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)
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)
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)

335 - 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 Fund*
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 revenues and expenditures associated with federal taxes and federal activities. (NDCC 04.1)

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 telecommunication carriers’ tax that is allocated to counties. (NDCC 57-34)

427 - *Oil and Gas Production Tax Distribution Fund*
Accounts for a portion of the 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 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)
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)

250 - 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)

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 cemetery trust 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)
### Special Revenue Funds

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<thead>
<tr>
<th>ASSETS</th>
<th>Agriculture</th>
<th>Commodity Promotion</th>
<th>Commerce</th>
<th>Cultural and Natural Resources</th>
<th>Education</th>
<th>Health and Human Services</th>
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Total Assets: $12,447,645

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<td>Due to Other Funds</td>
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<td>Deferred Revenue</td>
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Total Liabilities: 509,769


Total Fund Balances: 11,937,876

Total Liabilities and Fund Balances: $12,447,645
### Special Revenue Funds

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<th>Local Government</th>
<th>Oil Tax Resources</th>
<th>Other Special</th>
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<th>Permanent Oil Tax</th>
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| - | 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 |

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### Special Revenue Funds

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<th>Public Safety and Corrections</th>
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<th>Transportation</th>
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$ 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 |
| 19,662 | - | 334,801 | - | - | 9,870,737 |
| 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 |

<p>| 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 |</p>
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| 49,356,590 $ | 31,952,999 $ | 22,597,259 | 155,663,478 | 6,697,545 | 863,642,827 |

| 49,356,590 $ | 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
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<th>Total</th>
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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

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 - 953 - 61,227 2,881,351 -
Interest and Investment Income 109,402 235,351 456,667 1,858,399 - 262,949 -
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 - - - - - -
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 26,846,660 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 1,497,618 26,846,660 28,961,344 40,052,391 -
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 -
<table>
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<tr>
<th>Special Revenue Funds</th>
<th>Judicial Department</th>
<th>Land Rental and Mineral</th>
<th>Local Government</th>
<th>Oil Tax Resources</th>
<th>Other PACE Special</th>
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<p>|                       | 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        | -                      | 565,159          | -                | -                 | -                     |
| 1,263,337             | 404,719            | -                      | -                | -                | -                 | -                     |</p>
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|                       | 1,079,969          | 19,083,177             | (12,544,002)     | 42,580,056       | 460,268           | (3,630,112) 243,258,541 |
|                       | -                  | -                      | -                | -                | -                 | -                     |
|                       | -                  | -                      | -                | -                | -                 | -                     |
|                       | -                  | -                      | -                | -                | -                 | -                     |
| 1,373,067             | (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         |

(Continued on Next Page)
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### Debt Service Funds

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<tbody>
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### Capital Projects Funds

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### Total Nonmajor Governmental Funds

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<th>Total</th>
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<tbody>
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### Capital Projects Funds

<table>
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<tr>
<th>Building Authority</th>
<th>Water Commission</th>
<th>Total</th>
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### Total Governmental Funds

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<th>Water Commission</th>
<th>Total</th>
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<tbody>
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Note: The values represent financial figures for various government departments and commissions, including Building Authority, Department of Transportation, Water Commission, and Capital Projects Funds.