

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, 2006

	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	\$ 9,218,288	\$ 282,571	\$ 1,568,100	\$ 129,791	\$ 2,403,285	\$ 457,970
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	5,533,779
Investments	-	2,961,034	-	-	27,142,140	-
Accounts Receivable - Net	-	58,614	-	-	27,685	2,596
Interest Receivable - Net	256,517	30,601	176,568	6,275	137,396	-
Intergovernmental Receivable - Net	-	-	-	-	-	1,722,660
Due from Other Funds	119,765	-	-	4,941	8,221	225,792
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	990,447	-	-	-	110,210	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,353,582	-	544,896	391,163	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	2,720,451
Restricted Investments at the Bank of ND	-	-	-	-	-	3,209,666
Restricted Interest Receivable - Net	-	-	-	-	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Total Current Assets	11,938,599	3,332,820	2,289,564	532,170	29,828,937	13,872,914
Noncurrent Assets:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,717,731	-	17,170,798	1,897,021	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Other Noncurrent Assets	1,489,613	-	-	-	-	-
Capital Assets:						
Land and Construction in Progress	-	-	-	-	-	-
Infrastructure - Net	-	-	-	-	-	-
Buildings and Equipment - Net	-	-	-	-	-	517,235
Total Noncurrent Assets	8,207,344	-	17,170,798	1,897,021	-	517,235
Total Assets	20,145,943	3,332,820	19,460,362	2,429,191	29,828,937	14,390,149
LIABILITIES						
Current Liabilities:						
Accounts Payable	-	1,580	-	-	14,304	148,267
Accrued Payroll	-	869	-	-	30,339	-
Securities Lending Collateral	-	550,596	-	-	5,018,389	-
Interest Payable	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	1,305,495
Due to Other Funds	55,572	15	22,590	2,429,191	13,865	1,570,980
Due to Fiduciary Funds	-	-	-	-	-	-
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	325,000	-	-	1,071,989	-
Compensated Absences Payable	-	1,889	-	-	32,958	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	253,000
Other Current Liabilities	-	-	-	-	1,331	-
Total Current Liabilities	55,572	879,949	22,590	2,429,191	6,183,175	3,277,742
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	2,718,311
Claims/Judgments Payable	-	321,247	-	-	119,110	-
Compensated Absences Payable	-	-	-	-	1,735	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	5,389,677
Total Noncurrent Liabilities	-	321,247	-	-	120,845	8,107,988
Total Liabilities	55,572	1,201,196	22,590	2,429,191	6,304,020	11,385,730
Net Assets						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	517,235
Restricted for:						
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	955,404
Unemployment Compensation	-	-	-	-	-	-
Unrestricted	20,090,371	2,131,624	19,437,772	-	23,524,917	1,531,780
Total Net Assets	\$ 20,090,371	\$ 2,131,624	\$ 19,437,772	\$ -	\$ 23,524,917	\$ 3,004,419

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 77,856	\$ 3,049,537	\$ 325,183	\$ 1,797,980	\$ 6,539,715	\$ 140,000	\$ 6,379	\$ 25,996,655
-	7,021,155	700	199,034	-	-	98,957,509	106,178,398
-	-	-	-	-	4,298,000	-	9,831,779
-	-	-	-	-	-	-	30,103,174
20,017,847	1,908,862	223,314	61,662	760,579	-	18,271,136	41,332,295
-	-	-	-	-	1,118,000	1,139,170	2,864,527
-	-	-	-	-	682,000	243,795	2,648,455
-	18,894	4,534	-	372	91,000	-	473,519
-	37,713	-	-	-	-	-	37,713
452,149	-	23,455	26,305	7,060	52,000	-	1,661,626
9,603,215	-	922,559	-	-	-	-	10,525,774
295,100	-	-	-	-	21,041,000	-	23,625,741
-	-	-	-	-	2,403,000	-	5,123,451
-	-	-	-	-	12,331,000	-	15,540,666
-	-	-	-	-	2,482,000	-	2,482,000
-	-	-	-	-	40,080,000	-	40,080,000
30,446,167	12,036,161	1,499,745	2,084,981	7,307,726	84,718,000	118,617,989	318,505,773
-	-	-	266,210	-	-	-	266,210
-	-	-	214,480	-	-	-	214,480
-	-	-	-	-	2,252,000	-	28,037,550
-	-	-	-	-	61,122,000	-	61,122,000
-	-	-	20,566	-	760,000	-	780,566
125,547	-	-	-	743,618	-	-	2,358,778
5,963,150	-	309,436	390,816	-	-	-	6,663,402
143,759	-	-	885,639	-	-	-	1,029,398
28,086,341	-	467,693	10,485,383	-	-	-	39,556,652
34,318,797	-	777,129	12,263,094	743,618	64,134,000	-	140,029,036
64,764,964	12,036,161	2,276,874	14,348,075	8,051,344	148,852,000	118,617,989	458,534,809
3,961,051	26,567	130,859	6,258	542,687	39,000	985,212	5,855,785
476,211	35,296	113,301	64,106	51,875	-	-	771,997
-	-	-	-	-	-	-	5,568,985
-	-	-	22,734	-	463,000	-	485,734
-	-	-	-	-	27,000	1,122,348	2,454,843
4,600,000	5,313	18,085	-	6,303,108	10,252,000	349,808	25,620,527
-	4,263	-	-	-	-	-	4,263
-	6,128,160	-	-	-	-	-	6,128,160
-	-	-	-	-	-	-	1,396,989
30,924	2,250	3,623	36,000	6,606	-	-	114,250
-	-	33,324	-	-	-	-	33,324
-	-	-	205,000	-	300,000	-	505,000
-	2,448,378	-	-	182,908	-	-	2,884,286
-	-	-	-	-	-	-	1,331
9,068,186	8,650,227	299,192	334,098	7,087,184	11,081,000	2,457,368	51,825,474
-	-	-	-	-	672,000	-	3,390,311
-	-	-	-	-	-	-	440,357
641,333	46,987	97,794	9,813	79,334	-	-	876,996
-	-	53,152	-	-	-	-	53,152
-	-	-	1,326,015	-	91,200,000	-	92,526,015
-	-	-	-	-	-	-	5,389,677
641,333	46,987	150,946	1,335,828	79,334	91,872,000	-	102,676,508
9,709,519	8,697,214	450,138	1,669,926	7,166,518	102,953,000	2,457,368	154,501,982
34,193,250	-	690,653	10,230,823	-	-	-	45,631,961
-	-	-	6,271	-	-	-	6,271
-	-	-	474,419	-	25,615,000	-	26,089,419
-	-	-	-	-	-	-	955,404
-	-	-	-	-	-	116,160,621	116,160,621
20,862,195	3,338,947	1,136,083	1,966,636	884,826	20,284,000	-	115,189,151
\$ 55,055,445	\$ 3,338,947	\$ 1,826,736	\$ 12,678,149	\$ 884,826	\$ 45,899,000	\$ 116,160,621	\$ 304,032,827

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, 2006

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
OPERATING REVENUES						
Sales and Services	\$ -	\$ 17,141	\$ -	\$ -	\$ 5,146,551	\$ 3,508,005
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	383,719	-	521,982	129,181	-	-
Miscellaneous	-	-	669,000	-	-	441
Total Operating Revenues	383,719	17,141	1,190,982	129,181	5,146,551	3,508,446
OPERATING EXPENSES						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	13,207	-	-	307,902	-
Operating	939,639	11,112	94,113	15,894	2,041,114	5,779,877
Claims	-	391,751	-	-	2,851,540	-
Interest	-	-	-	114,330	-	-
Depreciation	-	-	-	-	-	519,179
Miscellaneous	3,514	-	-	-	-	-
Total Operating Expenses	943,153	416,070	94,113	130,224	5,200,556	6,299,056
Operating Income (Loss)	(559,434)	(398,929)	1,096,869	(1,043)	(54,005)	(2,790,610)
NONOPERATING REVENUES (EXPENSES)						
Grants and Contracts	-	-	-	-	-	-
Interest and Investment Income	141,165	161,641	14,689	1,043	1,521,783	170,738
Interest Expense	-	(26,634)	-	-	(241,870)	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	141,165	135,007	14,689	1,043	1,279,913	170,738
Income (Loss) Before Contributions and Transfers	(418,269)	(263,922)	1,111,558	-	1,225,908	(2,619,872)
Transfers In	-	-	-	-	-	-
Transfer Out	(925,000)	-	-	-	-	(371,086)
Change in Net Assets	(1,343,269)	(263,922)	1,111,558	-	1,225,908	(2,990,958)
Total Net Assets - Beginning of Year	21,433,640	2,395,546	18,326,214	-	22,299,009	5,995,377
Total Net Assets - End of Year	\$ 20,090,371	\$ 2,131,624	\$ 19,437,772	\$ -	\$ 23,524,917	\$ 3,004,419

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 107,320,650	\$ 863,709	\$ 3,363,760	\$ 4,031,811	\$ 22,413,359	\$ -	\$ 60,709,015	\$ 207,374,001
-	-	31,667	-	-	-	-	31,667
-	-	-	-	-	12,194,000	-	13,228,882
-	-	11,031	-	-	-	-	680,472
107,320,650	863,709	3,406,458	4,031,811	22,413,359	12,194,000	60,709,015	221,315,022
96,281,355	-	1,911,375	-	-	-	-	98,192,730
1,591,321	493,974	1,316,620	877,415	486,529	-	-	5,086,968
632,024	274,063	199,306	3,005,879	15,135,498	4,912,000	-	33,040,519
-	-	-	-	-	-	43,314,505	46,557,796
-	-	-	-	-	4,857,000	-	4,971,330
2,264,969	-	48,790	829,447	-	-	-	3,662,385
-	-	-	-	-	-	-	3,514
100,769,669	768,037	3,476,091	4,712,741	15,622,027	9,769,000	43,314,505	191,515,242
6,550,981	95,672	(69,633)	(680,930)	6,791,332	2,425,000	17,394,510	29,799,780
-	-	-	364,730	-	-	-	364,730
36,101	419,817	-	16,695	131,652	1,447,000	4,439,895	8,502,219
(345,234)	-	(5,859)	(71,766)	-	-	-	(691,363)
(26,117)	-	(981)	2,199	-	-	-	(24,899)
9,829	-	-	(12,089)	-	-	-	(2,260)
(325,421)	419,817	(6,840)	299,769	131,652	1,447,000	4,439,895	8,148,427
6,225,560	515,489	(76,473)	(381,161)	6,922,984	3,872,000	21,834,405	37,948,207
-	-	-	412,500	-	-	-	412,500
(233,193)	-	-	-	(6,500,000)	(9,340,000)	-	(17,369,279)
5,992,367	515,489	(76,473)	31,339	422,984	(5,468,000)	21,834,405	20,991,428
49,063,078	2,823,458	1,903,209	12,646,810	461,842	51,367,000	94,326,216	283,041,399
\$ 55,055,445	\$ 3,338,947	\$ 1,826,736	\$ 12,678,149	\$ 884,826	\$ 45,899,000	\$ 116,160,621	\$ 304,032,827

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2006

	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	\$ 1,245	\$ 21,856	\$ -	\$ -	\$ 5,148,037	\$ 2,274,998
Interest Income on Loans	356,099	-	-	-	-	-
Receipts from Loan Principal Repayments	1,514,154	-	-	-	-	13,783,239
Receipts from Other Funds	44,316	380	-	-	79,531	-
Receipts from Others	-	-	-	-	-	-
Payments to Other Funds	(119,765)	(3,058)	-	-	(1,407)	-
Payments for Loan Funds	(1,611,367)	-	-	-	-	(13,066,518)
Payments to Suppliers	(858,469)	(47,240)	(94,449)	(15,336)	(2,035,024)	(3,411,102)
Payments to Employees	-	(13,248)	-	-	(311,106)	-
Claim Payments	-	-	-	-	(2,449,082)	-
Payments to Others	(3,514)	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(677,301)	(41,310)	(94,449)	(15,336)	430,949	(419,383)
Cash Flows from Noncapital Financing Activities:						
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	-	-	-	(114,330)	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(925,000)	-	-	-	-	(371,086)
Principal Payments on Due To Other Funds	-	-	-	(338,496)	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Grants Received	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(925,000)	-	-	(452,826)	-	(371,086)
Cash Flows from Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets	-	-	-	-	-	-
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	-	-	-	-	-	-
Cash Flows from Investing Activities:						
Proceeds from Sale and Maturities of Investment Securities	-	-	-	-	-	17,663,792
Purchase of Investment Securities	-	(119,114)	-	-	(2,114,811)	(16,957,930)
Interest and Dividends on Investments	141,165	178,877	14,689	1,043	1,699,744	231,983
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	518,269	368,608	-	-
Loan Income Received	-	-	506,593	128,991	-	-
Net Cash Provided by (Used for) Investing Activities	141,165	59,763	1,039,551	498,642	(415,067)	937,845
Net Change in Cash:						
Net Increase (Decrease) in Cash and Cash Equivalents	(1,461,136)	18,453	945,102	30,480	15,882	147,376
Cash and Cash Equivalents at June 30, 2005	10,679,424	264,118	622,998	99,311	2,387,403	3,031,045
Cash and Cash Equivalents at June 30, 2006	\$ 9,218,288	\$ 282,571	\$ 1,568,100	\$ 129,791	\$ 2,403,285	\$ 3,178,421
Reconciliation:						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 9,218,288	\$ 282,571	\$ 1,568,100	\$ 129,791	\$ 2,403,285	\$ 457,970
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	2,720,451
Noncurrent:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents	\$ 9,218,288	\$ 282,571	\$ 1,568,100	\$ 129,791	\$ 2,403,285	\$ 3,178,421

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 133,488,058	\$ 145,731,005	\$ 3,521,506	\$ 4,013,971	\$ 16,775,368	\$ 84,943,000	\$ 60,312,867	\$ 456,231,911
-	-	-	-	-	-	-	356,099
-	-	-	-	-	-	-	15,297,393
-	-	5,571	-	-	-	-	129,798
-	-	-	-	-	-	73,302	73,302
-	-	-	-	-	-	-	(124,230)
-	-	-	-	-	-	-	(14,677,885)
(115,996,968)	(144,519,757)	(2,180,224)	(3,021,262)	(9,995,806)	(56,627,000)	(6,150,469)	(344,953,106)
(7,878,591)	(505,214)	(1,333,009)	(808,483)	(446,737)	-	-	(11,296,388)
-	-	-	-	-	-	(35,880,520)	(38,329,602)
-	-	-	-	(177,014)	-	-	(180,528)
9,612,499	706,034	13,844	184,226	6,155,811	28,316,000	18,355,180	62,526,764
8,600,000	-	-	-	-	-	-	8,600,000
-	-	-	-	-	(57,150,000)	-	(57,150,000)
(11,000,000)	-	-	-	-	-	-	(11,000,000)
-	-	-	-	-	(5,010,000)	-	(5,010,000)
(345,234)	-	-	-	-	-	-	(459,564)
-	-	-	412,500	-	-	-	412,500
(233,193)	-	-	-	(6,036,571)	-	-	(7,565,850)
-	-	-	-	-	-	-	(338,496)
224,126	-	-	-	-	-	-	224,126
-	-	-	364,730	-	-	-	364,730
9,829	-	-	-	-	-	-	9,829
(2,744,472)	-	-	777,230	(6,036,571)	(62,160,000)	-	(71,912,725)
(6,860,440)	-	(312,199)	(59,531)	-	-	-	(7,232,170)
7,520	-	-	2,998	-	-	-	10,518
-	-	-	(205,000)	-	-	-	(205,000)
-	-	-	(74,516)	-	-	-	(74,516)
-	-	(5,859)	-	-	-	-	(5,859)
-	-	(41,447)	-	-	-	-	(41,447)
(6,852,920)	-	(359,505)	(336,049)	-	-	-	(7,548,474)
-	-	-	-	-	71,588,000	-	89,251,792
-	-	-	-	-	(51,236,000)	-	(70,427,855)
36,101	419,817	-	16,276	64,730	1,519,000	4,315,952	8,639,377
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	886,877
-	-	-	-	-	-	-	635,584
36,101	419,817	-	16,276	64,730	21,871,000	4,315,952	28,985,775
51,208	1,125,851	(345,661)	641,683	183,970	(11,973,000)	22,671,132	12,051,340
26,648	8,944,841	671,544	1,621,541	6,355,745	14,516,000	76,292,756	125,513,374
\$ 77,856	\$ 10,070,692	\$ 325,883	\$ 2,263,224	\$ 6,539,715	\$ 2,543,000	\$ 98,963,888	\$ 137,564,714
\$ 77,856	\$ 3,049,537	\$ 325,183	\$ 1,797,980	\$ 6,539,715	\$ 140,000	\$ 6,379	\$ 25,996,655
-	7,021,155	700	199,034	-	-	98,957,509	106,178,398
-	-	-	-	-	2,403,000	-	5,123,451
-	-	-	266,210	-	-	-	266,210
\$ 77,856	\$ 10,070,692	\$ 325,883	\$ 2,263,224	\$ 6,539,715	\$ 2,543,000	\$ 98,963,888	\$ 137,564,714

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2006

	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)	\$ (559,434)	\$ (398,929)	\$ 1,096,869	\$ (1,043)	\$ (54,005)	\$ (2,790,610)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	519,179
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(521,982)	(14,851)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	(669,000)	-	-	1,285,000
Premiums Collected	-	-	-	-	-	-
Premiums Paid	-	-	-	-	-	-
Other	-	-	-	-	-	646,659
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	4,715	-	-	1,486	(38,465)
Increase in Interest Receivable	(26,375)	-	-	-	-	-
(Increase) Decrease in Due From	(119,765)	380	-	(4,941)	79,531	(3,917)
Decrease in Due From Fiduciary Funds	-	-	-	-	-	-
Increase in Intergovernmental Receivable	-	-	-	-	-	(37,597)
Increase in Notes Receivable	(97,213)	-	-	-	-	-
(Increase) Decrease in Prepaid Items	80,904	-	-	-	5,047	-
(Increase) Decrease in inventories	-	-	-	-	-	-
Increase in Other Assets	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(262)	-	-	(288)	(125,786)
Increase in Claims\Judgments Payable	-	355,885	-	-	402,458	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	339,188
Increase (Decrease) in Accrued Payroll	-	(258)	-	-	2,007	-
Increase (Decrease) in Compensated Absences Payable	-	217	-	-	(5,211)	-
Increase in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	44,582	(3,058)	(336)	5,499	(1,407)	(533,832)
Increase in Deferred Revenue	-	-	-	-	-	322,828
Increase (Decrease) in Other Liabilities	-	-	-	-	1,331	(2,030)
Total Adjustments	(117,867)	357,619	(1,191,318)	(14,293)	484,954	2,371,227
Net Cash Provided by (Used for) Operating Activities	\$ (677,301)	\$ (41,310)	\$ (94,449)	\$ (15,336)	\$ 430,949	\$ (419,383)
Noncash Transactions:						
Net Increase (Decrease) in Fair Value of investments	\$ -	\$ (44,214)	\$ -	\$ -	\$ (423,669)	\$ -
Change in Securities Lending Collateral	-	(12,377)	-	-	134,671	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Reversal of Allowance for Loan Loss	-	-	-	149,000	-	-
Interest Revenue on Prize Reserves	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ (56,591)	\$ -	\$ 149,000	\$ (288,998)	\$ -

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 6,550,981	\$ 95,672	\$ (69,633)	\$ (680,930)	\$ 6,791,332	\$ 2,425,000	\$ 17,394,510	\$ 29,799,780
2,264,969	-	48,790	829,447	-	-	-	3,662,385
-	-	-	-	-	211,000	-	211,000
-	-	-	-	-	(7,477,000)	-	(8,013,833)
-	-	-	-	-	11,315,000	-	11,315,000
-	-	-	-	-	(49,589,000)	-	(49,589,000)
-	-	-	-	-	73,625,000	-	73,625,000
-	-	-	-	-	25,000	-	641,000
-	144,228,123	-	-	-	-	-	144,228,123
-	(144,228,123)	-	-	-	-	-	(144,228,123)
-	-	-	-	-	-	-	646,659
(2,831,980)	(347,559)	114,300	(17,840)	(623,508)	-	724,392	(3,014,459)
-	-	-	-	-	-	-	(26,375)
-	-	5,571	-	(372)	-	-	(43,513)
-	30,841	-	-	-	-	-	30,841
-	(17,427)	-	-	-	-	(35,392)	(90,416)
-	-	-	-	-	-	-	(97,213)
(19,042)	-	(13,500)	5,327	(2,446)	28,000	-	84,290
2,106,566	-	(37,056)	-	-	-	-	2,069,510
(25,346)	-	-	-	(177,014)	-	-	(202,360)
1,521,385	(8,359)	(19,318)	(20,710)	43,439	-	325,507	1,715,608
-	-	-	-	-	-	-	758,343
-	(13,475)	-	-	-	(1,969,000)	(78,603)	(1,721,890)
29,618	(6,995)	(8,240)	64,106	19,046	-	-	99,284
15,348	(4,245)	(8,149)	4,826	20,746	-	-	23,532
-	423,743	-	-	-	-	-	423,743
-	4,263	1,079	-	(4,683)	(278,000)	24,766	(741,127)
-	549,575	-	-	89,271	-	-	961,674
-	-	-	-	-	-	-	(699)
3,061,518	610,362	83,477	865,156	(635,521)	25,891,000	960,670	32,726,984
\$ 9,612,499	\$ 706,034	\$ 13,844	\$ 184,226	\$ 6,155,811	\$ 28,316,000	\$ 18,355,180	\$ 62,526,764
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(467,883)
-	-	-	-	-	-	-	122,294
-	-	-	8,754	-	-	-	8,754
-	-	-	3,335	-	-	-	3,335
-	-	-	-	-	-	-	149,000
-	-	-	-	62,676	-	-	62,676
\$ -	\$ -	\$ -	\$ 12,089	\$ 62,676	\$ -	\$ -	(121,824)