

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

278 - Breeders Fund

Accounts for revenues that are used to award racehorse breeders. (NDCC 53-06.2)

STATE OF NORTH DAKOTA

290 - Purse Fund

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

330 - Economic Development Commission Fund

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

334 - Horse Racing Operating Fund

Accounts for the revenues and expenditures for the general operation of the horse racing commission. (NDCC 53-06.2)

339 - Promotion Fund

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

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 55-02)

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 - NAWA 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)

Nonmajor Governmental Funds

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)

391 - Public Instruction Fund

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

393 - Career & Technical 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)

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)

STATE OF NORTH DAKOTA

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)

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)

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)

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)

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)

255 - Senior Citizens Services & Programs

Accounts for a portion of sales, use and motor vehicle excise taxes to be granted to counties for senior citizens services and programs. (NDCC 57-39.2)

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)

Nonmajor Governmental Funds

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)

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)

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)

287 - Integrated Tax System Fund

Accounts for the costs to establish an integrated tax processing system. (2005 Session Laws, HB 1006)

298 - OMB Debt Financing Fund

Used for capital expenditures paid with debt and used to provide payments to the university System's Centers of Excellence from loan proceeds. (2005 Session Laws, SB 2018 & 2023)

302 - Athletic Commission Fund

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

STATE OF NORTH DAKOTA

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)

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)

Nonmajor Governmental Funds

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)

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)

STATE OF NORTH DAKOTA

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)

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)

DEPARTMENT OF TRANSPORTATION

949 - Department of Transportation Debt Service Fund

Account for accumulation of resources for, and the payment of principal and interest on bonds issued by the Department of Transportation. (NDCC 24-02-40.1)

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)

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)

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2006

Special Revenue Funds

	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
ASSETS						
Cash Deposits at the Bank of ND	\$ 7,847,490	\$ 4,117,314	\$ 10,002,963	\$ 30,167,062	\$ 26,327,232	\$ 52,644,310
Cash and Cash Equivalents	125,171	290,819	-	4,862	390,853	831,545
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	2,151,824	-	1,700,000	2,417,114	-	15,801,333
Investments	124,000	2,358,000	-	482,410	-	250,000
Accounts Receivable - Net	116,809	1,822,202	26,807	5,299,367	3,903,814	7,604,639
Taxes Receivable - Net	27,554	-	30,071	49,440	532,443	144,809
Interest Receivable - Net	835	13,476	318,612	8,962	-	218,847
Intergovernmental Receivable - Net	-	-	-	217,164	-	483,466
Due from Other Funds	19,869	72	2,954	468,864	341	3,200,593
Prepaid Items	-	-	-	370,108	-	-
Inventory	-	-	43,322	-	117,475	-
Loans and Notes Receivable - Net	-	-	9,157,851	3,566,136	-	10,168,687
Total Assets	\$ 10,413,552	\$ 8,601,883	\$ 21,282,580	\$ 43,051,489	\$ 31,272,158	\$ 91,348,229
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 28,256	\$ 3,142,129	\$ 6,165	\$ 2,629,490	\$ 103,994	\$ 996,963
Accrued Payroll	173,167	92,285	32,824	396,631	218,287	269,085
Securities Lending Collateral	-	-	-	34,343	-	-
Intergovernmental Payable	-	-	-	-	-	-
Tax Refunds Payable	-	-	-	-	-	-
Due to Other Funds	67,278	63,907	41,256	235,566	657,918	33,680,594
Contracts Payable	-	-	-	550,892	-	-
Deferred Revenue	20,160	-	5,658	-	1,351,523	-
Total Liabilities	288,861	3,298,321	85,903	3,846,922	2,331,722	34,946,642
Fund Balances:						
Reserved For:						
Inventory	-	-	43,322	-	117,475	-
Long - Term Receivables	-	-	7,690,820	3,566,136	-	9,696,215
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	370,108	-	-
Legal Requirements	-	-	-	-	-	-
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	-
Patients Welfare	-	-	-	-	-	475,869
Other	-	-	-	-	-	-
Unreserved, Reported in:						
Special Revenue Funds	10,124,691	5,303,562	13,462,535	35,268,323	28,822,961	46,229,503
Total Fund Balances	10,124,691	5,303,562	21,196,677	39,204,567	28,940,436	56,401,587
Total Liabilities and Fund Balances	\$ 10,413,552	\$ 8,601,883	\$ 21,282,580	\$ 43,051,489	\$ 31,272,158	\$ 91,348,229

Special Revenue Funds							
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust	
\$ 5,378,222	\$ 689,873	\$ 31,819,425	\$ 11,353,315	\$ 3,008,476	\$ 15,390,506	\$ 43,775,440	
155,792	-	395,542	-	30,230	-	-	
-	-	-	-	7,115,422	-	-	
4,136	-	-	15,000,000	1,021,237	-	-	
-	35,886,174	-	-	764,919	-	-	
1,268,324	-	177,300	155,541	570,798	-	-	
-	255,253	43,900,789	1,064,886	435,766	-	12,483,554	
-	225,836	-	49,166	168,737	-	-	
33,369	-	-	-	186,203	-	-	
50,993	200,514	-	49,048	325,129	-	-	
-	-	-	-	-	1,960,515	-	
-	-	-	-	309,048	-	-	
-	37,719,688	-	4,640,404	-	-	-	
\$ 6,890,836	\$ 74,977,338	\$ 76,293,056	\$ 32,312,360	\$ 13,935,965	\$ 17,351,021	\$ 56,258,994	
\$ 190,468	\$ 7,747	\$ -	\$ -	\$ 860,706	\$ -	\$ 5,232	
120,639	-	-	-	154,162	-	-	
-	2,924,638	-	-	-	-	-	
11,271	-	25,699,374	-	-	-	-	
-	-	21	-	-	-	-	
130,350	370,155	-	-	240,228	-	356,293	
-	-	-	-	39,529	-	-	
317,983	-	28,031,562	-	140,763	-	-	
770,711	3,302,540	53,730,957	-	1,435,388	-	361,525	
-	-	-	-	309,048	-	-	
-	35,000,960	-	4,318,929	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	1,960,515	-	
-	-	-	-	-	12,491,800	-	
4,209	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	2,898,706	-	
6,115,916	36,673,838	22,562,099	27,993,431	12,191,529	-	55,897,469	
6,120,125	71,674,798	22,562,099	32,312,360	12,500,577	17,351,021	55,897,469	
\$ 6,890,836	\$ 74,977,338	\$ 76,293,056	\$ 32,312,360	\$ 13,935,965	\$ 17,351,021	\$ 56,258,994	

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2006

Special Revenue Funds

	Public Safety and Corrections						Recreation	Regulatory	Transportation	Veterans	Total	
ASSETS												
Cash Deposits at the Bank of ND	\$	4,399,769	\$	11,159,163	\$	10,153,445	\$	98,144,253	\$	1,483,856	\$	367,862,114
Cash and Cash Equivalents		14,300		203,523		148		93,152		204,747		2,740,684
Restricted Cash and Cash Equivalents		-		-		-		1,914,161		-		9,029,583
Investments at the Bank of ND		-		18,974,501		-		-		-		57,070,145
Investments		-		-		12,506,578		-		4,554,760		56,926,841
Accounts Receivable - Net		1,324,089		17,428		245,013		1,096,584		579,982		24,208,697
Taxes Receivable - Net		-		-		-		7,525,376		-		66,449,941
Interest Receivable - Net		-		2,720		72,760		194,636		13,420		1,288,007
Intergovernmental Receivable - Net		-		-		-		5,654,467		560,121		7,134,790
Due from Other Funds		2,012,518		647,058		-		15,895,462		5,344		22,878,759
Prepaid Items		-		-		-		380,617		-		2,711,240
Inventory		-		101,651		60,399		3,858,698		-		4,490,593
Loans and Notes Receivable - Net		-		-		-		6,819,612		284,155		72,356,533
Total Assets	\$	7,750,676	\$	31,106,044	\$	23,038,343	\$	141,577,018	\$	7,686,385	\$	695,147,927
LIABILITIES AND FUND BALANCE												
Liabilities:												
Accounts Payable	\$	318,108	\$	131,071	\$	32,083	\$	10,068,578	\$	455,843	\$	18,976,833
Accrued Payroll		82,194		484,069		293,803		3,812,955		322,647		6,452,748
Securities Lending Collateral		-		-		2,257,659		-		-		5,216,640
Intergovernmental Payable		-		-		-		1,983		-		25,712,628
Tax Refunds Payable		-		-		-		312,468		-		312,489
Due to Other Funds		565,893		197,909		2,630,518		2,337,955		11,544		41,587,364
Contracts Payable		-		-		-		1,261,389		133,241		1,985,051
Deferred Revenue		-		-		60,412		10,208		23,730		29,961,999
Total Liabilities		966,195		813,049		5,274,475		17,805,536		947,005		130,205,752
Fund Balances:												
Reserved For:												
Inventory		-		101,651		60,399		3,858,698		-		4,490,593
Long - Term Receivables		-		-		-		5,985,760		176,871		66,435,691
Capital Projects		-		-		-		-		-		-
Debt Service		-		-		-		-		-		-
Prepaid Expenditures		-		-		-		380,617		-		2,711,240
Legal Requirements		-		-		-		-		-		12,491,800
Unreserved:												
Designated for:												
Fund Activities		-		-		-		-		-		4,209
Patients Welfare		-		-		-		-		40,438		516,307
Other		-		-		-		-		-		2,898,706
Unreserved, Reported in:												
Special Revenue Funds		6,784,481		30,191,344		17,703,469		113,546,407		6,522,071		475,393,629
Total Fund Balances		6,784,481		30,292,995		17,763,868		123,771,482		6,739,380		564,942,175
Total Liabilities and Fund Balances	\$	7,750,676	\$	31,106,044	\$	23,038,343	\$	141,577,018	\$	7,686,385	\$	695,147,927

Debt Service Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Lignite Research	Water Commission	Total	Building Authority	Water Commission	Total	
\$ 3,252,000	\$ 40,412,740	\$ -	\$ 8,739,939	\$ 52,404,679	\$ 29,707,000	\$ -	\$ 29,707,000	\$ 449,973,793
-	-	-	1,807,437	1,807,437	-	379	379	4,548,500
-	-	-	-	-	-	-	-	9,029,583
13,193,000	-	-	-	13,193,000	-	-	-	70,263,145
-	-	-	-	-	-	-	-	56,926,841
-	-	-	-	-	-	-	-	24,208,697
-	-	-	-	-	-	-	-	66,449,941
-	-	-	190,447	190,447	-	-	-	1,478,454
-	-	-	-	-	-	1,489,567	1,489,567	8,624,357
81,000	-	-	-	81,000	-	-	-	22,959,759
-	-	-	-	-	-	-	-	2,711,240
-	-	-	-	-	-	-	-	4,490,593
-	-	-	-	-	-	-	-	72,356,533
\$ 16,526,000	\$ 40,412,740	\$ -	\$ 10,737,823	\$ 67,676,563	\$ 29,707,000	\$ 1,489,946	\$ 31,196,946	\$ 794,021,436
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,489,566	\$ 1,489,566	\$ 20,466,399
-	-	-	-	-	-	-	-	6,452,748
-	-	-	-	-	-	-	-	5,216,640
-	-	-	-	-	-	-	-	25,712,628
-	-	-	-	-	-	-	-	312,489
-	-	-	-	-	2,793,000	-	2,793,000	44,380,364
-	-	-	-	-	-	-	-	1,985,051
-	-	-	-	-	-	-	-	29,961,999
-	-	-	-	-	2,793,000	1,489,566	4,282,566	134,488,318
-	-	-	-	-	-	-	-	4,490,593
-	-	-	-	-	-	-	-	66,435,691
-	-	-	-	-	26,914,000	380	26,914,380	26,914,380
16,526,000	40,412,740	-	10,737,823	67,676,563	-	-	-	67,676,563
-	-	-	-	-	-	-	-	2,711,240
-	-	-	-	-	-	-	-	12,491,800
-	-	-	-	-	-	-	-	4,209
-	-	-	-	-	-	-	-	516,307
-	-	-	-	-	-	-	-	2,898,706
-	-	-	-	-	-	-	-	475,393,629
16,526,000	40,412,740	-	10,737,823	67,676,563	26,914,000	380	26,914,380	659,533,118
\$ 16,526,000	\$ 40,412,740	\$ -	\$ 10,737,823	\$ 67,676,563	\$ 29,707,000	\$ 1,489,946	\$ 31,196,946	\$ 794,021,436

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Fiscal Year Ended June 30, 2006

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,609
Sales and Use Taxes	1,791,989	-	1,092	-	-	82
Oil, Gas, and Coal Taxes	-	-	-	494,078	6,266,398	-
Business and Other Taxes	187,279	-	365,995	-	13,866	3,599,410
Licenses, Permits and Fees	4,337,877	17,346	44,630	1,806,210	4,000	2,253,507
Intergovernmental	-	-	8,258	1,336,482	8,923	2,367,888
Sales and Services	2,365,715	139,495	96,185	95,958	4,657,551	17,991,175
Royalties and Rents	-	-	-	-	255,799	194,039
Fines and Forfeits	4,191	1,370	-	-	4,817,416	-
Interest and Investment Income	70,365	138,570	641,092	1,296,570	-	1,190,753
Tobacco Settlement	-	-	-	9,582,689	-	2,129,486
Commodity Assessments	32,817	12,640,860	-	-	-	-
Miscellaneous	31,384	143,291	903,662	259,199	124,863	1,276,287
Total Revenues	8,821,617	13,080,932	2,060,914	14,871,186	16,148,816	31,015,236
EXPENDITURES						
Current:						
General Government	-	-	-	10,000	-	-
Education	-	-	-	-	40,541,331	-
Health and Human Services	118,268	-	-	-	-	35,197,392
Regulatory	-	-	-	348,232	-	-
Public Safety and Corrections	-	-	-	-	-	-
Agriculture and Commerce	6,346,387	11,158,109	3,740,919	1,606,981	-	-
Natural Resources	-	-	-	23,922,488	-	-
Transportation	-	-	-	-	-	-
Intergovernmental - Revenue Sharing	-	-	-	-	-	-
Capital Outlay	5,646	29,009	-	11,740,816	5,170	31,011
Debt Service:						
Principal	2,523	2,062	-	-	3,420	970
Interest and Other Charges	-	-	-	-	9,123	-
Total Expenditures	6,472,824	11,189,180	3,740,919	37,628,517	40,559,044	35,229,373
Revenues over (under) Expenditures	2,348,793	1,891,752	(1,680,005)	(22,757,331)	(24,410,228)	(4,214,137)
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	303,317	-
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-
Capital Lease Acquisitions	-	8,869	-	-	-	-
Sale of Capital Assets	-	-	-	416,700	-	-
Transfers In	646,385	-	1,924,571	28,741,790	31,381,800	15,613,388
Transfers Out	(198,924)	(600,452)	(17,958)	(5,327,996)	(53,514)	(8,877,443)
Total Other Financing Sources (Uses)	447,461	(591,583)	1,906,613	23,830,494	31,631,603	6,735,945
Net Change in Fund Balances	2,796,254	1,300,169	226,608	1,073,163	7,221,375	2,521,808
Fund Balances - Beginning of Year, as Adjusted	7,328,437	4,003,393	20,970,069	38,131,404	21,719,061	53,879,779
Fund Balances - End of Year	\$ 10,124,691	\$ 5,303,562	\$ 21,196,677	\$ 39,204,567	\$ 28,940,436	\$ 56,401,587

Special Revenue Funds						
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ -	\$ -	\$ 6,868,311	\$ -	\$ 2,223,839	\$ -	\$ -
-	-	91,840,311	-	-	-	-
-	3,464,263	42,909,202	12,532,798	-	-	51,045,532
-	-	13,097,476	-	-	-	-
187,227	-	18,957,764	-	30,929	-	-
1,294	-	370,110	611,674	-	-	-
1,662,563	-	-	-	2,703,753	-	-
-	6,601,551	-	6,526	158,199	-	-
1,925,024	-	164	-	2,611	-	-
134	1,627,869	-	984,590	328,717	291,734	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,909	-	-	643	728,426	-	-
3,785,151	11,693,683	174,043,338	14,136,231	6,176,474	291,734	51,045,532
2,135,806	503,280	-	-	7,434,929	-	122,578
-	-	-	-	129,933	-	-
-	-	-	-	417,817	-	44,244
248,198	-	-	-	1,029	-	-
716,538	-	-	-	107,163	-	-
-	-	-	-	144,452	2,890,337	-
-	-	-	-	536,666	-	-
-	-	-	-	86,409	-	-
-	-	171,942,576	-	-	-	-
-	-	-	-	7,340,520	-	-
954	-	-	-	-	-	337
-	-	-	-	-	-	-
3,101,496	503,280	171,942,576	-	16,198,918	2,890,337	167,159
683,655	11,190,403	2,100,762	14,136,231	(10,022,444)	(2,598,603)	50,878,373
-	-	-	-	14,000,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,516,754	-	995,253	-	16,109,683	7,900,000	-
(1,161,654)	(4,189,637)	-	(24,650,000)	(12,421,710)	-	(45,350,000)
355,100	(4,189,637)	995,253	(24,650,000)	17,687,973	7,900,000	(45,350,000)
1,038,755	7,000,766	3,096,015	(10,513,769)	7,665,529	5,301,397	5,528,373
5,081,370	64,674,032	19,466,084	42,826,129	4,835,048	12,049,624	50,369,096
\$ 6,120,125	\$ 71,674,798	\$ 22,562,099	\$ 32,312,360	\$ 12,500,577	\$ 17,351,021	\$ 55,897,469

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Fiscal Year Ended June 30, 2006

	Special Revenue Funds					
	Public Safety and Corrections	Recreation	Regulatory	Transportation	Veterans	Total
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,104,759
Sales and Use Taxes	1,833,795	2,983	-	81,044,174	-	176,514,426
Oil, Gas, and Coal Taxes	-	-	1,300,000	-	-	118,012,271
Business and Other Taxes	-	-	3,420	-	-	17,267,446
Licenses, Permits and Fees	2,293,451	13,364,010	5,327,067	60,541,219	24,795	109,190,032
Intergovernmental	533,146	1,327	10,121	838,743	2,933,833	9,021,799
Sales and Services	170,758	1,962,651	2,637,016	467,253	2,601,267	37,551,340
Royalties and Rents	170,242	41,062	-	325,214	2,856	7,755,488
Fines and Forfeits	-	15,397	281,894	-	-	7,048,067
Interest and Investment Income	-	12,838	707,030	1,727,147	432,490	9,449,899
Tobacco Settlement	-	-	-	-	-	11,712,175
Commodity Assessments	-	-	-	-	-	12,673,677
Miscellaneous	177,073	154,247	7,164	376,762	270,747	4,462,657
Total Revenues	5,178,465	15,554,515	10,273,712	145,320,512	6,265,988	529,764,036
EXPENDITURES						
Current:						
General Government	7,943	-	-	-	33,743	10,248,279
Education	-	-	-	-	-	40,671,264
Health and Human Services	-	-	-	104,061	3,112,426	38,994,208
Regulatory	-	-	5,646,002	18,659	-	6,262,120
Public Safety and Corrections	4,687,774	-	-	-	192,089	5,703,564
Agriculture and Commerce	-	-	-	-	-	25,887,185
Natural Resources	-	11,370,009	-	-	-	35,829,163
Transportation	-	-	-	121,119,461	-	121,205,870
Intergovernmental - Revenue Sharing	-	-	-	-	-	171,942,576
Capital Outlay	15,000	2,048,414	3,797	18,274,464	1,836,644	41,330,491
Debt Service:						
Principal	-	-	-	-	-	10,266
Interest and Other Charges	-	-	-	-	-	9,123
Total Expenditures	4,710,717	13,418,423	5,649,799	139,516,645	5,174,902	498,094,109
Revenues over (under) Expenditures	467,748	2,136,092	4,623,913	5,803,867	1,091,086	31,669,927
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	2,638,059	-	16,941,376
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-
Capital Lease Acquisitions	-	-	-	-	-	8,869
Sale of Capital Assets	-	151,000	-	562,797	-	1,130,497
Transfers In	3,684,457	49,570	285,694	2,726,440	153,930	111,729,715
Transfers Out	(45,017)	(1,214,865)	(2,660,232)	(414,117)	(128,874)	(107,312,393)
Total Other Financing Sources (Uses)	3,639,440	(1,014,295)	(2,374,538)	5,513,179	25,056	22,498,064
Net Change in Fund Balances	4,107,188	1,121,797	2,249,375	11,317,046	1,116,142	54,167,991
Fund Balances - Beginning of Year, as Adjusted	2,677,293	29,171,198	15,514,493	112,454,436	5,623,238	510,774,184
Fund Balances - End of Year	\$ 6,784,481	\$ 30,292,995	\$ 17,763,868	\$ 123,771,482	\$ 6,739,380	\$ 564,942,175

Debt Service Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Lignite Research	Water Commission	Total	Building Authority	Water Commission	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,104,759
-	-	-	-	-	-	-	-	176,514,426
-	-	-	-	-	-	-	-	118,012,271
-	-	-	-	-	-	-	-	17,267,446
-	-	-	-	-	-	-	-	109,190,032
-	-	-	-	-	-	-	-	9,021,799
-	-	-	1,520,934	1,520,934	-	-	-	39,072,274
-	-	-	-	-	-	-	-	7,755,488
-	-	-	-	-	-	-	-	7,048,067
619,000	1,717,002	22,211	525,066	2,883,279	935,000	345	935,345	13,268,523
-	-	-	-	-	-	-	-	11,712,175
-	-	-	-	-	-	-	-	12,673,677
10,000	-	-	-	10,000	-	-	-	4,472,657
629,000	1,717,002	22,211	2,046,000	4,414,213	935,000	345	935,345	535,113,594
-	-	-	-	-	-	-	-	10,248,279
-	-	-	-	-	-	-	-	40,671,264
-	-	-	-	-	-	-	-	38,994,208
-	-	-	-	-	-	-	-	6,262,120
-	-	-	-	-	-	-	-	5,703,564
-	-	-	-	-	-	-	-	25,887,185
-	-	-	-	-	-	-	-	35,829,163
-	-	-	-	-	-	-	-	121,205,870
-	-	-	-	-	-	-	-	171,942,576
-	-	-	-	-	-	1,634,380	1,634,380	42,964,871
6,711,000	-	1,910,000	1,420,600	10,041,600	-	-	-	10,051,866
5,270,000	2,144,269	56,503	3,881,643	11,352,415	-	-	-	11,361,538
11,981,000	2,144,269	1,966,503	5,302,243	21,394,015	-	1,634,380	1,634,380	521,122,504
(11,352,000)	(427,267)	(1,944,292)	(3,256,243)	(16,979,802)	935,000	(1,634,035)	(699,035)	13,991,090
7,343,000	53,484,420	-	-	60,827,420	31,180,000	1,634,534	32,814,534	110,583,330
10,516,000	-	-	-	10,516,000	-	-	-	10,516,000
(10,388,000)	-	-	-	(10,388,000)	-	-	-	(10,388,000)
-	-	-	-	-	-	-	-	8,869
-	-	-	-	-	-	-	-	1,130,497
10,021,000	-	1,056,827	3,562,843	14,640,670	-	-	-	126,370,385
-	(12,644,413)	(1,857)	-	(12,646,270)	(6,010,000)	(3,099)	(6,013,099)	(125,971,762)
17,492,000	40,840,007	1,054,970	3,562,843	62,949,820	25,170,000	1,631,435	26,801,435	112,249,319
6,140,000	40,412,740	(889,322)	306,600	45,970,018	26,105,000	(2,600)	26,102,400	126,240,409
10,386,000	-	889,322	10,431,223	21,706,545	809,000	2,980	811,980	533,292,709
\$ 16,526,000	\$ 40,412,740	\$ -	\$ 10,737,823	\$ 67,676,563	\$ 26,914,000	\$ 380	\$ 26,914,380	\$ 659,533,118