limited by the amount collected and deposited into the fund. (NDCC 54-44.1)

460 - Preliminary Planning Revolving Loan Fund

Used for the prepayment of consulting and planning fees for new capital improvements and major remodeling of existing facilities. (NDCC 54-27)

603 - Concession Fund - State Historical Society

Funds received in the normal course of business from concession operations actually carried on by the state as a proprietor. All moneys are expended in the course of carrying on the business activities of such concession operations. (NDCC 55-02)

701 - Postage Revolving Fund

Fund collections from the state offices, departments, and agencies, for postage, shall be paid into the fund. (NDCC 48-06)

730 - Central Personnel Training Fund

Fund used for the coordination of employee training and development programs to state departments and agencies. (NDCC 54-44)

902 - Capitol Renovation Fund

Funds dedicated and reserved for the exclusive use of renovations needed to the capitol buildings and grounds. (NDCC 48-10)

968 - Job Service - Special Revenue

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 52-02)

997 - Capitol Building Fund

Accounts for moneys accumulated from the sale or leasing of any lands granted in the Enabling Act for the purpose of erecting public buildings at the capital for legislative, executive and judicial purposes. (The Enabling Act, Section 12)

PARTNERSHIP IN ASSISTING COMMUNITY EXPANSION (PACE) FUNDS

916 - Partnership in Assisting Community Expansion Fund

Fund to buy down the interest rate on loans made by a lead financial institution in participation with the Bank of North Dakota. (NDCC 6-09.14)

917 - Agricultural PACE Fund

Fund to reduce the interest rate on loans made for a farm business (i.e. purchase of real property and equipment, expansions, working capital and purchase of inventory). (NDCC 6-09.13)

PERMANENT OIL TAX TRUST

432 - Permanent Oil Tax Trust Fund

Accounts for oil and gas tax revenues in excess of the amount specified for deposit in the general fund. (NDCC 57-51.1)

PUBLIC SAFETY AND CORRECTIONS

214 - National Guard Emergency Fund

Funds used for costs of the national guard in performing emergency State services. (NDCC 37-01)

311 - Special Operations Team Reimbursement Fund

Funds are used to reimburse city and county governments that provide special operations team services to rural areas. (NDCC 54-12)

321 - Probationer Violation Transportation Fund

Funds are used to defray the costs of returning to the state probationers who violate their conditions of supervision. (2003 S.L., SB 2339)

361 - Highway Patrol Special Fund

Used for distributions from the state highway tax distribution fund to be used for the expenses of the department. (2003 HB 1011).

366 - Penitentiary - Land Replacement Fund

Fund used for the acquisition of additional land and facilities to maintain, expand, or relocate the state farm and the farming and ranching operations of the North Dakota state penitentiary and for penitentiary renovation. (NDCC 54-23.3)

372 - Crime Victims Gift Fund

All donations to the department of corrections and rehabilitation in the form of restitution funds, gifts, grants and bequests of property or money, and any interest accruing, must be placed in this fund. (NDCC 54-23.4)

373 - Radio Communications Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 54-23.2)

375 - Emergency Management Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 37-17.1)

378 - State Hazardous Chemicals Fund

Account for revenue collected from the state hazardous chemical fee system. (NDCC 37-17.1)

379 - Department of Corrections Operating

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 12-47)

Nonmajor Governmental Funds

383 - National Guard Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 37-01)

385 - National Guard Military Grounds Fund

Funds used for the improvement of the properties for military uses. (NDCC 37-03)

RECREATION

222 - Game and Fish Department Fund

Accounts for the revenues and expenditures associated with the operation of the game and fish department. (NDCC 20.1-02)

261 - Snowmobile Fund

Fund for administering snowmobile safety programs and establishing and maintaining snowmobile facilities. (NDCC 39-24)

265 - State Parks Gift Fund

All donations to the state parks and recreation department in the form of gifts, trusts, and bequests of property or money, and any interest accruing thereon, must be placed in the fund. (NDCC 55-08)

398 - Parks and Recreation Fund

Accounts for revenues and expenditures associated with the general operation of the parks and recreation department. (NDCC 55-08)

441 - Trail Tax Transfer Fund

Fund used for all-terrain vehicle safety education and promotion. (NDCC 39-29)

602 - State Parks Concession Fund

Fund used for the procurement of supplies of a suitable nature for the operation of concession stands at the state parks. Also for repair, replacement construction, and maintenance of concession buildings, facilities, and properties. (NDCC 55-08)

REGULATORY

209 - Unsatisfied Judgment Fund

Funds to pay for damages occurring from a motor vehicle accident when a judgment has been rendered and the judgment debtor is unable to satisfy the claim. (NDCC 26.1-23)

233 - Petroleum Release Compensation Fund

Funds to provide for cleanup of petroleum spills through the establishment of a petroleum release compensation fund. (NDCC 23-37)

239 - Insurance Regulatory Trust Fund

Funds to defray the expenses of the insurance department in the discharge of its administrative and regulatory powers and duties. (NDCC 26.1-01)

242 - Financial Institution Regulatory Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 6-01)

244 - Investor Education and Technology Fund

Funds provide education services to the public regarding the financial services industry and for the technology needs of the Securities Department. (NDCC 10-04)

247 - Oil and Gas Research Fund

Funds are to be used for oil and gas research activities. (NDCC 57-51.1)

248 - Public Service Commission Valuation Fund

Accounts for revenues and expenditures associated with rate hearings, investigations and proceedings. The utility being investigated pays these expenses. (NDCC 49-02 and 49-21)

262 - Securities Protection Fund

Accounts for revenues and expenditures from civil penalties collected from securities enforcement actions. (NDCC 10-04)

280 - Performance Assurance Fund

Revenues received under the performance assurance plan are to be used to monitor the operation and effect of the plan. (NDCC 49-21)

301 - Siting Process Recovery Fund

Deposits in this fund are to pay for expenses incurred in the energy conversion facility siting process. (NDCC 49-22)

305 - Industrial Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 4-36)

395 - Credit Sale Contract Indemnity Fund

Accounts for an assessment on grain sold under a credit-sale contract to be used to reimburse persons selling grain under a credit sale contract upon insolvency of a grain buyer. (NDCC 60-10)

TRANSPORTATION

200,201,277 - Highway Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 24-02)

202 - Abandoned Vehicle Fund

Funds used to dispose abandoned motor vehicles and other forms of scrap metal. (NDCC 39-26)

205 - Motorcycle Safety Fund

Motorcycle safety education fees used for promoting motorcycle safety. (NDCC 39-28)

217 - Motor Vehicle Registration Fund

Fees from dealer registrations are to be deposited in this fund. (NDCC 39-22)

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225 – State Infrastructure Bank (SIB)

Funds for funding eligible projects as determined by agreement of the members of the multi-state infrastructure bank. (NDCC 24-02)

230 - Special Road Fund

Used for the construction and maintenance of access roads to and roads within recreational, tourist, and historical areas. (NDCC 24-02)

232 - Public Transportation Fund

A fee for each motor vehicle registered is deposited in this fund and is used to establish and maintain public transportation, especially for the elderly and handicapped. (NDCC 39-04.2)

324 - Aeronautics Commission Special Fund

This fund is unclaimed refund revenue collected by the aeronautics commissioner and shall be administered and expended by the aeronautics commission for construction, reconstruction, repair, maintenance, and operation of airports near communities, recreational areas, or parks and for necessary expenses and for the purchase of land and easements for such facilities. (NDCC 57-43.3)

VETERANS

368 - Veterans Aid Fund

The sum of seven hundred thousand dollars is a permanent revolving fund of the veterans' aid fund and is used solely for the purpose of making loans to veterans. (NDCC 37-14)

380 - Soldiers Home Fund

Accounts for revenues and expenditures associated with the general operation of the department. (NDCC 37-15)

410 - Veterans Postwar Trust Fund

Fund is utilized for programs of benefit and service to veterans or their dependents. (NDCC 37-14)

433 - Veterans Cemetery Fund

Funds used for the maintenance and operation of the Veteran's Cemetery. (NDCC 37-03)

491 - Veterans' Cemetery Trust Fund

Accounts for distinctive motor license plates fees for the operation of the Veterans' Cemetery. (NDCC 39-04)

941 – Commandant's Fund

A conglomerate of funds from interest, sales of crafts, bus charges, cable television, and donations to the home from the many organizations that donate to the home. These donations are earmarked for a specific use or purpose. (NDCC 37-15)

Capital Projects Funds

A capital projects fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

BUILDING AUTHORITY

960 - Building Authority Capital Projects Fund

Account for the acquisition or construction of buildings primarily for use by the State and making any improvements connected to those buildings. (NDCC 54-17.2)

WATER COMMISSION

961 - Water Commission - Capital Projects Fund

Account for the construction of water related projects, including rural water systems. (NDCC 61-02)

Debt Service Funds

A debt service fund is used to account for accumulation for resources for, and the payment of, principal and interest on long-term debt.

BUILDING AUTHORITY

919 - Building Authority Debt Service Fund

Account for accumulation of resources for, and the payment of, principal and interest on bonds issued by the North Dakota Building Authority. (NDCC 54-17.2)

WATER COMMISSION

962 - Water Commission Debt Service Fund

Account for accumulation of resources for, and the payment of, principal and interest on bonds issued by the State Water Commission. (NDCC 61-02)

LIGNITE RESEARCH

928 - Lignite Research Debt Service Fund

Account for accumulation of resources for, and the payment of, principal and interest on bonds issued by the Industrial Commission of North Dakota to assist Dakota Gasification Company with the funding of construction of an anhydrous ammonia plant. (NDCC 54-17.5)

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2005

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
ASSETS						
Cash Deposits at the Bank of ND	\$ 5,940,307	\$ 3,864,529	\$ 4,878,493	\$ 30,010,266	\$ 19,563,711	\$ 26,004,728
Cash and Cash Equivalents	237,797	542,959	8,500	5,321	390,643	457,257
Investments at the Bank of ND	1,698,350	-	1,899,999	2,178,656	-	16,608,000
Investments	74,000	1,975,999	-	282,000	-	250,001
Accounts Receivable - Net	168,770	1,389,004	23,801	5,210,635	3,596,816	9,099,755
Taxes Receivable - Net	23,070	-	-	164,532	490,696	326,705
Interest Receivable - Net	363	5,764	236,188	1,545	-	225,713
Intergovernmental Receivable - Net	-	-	-	438,937	-	1,029,317
Due from Other Funds	29,629	-	300,940	237,066	11,303	4,697,303
Prepaid Items	-	-	-	422,866	-	-
Inventory	-	-	27,991	-	113,518	-
Loans and Notes Receivable - Net	1,941	-	9,610,400	3,944,984	-	10,562,759
Total Assets	\$ 8,174,227	\$ 7,778,255	\$ 16,986,312	\$ 42,896,808	\$ 24,166,687	\$ 69,261,538
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 138,722	\$ 3,671,581	\$ 305,183	\$ 2,398,048	\$ 67,063	\$ 1,663,441
Accrued Payroll	151,276	103,261	27,087	96,808	317,351	557,904
Securities Lending Collateral	-	-	-	-	-	-
Intergovernmental Payable	-	-	3,880	-	-	-
Tax Refunds Payable	-	-	-	-	-	-
Due to Other Funds	516,326	20	48,014	333,671	840,818	13,160,414
Contracts Payable	-	-	-	1,936,877	-	-
Deferred Revenue	39,466	-	-	-	1,222,394	-
Total Liabilities	845,790	3,774,862	384,164	4,765,404	2,447,626	15,381,759
Fund Balances:						
Reserved For:						
Inventory	-	-	27,991	-	113,518	-
Long - Term Receivables	1,941	-	8,093,348	3,944,984	-	10,173,229
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	422,866	-	-
Legal Requirements	-	-	-	-	-	-
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	-
Patients Welfare	-	-	-	-	-	501,229
Unreserved, Reported in:						
Special Revenue Funds	7,326,496	4,003,393	8,480,809	33,763,554	21,605,543	43,205,321
Total Fund Balances	7,328,437	4,003,393	16,602,148	38,131,404	21,719,061	53,879,779
Total Liabilities and Fund Balances	\$ 8,174,227	\$ 7,778,255	\$ 16,986,312	\$ 42,896,808	\$ 24,166,687	\$ 69,261,538

Special Revenue Funds						
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ 8,028,793	\$ 530,667	\$ 26,130,852	\$ 19,039,077	\$ 2,573,994	\$ 10,036,689	\$ 890,761
117,945	-	1,223,713	560	29,475	-	-
4,021	-	-	17,700,000	1,020,652	-	-
-	36,082,608	-	-	664,919	-	-
684,122	-	81,235	2,257	109,409	-	-
101,573	208,892	37,276,481	981,390	360,054	-	-
-	199,418	-	53,438	161,479	-	-
76,445	-	-	-	80,749	-	-
950,383	143,466	333	7,778	80,646	-	49,478,335
-	-	-	-	-	2,012,935	-
-	-	-	-	320,583	-	-
-	36,454,665	-	5,041,629	-	-	-
\$ 9,963,282	\$ 73,619,716	\$ 64,712,614	\$ 42,826,129	\$ 5,401,960	\$ 12,049,624	\$ 50,369,096
\$ 88,030	\$ 7,943	\$ -	\$ -	\$ 194,145	\$ -	\$ -
120,776	-	-	-	118,167	-	-
-	8,609,771	-	-	-	-	-
11,959	-	22,264,835	-	-	-	-
-	-	63	-	-	-	-
70,688	327,970	10,770	-	134,109	-	-
-	-	-	-	-	-	-
222,538	-	8,739,483	-	120,491	-	-
513,991	8,945,684	31,015,151	-	566,912	-	-
-	-	-	-	320,583	-	-
-	33,249,679	-	4,726,743	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,012,935	-
-	-	-	-	-	10,036,689	-
3,995	-	-	-	-	-	-
-	-	-	-	-	-	-
9,445,296	31,424,353	33,697,463	38,099,386	4,514,465	-	50,369,096
9,449,291	64,674,032	33,697,463	42,826,129	4,835,048	12,049,624	50,369,096
\$ 9,963,282	\$ 73,619,716	\$ 64,712,614	\$ 42,826,129	\$ 5,401,960	\$ 12,049,624	\$ 50,369,096

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds (Continued) June 30, 2005

	Special Revenue Funds					
	Public Safety and		Regulatory	Transportation	Veterans	Total
	Corrections	Recreation				
ASSETS						
Cash Deposits at the Bank of ND	\$ 2,113,810	\$ 9,257,493	\$ 7,724,101	\$ 92,067,122	\$ 774,102	\$ 269,429,495
Cash and Cash Equivalents	14,898	126,308	272	94,495	265,586	3,515,729
Investments at the Bank of ND	-	20,303,025	-	-	-	61,412,703
Investments	-	-	12,014,002	-	5,394,143	56,737,672
Accounts Receivable - Net	1,006,747	24,313	158,659	1,293,505	560,405	23,409,433
Taxes Receivable - Net	-	-	-	6,975,431	-	46,908,824
Interest Receivable - Net	-	670	71,733	182,147	2,038	1,140,496
Intergovernmental Receivable - Net	94,320	-	-	3,684,906	223,530	5,628,204
Due from Other Funds	476,752	1,194,225	10,372	14,237,227	2,207	71,857,965
Prepaid Items	-	-	-	353,144	-	2,788,945
Inventory	-	82,705	109,273	4,241,155	-	4,895,225
Loans and Notes Receivable - Net	-	-	-	5,553,377	305,102	71,474,857
Total Assets	\$ 3,706,527	\$ 30,988,739	\$ 20,088,412	\$ 128,682,509	\$ 7,527,113	\$ 619,199,548
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 102,736	\$ 1,099,161	\$ 24,747	\$ 9,830,586	\$ 230,897	\$ 19,822,283
Accrued Payroll	207,034	461,254	271,871	3,714,599	12,813	6,160,201
Securities Lending Collateral	-	-	2,253,891	-	831,130	11,694,792
Intergovernmental Payable	2,199	-	-	1,078	-	22,283,951
Tax Refunds Payable	-	-	-	336,861	-	336,924
Due to Other Funds	301,472	257,126	1,984,472	1,285,758	800,814	20,072,442
Contracts Payable	93,098	-	-	939,261	-	2,969,236
Deferred Revenue	322,695	-	38,938	119,930	28,221	10,854,156
Total Liabilities	1,029,234	1,817,541	4,573,919	16,228,073	1,903,875	94,193,985
Fund Balances:						
Reserved For:						
Inventory	-	82,705	109,273	4,241,155	-	4,895,225
Long - Term Receivables	-	-	-	4,797,841	169,502	65,157,267
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	353,144	-	2,788,945
Legal Requirements	-	-	-	-	-	10,036,689
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	3,995
Patients Welfare	-	-	-	-	-	501,229
Unreserved, Reported in:						
Special Revenue Funds	2,677,293	29,088,493	15,405,220	103,062,296	5,453,736	441,622,213
Total Fund Balances	2,677,293	29,171,198	15,514,493	112,454,436	5,623,238	525,005,563
Total Liabilities and Fund Balances	\$ 3,706,527	\$ 30,988,739	\$ 20,088,412	\$ 128,682,509	\$ 7,527,113	\$ 619,199,548

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Lignite Research	Water Commission	Total	Building Authority	Water Commission	Total	
\$ 711,000	\$ 38	\$ 8,655,277	\$ 9,366,315	\$ 1,997,000	\$ 71,379	\$ 2,068,379	\$ 280,864,189
-	-	1,683,853	1,683,853	-	-	-	5,199,582
9,638,000	882,500	-	10,520,500	-	-	-	71,933,203
-	-	-	-	-	-	-	56,737,672
-	-	-	-	-	-	-	23,409,433
-	-	-	-	-	-	-	46,908,824
37,000	-	92,093	129,093	-	-	-	1,269,589
-	-	-	-	-	-	-	5,628,204
-	6,784	-	6,784	-	-	-	71,864,749
-	-	-	-	-	-	-	2,788,945
-	-	-	-	-	-	-	4,895,225
-	-	-	-	-	-	-	71,474,857
\$ 10,386,000	\$ 889,322	\$ 10,431,223	\$ 21,706,545	\$ 1,997,000	\$ 71,379	\$ 2,068,379	\$ 642,974,472
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,399	\$ 68,399	\$ 19,890,682
-	-	-	-	-	-	-	6,160,201
-	-	-	-	-	-	-	11,694,792
-	-	-	-	-	-	-	22,283,951
-	-	-	-	-	-	-	336,924
-	-	-	-	1,188,000	-	1,188,000	21,260,442
-	-	-	-	-	-	-	2,969,236
-	-	-	-	-	-	-	10,854,156
-	-	-	-	1,188,000	68,399	1,256,399	95,450,384
-	-	-	-	-	-	-	4,895,225
-	-	-	-	-	-	-	65,157,267
-	-	-	-	809,000	2,980	811,980	811,980
10,386,000	889,322	10,431,223	21,706,545	-	-	-	21,706,545
-	-	-	-	-	-	-	2,788,945
-	-	-	-	-	-	-	10,036,689
-	-	-	-	-	-	-	3,995
-	-	-	-	-	-	-	501,229
-	-	-	-	-	-	-	441,622,213
10,386,000	889,322	10,431,223	21,706,545	809,000	2,980	811,980	547,524,088
\$ 10,386,000	\$ 889,322	\$ 10,431,223	\$ 21,706,545	\$ 1,997,000	\$ 71,379	\$ 2,068,379	\$ 642,974,472

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Fiscal Year Ended June 30, 2005

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,903
Sales and Use Taxes	1,862,655	-	4,231	-	-	-
Oil, Gas, and Coal Taxes	-	-	-	700,974	4,601,775	-
Business and Other Taxes	226,424	-	-	-	-	3,524,484
Licenses, Permits and Fees	1,423,502	16,474	39,614	1,578,755	-	1,498,672
Intergovernmental	-	-	-	3,579,329	17,371	2,499,542
Sales and Services	2,362,621	2,057	139,832	115,867	4,857,580	14,556,796
Royalties and Rents	-	-	-	-	263,784	185,974
Fines and Forfeits	8,138	735	-	30,000	4,404,185	648
Interest and Investment Income	32,197	64,313	363,145	609,627	-	1,389,907
Tobacco Settlement	-	-	-	10,497,039	-	2,332,675
Commodity Assessments	24,703	10,795,278	-	695	-	-
Miscellaneous	8,246	112,979	265,719	76,164	120,198	1,841,142
Total Revenues	5,948,486	10,991,836	812,541	17,188,450	14,264,893	27,842,743
EXPENDITURES						
Current:						
General Government	-	-	-	-	13,867	-
Education	-	-	-	-	40,322,328	-
Health and Human Services	78,834	-	-	-	-	49,865,120
Regulatory	-	-	-	84,458	-	-
Public Safety and Corrections	-	-	-	-	-	-
Agriculture and Commerce	5,618,161	9,914,307	3,038,594	2,597,849	-	-
Natural Resources	-	-	-	13,759,189	-	-
Transportation	-	-	-	-	-	-
Intergovernmental - Revenue Sharing	-	-	-	-	-	-
Capital Outlay	40,428	25,938	-	27,305,387	6,040	1,076,728
Debt Service:						
Principal	2,198	-	-	-	-	2,727
Interest and Other Charges	-	-	-	-	-	-
Total Expenditures	5,739,621	9,940,245	3,038,594	43,746,883	40,342,235	50,944,575
Revenues over (under) Expenditures	208,865	1,051,591	(2,226,053)	(26,558,433)	(26,077,342)	(23,101,832)
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-
Capital Lease Acquisitions	-	-	-	-	-	-
Sale of Capital Assets	35,000	-	-	560,400	-	-
Transfers In	43,388	25,000	916,423	62,305,629	30,297,894	24,443,068
Transfers Out	(102,857)	(565,736)	(83,517)	(28,392,109)	(5,203)	(19,233,288)
Total Other Financing Sources (Uses)	(24,469)	(540,736)	832,906	34,473,920	30,292,691	5,209,780
Net Change in Fund Balances	184,396	510,855	(1,393,147)	7,915,487	4,215,349	(17,892,052)
Fund Balances - Beginning of Year, as Adjusted	7,144,041	3,492,538	17,995,295	30,215,917	17,503,712	71,771,831
Fund Balances - End of Year	\$ 7,328,437	\$ 4,003,393	\$ 16,602,148	\$ 38,131,404	\$ 21,719,061	\$ 53,879,779

(Continued on Next Page)

Special Revenue Funds						
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ -	\$ -	\$ 6,695,680	\$ -	\$ 1,972,063	\$ -	\$ -
-	-	81,713,169	-	-	-	-
-	3,090,766	35,207,742	9,862,297	-	-	-
240,201	-	14,474,554	-	-	-	-
36,870	-	14,394,606	-	47,738	-	-
150	-	370,799	661,100	62,952	-	-
1,509,542	-	-	-	2,507,835	-	-
-	6,925,819	-	8,429	346,682	-	-
2,170,486	-	100	-	-	-	-
50,242	1,367,335	-	238,936	297,697	252,399	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,025	-	-	-	525,587	-	-
4,041,516	11,383,920	152,856,650	10,770,762	5,760,554	252,399	-
3,224,342	165,311	-	-	3,252,027	-	-
-	-	-	-	119,062	-	-
-	-	-	-	527,984	-	-
184,831	-	-	-	7,648	-	-
246,639	-	-	-	118,228	-	-
-	-	-	-	149,442	2,444,580	-
-	-	-	-	551,036	-	-
-	-	-	-	84,683	-	-
-	-	157,867,895	-	-	-	-
14,397	-	-	-	9,445	-	-
-	-	-	-	-	-	-
1,180	-	-	-	-	-	-
-	-	-	-	-	-	-
3,671,389	165,311	157,867,895	-	4,819,555	2,444,580	-
370,127	11,218,609	(5,011,245)	10,770,762	940,999	(2,192,181)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,815	-	-	-	-	-	-
-	-	-	-	-	-	-
15,669	842,447	-	18,575,000	76,793	1,000,000	49,478,335
-	(6,843,006)	-	-	(124,842)	(4,000,000)	-
19,484	(6,000,559)	-	18,575,000	(48,049)	(3,000,000)	49,478,335
389,611	5,218,050	(5,011,245)	29,345,762	892,950	(5,192,181)	49,478,335
9,059,680	59,455,982	38,708,708	13,480,367	3,942,098	17,241,805	890,761
\$ 9,449,291	\$ 64,674,032	\$ 33,697,463	\$ 42,826,129	\$ 4,835,048	\$ 12,049,624	\$ 50,369,096

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds (Continued) For the Fiscal Year Ended June 30, 2005

	Special Revenue Funds						
	Public Safety and Corrections		Recreation	Regulatory	Transportation	Veterans	Total
REVENUES							
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,680,646	
Sales and Use Taxes	5,617,261	3,002	-	75,130,428	-	164,330,746	
Oil, Gas, and Coal Taxes	-	-	-	-	-	53,463,554	
Business and Other Taxes	-	-	23,240	-	-	18,488,903	
Licenses, Permits and Fees	3,072,301	13,403,545	4,797,277	47,662,224	23,865	87,995,443	
Intergovernmental	428,200	6,317	8,776	870,560	701,247	9,206,343	
Sales and Services	212,075	1,853,471	3,039,747	426,307	1,789,844	33,373,574	
Royalties and Rents	190,462	36,994	-	96,685	1,874	8,056,703	
Fines and Forfeits	-	1,850	136,336	-	-	6,752,478	
Interest and Investment Income	4,655	2,593	704,311	816,971	360,367	6,554,695	
Tobacco Settlement	-	-	-	-	-	12,829,714	
Commodity Assessments	-	-	-	-	-	10,820,676	
Miscellaneous	99,840	579,818	5,571	371,947	431,738	4,472,974	
Total Revenues	9,624,794	15,887,590	8,715,258	125,375,122	3,308,935	425,026,449	
EXPENDITURES							
Current:							
General Government	5,851	-	-	-	-	6,661,398	
Education	-	-	-	-	-	40,441,390	
Health and Human Services	-	-	-	62,751	3,607,919	54,142,608	
Regulatory	-	-	4,915,011	46,083	-	5,238,031	
Public Safety and Corrections	11,625,140	-	-	-	85,415	12,075,422	
Agriculture and Commerce	-	-	-	-	-	23,762,933	
Natural Resources	-	12,884,849	-	-	-	27,195,074	
Transportation	-	-	-	89,769,131	-	89,853,814	
Intergovernmental - Revenue Sharing	-	-	-	-	-	157,867,895	
Capital Outlay	2,719,230	940,435	10,000	18,242,067	232,412	50,622,507	
Debt Service:							
Principal	-	-	-	-	-	6,105	
Interest and Other Charges	-	-	-	-	-	-	
Total Expenditures	14,350,221	13,825,284	4,925,011	108,120,032	3,925,746	467,867,177	
Revenues over (under) Expenditures	(4,725,427)	2,062,306	3,790,247	17,255,090	(616,811)	(42,840,728)	
OTHER FINANCING SOURCES (USES)							
Bonds and Notes Issued	-	-	-	-	-	-	
Refunding Bonds Issued	-	-	-	-	-	-	
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-	
Capital Lease Acquisitions	-	-	-	-	-	3,815	
Sale of Capital Assets	-	-	-	714,853	3,500	1,313,753	
Transfers In	3,942,687	424,001	124,596	25,155,168	152,698	217,818,796	
Transfers Out	(3,409)	(651,274)	(1,931,335)	(443,850)	(47,026)	(62,427,452)	
Total Other Financing Sources (Uses)	3,939,278	(227,273)	(1,806,739)	25,426,171	109,172	156,708,912	
Net Change in Fund Balances	(786,149)	1,835,033	1,983,508	42,681,261	(507,639)	113,868,184	
Fund Balances - Beginning of Year, as Adjusted	3,463,442	27,336,165	13,530,985	69,773,175	6,130,877	411,137,379	
Fund Balances - End of Year	\$ 2,677,293	\$ 29,171,198	\$ 15,514,493	\$ 112,454,436	\$ 5,623,238	\$ 525,005,563	

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Lignite Research	Water Commission	Total	Building Authority	Water Commission	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,680,646
-	-	-	-	-	-	-	164,330,746
-	-	-	-	-	-	-	53,463,554
-	-	-	-	-	-	-	18,488,903
-	-	-	-	-	-	-	87,995,443
-	-	-	-	-	-	-	9,206,343
-	-	2,303,134	2,303,134	-	-	-	35,676,708
-	-	-	-	-	-	-	8,056,703
-	-	-	-	-	-	-	6,752,478
286,000	54,367	252,968	593,335	84,000	3,103	87,103	7,235,133
-	-	-	-	-	-	-	12,829,714
-	-	-	-	-	-	-	10,820,676
12,000	-	-	12,000	-	-	-	4,484,974
<u>298,000</u>	<u>54,367</u>	<u>2,556,102</u>	<u>2,908,469</u>	<u>84,000</u>	<u>3,103</u>	<u>87,103</u>	<u>428,022,021</u>
-	-	-	-	-	-	-	6,661,398
-	-	-	-	-	-	-	40,441,390
-	-	-	-	-	-	-	54,142,608
-	-	-	-	-	-	-	5,238,031
-	-	-	-	-	-	-	12,075,422
-	-	-	-	-	-	-	23,762,933
-	-	-	-	-	-	-	27,195,074
-	-	-	-	-	-	-	89,853,814
-	-	-	-	-	-	-	157,867,895
-	-	-	-	-	894,848	894,848	51,517,355
-	-	-	-	-	-	-	-
5,618,000	950,000	2,472,910	9,040,910	-	-	-	9,047,015
3,985,000	138,998	3,482,849	7,606,847	-	-	-	7,606,847
<u>9,603,000</u>	<u>1,088,998</u>	<u>5,955,759</u>	<u>16,647,757</u>	<u>-</u>	<u>894,848</u>	<u>894,848</u>	<u>485,409,782</u>
<u>(9,305,000)</u>	<u>(1,034,631)</u>	<u>(3,399,657)</u>	<u>(13,739,288)</u>	<u>84,000</u>	<u>(891,745)</u>	<u>(807,745)</u>	<u>(57,387,761)</u>
-	-	6,779,167	6,779,167	-	60,894,802	60,894,802	67,673,969
-	-	21,630,000	21,630,000	-	-	-	21,630,000
-	-	(22,281,509)	(22,281,509)	-	-	-	(22,281,509)
-	-	-	-	-	-	-	3,815
-	-	-	-	-	-	-	1,313,753
9,170,000	1,034,790	2,338,136	12,542,926	-	-	-	230,361,722
-	-	(110,620)	(110,620)	(8,181,000)	(60,000,283)	(68,181,283)	(130,719,355)
<u>9,170,000</u>	<u>1,034,790</u>	<u>8,355,174</u>	<u>18,559,964</u>	<u>(8,181,000)</u>	<u>894,519</u>	<u>(7,286,481)</u>	<u>167,982,395</u>
<u>(135,000)</u>	<u>159</u>	<u>4,955,517</u>	<u>4,820,676</u>	<u>(8,097,000)</u>	<u>2,774</u>	<u>(8,094,226)</u>	<u>110,594,634</u>
<u>10,521,000</u>	<u>889,163</u>	<u>5,475,706</u>	<u>16,885,869</u>	<u>8,906,000</u>	<u>206</u>	<u>8,906,206</u>	<u>436,929,454</u>
<u>\$ 10,386,000</u>	<u>\$ 889,322</u>	<u>\$ 10,431,223</u>	<u>\$ 21,706,545</u>	<u>\$ 809,000</u>	<u>\$ 2,980</u>	<u>\$ 811,980</u>	<u>\$ 547,524,088</u>