

# STATE OF NORTH DAKOTA

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## ***Nonmajor Enterprise Funds***

*Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the State is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the State has decided that periodic determination of net income is appropriate for accountability purposes.*

### **BEGINNING FARMER REVOLVING LOAN**

#### 973 - Beginning Farmer Revolving Loan Fund

Fund used to make loans to North Dakota beginning farmers for the purchase of agricultural real estate. (NDCC 6-09)

### **BONDING**

#### 210 (924) - State Bonding Fund

Fund used to maintain the bonding of public employees and officials of the state, county, city or other unit of local government. (NDCC 26-1.01)

### **COMMUNITY WATER FACILITY LOAN**

#### 974 - Community Water Facility Loan Fund

Accounts for supplementary financing in conjunction with federal moneys available to improve adequate water supplies. (NDCC 6-09.5)

### **DEVELOPMENTALLY DISABLED FACILITY LOAN**

#### 971 - Developmentally Disabled Facility Loan Fund

Accounts for loans to nonprofit corporations for costs related to facilities for developmentally disabled, chronically mentally ill, and physically disabled persons. (NDCC 6-09.6)

### **FIRE AND TORNADO**

#### 211 (923) - State Fire and Tornado Fund

Accounts for state agencies and political subdivisions to insure against loss to the public buildings, fixtures and permanent contents therein, through fire, lightning, windstorm, etc. (NDCC 26.1-22)

### **GUARANTEED STUDENT LOAN**

#### 969 - North Dakota Guaranteed Student Loan

Accounts for the revenues and expenses associated with the administration, development and operation of the guaranteed loan program. (NDCC 15-62.1)

### **MILL AND ELEVATOR**

#### 970 - North Dakota Mill and Elevator

Accounts for the financial resources of the ND Mill and Elevator Association. (NDCC 54-18)

### **PERS UNIFORM GROUP INSURANCE**

#### 980 - Public Employees Retirement System Group Insurance

Accounts for the administrative revenues and expenses associated with this insurance purchasing pool. (NDCC 54-52)

### **ROUGH RIDER INDUSTRIES**

#### 926 - Roughrider Industries

Accounts for the revenues and expenses associated with the operation, manufacture and sale of products made by the prison inmates. (NDCC 12-48)

### **STATE FAIR**

#### 601 (977) - State Fair

Accounts for revenues and expenditures associated with the operation of the State Fair. (NDCC 4-02.1)

### **STATE LOTTERY FUND**

#### 966 (292/296) - State Lottery Fund

Accounts for operations of the North Dakota lottery. (NDCC 53-12)

### **STUDENT LOAN**

#### 975 - North Dakota Student Loan Trust

Accounts for loans to students in post secondary education. The trust acquires eligible loans guaranteed or insured by the United States government or the North Dakota Guaranteed Student Loan Program. (NDCC 6-09)

### **UNEMPLOYMENT COMPENSATION FUND**

#### 967 - Job Service-Expendable Trust Fund

Accounts for State unemployment taxes collected from employers for the purpose of paying unemployment benefits. (NDCC 52-09)

# STATE OF NORTH DAKOTA

## Combining Statement of Net Assets Nonmajor Enterprise Funds June 30, 2004

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado
<b>ASSETS</b>					
Current Assets:					
Cash Deposits at the Bank of ND	\$ 9,554,808	\$ 372,169	\$ 2,225,602	\$ 177,414	\$ 2,076,009
Cash and Cash Equivalents	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-
Investments	-	4,136,735	-	-	21,486,671
Accounts Receivable - Net	-	60,846	-	-	38,319
Interest Receivable - Net	258,475	26,656	153,879	11,714	112,595
Intergovernmental Receivable - Net	-	-	-	-	-
Due from Other Funds	-	-	-	-	41,017
Due from Fiduciary Funds	-	-	-	-	-
Prepaid Items	829,807	-	-	-	-
Inventory	-	-	-	-	-
Loans and Notes Receivable - Net	1,799,093	-	421,220	430,878	-
Restricted Cash at the Bank of ND	-	-	-	-	-
Restricted Investments at the Bank of ND	-	-	-	-	-
Restricted Interest Receivable - Net	-	-	-	-	-
Restricted Loans Receivable - Net	-	-	-	-	-
Total Current Assets	12,442,183	4,596,406	2,800,701	620,006	23,754,611
Noncurrent Assets:					
Restricted Cash and Cash Equivalents	-	-	-	-	-
Restricted Investments	-	-	-	-	-
Loans and Notes Receivable - Net	6,677,355	-	15,263,085	2,798,549	-
Restricted Loans Receivable - Net	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-
Other Noncurrent Assets	1,450,274	-	-	-	-
Capital Assets:					
Land and Construction in Progress	-	-	-	-	-
Infrastructure - Net	-	-	-	-	-
Buildings and Equipment -Net	-	-	-	-	-
Total Noncurrent Assets	8,127,629	-	15,263,085	2,798,549	-
Total Assets	20,569,812	4,596,406	18,063,786	3,418,555	23,754,611
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	-	2,475	-	-	32,626
Accrued Payroll	-	1,117	-	-	22,889
Securities Lending Collateral	-	756,101	-	-	3,918,203
Interest Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-
Due to Other Funds	11,447	1,972	20,730	3,418,555	16,051
Due to Fiduciary Funds	-	-	-	-	-
Amounts Held in Custody for Others	-	-	-	-	-
Claims/Judgments Payable	-	196,552	-	-	361,854
Compensated Absences Payable	-	1,619	-	-	1,678
Capital Leases Payable	-	-	-	-	-
Bonds Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Total Current Liabilities	11,447	959,836	20,730	3,418,555	4,353,301
Noncurrent Liabilities:					
Intergovernmental Payable	-	-	-	-	-
Claims/Judgments Payable	-	142,173	-	-	-
Compensated Absences Payable	-	-	-	-	34,795
Capital Leases Payable	-	-	-	-	-
Bonds Payable	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	-	142,173	-	-	34,795
Total Liabilities	11,447	1,102,009	20,730	3,418,555	4,388,096
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-
Restricted for:					
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Loan Purposes	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-
Unrestricted	20,558,365	3,494,397	18,043,056	-	19,366,515
Total Net Assets	\$ 20,558,365	\$ 3,494,397	\$ 18,043,056	\$ -	\$ 19,366,515

Guaranteed Student Loan	Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 4,848,078	\$ 30,928	\$ 544,522	\$ 877,526	\$ 1,277,177	\$ 2,213,319	\$ 5,612,000	\$ 3,611	\$ 29,813,163
-	-	3,267,756	700	127,177	-	-	54,817,990	58,213,623
2,154,348	-	-	-	-	-	1,049,000	-	3,203,348
-	-	-	-	-	1,000	-	-	25,624,406
77,012	17,786,263	34,800	251,453	48,038	147,257	-	18,791,920	37,235,908
780	-	-	-	-	-	1,492,000	728,255	2,784,354
1,933,104	-	-	-	-	-	713,000	204,734	2,850,838
-	-	2,951	54,124	-	1,332	78,000	-	177,424
-	-	9,933	-	-	-	-	-	9,933
-	452,336	-	9,886	43,077	3,494	80,000	-	1,418,600
-	11,653,240	-	817,616	-	-	-	-	12,470,856
-	234,513	-	-	-	-	10,332,000	-	13,217,704
2,496,901	-	-	-	-	-	3,523,000	-	6,019,901
3,237,150	-	-	-	-	-	33,785,000	-	37,022,150
1,868	-	-	-	-	-	2,994,000	-	2,995,868
-	-	-	-	-	-	26,234,000	-	26,234,000
14,749,241	30,157,280	3,859,962	2,011,305	1,495,469	2,366,402	85,892,000	74,546,510	259,292,076
-	-	-	-	257,343	-	-	-	257,343
-	-	-	-	222,263	-	-	-	222,263
-	469,025	-	-	-	-	29,665,000	-	54,873,014
-	-	-	-	-	-	86,374,000	-	86,374,000
-	-	-	-	27,236	-	937,000	-	964,236
-	101,018	-	-	-	78,259	-	-	1,629,551
-	408,741	-	-	390,816	-	-	-	799,557
-	211,017	-	-	1,043,015	-	-	-	1,254,032
765,896	29,206,523	-	458,448	11,804,559	-	-	-	42,235,426
765,896	30,396,324	-	458,448	13,745,232	78,259	116,976,000	-	188,609,422
15,515,137	60,553,604	3,859,962	2,469,753	15,240,701	2,444,661	202,868,000	74,546,510	447,901,498
218,011	3,345,440	35,327	79,858	24,973	598,844	36,000	479,953	4,853,507
-	309,072	43,357	112,893	-	28,985	-	-	518,313
-	-	-	-	-	-	-	-	4,674,304
-	-	-	-	27,876	-	354,000	-	381,876
579,884	-	-	-	-	-	-	847,204	1,427,088
803,046	8,000,000	9,186	12,842	-	1,572,323	27,452,000	434,272	41,752,424
-	-	26,605	-	-	-	-	-	26,605
-	-	833,087	-	-	-	-	-	833,087
-	-	-	-	-	-	-	-	558,406
-	33,736	2,448	4,168	25,000	24,156	-	-	92,805
-	-	-	29,384	-	-	-	-	29,384
-	-	-	-	205,000	-	-	-	205,000
120,000	-	247,214	-	-	-	69,888	-	437,102
-	-	-	-	-	-	7,000	-	7,000
1,720,941	11,688,248	1,197,224	239,145	282,849	2,301,196	27,842,000	1,761,429	55,796,901
3,263,195	-	-	-	-	-	3,419,000	-	6,682,195
-	-	-	-	-	-	-	-	142,173
-	579,653	50,767	100,027	19,423	48,024	-	-	832,689
-	-	-	52,089	-	-	-	-	52,089
-	-	-	-	1,718,507	-	125,388,000	-	127,106,507
3,354,780	-	-	-	-	-	-	-	3,354,780
6,617,975	579,653	50,767	152,116	1,737,930	48,024	128,807,000	-	138,170,433
8,338,916	12,267,901	1,247,991	391,261	2,020,779	2,349,220	156,649,000	1,761,429	193,967,334
765,896	29,832,266	-	375,548	11,314,883	-	-	-	42,288,593
-	-	-	-	6,586	-	-	-	6,586
-	-	-	-	473,020	-	23,609,000	-	24,082,020
1,076,944	-	-	-	-	-	-	-	1,076,944
-	-	-	-	-	-	-	72,785,081	72,785,081
5,333,381	18,453,437	2,611,971	1,702,944	1,425,433	95,441	22,610,000	-	113,694,940
\$ 7,176,221	\$ 48,285,703	\$ 2,611,971	\$ 2,078,492	\$ 13,219,922	\$ 95,441	\$ 46,219,000	\$ 72,785,081	\$ 253,934,164

# STATE OF NORTH DAKOTA

## Combining Statement of Revenues, Expenses and Changes in Fund Net Assets Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2004

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado
<b>OPERATING REVENUES</b>					
Sales and Services	\$ -	\$ 44,571	\$ -	\$ -	\$ 4,878,073
Royalties and Rents	-	-	-	-	-
Interest and Investment Income	483,476	-	451,267	285,960	-
Miscellaneous	-	-	-	-	-
Total Operating Revenues	483,476	44,571	451,267	285,960	4,878,073
<b>OPERATING EXPENSES</b>					
Cost of Sales and Services	-	-	-	-	-
Salaries and Benefits	-	13,071	-	-	320,979
Operating	797,288	11,745	85,920	28,682	1,896,293
Claims	-	253,414	-	-	134,696
Interest	-	-	-	208,329	-
Depreciation	-	-	-	-	-
Miscellaneous	5,111	-	-	-	-
Total Operating Expenses	802,399	278,230	85,920	237,011	2,351,968
Operating Income (Loss)	(318,923)	(233,659)	365,347	48,949	2,526,105
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Grants and Contracts	-	-	-	-	-
Interest and Investment Income	44,247	403,171	10,282	1,109	1,905,911
Interest Expense	-	(16,694)	-	-	(76,827)
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-
Other	-	-	-	336,000	-
Total Nonoperating Revenues (Expenses)	44,247	386,477	10,282	337,109	1,829,084
Income (Loss) Before Contributions and Transfers	(274,676)	152,818	375,629	386,058	4,355,189
Transfers In	1,700,000	-	-	-	87,950
Transfer Out	-	(1,500,000)	-	(2,216,989)	-
Change in Net Assets	1,425,324	(1,347,182)	375,629	(1,830,931)	4,443,139
Total Net Assets - Beginning of Year	19,133,041	4,841,579	17,667,427	1,830,931	14,923,376
Total Net Assets - End of Year	\$ 20,558,365	\$ 3,494,397	\$ 18,043,056	\$ -	\$ 19,366,515

Guaranteed Student Loan	Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 3,309,612	\$ 97,899,163	\$ 815,289	\$ 3,459,375	\$ 3,201,041	\$ 6,036,566	\$ -	\$ 64,644,433	\$ 184,288,123
-	-	-	11,970	-	-	-	-	11,970
-	-	-	-	-	-	12,113,000	-	13,333,703
980	-	-	25,126	-	-	-	-	26,106
3,310,592	97,899,163	815,289	3,496,471	3,201,041	6,036,566	12,113,000	64,644,433	197,659,902
-	87,326,379	-	1,954,819	-	-	-	-	89,281,198
-	1,441,882	472,892	1,169,904	813,745	314,037	-	-	4,546,510
3,902,985	703,699	240,477	152,819	2,526,316	4,059,191	6,015,000	-	20,420,415
-	-	-	-	-	-	-	49,327,620	49,715,730
-	-	-	-	-	-	2,141,000	-	2,349,329
661,839	2,171,896	-	50,901	881,037	-	-	-	3,765,673
-	-	-	-	-	-	-	-	5,111
4,564,824	91,643,856	713,369	3,328,443	4,221,098	4,373,228	8,156,000	49,327,620	170,083,966
(1,254,232)	6,255,307	101,920	168,028	(1,020,057)	1,663,338	3,957,000	15,316,813	27,575,936
-	-	-	-	303,681	-	-	-	303,681
57,848	17,902	69,229	-	6,860	2,614	347,000	3,046,308	5,912,481
-	(223,861)	-	(6,005)	(75,305)	-	-	-	(398,692)
-	15,116	-	-	(20,144)	-	-	-	(5,028)
-	(404,762)	-	-	(12,089)	-	-	-	(80,851)
57,848	(595,605)	69,229	(6,005)	203,003	2,614	347,000	3,046,308	5,731,591
(1,196,384)	5,659,702	171,149	162,023	(817,054)	1,665,952	4,304,000	18,363,121	33,307,527
4,100,000	-	-	-	395,875	-	-	-	6,283,825
-	(52,012)	-	-	-	(1,570,511)	(30,359,000)	-	(35,698,512)
2,903,616	5,607,690	171,149	162,023	(421,179)	95,441	(26,055,000)	18,363,121	3,892,840
4,272,605	42,678,013	2,440,822	1,916,469	13,641,101	-	72,274,000	54,421,960	250,041,324
\$ 7,176,221	\$ 48,285,703	\$ 2,611,971	\$ 2,078,492	\$ 13,219,922	\$ 95,441	\$ 46,219,000	\$ 72,785,081	\$ 253,934,164

# STATE OF NORTH DAKOTA

## Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2004

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
<b>Cash Flows from Operating Activities:</b>						
Receipts from Customers and Users	\$ 3,371	\$ 32,134	\$ -	\$ -	\$ 4,905,772	\$ 1,664,854
Interest Income on Loans	500,580	-	-	-	-	-
Receipts from Loan Principal Repayments	2,613,817	-	-	-	-	13,183,649
Receipts from Other Funds	-	89	-	-	-	-
Receipts from Others	109,500	-	-	-	-	-
Payments for Loan Funds	(1,994,342)	-	-	-	-	(11,398,292)
Payments to Suppliers	(1,099,378)	(287,025)	(85,595)	(32,448)	(3,117,989)	(3,351,420)
Payments to Employees	-	(13,413)	-	-	(324,136)	-
Claim Payments	-	-	-	-	-	-
Payments to Others	(15,923)	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	117,625	(268,215)	(85,595)	(32,448)	1,463,647	98,791
<b>Cash Flows from Noncapital Financing Activities:</b>						
Proceeds from Sale of Notes and Other Borrowings	-	-	-	-	-	-
Principal Payments - Bonds	-	-	-	-	-	-
Principal Payments - Notes and Other Borrowings	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	(208,329)	-	-
Transfers In	1,700,000	-	-	-	87,950	4,100,000
Transfers Out	-	(1,500,000)	-	(2,216,989)	-	-
Principal Payments on Due To Other Funds	-	-	-	(859,664)	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Grants Received	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	1,700,000	(1,500,000)	-	(3,284,982)	87,950	4,100,000
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Acquisition and Construction of Capital Assets	-	-	-	-	-	(19,164)
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Principal Payments - Bonds	-	-	-	-	-	-
Principal Payments - Notes and Other Borrowings	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	-	-	-
Payment on Capital Leases	-	-	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-	(19,164)
<b>Cash Flows from Investing Activities:</b>						
Proceeds from Sale and Maturities of Investment Securities	-	1,276,587	-	-	-	15,347,983
Purchase of Investment Securities	-	-	-	-	(2,685,555)	(15,043,752)
Interest and Dividends on Investments	44,247	324,187	10,282	1,109	1,527,464	323,680
Disbursements for Loans and Loan Purchases	-	-	(1,175,000)	-	-	-
Receipt of Loan Principal Repayments	-	-	906,273	1,085,659	-	-
Proceeds from Collection of Loans and Notes Receivable	-	-	-	1,964,660	-	-
Loan Income Received	-	-	461,209	297,260	-	-
Net Cash Provided by (Used for) Investing Activities	44,247	1,600,774	202,764	3,348,688	(1,158,091)	627,911
<b>Net Change in Cash:</b>						
Net Increase (Decrease) in Cash and Cash Equivalents	1,861,872	(167,441)	117,169	31,258	393,506	4,807,538
Cash and Cash Equivalents at June 30, 2003	7,692,936	539,610	2,108,433	146,156	1,682,503	2,537,441
Cash and Cash Equivalents at June 30, 2004	\$ 9,554,808	\$ 372,169	\$ 2,225,602	\$ 177,414	\$ 2,076,009	\$ 7,344,979
<b>Reconciliation:</b>						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 9,554,808	\$ 372,169	\$ 2,225,602	\$ 177,414	\$ 2,076,009	\$ 4,848,078
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	2,496,901
Noncurrent:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents	\$ 9,554,808	\$ 372,169	\$ 2,225,602	\$ 177,414	\$ 2,076,009	\$ 7,344,979

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Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 118,939,330	\$ 127,456,122	\$ 3,765,553	\$ 3,288,083	\$ 4,901,337	\$ 47,248,000	\$ 57,872,460	\$ 370,077,016
-	-	-	-	-	-	-	500,580
-	-	-	-	-	-	-	15,797,466
-	-	-	-	-	-	-	89
-	-	-	-	-	-	58,200	167,700
-	-	-	-	-	-	-	(13,392,634)
(106,087,875)	(126,523,606)	(2,201,491)	(2,544,411)	(2,398,307)	(65,624,000)	(6,191,172)	(319,544,717)
(7,232,904)	(465,340)	(1,156,456)	(824,226)	(212,302)	-	-	(10,228,777)
-	-	-	-	-	-	(38,782,122)	(38,782,122)
-	-	-	-	(78,259)	-	-	(94,182)
5,618,551	467,176	407,606	(80,554)	2,212,469	(18,376,000)	12,957,366	4,500,419
11,800,000	-	-	-	-	-	-	11,800,000
-	-	-	-	-	(1,000,000)	-	(1,000,000)
(13,300,000)	-	-	-	-	-	-	(13,300,000)
-	-	-	-	-	(1,750,000)	-	(1,750,000)
(223,460)	-	-	-	-	-	-	(431,789)
-	-	-	395,875	-	-	-	6,283,825
(52,012)	-	-	-	-	(4,100,000)	-	(7,869,001)
-	-	-	-	-	-	-	(859,664)
(703,538)	-	-	-	-	-	-	(703,538)
-	-	-	303,681	-	-	-	303,681
(404,762)	-	-	-	-	-	-	(404,762)
(2,883,772)	-	-	699,556	-	(6,850,000)	-	(7,931,248)
(1,094,471)	-	(60,767)	(316,320)	-	-	-	(1,490,722)
17,115	-	-	-	-	-	-	17,115
-	-	-	(210,000)	-	-	-	(210,000)
(2,139,245)	-	-	-	-	-	-	(2,139,245)
-	-	-	(83,597)	-	-	-	(83,597)
(401)	-	(6,005)	-	-	-	-	(6,406)
-	-	(36,791)	-	-	-	-	(36,791)
(3,217,002)	-	(103,563)	(609,917)	-	-	-	(3,949,646)
-	-	-	443,616	-	85,386,000	-	102,454,186
-	-	-	(441,496)	-	(88,010,000)	-	(106,180,803)
17,902	69,229	-	6,860	850	475,000	2,880,835	5,681,645
-	-	-	-	-	-	-	(1,175,000)
-	-	-	-	-	-	-	1,991,932
-	-	-	-	-	-	-	1,964,660
-	-	-	-	-	-	-	758,469
17,902	69,229	-	8,980	850	(2,149,000)	2,880,835	5,495,089
(464,321)	536,405	304,043	18,065	2,213,319	(27,375,000)	15,838,201	(1,885,386)
495,249	3,275,873	574,183	1,643,632	-	36,510,000	38,983,400	96,189,416
\$ 30,928	\$ 3,812,278	\$ 878,226	\$ 1,661,697	\$ 2,213,319	\$ 9,135,000	\$ 54,821,601	\$ 94,304,030
\$ 30,928	\$ 544,522	\$ 877,526	\$ 1,277,177	\$ 2,213,319	\$ 5,612,000	\$ 3,611	\$ 29,813,163
-	3,267,756	700	127,177	-	-	54,817,990	58,213,623
-	-	-	-	-	3,523,000	-	6,019,901
-	-	-	257,343	-	-	-	257,343
\$ 30,928	\$ 3,812,278	\$ 878,226	\$ 1,661,697	\$ 2,213,319	\$ 9,135,000	\$ 54,821,601	\$ 94,304,030

# STATE OF NORTH DAKOTA

## Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2004

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:</b>						
Operating Income (Loss)	\$ (318,923)	\$ (233,659)	\$ 365,347	\$ 48,949	\$ 2,526,105	\$ (1,254,232)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	661,839
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(451,267)	(77,631)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	546,000
Premiums Collected	-	-	-	-	-	-
Premiums Paid	-	-	-	-	-	-
Other	-	-	-	-	-	32,000
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	(12,437)	-	-	27,699	(15,486)
Decrease in Interest Receivable	56,046	3,661	-	-	17,950	-
(Increase) Decrease in Due From	-	89	-	-	(40,141)	-
Decrease in Due From Fiduciary Funds	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	842,975
Decrease in Notes Receivable	619,475	-	-	-	-	-
Increase in Prepaid Items	(311,831)	-	-	-	-	-
(Increase) Decrease in inventories	-	-	-	-	-	-
Decrease in Other Assets	73,929	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(175)	-	-	21,924	(615,297)
Decrease in Claims\Judgments Payable	-	(27,278)	-	-	(1,089,106)	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	(279,881)
Increase (Decrease) in Accrued Payroll	-	-	-	-	(4,410)	-
Increase (Decrease) in Compensated Absences Payable	-	(342)	-	-	1,253	-
Increase in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	(1,071)	1,926	325	(3,766)	2,373	29,207
Increase in Deferred Revenue	-	-	-	-	-	151,666
Increase (Decrease) in Other Liabilities	-	-	-	-	-	-
Total Adjustments	436,548	(34,556)	(450,942)	(81,397)	(1,062,458)	1,353,023
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 117,625</b>	<b>\$ (268,215)</b>	<b>\$ (85,595)</b>	<b>\$ (32,448)</b>	<b>\$ 1,463,647</b>	<b>\$ 98,791</b>
<b>Noncash Transactions:</b>						
Net Increase in Fair Value of investments	\$ -	\$ 62,290	\$ -	\$ -	\$ 301,620	\$ -
Change in Securities Lending Collateral	-	128,391	-	-	1,921,555	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ 190,681	\$ -	\$ -	\$ 2,223,175	\$ -



Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 6,255,307	\$ 101,920	\$ 168,028	\$ (1,020,057)	\$ 1,663,338	\$ 3,957,000	\$ 15,316,813	\$ 27,575,936
2,171,896	-	50,901	881,037	-	-	-	3,765,673
-	-	-	-	-	492,000	-	492,000
-	-	-	-	-	(10,362,000)	-	(10,890,898)
-	-	-	-	-	9,377,000	-	9,377,000
-	-	-	-	-	(60,224,000)	-	(60,224,000)
-	-	-	-	-	37,871,000	-	37,871,000
-	-	-	-	-	13,000	-	559,000
-	126,339,150	-	-	-	-	-	126,339,150
-	(126,339,150)	-	-	-	-	-	(126,339,150)
-	-	-	-	(1,000)	-	-	31,000
(2,591,527)	87,016	317,703	87,042	(146,746)	-	(1,781,828)	(4,028,564)
-	-	-	-	-	-	-	77,657
-	-	(50,030)	-	(1,332)	-	-	(91,414)
-	22,419	-	-	-	-	-	22,419
-	(1,313)	-	-	-	-	132,556	974,218
-	-	-	-	-	-	-	619,475
(7,257)	-	(100)	(2,305)	(3,494)	-	-	(324,987)
(1,976,836)	-	32,279	-	-	-	-	(1,944,557)
-	-	-	-	(78,259)	-	-	(4,330)
1,338,728	19,433	(129,655)	(15,790)	600,097	-	9,000	1,228,265
-	-	-	-	-	-	-	(1,116,384)
-	-	-	-	-	139,000	(448,263)	(589,144)
35,729	4,581	10,664	-	28,985	-	-	75,549
10,841	2,971	2,784	(10,481)	72,180	-	-	79,206
-	46,398	-	-	-	-	-	46,398
-	31,588	6,867	-	1,812	361,000	(270,912)	159,349
-	152,163	-	-	69,888	-	-	373,717
381,670	-	(1,835)	-	7,000	-	-	386,835
(636,756)	365,256	239,578	939,503	549,131	(22,333,000)	(2,359,447)	(23,075,517)
\$ 5,618,551	\$ 467,176	\$ 407,606	\$ (80,554)	\$ 2,212,469	\$ (18,376,000)	\$ 12,957,366	\$ 4,500,419
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,910
-	-	-	-	-	-	-	2,049,946
-	-	-	8,754	-	-	-	8,754
-	-	-	3,335	-	-	-	3,335
\$ -	\$ -	\$ -	\$ 12,089	\$ -	\$ -	\$ -	\$ 2,425,945