

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.

224 - Alcohol Motor Vehicle Fuel Fund

Funds used for the enhancement of agricultural research, development, processing, and marketing.

260 - Minor Use Pesticide Fund

Accounts for registration and donations to the pesticide control board.

264 - Anhydrous Ammonia Storage Inspection Fund

Account for inspection fees collected which are related to the distribution of anhydrous ammonia.

306 - Stockmen's Association Fund

Accounts for revenues and expenditures associated with the general operation of the department.

308 - Agriculture Department Fund

Accounts for revenues and expenditures associated with the general operation of the department.

329 - Seed Department Fund

Accounts for revenues and expenditures associated with the general operation of the department.

376 - Environment and Rangeland Protection Fund

To be used for rangeland improvement projects.

447 - Ethanol Production Incentive Fund

Funds are used for paying ethanol production incentives.

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.

COMMODITY PROMOTION

208 - Soybean Council Fund

To promote the sale of North Dakota soybean products.

220 - Spud Fund

To promote the sale of North Dakota potato products.

221 - Turkey Promotion Fund

To promote the sale of North Dakota turkey products.

223 - Honey Promotion Fund

To promote the sale of North Dakota honey products.

227 - Dry Pea and Lentil Council Fund

To promote the sale of North Dakota dry pea and lentil bean products.

228 - Wheat Commission Fund

To promote the sale of North Dakota wheat products.

229 - Beef Commission Fund

To promote the sale of North Dakota beef products.

231 - Barley Growers Check-Off

To promote the sale of North Dakota barley products.

241 - Edible Bean Fund

To promote the sale of North Dakota edible bean products.

245 - Oilseed Fund

To promote the sale of North Dakota oilseed products.

270 - Corn Fund

To promote the sale of North Dakota corn products.

309 - Dairy Products Promotion Fund

To promote the sale of North Dakota dairy products.

COMMERCE

278 - Breeders Fund

Accounts for revenues that are used to award racehorse breeders.

290 - Purse Fund

Revenues are used to supplement and improve purses offered at racetracks within the state.

296 - Workforce Enhancement Fund

Provides grants to institutions of higher education assigned responsibility for workforce training in the state.

330 - Economic Development Commission Fund

Accounts for revenues and expenditures associated with the general operation of the economic development division.

334 - Horse Racing Operating Fund

Accounts for the revenues and expenditures for the general operation of the horse racing commission.

STATE OF NORTH DAKOTA

339 - Promotion Fund

Revenues are used for the promotion of racing and for the operating expenses of the Racing Commission.

342 - Community Services Fund

Accounts for revenues and expenditures associated with the general operation of the division of community services.

365 – Centers of Excellence Fund

Set up for the purpose of administering the centers of excellence program.

443 - Tourism Fund

Accounts for revenues and expenditures associated with the general operation of the tourism division.

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.

234 - Fossil Excavation and Restoration Fund

Used for funds received by the geological survey for the excavation and restoration of fossils.

236 - State Waterbank Fund

Funds used for the purpose and implementation of wetland conservation and development plans.

243 – Renewable Energy Development Fund

Established to provide financial assistance to foster the development of renewable energy.

253 - Historical Impact Emergency Fund

Used for emergency mitigation of adverse effects on cultural resources and historical buildings, structures, or objects in the state.

267 - Water Development Trust Fund

To be used to address the long-term water development and management needs of the state.

286 - Pipeline Authority Administrative Fund

Funds are to be used for the administrative costs of the Pipeline Authority.

297 – Biomass Incentive and Research Fund

Funds to be used for various biomass projects.

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.

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.

319 – Geologic Data Preservation Fund

Funds are used to defray the expenses of preserving geologic data and disseminating the data.

327 - State Historical Revolving Fund

Used for making investigations of permit applicants and for the management and analysis of records and artifacts.

381 – NAWS Operation and Maintenance Fund

Accounts for user fees and the maintenance and operation of the northwest area water supply project.

397 - Water Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department.

399 - Arts and Humanities Fund

Accounts for revenues and expenditures associated with the general operation of the department.

413 - NAWS Project Reserve Fund

To be used for the replacement and extraordinary maintenance of the northwest area water supply project.

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.

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

Used to satisfy unfulfilled reclamation obligations incurred from mineral and coal exploration.

445 - Abandoned Mine Reclamation Setaside Fund

To defray the administrative expenses of the program.

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.

488 - Habitat and Depredation Fund

Funds used to improve private land habitats.

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.

235 - Displaced Homemakers Fund

Funds for providing services for displaced homemakers.

Nonmajor Governmental Funds

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.

274 - Independent Study Operating Fund

Accounts for the revenues and expenditures associated with the general operations of the Division of Independent Study.

353 - School for the Deaf Fund

Accounts for revenues and expenditures associated with the general operation of the department.

354 - School for the Blind Fund

Accounts for revenues and expenditures associated with the general operation of the department.

390 - Library Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department.

391 - Public Instruction Fund

Accounts for revenues and expenditures associated with the general operation of the department.

393 - Career & Technical Education Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

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.

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.

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.

HEALTH AND HUMAN SERVICES

215 - Children's Services Coordinating Committee Fund

Accounts for revenues and expenditures associated with the general operation of the department.

254 - Employment of People With Disabilities Fund

This fund is for the development of job opportunities for disabled individuals in this state.

257 - Organ/Tissue Transplant Fund

To provide financial assistance to transplant patients.

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.

285 - Compulsive Gambling Prevention and Treatment Fund

Funds are used for gambling prevention and treatment services.

313 - Environmental Health Practitioners License Administrators Fund

Accounts for revenues and expenditures associated with advisory board duties.

315 - ND Health Care Trust Fund

Funds to be used for long-term care reform.

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.

355 - Provider Assessment Fund

Accounts for an assessment on intermediate care facilities for the mentally retarded.

360 - Human Services Department Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

369 - Tobacco Prevention and Control Fund

Fund consists of tobacco settlement dollars to be used for creating a comprehensive plan for the prevention and control of tobacco.

370 - Health and Consolidated Laboratories Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

419 - Children's Trust Fund

To aid in the prevention of child abuse and neglect and developing child abuse prevention programs.

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.

931 - Human Services Donor Implied Trust Fund

Funds donated with informal requests to be used for the welfare of the patients the department serves.

938 - State Hospital - Special Revenue Fund

Accounts for funds donated for the patients' religious and welfare needs.

996 - Developmental Center Residents Welfare Fund

Accounts for funds donated for the residents' needs.

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.

237 - Indigent Civil Legal Services Fund

Funds to provide legal services to persons unable to afford private counsel.

250 - Attorney General Refund Fund

Accounts for financial resources of the consumer fraud division.

268 - Restitution Collection Assistance Fund

Accounts for restitution received and used for defraying expenses related to collection of restitution.

279 - Court Facilities Improvement Fund

Used to provide grants to counties for court facilities improvement and maintenance projects.

282 - Indigent Defense Administration Fund

Funds are used to contract for indigent defense services in the state.

295 - Electronic Filing Administration Fund

Used by the Judicial Branch to cover the costs of maintaining an electronic filing system and managing electronic documents.

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.

322 - Attorney General Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

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.

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.

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.

LOCAL GOVERNMENT

238 (925) - Energy Development Impact

Accounts for monies to be distributed through grants to coal impacted political subdivisions.

240 - Insurance Tax Distribution Fund

Accounts for financial resources for fire departments within the State.

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.

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.

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.

405 - Financial Institution Tax Distribution

Accounts for a tax imposed on each financial institution for distribution to counties.

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.

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.

Nonmajor Governmental Funds

420 - Cigarette Tax Distribution Fund

Accounts for a tax on cigarettes distributed on a per capita basis to the incorporated cities.

424 - Telecommunications Carriers Tax Fund

Accounts for the telecommunications carriers' tax that is allocated to counties.

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.

431 - Transmission Line Tax Distribution Fund

Accounts for tax of transmission lines and the allocation to counties in which such transmission lines are located.

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.

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.

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.

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.

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.

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.

OTHER SPECIAL

212 - Statewide Conference

Accounts for revenues and expenditures for state agencies that have conferences.

246 - State Auditor's Operating Fund

Accounts for revenues and expenditures associated with the operations of the political subdivision of the Office.

249 - Firefighters Death Benefit Fund

Under certain circumstances, provides for payment to the estate of a firefighter.

251 - Capitol Grounds Planning Fund

Funds dedicated to implement the Capitol Grounds Master Plan for the development of the capitol grounds.

256 - Bicentennial Trust Fund

Fund to be used to commemorate and celebrate North Dakota's bicentennial.

259 - Legislative Services Fund

Accounts for fees received for providing legislative information services and copies of documents.

263 - Secretary of State General Services Fund

Accounts for revenues and expenditures relating to certain services provided by the department.

266 - Administrative Hearings Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

287 - Integrated Tax System Fund

Accounts for the costs to establish an integrated tax processing system.

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.

302 - Athletic Commission Fund

Accounts for revenues and expenditures associated with the athletic advisory board.

304 - Governor's Special Fund

Moneys that have become available during the biennium from federal funds and private funds.

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.

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.

STATE OF NORTH DAKOTA

392 - Insurance Recoveries Property Fund

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

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.

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.

701 - Postage Revolving Fund

Fund collections from the state offices, departments, and agencies, for postage, shall be paid into the fund.

730 - Central Personnel Training Fund

Fund used for the coordination of employee training and development programs to state departments and agencies.

902 - Capitol Renovation Fund

Funds dedicated and reserved for the exclusive use of renovations needed to the capitol buildings and grounds.

968 - Job Service - Special Revenue

Accounts for revenues and expenditures associated with the general operation of the department.

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.

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.

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).

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.

PUBLIC SAFETY AND CORRECTIONS

214 - National Guard Emergency Fund

Funds used for costs of the national guard in performing emergency State services.

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.

311 - Special Operations Team Reimbursement Fund

Funds are used to reimburse city and county governments that provide special operations team services to rural areas.

320 - Community Service Supervision

Accounts for a court imposed community service fee to be used to provide community service supervision grants.

321 - Probationer Violation Transportation Fund

Funds are used to defray the costs of returning to the state probationers who violate their conditions of supervision.

352 - State Disaster Relief Fund

To be used for defraying the expenses of state disasters.

361 - Highway Patrol Special Fund

Used for distributions from the state highway tax distribution fund to be used for the expenses of the department.

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.

367 - Multijurisdictional Drug Task Force Fund

Established to defray the expenses and operating costs incurred by a multijurisdictional drug task force.

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.

373 - Radio Communications Fund

Accounts for revenues and expenditures associated with the general operation of the department.

Nonmajor Governmental Funds

375 - Emergency Management Fund

Accounts for revenues and expenditures associated with the general operation of the department.

378 - State Hazardous Chemicals Fund

Account for revenue collected from the state hazardous chemical fee system.

379 - Department of Corrections Operating

Accounts for revenues and expenditures associated with the general operation of the department.

383 - National Guard Fund

Accounts for revenues and expenditures associated with the general operation of the department.

385 - National Guard Military Grounds Fund

Funds used for the improvement of the properties for military uses.

RECREATION

222 - Game and Fish Department Fund

Accounts for the revenues and expenditures associated with the operation of the game and fish department.

261 - Snowmobile Fund

Fund for administering snowmobile safety programs and establishing and maintaining snowmobile facilities.

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.

398 - Parks and Recreation Fund

Accounts for revenues and expenditures associated with the general operation of the parks and recreation department.

441 - Trail Tax Transfer Fund

Fund used for all-terrain vehicle safety education and promotion.

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.

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.

233 - Petroleum Release Compensation Fund

Funds to provide for cleanup of petroleum spills through the establishment of a petroleum release compensation fund.

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.

242 - Financial Institution Regulatory Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

247 - Oil and Gas Research Fund

Funds are to be used for oil and gas research activities.

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.

262 - Securities Protection Fund

Accounts for revenues and expenditures from civil penalties collected from securities enforcement actions.

280 - Performance Assurance Fund

Revenues received under the performance assurance plan are to be used to monitor the operation and effect of the plan.

301 - Siting Process Recovery Fund

Deposits in this fund are to pay for expenses incurred in the energy conversion facility siting process.

305 - Industrial Commission Fund

Accounts for revenues and expenditures associated with the general operation of the department.

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.

TRANSPORTATION

200,201,277 - Highway Fund

Accounts for revenues and expenditures associated with the general operation of the department.

202 - Abandoned Vehicle Fund

Funds used to dispose abandoned motor vehicles and other forms of scrap metal.

STATE OF NORTH DAKOTA

205 - Motorcycle Safety Fund

Motorcycle safety education fees used for promoting motorcycle safety.

217 – Dealer Enforcement Fund

Fees from dealer registrations are to be deposited in this fund.

225 - State Infrastructure Bank (SIB)

Funds for funding eligible projects as determined by agreement of the members of the multi-state infrastructure bank.

230 - Special Road Fund

Used for the construction and maintenance of access roads to and roads within recreational, tourist, and historical areas.

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.

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.

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.

380 - Soldiers Home Fund

Accounts for revenues and expenditures associated with the general operation of the department.

410 - Veterans Postwar Trust Fund

Fund is utilized for programs of benefit and service to veterans or their dependents.

433 - Veterans Cemetery Fund

Funds used for the maintenance and operation of the Veteran's Cemetery.

491 - Veterans' Cemetery Trust Fund

Accounts for distinctive motor license plates fees for the operation of the Veterans' Cemetery.

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.

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.

WATER COMMISSION

961 - Water Commission - Capital Projects Fund

Account for the construction of water related projects, including rural water systems.

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.

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.

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.

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2009

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
ASSETS						
Cash Deposits at the Bank of ND	\$ 6,394,042	\$ 6,532,132	\$ 8,946,010	\$ 43,362,348	\$ 69,783,961	\$ 55,927,847
Cash and Cash Equivalents	46,712	419,788	51,823	1,886	335,748	839,881
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	2,787,559	750,000	1,200,000	3,084,414	-	290,000
Investments	134,000	4,806,000	-	198,824	-	184,000
Accounts Receivable - Net	115,162	3,203,727	91,674	5,444,853	1,672,589	13,228,893
Taxes Receivable - Net	21,566	-	35,467	133,808	1,905,124	56,463
Interest Receivable - Net	255	5,640	128,918	-	-	191,252
Intergovernmental Receivable - Net	-	-	-	566,839	-	1,192,091
Due from Other Funds	28,688	24,966	6,692,441	2,246,809	-	7,982,538
Due from Fiduciary Funds	-	-	-	-	-	158,271
Prepaid Items	9,800	-	-	211,834	-	-
Inventory	-	-	34,753	-	175,613	-
Loans and Notes Receivable - Net	-	-	7,939,305	1,620,327	-	8,887,968
Total Assets	\$ 9,537,784	\$ 15,742,253	\$ 25,120,391	\$ 56,871,942	\$ 73,873,035	\$ 88,939,204
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 2,525,828	\$ 1,263,197	\$ 117,075	\$ 8,102,219	\$ 145,632	\$ 2,215,027
Accrued Payroll	178,011	112,602	42,539	56,685	260,100	692,352
Securities Lending Collateral	-	-	-	-	-	-
Interest Payable	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-
Tax Refunds Payable	-	-	-	-	-	-
Due to Other Funds	20,416	124,350	739,958	2,544,227	1,063,543	17,842,979
Contracts Payable	-	-	-	-	-	-
Deferred Revenue	31,300	-	-	-	920,952	-
Total Liabilities	2,755,555	1,500,149	899,572	10,703,131	2,390,227	20,750,358
Fund Balances:						
Reserved For:						
Inventory	-	-	34,753	-	175,613	-
Long - Term Receivables	-	-	6,542,854	1,620,327	-	8,454,472
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	9,800	-	-	211,834	-	-
Legal Requirements	-	-	-	-	-	-
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	-
Patients Welfare	-	-	-	-	-	40,237
Other	-	-	-	-	-	3,471
Unreserved, Reported in:						
Special Revenue Funds	6,772,429	14,242,104	17,643,212	44,336,650	71,307,195	59,690,666
Total Fund Balances	6,782,229	14,242,104	24,220,819	46,168,811	71,482,808	68,188,846
Total Liabilities and Fund Balances	\$ 9,537,784	\$ 15,742,253	\$ 25,120,391	\$ 56,871,942	\$ 73,873,035	\$ 88,939,204

Special Revenue Funds

Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ 11,752,644	\$ 410,986	\$ 38,011,333	\$ 3,225,269	\$ 3,179,561	\$ 20,541,466	\$ 489,881,444
159,414	-	505,561	-	32,554	-	-
-	-	-	-	-	-	-
18,443	-	-	83,700,000	1,623,551	-	-
-	64,193,441	-	-	1,329,508	-	-
675,991	1,319,556	-	-	168,826	-	-
-	249,111	49,595,212	3,810,250	567,048	-	92,481
-	203,268	-	27,736	162,033	-	-
14,839	-	-	522,106	92,104	-	-
638,334	228,684	-	44,877	183,150	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,755,854	-
-	-	-	-	340,150	-	-
-	38,662,320	-	3,252,836	-	-	-
\$ 13,259,665	\$ 105,267,366	\$ 88,112,106	\$ 94,583,074	\$ 7,678,485	\$ 22,297,320	\$ 489,973,925
\$ 405,139	\$ 7,911	\$ -	\$ -	\$ 425,040	\$ -	\$ 33,987
81,179	-	-	-	99,529	-	972
-	11,024,019	-	-	-	-	-
-	-	-	-	-	290,263	-
37,099	-	52,247,885	-	-	-	-
-	-	524	-	567,230	-	-
7,750	371,777	-	-	101,498	970,000	6,740,009
-	-	-	-	-	-	-
295,790	-	31,016,355	-	129,824	-	-
826,957	11,403,707	83,264,764	-	1,323,121	1,260,263	6,774,968
-	-	-	-	340,150	-	-
-	35,452,685	-	2,933,875	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,755,854	-
-	-	-	-	-	14,611,223	-
18,570	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,669,980	-
12,414,138	58,410,974	4,847,342	91,649,199	6,015,214	-	483,198,957
12,432,708	93,863,659	4,847,342	94,583,074	6,355,364	21,037,057	483,198,957
\$ 13,259,665	\$ 105,267,366	\$ 88,112,106	\$ 94,583,074	\$ 7,678,485	\$ 22,297,320	\$ 489,973,925

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds (Continued) June 30, 2009

	Special Revenue Funds					
	Public Safety and Corrections	Recreation	Regulatory	Transportation	Veterans	Total
ASSETS						
Cash Deposits at the Bank of ND	\$ 48,226,806	\$ 9,200,742	\$ 10,788,100	\$ 173,527,888	\$ 5,025,247	\$ 1,004,717,826
Cash and Cash Equivalents	13,188	164,025	228,329	236,217	472,726	3,507,852
Restricted Cash and Cash Equivalents	-	-	-	49,626	-	49,626
Investments at the Bank of ND	-	24,000,000	-	-	-	117,453,967
Investments	-	377,965	11,658,771	-	3,695,306	86,577,815
Accounts Receivable - Net	1,800,164	238,432	90,157	794,810	255,865	29,100,699
Taxes Receivable - Net	258,380	121,145	597,032	7,883,037	-	65,326,124
Interest Receivable - Net	-	-	76,951	-	17,399	813,452
Intergovernmental Receivable - Net	427,713	-	-	6,923,692	398,594	10,137,978
Due from Other Funds	44,604,628	42,462	668	3,631,893	43,643	66,393,781
Due from Fiduciary Funds	-	-	-	-	-	158,271
Prepaid Items	-	-	-	243,732	-	2,221,220
Inventory	-	131,390	139,065	6,457,957	72,294	7,351,222
Loans and Notes Receivable - Net	-	-	-	7,710,128	271,103	68,343,987
Total Assets	\$ 95,330,879	\$ 34,276,161	\$ 23,579,073	\$ 207,458,980	\$ 10,252,177	\$ 1,462,153,820
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 4,025,621	\$ 817,170	\$ 181,958	\$ 9,722,463	\$ 1,339,101	\$ 31,327,368
Accrued Payroll	160,144	980,525	376,063	4,663,539	402,768	8,107,008
Securities Lending Collateral	-	-	140,183	-	-	11,164,202
Interest Payable	-	-	-	-	-	290,263
Intergovernmental Payable	2,900,000	-	-	78,233	-	55,263,217
Tax Refunds Payable	-	-	-	235,318	-	803,072
Due to Other Funds	701,495	334,188	2,445,066	1,736,455	25,673	35,769,384
Contracts Payable	-	-	-	1,169,212	-	1,169,212
Deferred Revenue	375,647	-	73,828	307,007	2,897	33,153,600
Total Liabilities	8,162,907	2,131,883	3,217,098	17,912,227	1,770,439	177,047,326
Fund Balances:						
Reserved For:						
Inventory	-	131,390	139,065	6,457,957	72,294	7,351,222
Long - Term Receivables	-	-	-	6,741,870	155,102	61,901,185
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	243,732	-	2,221,220
Legal Requirements	-	-	-	-	-	14,611,223
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	18,570
Patients Welfare	-	-	-	-	57,406	97,643
Other	-	-	-	-	-	4,673,451
Unreserved, Reported in:						
Special Revenue Funds	87,167,972	32,012,888	20,222,910	176,103,194	8,196,936	1,194,231,980
Total Fund Balances	87,167,972	32,144,278	20,361,975	189,546,753	8,481,738	1,285,106,494
Total Liabilities and Fund Balances	\$ 95,330,879	\$ 34,276,161	\$ 23,579,073	\$ 207,458,980	\$ 10,252,177	\$ 1,462,153,820

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Water Commission	Total	Building Authority	Water Commission	Total	
\$ 137,000	\$ 88,580	\$ 3,190,569	\$ 3,416,149	\$ 3,795,000	\$ -	\$ 3,795,000	\$ 1,011,928,975
-	-	2,419,094	2,419,094	-	-	-	5,926,946
-	-	-	-	-	-	-	49,626
13,326,000	-	5,826,875	19,152,875	-	-	-	136,606,842
-	-	-	-	-	-	-	86,577,815
-	-	-	-	-	-	-	29,100,699
-	-	-	-	-	-	-	65,326,124
-	-	182,780	182,780	-	-	-	996,232
-	-	-	-	-	-	-	10,137,978
50,000	-	-	50,000	-	-	-	66,443,781
-	-	-	-	-	-	-	158,271
-	-	-	-	-	-	-	2,221,220
-	-	-	-	-	-	-	7,351,222
-	-	-	-	-	-	-	68,343,987
\$ 13,513,000	\$ 88,580	\$ 11,619,318	\$ 25,220,898	\$ 3,795,000	\$ -	\$ 3,795,000	\$ 1,491,169,718
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,327,368
-	-	-	-	-	-	-	8,107,008
-	-	-	-	-	-	-	11,164,202
-	-	-	-	-	-	-	290,263
-	-	-	-	-	-	-	55,263,217
-	-	-	-	-	-	-	803,072
-	-	-	-	455,000	-	455,000	36,224,384
-	-	-	-	-	-	-	1,169,212
-	-	-	-	-	-	-	33,153,600
-	-	-	-	455,000	-	455,000	177,502,326
-	-	-	-	-	-	-	7,351,222
-	-	-	-	-	-	-	61,901,185
-	-	-	-	3,340,000	-	3,340,000	3,340,000
13,513,000	88,580	11,619,318	25,220,898	-	-	-	25,220,898
-	-	-	-	-	-	-	2,221,220
-	-	-	-	-	-	-	14,611,223
-	-	-	-	-	-	-	18,570
-	-	-	-	-	-	-	97,643
-	-	-	-	-	-	-	4,673,451
-	-	-	-	-	-	-	1,194,231,980
13,513,000	88,580	11,619,318	25,220,898	3,340,000	-	3,340,000	1,313,667,392
\$ 13,513,000	\$ 88,580	\$ 11,619,318	\$ 25,220,898	\$ 3,795,000	\$ -	\$ 3,795,000	\$ 1,491,169,718

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,088
Sales and Use Taxes	2,102,892	-	945	-	-	-
Oil, Gas, and Coal Taxes	-	-	-	1,806,956	17,732,315	-
Business and Other Taxes	184,673	-	258,934	-	-	3,845,270
Licenses, Permits and Fees	1,426,471	20,438	96,686	1,988,800	6,250	2,335,441
Intergovernmental	15,983	-	250	4,882,723	80,270	2,706,476
Sales and Services	2,509,839	15,136	122,722	292,020	3,889,135	20,669,785
Royalties and Rents	-	1,500	-	-	271,332	204,291
Fines and Forfeits	-	600	-	-	4,533,048	-
Interest and Investment Income	64,033	180,284	308,486	1,344,058	-	249,601
Tobacco Settlement	-	-	-	8,338,820	-	22,651,373
Commodity Assessments	103,148	16,399,716	-	-	-	-
Miscellaneous	161,916	190,012	524,844	130,857	90,660	594,636
Total Revenues	6,568,955	16,807,686	1,312,867	18,784,234	26,603,010	53,270,961
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Education	-	-	-	-	43,990,004	-
Health and Human Services	108,174	-	-	-	-	55,644,946
Regulatory	-	-	-	1,471,834	-	-
Public Safety and Corrections	-	-	-	-	-	-
Agriculture and Commerce	11,706,043	13,488,898	3,429,628	1,025,319	-	-
Natural Resources	-	-	-	16,631,874	-	-
Transportation	-	-	-	-	-	-
Intergovernmental - Revenue Sharing	-	-	-	-	-	-
Capital Outlay	79,498	-	-	8,072,588	-	165,771
Debt Service:						
Principal	1,561	4,750	-	-	-	5,288
Interest and Other Charges	563	942	-	-	2,422	1,146
Total Expenditures	11,895,839	13,494,590	3,429,628	27,201,615	43,992,426	55,817,151
Revenues over (under) Expenditures	(5,326,884)	3,313,096	(2,116,761)	(8,417,381)	(17,389,416)	(2,546,190)
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	382,342	-	7,133,096	14,335,348	33,655,000	14,998,647
Transfers Out	(211,105)	(1,350,188)	(1,160,698)	(11,856,614)	(6,488)	(484,344)
Total Other Financing Sources (Uses)	171,237	(1,350,188)	5,972,398	2,478,734	33,648,512	14,514,303
Net Change in Fund Balances	(5,155,647)	1,962,908	3,855,637	(5,938,647)	16,259,096	11,968,113
Fund Balances - Beginning of Year, as Adjusted	11,937,876	12,279,196	20,365,182	52,107,458	55,223,712	56,220,733
Fund Balances - End of Year	\$ 6,782,229	\$ 14,242,104	\$ 24,220,819	\$ 46,168,811	\$ 71,482,808	\$ 68,188,846

Special Revenue Funds						
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ -	\$ -	\$ 10,660,527	\$ -	\$ 2,211,210	\$ -	\$ -
-	-	110,979,282	-	-	-	-
-	3,426,578	57,664,098	35,464,632	-	-	241,082,362
-	-	14,213,236	-	-	-	-
190,266	-	23,181,971	-	52,346	-	-
-	-	33,840,750	1,589,052	-	-	-
1,503,061	-	-	-	2,029,364	-	-
-	19,997,680	-	4,426	205,281	-	-
3,686,846	-	1,260	-	-	-	-
419	1,948,300	-	1,621,038	339,550	343,003	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
153,060	-	-	-	786,205	-	-
5,533,652	25,372,558	250,541,124	38,679,148	5,623,956	343,003	241,082,362
243,197	429,642	-	-	6,639,138	-	584,825
-	-	-	-	177,508	-	-
-	-	-	-	359,467	-	55,835
691,308	-	-	-	12,010	-	-
2,305,353	-	-	-	108,968	-	-
-	-	-	-	54,122	4,266,980	-
-	-	-	-	535,446	-	-
-	-	-	-	155,050	-	-
-	-	253,363,580	-	-	-	-
2,203,233	465,960	-	-	110,844	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,443,091	895,602	253,363,580	-	8,152,553	4,266,980	640,660
90,561	24,476,956	(2,822,456)	38,679,148	(2,528,597)	(3,923,977)	240,441,702
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,755,855	-	-	-	389,805	-	-
(1,980)	(19,244,446)	-	(7,250,000)	(455,701)	(970,000)	(24,407,065)
1,753,875	(19,244,446)	-	(7,250,000)	(65,896)	(970,000)	(24,407,065)
1,844,436	5,232,510	(2,822,456)	31,429,148	(2,594,493)	(4,893,977)	216,034,637
10,588,272	88,631,149	7,669,798	63,153,926	8,949,857	25,931,034	267,164,320
\$ 12,432,708	\$ 93,863,659	\$ 4,847,342	\$ 94,583,074	\$ 6,355,364	\$ 21,037,057	\$ 483,198,957

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds (Continued) For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds					Total
	Public Safety and Corrections	Recreation	Regulatory	Transportation	Veterans	
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,885,825
Sales and Use Taxes	1,012,633	4,453	-	94,537,804	-	208,638,009
Oil, Gas, and Coal Taxes	-	-	597,032	-	-	357,773,973
Business and Other Taxes	-	-	3,341	-	-	18,505,454
Licenses, Permits and Fees	2,247,297	13,840,481	6,154,512	67,608,826	28,600	119,178,385
Intergovernmental	899,524	3,524	53,952	1,023,851	1,712,078	46,808,433
Sales and Services	246,054	2,129,491	2,694,920	640,506	3,003,240	39,745,273
Royalties and Rents	148,455	32,065	-	122,305	800	20,988,135
Fines and Forfeits	55,981	13,741	214,545	-	-	8,506,021
Interest and Investment Income	391,735	5,478	(1,253,013)	1,271,408	(601,975)	6,212,405
Tobacco Settlement	-	-	-	-	-	30,990,193
Commodity Assessments	-	-	-	-	-	16,502,864
Miscellaneous	496,999	72,411	190,710	547,643	-	3,939,953
Total Revenues	5,498,678	16,101,644	8,655,999	165,752,343	4,142,743	890,674,923
EXPENDITURES						
Current:						
General Government	14,644	-	28,372	-	35,092	7,974,910
Education	-	-	-	-	-	44,167,512
Health and Human Services	-	-	-	15,018	5,103,101	61,286,541
Regulatory	-	-	7,779,695	-	-	9,954,847
Public Safety and Corrections	32,585,171	-	87,600	-	156,341	35,243,433
Agriculture and Commerce	-	-	-	-	-	33,970,990
Natural Resources	-	11,562,884	-	-	-	28,730,204
Transportation	-	-	-	140,592,217	-	140,747,267
Intergovernmental - Revenue Sharing	-	-	-	-	-	253,363,580
Capital Outlay	41,192	2,061,058	2,038	12,329,493	3,709,438	29,241,113
Debt Service:						
Principal	-	-	-	144,400	-	155,999
Interest and Other Charges	-	-	-	102,668	-	107,741
Total Expenditures	32,641,007	13,623,942	7,897,705	153,183,796	9,003,972	644,944,137
Revenues over (under) Expenditures	(27,142,329)	2,477,702	758,294	12,568,547	(4,861,229)	245,730,786
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	-	-
Sale of Capital Assets	-	245	-	74,580	-	74,825
Transfers In	65,527,038	1,146,021	110,671	13,191,793	6,626,241	159,251,857
Transfers Out	(553,327)	(3,540,014)	(3,237,745)	(2,526,004)	(148,017)	(77,403,736)
Total Other Financing Sources (Uses)	64,973,711	(2,393,748)	(3,127,074)	10,740,369	6,478,224	81,922,946
Net Change in Fund Balances	37,831,382	83,954	(2,368,780)	23,308,916	1,616,995	327,653,732
Fund Balances - Beginning of Year, as Adjusted	49,336,590	32,060,324	22,730,755	166,237,837	6,864,743	957,452,762
Fund Balances - End of Year	\$ 87,167,972	\$ 32,144,278	\$ 20,361,975	\$ 189,546,753	\$ 8,481,738	\$ 1,285,106,494

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Water Commission	Total	Building Authority	Water Commission	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,885,825
-	-	-	-	-	-	-	208,638,009
-	-	-	-	-	-	-	357,773,973
-	-	-	-	-	-	-	18,505,454
-	-	-	-	-	-	-	119,178,385
-	-	-	-	-	-	-	46,808,433
-	-	1,614,594	1,614,594	-	-	-	41,359,867
-	-	-	-	-	-	-	20,988,135
-	-	-	-	-	-	-	8,506,021
547,000	58,576	498,249	1,103,825	251,000	4	251,004	7,567,234
-	-	-	-	-	-	-	30,990,193
-	-	-	-	-	-	-	16,502,864
-	-	-	-	-	-	-	3,939,953
<u>547,000</u>	<u>58,576</u>	<u>2,112,843</u>	<u>2,718,419</u>	<u>251,000</u>	<u>4</u>	<u>251,004</u>	<u>893,644,346</u>
-	-	-	-	-	-	-	7,974,910
-	-	-	-	-	-	-	44,167,512
-	-	-	-	-	-	-	61,286,541
-	-	-	-	-	-	-	9,954,847
-	-	-	-	-	-	-	35,243,433
-	-	-	-	-	-	-	33,970,990
-	-	-	-	-	-	-	28,730,204
-	-	-	-	-	-	-	140,747,267
-	-	-	-	-	-	-	253,363,580
-	-	-	-	-	3,005,000	3,005,000	32,246,113
8,103,000	3,255,000	4,859,000	16,217,000	-	-	-	16,372,999
4,309,000	2,067,750	4,863,040	11,239,790	-	-	-	11,347,531
<u>12,412,000</u>	<u>5,322,750</u>	<u>9,722,040</u>	<u>27,456,790</u>	<u>-</u>	<u>3,005,000</u>	<u>3,005,000</u>	<u>675,405,927</u>
<u>(11,865,000)</u>	<u>(5,264,174)</u>	<u>(7,609,197)</u>	<u>(24,738,371)</u>	<u>251,000</u>	<u>(3,004,996)</u>	<u>(2,753,996)</u>	<u>218,238,419</u>
-	-	-	-	-	3,005,000	3,005,000	3,005,000
-	-	-	-	-	-	-	74,825
12,280,000	5,320,762	7,413,368	25,014,130	-	-	-	184,265,987
-	(6,137,115)	-	(6,137,115)	(5,685,000)	(716)	(5,685,716)	(89,226,567)
<u>12,280,000</u>	<u>(816,353)</u>	<u>7,413,368</u>	<u>18,877,015</u>	<u>(5,685,000)</u>	<u>3,004,284</u>	<u>(2,680,716)</u>	<u>98,119,245</u>
415,000	(6,080,527)	(195,829)	(5,861,356)	(5,434,000)	(712)	(5,434,712)	316,357,664
13,098,000	6,169,107	11,815,147	31,082,254	8,774,000	712	8,774,712	997,309,728
<u>\$ 13,513,000</u>	<u>\$ 88,580</u>	<u>\$ 11,619,318</u>	<u>\$ 25,220,898</u>	<u>\$ 3,340,000</u>	<u>\$ -</u>	<u>\$ 3,340,000</u>	<u>\$ 1,313,667,392</u>