

STATE OF NORTH DAKOTA

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, 2005

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
ASSETS						
Current Assets:						
Cash Deposits at the Bank of ND	\$ 10,679,424	\$ 264,118	\$ 622,998	\$ 99,311	\$ 2,387,403	\$ 776,102
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	6,185,160
Investments	-	2,898,611	-	-	25,316,327	-
Accounts Receivable - Net	-	63,329	-	-	29,171	9,500
Interest Receivable - Net	230,142	30,157	161,179	6,085	133,558	-
Intergovernmental Receivable - Net	-	-	-	-	-	1,677,376
Due from Other Funds	-	380	-	-	87,752	182,162
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	886,962	-	-	-	115,257	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,141,807	-	490,960	373,293	-	-
Other Assets	1,674,002	-	-	-	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	2,254,943
Restricted Investments at the Bank of ND	-	-	-	-	-	3,264,147
Restricted Interest Receivable - Net	-	-	-	-	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Total Current Assets	14,612,337	3,256,595	1,275,137	478,689	28,069,468	14,349,390
Noncurrent Assets:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,832,293	-	17,074,003	2,134,499	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Capital Assets:						
Land and Construction in Progress	-	-	-	-	-	-
Infrastructure - Net	-	-	-	-	-	-
Buildings and Equipment - Net	-	-	-	-	-	1,676,073
Total Noncurrent Assets	6,832,293	-	17,074,003	2,134,499	-	1,676,073
Total Assets	21,444,630	3,256,595	18,349,140	2,613,188	28,069,468	16,025,463
LIABILITIES						
Current Liabilities:						
Accounts Payable	-	1,842	-	-	14,592	91,245
Accrued Payroll	-	1,127	-	-	28,332	-
Securities Lending Collatera	-	562,973	-	-	4,883,718	-
Interest Payable	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	609,390
Due to Other Funds	10,990	3,073	22,926	2,613,188	15,272	2,292,582
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	263,862	-	-	788,641	-
Compensated Absences Payable	-	1,672	-	-	1,836	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	176,000
Other Current Liabilities	-	-	-	-	-	-
Total Current Liabilities	10,990	834,549	22,926	2,613,188	5,732,391	3,169,217
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	2,723,020
Claims/Judgments Payable	-	26,500	-	-	-	-
Compensated Absences Payable	-	-	-	-	38,068	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	4,137,849
Total Noncurrent Liabilities	-	26,500	-	-	38,068	6,860,869
Total Liabilities	10,990	861,049	22,926	2,613,188	5,770,459	10,030,086
Net Assets						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	373,642
Restricted for:						
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	1,083,681
Unemployment Compensator	-	-	-	-	-	-
Unrestricted	21,433,640	2,395,546	18,326,214	-	22,299,009	4,538,054
Total Net Assets	\$ 21,433,640	\$ 2,395,546	\$ 18,326,214	\$ -	\$ 22,299,009	\$ 5,995,377

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 26,648	\$ 2,240,846	\$ 670,844	\$ 1,228,587	\$ 6,355,745	\$ 6,032,000	\$ 16,314	\$ 31,400,340
-	6,703,995	700	120,680	-	-	76,276,442	83,101,817
-	-	-	-	-	-	-	6,185,160
-	-	-	-	1,000	-	-	28,215,938
17,185,867	1,561,303	337,614	43,822	132,461	-	18,995,528	38,358,595
-	-	-	-	-	1,170,000	1,015,227	2,746,348
-	-	-	-	-	807,000	208,403	2,692,779
-	1,467	10,105	-	-	163,000	-	444,866
-	68,554	-	-	-	-	-	68,554
433,107	-	9,955	31,632	4,614	80,000	-	1,561,527
11,709,781	-	885,504	-	-	-	-	12,595,285
519,227	-	-	-	-	14,030,000	-	16,555,287
100,201	-	-	-	536,001	-	-	2,310,204
-	-	-	-	-	8,484,000	-	10,738,943
-	-	-	-	-	36,981,000	-	40,245,147
-	-	-	-	-	3,187,000	-	3,187,000
-	-	-	-	-	28,073,000	-	28,073,000
29,974,831	10,576,165	1,914,722	1,424,721	7,029,821	99,007,000	96,511,914	308,480,790
-	-	-	272,274	-	-	-	272,274
-	-	-	214,061	-	-	-	214,061
-	-	-	-	-	5,550,000	-	31,590,795
-	-	-	-	-	99,242,000	-	99,242,000
-	-	-	23,901	-	871,000	-	894,901
1,812,400	-	-	390,816	-	-	-	2,203,216
169,004	-	-	946,473	-	-	-	1,115,477
27,650,012	-	514,700	11,195,264	-	-	-	41,036,049
29,631,416	-	514,700	13,042,789	-	105,663,000	-	176,568,773
59,606,247	10,576,165	2,429,422	14,467,510	7,029,821	204,670,000	96,511,914	485,049,563
2,439,666	34,926	150,177	26,968	530,957	36,000	659,705	3,986,078
446,594	42,291	121,541	-	32,829	-	-	672,714
-	-	-	-	-	-	-	5,446,691
-	-	-	25,484	-	717,000	-	742,484
-	-	-	-	-	1,910,000	1,200,951	3,720,341
7,000,000	18,788	17,006	-	5,844,362	1,232,000	325,042	19,395,229
-	5,704,417	-	-	-	-	-	5,704,417
-	-	-	-	-	-	-	1,052,503
34,744	2,444	3,778	25,000	10,965	-	-	80,439
-	-	41,446	-	-	-	-	41,446
-	-	-	205,000	-	54,850,000	-	55,055,000
-	1,898,803	-	-	93,637	-	-	2,168,440
-	-	-	-	1,000	-	-	1,000
9,921,004	7,701,669	333,948	282,452	6,513,750	58,745,000	2,185,698	98,066,782
-	-	-	-	-	758,000	-	3,481,020
-	-	-	-	-	-	-	26,500
622,165	51,038	105,788	15,987	54,229	-	-	887,275
-	-	86,477	-	-	-	-	86,477
-	-	-	1,522,261	-	93,800,000	-	95,322,261
-	-	-	-	-	-	-	4,137,849
622,165	51,038	192,265	1,538,248	54,229	94,558,000	-	103,941,382
10,543,169	7,752,707	526,213	1,820,700	6,567,979	153,303,000	2,185,698	202,008,164
29,631,416	-	392,513	10,805,292	-	-	-	41,202,863
-	-	-	12,641	-	-	-	12,641
-	-	-	473,694	-	43,273,000	-	43,746,694
-	-	-	-	-	-	-	1,083,681
-	-	-	-	-	-	94,326,216	94,326,216
19,431,662	2,823,458	1,510,696	1,355,183	461,842	8,094,000	-	102,669,304
\$ 49,063,078	\$ 2,823,458	\$ 1,903,209	\$ 12,646,810	\$ 461,842	\$ 51,367,000	\$ 94,326,216	\$ 283,041,399

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, 2005

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
OPERATING REVENUES						
Sales and Services	\$ -	\$ 46,387	\$ -	\$ -	\$ 4,951,968	\$ 3,496,019
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	373,531	-	476,975	170,545	-	-
Miscellaneous	-	-	-	-	-	893
Total Operating Revenues	373,531	46,387	476,975	170,545	4,951,968	3,496,912
OPERATING EXPENSES						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	13,478	-	-	296,956	-
Operating	852,078	13,626	203,407	17,328	1,627,116	3,719,951
Claims	-	64,101	-	-	1,774,825	-
Interest	-	-	-	153,742	-	-
Depreciation	-	-	-	-	-	705,079
Miscellaneous	2,268	-	-	-	-	-
Total Operating Expenses	854,346	91,205	203,407	171,070	3,698,897	4,425,030
Operating Income (Loss)	(480,815)	(44,818)	273,568	(525)	1,253,071	(928,118)
NONOPERATING REVENUES (EXPENSES)						
Grants and Contracts	-	-	-	-	55,000	-
Interest and Investment Income	56,090	272,253	9,590	525	1,692,403	114,343
Interest Expense	-	(26,286)	-	-	(154,062)	-
Gain on Sale of Capital Assets	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	56,090	245,967	9,590	525	1,593,341	114,343
Income (Loss) Before Contributions and Transfers	(424,725)	201,149	283,158	-	2,846,412	(813,775)
Transfers In	1,300,000	-	-	-	86,082	-
Transfer Out	-	(1,300,000)	-	-	-	(367,069)
Change in Net Assets	875,275	(1,098,851)	283,158	-	2,932,494	(1,180,844)
Total Net Assets - Beginning of Year	20,558,365	3,494,397	18,043,056	-	19,366,515	7,176,221
Total Net Assets - End of Year	\$ 21,433,640	\$ 2,395,546	\$ 18,326,214	\$ -	\$ 22,299,009	\$ 5,995,377

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 101,027,776	\$ 828,875	\$ 3,036,869	\$ 3,402,879	\$ 19,223,089	\$ -	\$ 60,969,669	\$ 196,983,531
-	-	16,970	-	-	-	-	16,970
-	-	-	-	-	12,534,000	-	13,555,051
-	-	16,857	-	-	-	-	17,750
101,027,776	828,875	3,070,696	3,402,879	19,223,089	12,534,000	60,969,669	210,573,302
90,399,353	-	1,821,338	-	-	-	-	92,220,691
1,515,837	504,759	1,199,062	883,448	360,931	-	-	4,774,471
625,656	333,952	172,591	2,689,732	12,457,598	4,610,000	-	27,323,035
-	-	-	-	-	-	43,393,675	45,232,601
-	-	-	-	-	3,697,000	-	3,850,742
2,173,948	-	48,835	841,830	-	-	-	3,769,692
-	-	-	-	-	-	-	2,268
94,714,794	838,711	3,241,826	4,415,010	12,818,529	8,307,000	43,393,675	177,173,500
6,312,982	(9,836)	(171,130)	(1,012,131)	6,404,560	4,227,000	17,575,994	33,399,802
-	-	-	325,633	-	-	-	380,633
29,234	221,323	-	6,749	60,335	921,000	3,965,141	7,348,986
(205,919)	-	(6,653)	(77,149)	-	-	-	(470,069)
22,526	-	2,500	-	-	-	-	25,026
(352,666)	-	-	(12,089)	-	-	-	(364,755)
(506,825)	221,323	(4,153)	243,144	60,335	921,000	3,965,141	6,919,821
5,806,157	211,487	(175,283)	(768,987)	6,464,895	5,148,000	21,541,135	40,319,623
-	-	-	195,875	-	-	-	1,581,957
(5,028,782)	-	-	-	(6,098,494)	-	-	(12,794,345)
777,375	211,487	(175,283)	(573,112)	366,401	5,148,000	21,541,135	29,107,235
48,285,703	2,611,971	2,078,492	13,219,922	95,441	46,219,000	72,785,081	253,934,164
\$ 49,063,078	\$ 2,823,458	\$ 1,903,209	\$ 12,646,810	\$ 461,842	\$ 51,367,000	\$ 94,326,216	\$ 283,041,399

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2005

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
Cash Flows from Operating Activities:						
Receipts from Customers and Users	\$ 1,475	\$ 43,524	\$ -	\$ -	\$ 4,914,381	\$ 1,813,145
Interest Income on Loans	400,389	-	-	-	-	-
Receipts from Loan Principal Repayments	2,440,514	-	-	-	-	11,608,091
Receipts from Other Funds	-	-	-	-	-	-
Receipts from Others	-	-	-	-	-	-
Payments to Other Funds	-	-	-	-	(779)	-
Payments for Loan Funds	(1,938,166)	-	-	-	-	(9,959,152)
Payments to Suppliers	(1,133,418)	(129,123)	(84,211)	(18,314)	(1,760,407)	(2,938,002)
Payments to Employees	-	(13,415)	-	-	(288,082)	-
Claim Payments	-	-	-	-	(1,348,038)	-
Payments to Others	(2,268)	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(231,474)	(99,014)	(84,211)	(18,314)	1,517,075	524,082
Cash Flows from Noncapital Financing Activities:						
Proceeds from Sale of Notes and Other Borrowings	-	-	-	-	-	-
Principal Payments - Notes and Other Borrowings	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	(153,742)	-	-
Operating Grant Received	-	-	-	-	55,000	-
Transfers In	1,300,000	-	-	-	86,082	-
Transfers Out	-	(1,300,000)	-	-	-	(367,069)
Principal Payments on Due To Other Funds	-	-	-	(804,381)	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Grants Received	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	1,300,000	(1,300,000)	-	(958,123)	141,082	(367,069)
Cash Flows from Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets	-	-	-	-	-	(502,825)
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Principal Payments - Bonds	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	-	-	-
Payment on Capital Leases	-	-	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-	(502,825)
Cash Flows from Investing Activities:						
Proceeds from Sale and Maturities of Investment Securities	-	1,053,360	-	-	-	21,641,498
Purchase of Investment Securities	-	-	-	-	(2,731,862)	(25,699,307)
Interest and Dividends on Investments	56,090	237,603	9,590	525	1,385,099	89,687
Disbursements for Loans and Loan Purchases	-	-	(2,461,700)	-	-	-
Receipt of Loan Principal Repayments	-	-	464,042	721,635	-	-
Loan Income Received	-	-	469,675	176,174	-	-
Net Cash Provided by (Used for) Investing Activities	56,090	1,290,963	(1,518,393)	898,334	(1,346,763)	(3,968,122)
Net Change in Cash:						
Net Increase (Decrease) in Cash and Cash Equivalents	1,124,616	(108,051)	(1,602,604)	(78,103)	311,394	(4,313,934)
Cash and Cash Equivalents at June 30, 2004	9,554,808	372,169	2,225,602	177,414	2,076,009	7,344,979
Cash and Cash Equivalents at June 30, 2005	\$ 10,679,424	\$ 264,118	\$ 622,998	\$ 99,311	\$ 2,387,403	\$ 3,031,045
Reconciliation:						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 10,679,424	\$ 264,118	\$ 622,998	\$ 99,311	\$ 2,387,403	\$ 776,102
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	2,254,943
Noncurrent:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents	\$ 10,679,424	\$ 264,118	\$ 622,998	\$ 99,311	\$ 2,387,403	\$ 3,031,045

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 127,823,481	\$ 135,114,188	\$ 2,982,122	\$ 3,407,095	\$ 14,816,683	\$ 54,410,000	\$ 59,240,186	\$ 404,566,280
-	-	-	-	-	-	-	400,389
-	-	-	-	-	-	-	14,048,605
-	-	44,019	-	-	-	-	44,019
-	-	-	-	-	-	73,398	73,398
-	-	-	-	-	-	-	(779)
-	-	-	-	-	-	-	(11,897,318)
(111,822,301)	(129,697,390)	(1,984,991)	(2,676,292)	(8,050,701)	(41,461,000)	(5,960,574)	(307,716,724)
(7,675,082)	(505,558)	(1,185,043)	(886,884)	(364,641)	-	-	(10,918,705)
-	-	-	-	-	-	(35,559,488)	(36,907,526)
-	-	-	-	(457,742)	-	-	(460,010)
8,326,098	4,911,240	(143,893)	(156,081)	5,943,599	12,949,000	17,793,522	51,231,629
6,500,000	-	-	-	-	23,000,000	-	29,500,000
(7,500,000)	-	-	-	-	-	-	(7,500,000)
-	-	-	-	-	(2,998,000)	-	(2,998,000)
(205,919)	-	-	-	-	-	-	(359,661)
-	-	-	-	-	-	-	55,000
-	-	-	195,875	-	-	-	1,581,957
(5,028,782)	-	-	-	(1,832,434)	(26,259,000)	-	(34,787,285)
-	-	-	-	-	-	-	(804,381)
184,312	-	-	-	-	-	-	184,312
-	-	-	325,633	-	-	-	325,633
(352,666)	-	-	-	-	-	-	(352,666)
(6,403,055)	-	-	521,508	(1,832,434)	(6,257,000)	-	(15,155,091)
(1,970,407)	-	(16,505)	(136,964)	-	-	-	(2,626,701)
13,850	-	3,500	-	-	-	-	17,350
-	-	-	(205,000)	-	-	-	(205,000)
-	-	-	(79,541)	-	-	-	(79,541)
-	-	(6,653)	-	-	-	-	(6,653)
-	-	(43,131)	-	-	-	-	(43,131)
(1,956,557)	-	(62,789)	(421,505)	-	-	-	(2,943,676)
-	-	-	433,473	-	82,015,000	-	105,143,331
-	-	-	(432,266)	-	(84,162,000)	-	(113,025,435)
29,234	221,323	-	8,192	31,261	836,000	3,677,633	6,582,237
-	-	-	-	-	-	-	(2,461,700)
-	-	-	-	-	-	-	1,185,677
-	-	-	-	-	-	-	645,849
29,234	221,323	-	9,399	31,261	(1,311,000)	3,677,633	(1,930,041)
(4,280)	5,132,563	(206,682)	(46,679)	4,142,426	5,381,000	21,471,155	31,202,821
30,928	3,812,278	878,226	1,668,220	2,213,319	9,135,000	54,821,601	94,310,553
\$ 26,648	\$ 8,944,841	\$ 671,544	\$ 1,621,541	\$ 6,355,745	\$ 14,516,000	\$ 76,292,756	\$ 125,513,374
\$ 26,648	\$ 2,240,846	\$ 670,844	\$ 1,228,587	\$ 6,355,745	\$ 6,032,000	\$ 16,314	\$ 31,400,340
-	6,703,995	700	120,680	-	-	76,276,442	83,101,817
-	-	-	-	-	8,484,000	-	10,738,943
-	-	-	272,274	-	-	-	272,274
\$ 26,648	\$ 8,944,841	\$ 671,544	\$ 1,621,541	\$ 6,355,745	\$ 14,516,000	\$ 76,292,756	\$ 125,513,374

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2005

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:						
Operating Income (Loss)	\$ (480,815)	\$ (44,818)	\$ 273,568	\$ (525)	\$ 1,253,071	\$ (928,118)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	705,079
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(476,975)	(16,803)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	117,000	-	-	639,000
Premiums Collected	-	-	-	-	-	-
Premiums Paid	-	-	-	-	-	-
Other	-	-	-	-	-	196,000
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	(2,483)	-	-	9,148	(22,816)
(Increase) Decrease in Interest Receivable	28,333	(3,501)	-	-	-	-
(Increase) Decrease in Due From	-	(380)	-	-	(46,735)	-
Increase in Due From Fiduciary Funds	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	246,228
Decrease in Notes Receivable	502,348	-	-	-	-	-
(Increase) Decrease in Prepaid Items	(280,883)	-	-	-	(115,257)	-
Increase in inventories	-	-	-	-	-	-
Increase in Other Assets	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(633)	-	-	(18,034)	15,898
Increase (Decrease) in Claims\Judgments Payable	-	(48,363)	-	-	426,787	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	(611,699)
Increase (Decrease) in Accrued Payroll	-	10	-	-	5,443	-
Increase (Decrease) in Compensated Absences Payable	-	53	-	-	3,431	-
Increase in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	(457)	1,101	2,196	(986)	(779)	44,441
Increase in Deferred Revenue	-	-	-	-	-	240,069
Decrease in Other Liabilities	-	-	-	-	-	-
Total Adjustments	249,341	(54,196)	(357,779)	(17,789)	264,004	1,452,200
Net Cash Provided by (Used for) Operating Activities	\$ (231,474)	\$ (99,014)	\$ (84,211)	\$ (18,314)	\$ 1,517,075	\$ 524,082
Noncash Transactions:						
Net Increase in Fair Value of investments	\$ -	\$ 8,364	\$ -	\$ -	\$ 132,279	\$ -
Change in Securities Lending Collateral	-	193,128	-	-	965,515	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Acquisition of Equipment Under Capital Lease	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ 201,492	\$ -	\$ -	\$ 1,097,794	\$ -

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 6,312,982	\$ (9,836)	\$ (171,130)	\$ (1,012,131)	\$ 6,404,560	\$ 4,227,000	\$ 17,575,994	\$ 33,399,802
2,173,948	-	48,835	841,830	-	-	-	3,769,692
-	-	-	-	-	402,000	-	402,000
-	-	-	-	-	(9,173,000)	-	(9,666,778)
-	-	-	-	-	10,552,000	-	10,552,000
-	-	-	-	-	(36,256,000)	-	(36,256,000)
-	-	-	-	-	43,858,000	-	43,858,000
-	-	-	-	-	51,000	-	807,000
-	129,346,034	-	-	-	-	-	129,346,034
-	(129,346,034)	-	-	-	-	-	(129,346,034)
-	-	-	-	-	-	-	196,000
600,396	(1,526,503)	(86,161)	4,216	20,003	-	(203,608)	(1,207,808)
-	-	-	-	-	-	-	24,832
-	-	44,019	-	1,332	-	-	(1,764)
-	(58,621)	-	-	-	-	-	(58,621)
-	1,484	-	-	-	-	(3,669)	244,043
-	-	-	-	-	-	-	502,348
20,045	-	(69)	11,445	(1,120)	-	-	(365,839)
(56,541)	-	(67,888)	-	-	-	-	(124,429)
-	-	-	-	(457,742)	-	-	(457,742)
(905,774)	(401)	70,318	1,995	(44,020)	-	179,752	(700,899)
-	-	-	-	-	-	-	378,424
-	-	-	-	-	(751,000)	353,747	(1,008,952)
137,522	(1,066)	8,648	-	3,844	-	-	154,401
43,520	267	5,371	(3,436)	(6,986)	-	-	42,220
-	4,871,330	-	-	-	-	-	4,871,330
-	(17,003)	4,164	-	5,979	39,000	(108,694)	(31,038)
-	1,651,589	-	-	23,749	-	-	1,915,407
-	-	-	-	(6,000)	-	-	(6,000)
2,013,116	4,921,076	27,237	856,050	(460,961)	8,722,000	217,528	17,831,827
\$ 8,326,098	\$ 4,911,240	\$ (143,893)	\$ (156,081)	\$ 5,943,599	\$ 12,949,000	\$ 17,793,522	\$ 51,231,629
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,643
-	-	-	-	-	-	-	1,158,643
-	-	-	8,754	-	-	-	8,754
-	-	-	3,335	-	-	-	3,335
-	-	89,580	-	-	-	-	89,580
\$ -	\$ -	\$ 89,580	\$ 12,089	\$ -	\$ -	\$ -	\$ 1,400,955