

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)

296 – Workforce Enhancement Fund

Provides grants to institutions of higher education assigned responsibility for workforce training in the state. (NDCC 54-60)

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)

243 – Renewable Energy Development Fund

Established to provide financial assistance to foster the development of renewable energy. (NDCC 54-63)

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)

286 - Pipeline Authority Administrative Fund

Funds are to be used for the administrative costs of the Pipeline Authority. (NDCC 54-17.7)

297 – Biomass Incentive and Research Fund

Funds to be used for various biomass projects. (NDCC 54-17)

314 - 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)

319 – Geologic Data Preservation Fund

Funds are used to defray the expenses of preserving geologic data and disseminating the data. (NDCC 54-17.4)

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)

428 – Geophysical, Geothermal, Subsurface Minerals and Coal Exploration Fund

Used to satisfy unfulfilled reclamation obligations incurred from mineral and coal exploration. (NDCC 38-21-01)

Nonmajor Governmental Funds

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)

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)

STATE OF NORTH DAKOTA

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)

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)

Nonmajor Governmental Funds

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)

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)

249 - Firefighters Death Benefit Fund

Under certain circumstances, provides for payment to the estate of a firefighter. (NDCC 18-05.1-01)

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)

STATE OF NORTH DAKOTA

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)

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)

310 - ND Sobriety Program Fund

Authorizes a pilot project using grants, gifts, and donations to cover the expenses necessary for the administration and operation of a sobriety program. (2007 Senate Bill 2003)

Nonmajor Governmental Funds

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)

320 – Community Service Supervision

Accounts for a court imposed community service fee to be used to provide community service supervision grants. (NDCC 29-26-22)

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)

356 – HP Asset Forfeiture Fund

Funds are from seized and forfeited assets and can be used for expenses relating to those assets, matching funds, certain equipment, and certain overtime compensation relating to criminal investigations. (NDCC 39-03)

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)

367 – Multijurisdictional Drug Task Force Fund

Established to defray the expenses and operating costs incurred by a multijurisdictional drug task force. (NDCC 54-12)

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)

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)

STATE OF NORTH DAKOTA

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 - Dealer Enforcement 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)

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)

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)

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2008

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
ASSETS						
Cash Deposits at the Bank of ND	\$ 10,038,349	\$ 6,091,305	\$ 10,340,002	\$ 39,785,818	\$ 58,201,303	\$ 65,861,218
Cash and Cash Equivalents	46,226	353,981	32,500	310	316,895	963,230
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	2,034,305	-	1,450,000	2,996,845	-	234,000
Investments	124,000	4,390,000	-	267,049	-	240,000
Accounts Receivable - Net	84,304	2,550,413	126,803	8,247,674	1,700,235	7,966,667
Taxes Receivable - Net	25,464	-	72,506	47,954	2,703,663	20,326
Interest Receivable - Net	998	8,039	170,147	28,900	-	199,577
Intergovernmental Receivable - Net	-	-	-	-	-	1,516,245
Due from Other Funds	93,999	-	57,393	432,294	-	3,940,189
Prepaid Items	-	-	-	264,592	-	-
Inventory	-	-	39,779	-	195,591	-
Loans and Notes Receivable - Net	-	-	8,173,456	2,469,164	-	9,308,842
Total Assets	\$ 12,447,645	\$ 13,393,738	\$ 20,462,586	\$ 54,540,600	\$ 63,117,687	\$ 90,250,294
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 266,250	\$ 987,424	\$ 48,893	\$ 2,167,554	\$ 73,367	\$ 1,303,373
Accrued Payroll	192,339	102,190	37,146	52,224	252,250	483,859
Securities Lending Collateral	-	-	-	6,303	-	-
Intergovernmental Payable	1,956	-	-	-	-	4,691
Tax Refunds Payable	-	-	-	-	-	-
Due to Other Funds	16,205	24,928	6,516	202,061	6,631,609	32,237,638
Contracts Payable	-	-	-	5,000	-	-
Deferred Revenue	33,019	-	4,849	-	936,749	-
Total Liabilities	509,769	1,114,542	97,404	2,433,142	7,893,975	34,029,561
Fund Balances:						
Reserved For:						
Inventory	-	-	39,779	-	195,591	-
Long - Term Receivables	-	-	6,783,891	2,469,164	-	8,891,578
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	264,592	-	-
Legal Requirements	-	-	-	-	-	-
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	-
Patients Welfare	-	-	-	-	-	147,532
Other	-	-	-	-	-	-
Unreserved, Reported in:						
Special Revenue Funds	11,937,876	12,279,196	13,541,512	49,373,702	55,028,121	47,181,623
Total Fund Balances	11,937,876	12,279,196	20,365,182	52,107,458	55,223,712	56,220,733
Total Liabilities and Fund Balances	\$ 12,447,645	\$ 13,393,738	\$ 20,462,586	\$ 54,540,600	\$ 63,117,687	\$ 90,250,294

Special Revenue Funds

	Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$	9,919,222	\$ 579,575	\$ 32,655,984	\$ 7,076,209	\$ 4,568,977	\$ 24,104,094	\$ 222,103,348
	167,028	-	2,292,164	-	33,522	-	-
	-	-	-	-	-	-	-
	18,029	-	-	46,500,000	1,523,129	-	-
	-	58,216,112	-	-	1,515,767	-	-
	512,620	893,040	377,265	150,159	199,744	-	-
	-	267,834	52,960,667	5,407,326	987,843	-	45,297,689
	-	214,747	-	-	201,782	-	-
	13,215	-	-	-	225,937	-	-
	993,274	1,355,111	-	34,538	228,411	-	-
	66,509	-	-	-	-	2,100,489	-
	-	-	-	-	362,382	-	-
	-	37,015,639	-	3,985,694	-	-	-
\$	11,689,897	\$ 98,542,058	\$ 88,286,080	\$ 63,153,926	\$ 9,847,494	\$ 26,204,583	\$ 267,401,037
\$	600,937	\$ 8,041	\$ -	\$ -	\$ 345,167	\$ -	\$ -
	134,423	-	-	-	122,148	-	-
	-	9,529,633	-	-	-	-	-
	25,977	-	47,763,062	-	-	-	-
	-	-	1,110	-	-	-	-
	36,184	373,235	-	-	37,918	-	236,717
	-	-	-	-	137,372	-	-
	304,104	-	32,852,110	-	155,087	-	-
	1,101,625	9,910,909	80,616,282	-	797,692	-	236,717
	-	-	-	-	362,382	-	-
	-	34,117,200	-	3,640,099	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	66,509	-	-	-	-	2,100,489	-
	-	-	-	-	-	13,706,884	-
	18,151	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	10,397,210	-
	10,503,612	54,513,949	7,669,798	59,513,827	8,687,420	-	267,164,320
	10,588,272	88,631,149	7,669,798	63,153,926	9,049,802	26,204,583	267,164,320
\$	11,689,897	\$ 98,542,058	\$ 88,286,080	\$ 63,153,926	\$ 9,847,494	\$ 26,204,583	\$ 267,401,037

Special Revenue Funds

Public Safety and Corrections						
Public Safety and Corrections	Recreation	Regulatory	Transportation	Veterans	Total	
\$ 48,321,740	\$ 16,511,851	\$ 14,113,548	\$ 150,296,402	\$ 1,700,983	\$ 722,269,928	
11,258	182,726	21,498	126,592	451,104	4,999,034	
-	-	-	284,225	-	284,225	
-	16,966,768	-	-	-	71,723,076	
-	-	12,898,445	-	4,598,157	82,249,530	
1,059,309	8,803	598,850	951,314	611,726	26,038,926	
-	-	-	7,666,311	-	115,457,583	
-	-	76,107	70,235	4,584	975,116	
91,302	-	-	8,917,675	137,988	10,902,362	
173,421	177,407	38,867	7,890,355	10,909	15,426,168	
-	-	-	181,251	-	2,612,841	
-	107,325	133,496	4,254,882	65,912	5,159,367	
-	-	-	6,572,145	231,876	67,756,816	
\$ 49,657,030	\$ 33,954,880	\$ 27,880,811	\$ 187,211,387	\$ 7,813,239	\$ 1,125,854,972	
\$ 76,710	\$ 719,833	\$ 409,727	\$ 14,300,311	\$ 834,671	\$ 22,142,258	
98,835	905,754	344,116	4,146,079	88,309	6,959,672	
-	-	334,801	-	-	9,870,737	
19,662	-	-	82,499	-	47,897,847	
-	-	-	235,492	-	236,602	
111,441	268,969	3,955,615	1,664,537	21,932	45,825,505	
-	-	-	953,963	-	1,096,335	
13,792	-	105,797	291,038	3,584	34,700,129	
320,440	1,894,556	5,150,056	21,673,919	948,496	168,729,085	
-	107,325	133,496	4,254,882	65,912	5,159,367	
-	-	-	5,437,857	46,753	61,386,542	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	181,251	-	2,612,841	
-	-	-	-	-	13,706,884	
-	-	-	-	-	18,151	
-	-	-	-	54,533	202,065	
-	-	-	-	-	10,397,210	
49,336,590	31,952,999	22,597,259	155,663,478	6,697,545	863,642,827	
49,336,590	32,060,324	22,730,755	165,537,468	6,864,743	957,125,887	
\$ 49,657,030	\$ 33,954,880	\$ 27,880,811	\$ 187,211,387	\$ 7,813,239	\$ 1,125,854,972	

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Water Commission	Total	Building Authority	Water Commission	Total	
\$ 175,000	\$ 6,169,107	\$ 3,105,104	\$ 9,449,211	\$ 10,643,000	\$ -	\$ 10,643,000	\$ 742,362,139
-	-	2,694,832	2,694,832	-	712	712	7,694,578
-	-	-	-	-	-	-	284,225
12,863,000	-	5,826,875	18,689,875	-	-	-	90,412,951
-	-	-	-	-	-	-	82,249,530
-	-	-	-	-	-	-	26,038,926
-	-	-	-	-	-	-	115,457,583
-	-	188,336	188,336	-	-	-	1,163,452
-	-	-	-	-	-	-	10,902,362
60,000	-	-	60,000	-	-	-	15,486,168
-	-	-	-	-	-	-	2,612,841
-	-	-	-	-	-	-	5,159,367
-	-	-	-	-	-	-	67,756,816
<u>\$ 13,098,000</u>	<u>\$ 6,169,107</u>	<u>\$ 11,815,147</u>	<u>\$ 31,082,254</u>	<u>\$ 10,643,000</u>	<u>\$ 712</u>	<u>\$ 10,643,712</u>	<u>\$ 1,167,580,938</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,142,258
-	-	-	-	-	-	-	6,959,672
-	-	-	-	-	-	-	9,870,737
-	-	-	-	-	-	-	47,897,847
-	-	-	-	-	-	-	236,602
-	-	-	-	1,869,000	-	1,869,000	47,694,505
-	-	-	-	-	-	-	1,096,335
-	-	-	-	-	-	-	34,700,129
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,869,000</u>	<u>-</u>	<u>1,869,000</u>	<u>170,598,085</u>
-	-	-	-	-	-	-	5,159,367
-	-	-	-	-	-	-	61,386,542
13,098,000	6,169,107	11,815,147	31,082,254	8,774,000	712	8,774,712	8,774,712
-	-	-	-	-	-	-	31,082,254
-	-	-	-	-	-	-	2,612,841
-	-	-	-	-	-	-	13,706,884
-	-	-	-	-	-	-	18,151
-	-	-	-	-	-	-	202,065
-	-	-	-	-	-	-	10,397,210
-	-	-	-	-	-	-	863,642,827
<u>13,098,000</u>	<u>6,169,107</u>	<u>11,815,147</u>	<u>31,082,254</u>	<u>8,774,000</u>	<u>712</u>	<u>8,774,712</u>	<u>996,982,853</u>
<u>\$ 13,098,000</u>	<u>\$ 6,169,107</u>	<u>\$ 11,815,147</u>	<u>\$ 31,082,254</u>	<u>\$ 10,643,000</u>	<u>\$ 712</u>	<u>\$ 10,643,712</u>	<u>\$ 1,167,580,938</u>

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,741
Sales and Use Taxes	2,059,334	-	1,180	-	-	-
Oil, Gas, and Coal Taxes	-	-	-	1,441,061	20,215,034	-
Business and Other Taxes	202,169	-	296,632	-	679	3,852,348
Licenses, Permits and Fees	4,335,478	17,999	98,008	2,094,730	8,250	2,316,162
Intergovernmental	50,000	-	59,041	3,831,644	191	2,657,949
Sales and Services	2,537,074	14,838	155,951	188,598	5,498,670	22,505,386
Royalties and Rents	-	-	-	-	267,324	229,042
Fines and Forfeits	-	953	-	61,227	2,881,351	-
Interest and Investment Income	109,402	235,351	456,667	1,858,399	-	262,939
Tobacco Settlement	-	-	-	16,414,634	-	3,647,697
Commodity Assessments	95,283	18,057,564	-	-	-	-
Miscellaneous	202,526	127,847	430,139	956,367	89,845	4,564,127
Total Revenues	9,591,266	18,454,552	1,497,618	26,846,660	28,961,344	40,052,391
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Education	-	-	-	-	42,886,357	-
Health and Human Services	157,945	-	-	-	-	45,691,381
Regulatory	-	-	-	304,499	-	-
Public Safety and Corrections	-	-	-	-	-	-
Agriculture and Commerce	7,411,234	13,099,567	2,692,486	4,057,849	-	-
Natural Resources	-	-	-	17,025,947	-	-
Transportation	-	-	-	-	-	-
Intergovernmental - Revenue Sharing	-	-	-	-	-	-
Capital Outlay	19,179	-	-	11,456,908	-	80,341
Debt Service:						
Principal	2,066	4,484	-	-	-	7,061
Interest and Other Charges	-	-	-	-	-	994
Total Expenditures	7,590,424	13,104,051	2,692,486	32,845,203	42,886,357	45,779,777
Revenues over (under) Expenditures	2,000,842	5,350,501	(1,194,868)	(5,998,543)	(13,925,013)	(5,727,386)
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	-	-
Capital Lease Acquisitions	8,811	-	-	-	-	27,549
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	429,281	-	2,088,290	26,103,902	33,655,000	14,796,917
Transfers Out	(257,835)	(1,070,040)	(39,092)	(6,397,784)	(5,048)	(531,135)
Total Other Financing Sources (Uses)	180,257	(1,070,040)	2,049,198	19,706,118	33,649,952	14,293,331
Net Change in Fund Balances	2,181,099	4,280,461	854,330	13,707,575	19,724,939	8,565,945
Fund Balances - Beginning of Year, as Adjusted	9,756,777	7,998,735	19,510,852	38,399,883	35,498,773	47,654,788
Fund Balances - End of Year	\$ 11,937,876	\$ 12,279,196	\$ 20,365,182	\$ 52,107,458	\$ 55,223,712	\$ 56,220,733

Special Revenue Funds						
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ -	\$ -	\$ 14,151,393	\$ -	\$ 2,443,557	\$ -	\$ -
-	-	104,866,560	-	-	-	-
-	3,282,610	58,017,387	40,430,068	-	-	243,266,716
-	-	13,979,564	-	50,000	-	-
362,319	-	20,720,068	-	57,685	-	-
-	-	126,895	671,292	600	-	-
1,683,513	-	-	-	2,494,360	-	-
-	13,843,709	968	7,674	818,453	-	-
3,534,357	-	74	-	829	-	-
669	2,735,681	-	1,455,758	903,416	372,848	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,288	-	-	15,264	485,299	-	-
5,631,146	19,862,000	211,862,909	42,580,056	7,254,199	372,848	243,266,716
1,379,650	374,104	-	-	4,723,370	-	8,175
-	-	-	-	151,322	-	-
-	-	-	-	548,208	-	-
283,956	-	-	-	-	-	-
1,622,634	-	-	-	400	-	-
-	-	-	-	47,704	4,002,960	-
-	-	-	-	554,130	-	-
-	-	-	-	203,638	-	-
-	-	224,406,911	-	-	-	-
1,263,337	404,719	-	-	565,159	-	-
1,600	-	-	-	-	-	-
-	-	-	-	-	-	-
4,551,177	778,823	224,406,911	-	6,793,931	4,002,960	8,175
1,079,969	19,083,177	(12,544,002)	42,580,056	460,268	(3,630,112)	243,258,541
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,373,067	-	-	-	405,839	13,600,000	-
-	(4,518,283)	-	(17,850,000)	(260,286)	(30,000)	(119,364,883)
1,373,067	(4,518,283)	-	(17,850,000)	145,553	13,570,000	(119,364,883)
2,453,036	14,564,894	(12,544,002)	24,730,056	605,821	9,939,888	123,893,658
8,135,236	74,066,255	20,213,800	38,423,870	8,443,981	16,264,695	143,270,662
\$ 10,588,272	\$ 88,631,149	\$ 7,669,798	\$ 63,153,926	\$ 9,049,802	\$ 26,204,583	\$ 267,164,320

Special Revenue Funds

Public Safety and Corrections		Recreation	Regulatory	Transportation	Veterans	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,611,691
2,043,459	2,573	-	98,052,714	-	-	207,025,820
-	-	-	-	-	-	366,652,876
-	-	4,563	-	-	-	18,385,955
2,374,594	15,131,186	6,984,724	53,595,882	26,545	-	108,123,630
818,902	34,611	9,579	905,522	1,703,913	-	10,870,139
198,861	1,994,150	4,000,771	538,097	2,844,833	-	44,655,102
210,481	36,022	-	104,104	564	-	15,518,341
28,617	55,427	3,786	-	-	-	6,566,621
764,629	7,785	(73,733)	2,480,470	(147,706)	-	11,422,575
-	-	-	-	-	-	20,062,331
-	-	-	-	-	-	18,152,847
217,540	243,494	9,406	415,364	115,637	-	7,923,143
6,657,083	17,505,248	10,939,096	156,092,153	4,543,786	-	851,971,071
28,656	-	28,956	-	50,191	-	6,593,102
-	-	-	-	-	-	43,037,679
-	-	-	11,211	4,167,106	-	50,575,851
-	-	7,579,033	-	-	-	8,167,488
2,709,480	-	73,000	-	58,921	-	4,464,435
-	-	-	-	-	-	31,311,800
-	12,118,533	-	-	-	-	29,698,610
-	-	-	117,140,210	-	-	117,343,848
-	-	-	-	-	-	224,406,911
995,396	1,372,474	1,630	18,798,029	646,162	-	35,603,334
-	-	-	152,903	-	-	168,114
-	-	-	135,281	-	-	136,275
3,733,532	13,491,007	7,682,619	136,237,634	4,922,380	-	551,507,447
2,923,551	4,014,241	3,256,477	19,854,519	(378,594)	-	300,463,624
-	-	-	-	-	-	-
-	-	-	-	-	-	36,360
-	-	-	1,045,750	7,000	-	1,052,750
42,662,300	158,631	3,403,226	1,777,485	130,350	-	140,584,288
(375)	(1,700,000)	(4,095,651)	(1,323,330)	(132,197)	-	(157,575,939)
42,661,925	(1,541,369)	(692,425)	1,499,905	5,153	-	(15,902,541)
45,585,476	2,472,872	2,564,052	21,354,424	(373,441)	-	284,561,083
3,751,114	29,587,452	20,166,703	144,183,044	7,238,184	-	672,564,804
\$ 49,336,590	\$ 32,060,324	\$ 22,730,755	\$ 165,537,468	\$ 6,864,743	\$ -	\$ 957,125,887

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Water Commission	Total	Building Authority	Water Commission	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,611,691
-	-	-	-	-	-	-	207,025,820
-	-	-	-	-	-	-	366,652,876
-	-	-	-	-	-	-	18,385,955
-	-	-	-	-	-	-	108,123,630
-	-	-	-	-	-	-	10,870,139
-	-	1,994,884	1,994,884	-	-	-	46,649,986
-	-	-	-	-	-	-	15,518,341
-	-	-	-	-	-	-	6,566,621
623,000	425,257	524,980	1,573,237	551,000	50	551,050	13,546,862
-	-	-	-	-	-	-	20,062,331
-	-	-	-	-	-	-	18,152,847
15,000	-	-	15,000	-	-	-	7,938,143
638,000	425,257	2,519,864	3,583,121	551,000	50	551,050	856,105,242
-	-	-	-	-	-	-	6,593,102
-	-	-	-	-	-	-	43,037,679
-	-	-	-	-	-	-	50,575,851
-	-	-	-	-	-	-	8,167,488
-	-	-	-	-	-	-	4,464,435
-	-	-	-	-	-	-	31,311,800
-	-	-	-	-	-	-	29,698,610
-	-	-	-	-	-	-	117,343,848
-	-	-	-	-	-	-	224,406,911
-	-	-	-	-	1,426,000	1,426,000	37,029,334
8,161,000	3,160,000	1,485,000	12,806,000	-	-	-	12,974,114
4,770,000	2,162,804	4,717,867	11,650,671	-	-	-	11,786,946
12,931,000	5,322,804	6,202,867	24,456,671	-	1,426,000	1,426,000	577,390,118
(12,293,000)	(4,897,547)	(3,683,003)	(20,873,550)	551,000	(1,425,950)	(874,950)	278,715,124
-	-	-	-	-	1,426,000	1,426,000	1,426,000
-	-	-	-	-	-	-	36,360
-	-	-	-	-	-	-	1,052,750
10,665,000	5,297,920	5,104,016	21,066,936	-	-	-	161,651,224
-	(11,992,855)	-	(11,992,855)	(6,819,000)	-	(6,819,000)	(176,387,794)
10,665,000	(6,694,935)	5,104,016	9,074,081	(6,819,000)	1,426,000	(5,393,000)	(12,221,460)
(1,628,000)	(11,592,482)	1,421,013	(11,799,469)	(6,268,000)	50	(6,267,950)	266,493,664
14,726,000	17,761,589	10,394,134	42,881,723	15,042,000	662	15,042,662	730,489,189
\$ 13,098,000	\$ 6,169,107	\$ 11,815,147	\$ 31,082,254	\$ 8,774,000	\$ 712	\$ 8,774,712	\$ 996,982,853