

STATE OF NORTH DAKOTA

Nonmajor Governmental Funds

Special Revenue Funds

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

AGRICULTURE

219 - Milk Marketing Fund

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

224 - Alcohol Motor Vehicle Fuel Fund

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

260 - Minor Use Pesticide Fund

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

264 - Anhydrous Ammonia Storage Inspection Fund

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

306 - Stockmen's Association Fund

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

308 - Agriculture Department Fund

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

329 - Seed Department Fund

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

376 - Environment and Rangeland Protection Fund

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

447 - Ethanol Production Incentive Fund

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

972 - Home Quarter Purchase Fund

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

COMMODITY PROMOTION

208 - Soybean Council Fund

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

220 - Spud Fund

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

221 - Turkey Promotion Fund

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

223 - Honey Promotion Fund

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

227 - Dry Pea and Lentil Council Fund

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

228 - Wheat Commission Fund

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

229 - Beef Commission Fund

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

231 - Barley Growers Check-Off

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

241 - Edible Bean Fund

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

245 - Oilseed Fund

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

270 - Corn Fund

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

309 - Dairy Products Promotion Fund

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

COMMERCE

278 - Breeders Fund

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

STATE OF NORTH DAKOTA

290 - Purse Fund

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

330 - Economic Development Commission Fund

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

334 - Horse Racing Operating Fund

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

339 - Promotion Fund

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

342 - Community Services Fund

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

443 - Tourism Fund

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

CULTURAL AND NATURAL RESOURCES

216 - Non-Game Wildlife Fund

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

234 - Fossil Excavation and Restoration Fund

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

236 - State Waterbank Fund

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

253 - Historical Impact Emergency Fund

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

267 - Water Development Trust Fund

To be used to address the long-term water development and management needs of the state. (NDCC 55-02)

286 - Pipeline Authority Administrative Fund

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

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 - NAWA Project Reserve Fund

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

415 - Historical Society Gift & Bequests Fund

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

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)

Nonmajor Governmental Funds

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)

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)

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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)

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

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2007

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
ASSETS						
Cash Deposits at the Bank of ND	\$ 7,277,590	\$ 4,249,577	\$ 8,783,530	\$ 25,663,214	\$ 32,776,215	\$ 37,544,080
Cash and Cash Equivalents	114,653	679,775	46,413	2,295	308,606	709,823
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	2,779,406	-	1,550,000	2,596,037	-	224,000
Investments	84,000	2,842,000	-	370,316	-	250,000
Accounts Receivable - Net	114,196	2,143,908	6,712	8,244,889	4,020,234	7,818,063
Taxes Receivable - Net	18,376	-	18,391	51,144	698,483	151,470
Interest Receivable - Net	1,008	2,729	288,966	56,328	-	209,484
Intergovernmental Receivable - Net	-	-	-	107,750	-	968,940
Due from Other Funds	134,695	2,723	278,734	8,306,485	85,950	4,793,295
Prepaid Items	-	-	-	317,350	-	-
Inventory	-	-	41,365	-	120,837	-
Loans and Notes Receivable - Net	-	-	8,760,124	2,972,962	-	9,718,977
Total Assets	\$ 10,523,924	\$ 9,920,712	\$ 19,774,235	\$ 48,688,770	\$ 38,010,325	\$ 62,388,132
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 412,318	\$ 1,737,409	\$ 206,584	\$ 3,341,582	\$ 139,336	\$ 1,583,715
Accrued Payroll	190,330	89,645	41,313	418,779	363,781	992,222
Securities Lending Collateral	-	-	-	29,587	-	-
Intergovernmental Payable	2,473	-	-	-	-	-
Tax Refunds Payable	-	-	-	-	-	-
Due to Other Funds	125,612	94,923	15,486	6,498,939	584,535	12,157,407
Contracts Payable	-	-	-	-	-	-
Deferred Revenue	36,414	-	-	-	1,423,900	-
Total Liabilities	767,147	1,921,977	263,383	10,288,887	2,511,552	14,733,344
Fund Balances:						
Reserved For:						
Inventory	-	-	41,365	-	120,837	-
Long - Term Receivables	-	-	7,492,731	2,972,962	-	9,240,539
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	317,350	-	-
Legal Requirements	-	-	-	-	-	-
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	-
Patients Welfare	-	-	-	-	-	387,765
Other	-	-	-	-	-	-
Unreserved, Reported in:						
Special Revenue Funds	9,756,777	7,998,735	11,976,756	35,109,571	35,377,936	38,026,484
Total Fund Balances	9,756,777	7,998,735	19,510,852	38,399,883	35,498,773	47,654,788
Total Liabilities and Fund Balances	\$ 10,523,924	\$ 9,920,712	\$ 19,774,235	\$ 48,688,770	\$ 38,010,325	\$ 62,388,132

Special Revenue Funds							
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust	
\$ 7,437,634	\$ 278,030	\$ 32,905,890	\$ 3,780,914	\$ 2,995,092	\$ 14,296,653	\$ 143,283,499	
176,181	-	67,777	-	24,070	-	-	
-	-	-	-	2,349,296	-	-	
17,003	-	-	28,850,000	1,372,179	-	-	
-	39,197,006	-	-	883,919	-	-	
1,165,964	-	200,933	36	804,449	-	-	
-	264,641	48,611,436	1,396,967	662,364	-	-	
-	446,300	-	37,438	226,155	-	-	
12,138	-	-	3,944	180,182	-	-	
283,114	179,522	-	35,643	568,610	-	-	
86,904	-	-	-	-	1,968,042	-	
-	-	-	-	334,261	-	-	
-	37,117,281	-	4,318,928	-	-	-	
<u>\$ 9,178,938</u>	<u>\$ 77,482,780</u>	<u>\$ 81,786,036</u>	<u>\$ 38,423,870</u>	<u>\$ 10,400,577</u>	<u>\$ 16,264,695</u>	<u>\$ 143,283,499</u>	
\$ 346,082	\$ 7,798	\$ -	\$ -	\$ 1,433,390	\$ -	\$ -	
20,953	-	-	-	116,787	-	158	
-	3,399,967	-	-	-	-	-	
-	-	29,558,797	-	-	-	-	
-	-	156	-	-	-	-	
283,655	483,032	55,950	-	47,425	-	12,679	
-	-	-	-	185,499	-	-	
393,012	-	31,957,333	-	174,317	-	-	
<u>1,043,702</u>	<u>3,890,797</u>	<u>61,572,236</u>	<u>-</u>	<u>1,957,418</u>	<u>-</u>	<u>12,837</u>	
-	-	-	-	334,261	-	-	
-	34,237,709	-	3,985,695	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
86,904	-	-	-	-	1,968,042	-	
-	-	-	-	-	12,673,544	-	
17,482	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	1,623,109	-	
8,030,850	39,354,274	20,213,800	34,438,175	8,108,898	-	143,270,662	
<u>8,135,236</u>	<u>73,591,983</u>	<u>20,213,800</u>	<u>38,423,870</u>	<u>8,443,159</u>	<u>16,264,695</u>	<u>143,270,662</u>	
<u>\$ 9,178,938</u>	<u>\$ 77,482,780</u>	<u>\$ 81,786,036</u>	<u>\$ 38,423,870</u>	<u>\$ 10,400,577</u>	<u>\$ 16,264,695</u>	<u>\$ 143,283,499</u>	

STATE OF NORTH DAKOTA

Combining Balance Sheet Nonmajor Governmental Funds (Continued) June 30, 2007

	Special Revenue Funds					
	Public Safety and Corrections	Recreation	Regulatory	Transportation	Veterans	Total
ASSETS						
Cash Deposits at the Bank of ND	\$ 3,142,220	\$ 4,166,711	\$ 12,629,459	\$ 108,962,885	\$ 966,826	\$ 451,140,019
Cash and Cash Equivalents	12,948	247,380	364	193,820	466,473	3,050,578
Restricted Cash and Cash Equivalents	-	-	-	1,703,995	-	4,053,291
Investments at the Bank of ND	-	25,374,501	-	-	-	62,763,126
Investments	-	-	12,599,694	-	4,922,390	61,149,325
Accounts Receivable - Net	1,005,562	31,816	561,803	1,766,241	689,386	28,574,192
Taxes Receivable - Net	-	-	-	7,865,714	-	59,738,986
Interest Receivable - Net	-	11,876	66,654	244,759	10,416	1,602,113
Intergovernmental Receivable - Net	96,928	-	-	4,862,038	-	6,231,920
Due from Other Funds	760,024	1,007,052	3,394	20,302,940	7,631	36,749,812
Prepaid Items	-	-	-	254,332	-	2,626,628
Inventory	-	108,190	175,469	3,567,627	62,149	4,409,898
Loans and Notes Receivable - Net	-	-	-	6,303,495	231,128	69,422,895
Total Assets	\$ 5,017,682	\$ 30,947,526	\$ 26,036,837	\$ 156,027,846	\$ 7,356,399	\$ 791,512,783
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts Payable	\$ 587,220	\$ 553,885	\$ 220,646	\$ 9,505,241	\$ 52,312	\$ 20,127,518
Accrued Payroll	89,781	504,259	330,073	3,873,561	52,706	7,084,348
Securities Lending Collateral	-	-	1,569,806	-	-	4,999,360
Intergovernmental Payable	11,771	-	-	3,469	-	29,576,510
Tax Refunds Payable	-	-	-	256,242	-	256,398
Due to Other Funds	577,796	301,930	3,706,176	2,716,359	10,026	27,671,930
Contracts Payable	-	-	-	1,040,562	-	1,226,061
Deferred Revenue	-	-	43,433	345,834	3,171	34,377,414
Total Liabilities	1,266,568	1,360,074	5,870,134	17,741,268	118,215	125,319,539
Fund Balances:						
Reserved For:						
Inventory	-	108,190	175,469	3,567,627	62,149	4,409,898
Long - Term Receivables	-	-	-	5,430,055	91,828	63,451,519
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Prepaid Expenditures	-	-	-	254,332	-	2,626,628
Legal Requirements	-	-	-	-	-	12,673,544
Unreserved:						
Designated for:						
Fund Activities	-	-	-	-	-	17,482
Patients Welfare	-	-	-	-	43,650	431,415
Other	-	-	-	-	-	1,623,109
Unreserved, Reported in:						
Special Revenue Funds	3,751,114	29,479,262	19,991,234	129,034,564	7,040,557	580,959,649
Total Fund Balances	3,751,114	29,587,452	20,166,703	138,286,578	7,238,184	666,193,244
Total Liabilities and Fund Balances	\$ 5,017,682	\$ 30,947,526	\$ 26,036,837	\$ 156,027,846	\$ 7,356,399	\$ 791,512,783

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Water Commission	Total	Building Authority	Water Commission	Total	
\$ 1,678,000	\$ 21,332,880	\$ 8,831,049	\$ 31,841,929	\$ 18,063,000	\$ -	\$ 18,063,000	\$ 501,044,948
-	-	1,369,473	1,369,473	-	662	662	4,420,713
-	-	-	-	-	-	-	4,053,291
12,956,000	-	-	12,956,000	-	-	-	75,719,126
-	-	-	-	-	-	-	61,149,325
-	-	-	-	-	-	-	28,574,192
-	-	-	-	-	-	-	59,738,986
-	-	193,612	193,612	-	-	-	1,795,725
-	-	-	-	-	-	-	6,231,920
92,000	-	-	92,000	-	-	-	36,841,812
-	-	-	-	-	-	-	2,626,628
-	-	-	-	-	-	-	4,409,898
-	-	-	-	-	-	-	69,422,895
<u>\$ 14,726,000</u>	<u>\$ 21,332,880</u>	<u>\$ 10,394,134</u>	<u>\$ 46,453,014</u>	<u>\$ 18,063,000</u>	<u>\$ 662</u>	<u>\$ 18,063,662</u>	<u>\$ 856,029,459</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,127,518
-	-	-	-	-	-	-	7,084,348
-	-	-	-	-	-	-	4,999,360
-	-	-	-	-	-	-	29,576,510
-	-	-	-	-	-	-	256,398
-	3,571,291	-	3,571,291	3,021,000	-	3,021,000	34,264,221
-	-	-	-	-	-	-	1,226,061
-	-	-	-	-	-	-	34,377,414
<u>-</u>	<u>3,571,291</u>	<u>-</u>	<u>3,571,291</u>	<u>3,021,000</u>	<u>-</u>	<u>3,021,000</u>	<u>131,911,830</u>
-	-	-	-	-	-	-	4,409,898
-	-	-	-	-	-	-	63,451,519
14,726,000	17,761,589	10,394,134	42,881,723	15,042,000	662	15,042,662	15,042,662
-	-	-	-	-	-	-	42,881,723
-	-	-	-	-	-	-	2,626,628
-	-	-	-	-	-	-	12,673,544
-	-	-	-	-	-	-	17,482
-	-	-	-	-	-	-	431,415
-	-	-	-	-	-	-	1,623,109
-	-	-	-	-	-	-	580,959,649
<u>14,726,000</u>	<u>17,761,589</u>	<u>10,394,134</u>	<u>42,881,723</u>	<u>15,042,000</u>	<u>662</u>	<u>15,042,662</u>	<u>724,117,629</u>
<u>\$ 14,726,000</u>	<u>\$ 21,332,880</u>	<u>\$ 10,394,134</u>	<u>\$ 46,453,014</u>	<u>\$ 18,063,000</u>	<u>\$ 662</u>	<u>\$ 18,063,662</u>	<u>\$ 856,029,459</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, 2007

	Special Revenue Funds					
	Agriculture	Commodity Promotion	Commerce	Cultural and Natural Resources	Education	Health and Human Services
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,599
Sales and Use Taxes	1,951,350	-	616	-	-	-
Oil, Gas, and Coal Taxes	-	-	-	607,720	6,852,842	-
Business and Other Taxes	200,832	-	208,656	-	-	3,706,575
Licenses, Permits and Fees	1,378,830	17,909	67,681	1,830,685	7,250	2,273,306
Intergovernmental	5,700	-	180,532	2,964,417	36,800	2,327,424
Sales and Services	2,447,231	9,011	88,560	102,966	4,407,178	16,861,291
Royalties and Rents	-	-	-	-	260,345	207,130
Fines and Forfeits	-	1,312	-	75,499	4,809,278	53,907
Interest and Investment Income	107,783	204,113	519,912	2,052,264	37	771,685
Tobacco Settlement	-	-	-	13,171,040	-	2,926,898
Commodity Assessments	64,978	13,736,262	-	-	-	-
Miscellaneous	3,580	132,439	398,641	728,584	110,229	3,244,829
Total Revenues	6,160,284	14,101,046	1,464,598	21,533,175	16,483,959	32,387,644
EXPENDITURES						
Current:						
General Government	-	-	-	10,000	-	-
Education	-	-	-	-	41,313,473	-
Health and Human Services	133,256	-	-	-	-	48,366,050
Regulatory	-	-	-	214,652	-	-
Public Safety and Corrections	-	-	-	-	-	-
Agriculture and Commerce	6,113,656	10,624,880	3,481,340	3,783,373	-	-
Natural Resources	-	-	-	22,168,582	-	-
Transportation	-	-	-	-	-	-
Intergovernmental - Revenue Sharing	-	-	-	-	-	-
Capital Outlay	7,203	25,074	-	9,573,221	-	159,209
Debt Service:						
Principal	2,895	2,740	-	-	8,671	1,354
Interest and Other Charges	-	-	-	-	8,278	-
Total Expenditures	6,257,010	10,652,694	3,481,340	35,749,828	41,330,422	48,526,613
Revenues over (under) Expenditures	(96,726)	3,448,352	(2,016,742)	(14,216,653)	(24,846,463)	(16,138,969)
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-
Capital Lease Acquisitions	-	12,548	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	132,534	-	367,343	19,764,981	31,411,800	16,286,804
Transfers Out	(403,722)	(765,727)	(36,426)	(6,353,012)	(7,000)	(8,894,634)
Total Other Financing Sources (Uses)	(271,188)	(753,179)	330,917	13,411,969	31,404,800	7,392,170
Net Change in Fund Balances	(367,914)	2,695,173	(1,685,825)	(804,684)	6,558,337	(8,746,799)
Fund Balances - Beginning of Year, as Adjusted	10,124,691	5,303,562	21,196,677	39,204,567	28,940,436	56,401,587
Fund Balances - End of Year	\$ 9,756,777	\$ 7,998,735	\$ 19,510,852	\$ 38,399,883	\$ 35,498,773	\$ 47,654,788

Special Revenue Funds						
Judicial and Legal	Land Department Coal and Mineral	Local Government	Oil Tax Resources	Other Special	PACE Fund	Permanent Oil Tax Trust
\$ -	\$ -	\$ 10,646,609	\$ -	\$ 2,382,649	\$ -	\$ -
-	-	97,189,500	-	-	-	-
-	3,418,424	39,849,652	13,705,685	-	-	118,752,733
-	-	12,347,068	-	-	-	-
126,031	-	16,530,560	-	27,440	-	-
17,881	-	111,116	856,597	4,600	-	-
1,202,802	-	-	-	2,516,558	-	-
-	7,337,555	-	10,555	133,048	-	-
2,221,856	-	88	-	-	-	-
564	2,717,794	-	1,210,605	398,747	352,541	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
59,086	-	-	28,068	657,956	-	-
3,628,220	13,473,773	176,674,593	15,811,510	6,120,998	352,541	118,752,733
1,141,257	489,675	-	-	5,200,978	-	116,457
-	-	-	-	134,221	-	-
-	-	-	-	544,085	-	962,729
226,540	-	-	-	124	-	-
254,668	-	-	-	9,706	-	-
-	-	-	-	143,767	3,863,867	-
-	-	-	-	399,723	-	350,000
-	-	-	-	99,548	-	-
-	-	181,498,302	-	-	-	-
115,703	-	-	-	5,905,732	-	-
2,719	-	-	-	-	-	354
-	-	-	-	-	-	-
1,740,887	489,675	181,498,302	-	12,437,884	3,863,867	1,429,540
1,887,333	12,984,098	(4,823,709)	15,811,510	(6,316,886)	(3,511,326)	117,323,193
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	26,533	-	-
133,000	-	1,074,863	-	6,992,754	3,225,000	-
(5,222)	(11,066,913)	-	(9,700,000)	(4,765,442)	(800,000)	(29,950,000)
127,778	(11,066,913)	1,074,863	(9,700,000)	2,253,845	2,425,000	(29,950,000)
2,015,111	1,917,185	(3,748,846)	6,111,510	(4,063,041)	(1,086,326)	87,373,193
6,120,125	71,674,798	23,962,646	32,312,360	12,506,200	17,351,021	55,897,469
\$ 8,135,236	\$ 73,591,983	\$ 20,213,800	\$ 38,423,870	\$ 8,443,159	\$ 16,264,695	\$ 143,270,662

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, 2007

	Special Revenue Funds					Total
	Public Safety and Corrections	Recreation	Regulatory	Transportation	Veterans	
REVENUES						
Individual and Corporate Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,043,857
Sales and Use Taxes	3,863,548	2,891	-	82,497,179	-	185,505,084
Oil, Gas, and Coal Taxes	-	-	-	-	-	183,187,056
Business and Other Taxes	-	-	6,738	-	-	16,469,869
Licenses, Permits and Fees	1,714,195	13,360,943	6,474,958	59,389,066	26,075	103,224,929
Intergovernmental	719,396	13,816	-	773,953	3,064,512	11,076,744
Sales and Services	165,582	1,906,339	3,525,943	666,317	2,638,013	36,537,791
Royalties and Rents	176,988	70,010	50,000	219,646	3,084	8,468,361
Fines and Forfeits	-	11,524	324,976	-	-	7,498,440
Interest and Investment Income	-	38,208	1,593,334	2,240,971	448,215	12,656,773
Tobacco Settlement	-	-	-	-	-	16,097,938
Commodity Assessments	-	-	-	-	-	13,801,240
Miscellaneous	1,078,776	173,472	7,050	470,777	56,310	7,149,797
Total Revenues	7,718,485	15,577,203	11,982,999	146,257,909	6,236,209	614,717,879
EXPENDITURES						
Current:						
General Government	6,257	-	-	-	47,231	7,011,855
Education	-	-	-	-	-	41,447,694
Health and Human Services	-	-	-	98,273	4,208,420	54,312,813
Regulatory	-	-	6,007,278	-	-	6,448,594
Public Safety and Corrections	12,316,632	-	-	-	-	12,581,006
Agriculture and Commerce	-	-	-	-	-	28,010,883
Natural Resources	-	12,266,289	-	-	-	35,184,594
Transportation	-	-	-	104,786,756	-	104,886,304
Intergovernmental - Revenue Sharing	-	-	-	-	-	181,498,302
Capital Outlay	508,954	1,427,466	3,312	23,406,598	1,501,519	42,633,991
Debt Service:						
Principal	-	-	-	142,641	-	161,374
Interest and Other Charges	-	-	-	120,487	-	128,765
Total Expenditures	12,831,843	13,693,755	6,010,590	128,554,755	5,757,170	514,306,175
Revenues over (under) Expenditures	(5,113,358)	1,883,448	5,972,409	17,703,154	479,039	100,411,704
OTHER FINANCING SOURCES (USES)						
Bonds and Notes Issued	-	-	-	-	-	-
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-
Capital Lease Acquisitions	-	-	-	109,746	-	122,294
Sale of Capital Assets	21,169	75	-	182,751	-	230,528
Transfers In	4,341,532	310,934	188,379	3,948,971	152,838	88,331,733
Transfers Out	(2,277,087)	(2,900,000)	(3,757,953)	(584,059)	(133,073)	(82,400,270)
Total Other Financing Sources (Uses)	2,085,614	(2,588,991)	(3,569,574)	3,657,409	19,765	6,284,285
Net Change in Fund Balances	(3,027,744)	(705,543)	2,402,835	21,360,563	498,804	106,695,989
Fund Balances - Beginning of Year, as Adjusted	6,778,858	30,292,995	17,763,868	116,926,015	6,739,380	559,497,255
Fund Balances - End of Year	\$ 3,751,114	\$ 29,587,452	\$ 20,166,703	\$ 138,286,578	\$ 7,238,184	\$ 666,193,244

Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
Building Authority	Department of Transportation	Water Commission	Total	Building Authority	Water Commission	Total	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,043,857
-	-	-	-	-	-	-	185,505,084
-	-	-	-	-	-	-	183,187,056
-	-	-	-	-	-	-	16,469,869
-	-	-	-	-	-	-	103,224,929
-	-	-	-	-	-	-	11,076,744
-	-	1,269,608	1,269,608	-	-	-	37,807,399
-	-	-	-	-	-	-	8,468,361
-	-	-	-	-	-	-	7,498,440
701,000	1,416,161	533,755	2,650,916	910,000	282	910,282	16,217,971
-	-	-	-	-	-	-	16,097,938
-	-	-	-	-	-	-	13,801,240
15,000	-	-	15,000	-	-	-	7,164,797
716,000	1,416,161	1,803,363	3,935,524	910,000	282	910,282	619,563,685
-	-	-	-	-	-	-	7,011,855
-	-	-	-	-	-	-	41,447,694
-	-	-	-	-	-	-	54,312,813
-	-	-	-	-	-	-	6,448,594
-	-	-	-	-	-	-	12,581,006
-	-	-	-	-	-	-	28,010,883
-	-	-	-	-	-	-	35,184,594
-	-	-	-	-	-	-	104,886,304
-	-	-	-	-	-	-	181,498,302
-	-	-	-	-	936,466	936,466	43,570,457
6,649,000	161,125	1,813,098	8,623,223	-	-	-	8,784,597
5,541,000	2,001,689	4,999,564	12,542,253	-	-	-	12,671,018
12,190,000	2,162,814	6,812,662	21,165,476	-	936,466	936,466	536,408,117
(11,474,000)	(746,653)	(5,009,299)	(17,229,952)	910,000	(936,184)	(26,184)	83,155,568
-	-	-	-	-	936,466	936,466	936,466
9,799,000	-	13,976,068	23,775,068	-	-	-	23,775,068
(9,888,000)	-	(14,700,018)	(24,588,018)	-	-	-	(24,588,018)
-	-	-	-	-	-	-	122,294
-	-	-	-	-	-	-	230,528
9,763,000	85,341	5,389,560	15,237,901	-	-	-	103,569,634
-	(21,989,839)	-	(21,989,839)	(12,782,000)	-	(12,782,000)	(117,172,109)
9,674,000	(21,904,498)	4,665,610	(7,564,888)	(12,782,000)	936,466	(11,845,534)	(13,126,137)
(1,800,000)	(22,651,151)	(343,689)	(24,794,840)	(11,872,000)	282	(11,871,718)	70,029,431
16,526,000	40,412,740	10,737,823	67,676,563	26,914,000	380	26,914,380	654,088,198
\$ 14,726,000	\$ 17,761,589	\$ 10,394,134	\$ 42,881,723	\$ 15,042,000	\$ 662	\$ 15,042,662	\$ 724,117,629