

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, 2007

	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	\$ 7,658,083	\$ 279,906	\$ 2,280,790	\$ 85,683	\$ 2,818,216	\$ 1,367,949
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	5,962,689
Investments	-	2,784,204	-	-	29,372,487	-
Accounts Receivable - Net	-	68,478	-	-	19,064	272
Interest Receivable - Net	289,985	28,996	162,892	7,756	122,185	-
Intergovernmental Receivable - Net	-	-	-	-	-	2,079,477
Due from Other Funds	-	-	-	-	-	452,731
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	930,923	-	-	-	119,330	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,500,531	-	577,410	406,333	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	2,478,912
Restricted Investments at the Bank of ND	-	-	-	-	-	2,372,666
Restricted Interest Receivable - Net	-	-	-	-	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Total Current Assets	10,379,522	3,161,584	3,021,092	499,772	32,451,282	14,714,696
Noncurrent Assets:						
Restricted Cash at the Bank of ND	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,236,835	-	16,892,891	1,489,815	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Other Noncurrent Assets	1,450,472	-	-	-	-	-
Capital Assets:						
Land and Construction in Progress	-	-	-	-	-	-
Infrastructure - Net	-	-	-	-	-	-
Buildings and Equipment - Net	-	-	-	-	-	-
Total Noncurrent Assets	7,687,307	-	16,892,891	1,489,815	-	-
Total Assets	18,066,829	3,161,584	19,913,983	1,989,587	32,451,282	14,714,696
LIABILITIES						
Current Liabilities:						
Accounts Payable	-	243	-	-	155	116,004
Accrued Payroll	-	978	-	-	32,587	-
Securities Lending Collateral	-	351,653	-	-	3,712,159	-
Interest Payable	-	1,997	-	-	20,727	-
Intergovernmental Payable	-	-	-	-	-	1,197,286
Due to Other Funds	10,633	-	22,304	1,989,587	15,321	1,225,600
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	275,549	-	-	363,216	-
Compensated Absences Payable	-	2,909	-	-	1,703	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	620,000
Other Current Liabilities	-	-	-	-	10,458	-
Total Current Liabilities	10,633	633,329	22,304	1,989,587	4,156,326	3,158,890
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	2,380,920
Claims/Judgments Payable	-	225,449	-	-	40,357	-
Compensated Absences Payable	-	-	-	-	32,363	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	4,049,554
Total Noncurrent Liabilities	-	225,449	-	-	72,720	6,430,474
Total Liabilities	10,633	858,778	22,304	1,989,587	4,229,046	9,589,364
Net Assets						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Restricted for:						
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	777,559
Unemployment Compensation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unrestricted	18,056,196	2,302,806	19,891,679	-	28,222,236	4,347,773
Total Net Assets	\$ 18,056,196	\$ 2,302,806	\$ 19,891,679	\$ -	\$ 28,222,236	\$ 5,125,332

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ -	\$ 5,778,242	\$ 160,567	\$ 1,597,637	\$ 7,056,920	\$ 875,000	\$ 3,583	\$ 29,962,576
-	1,501,027	700	-	-	-	115,008,962	116,510,689
-	-	-	-	-	-	-	5,962,689
-	-	-	-	-	-	-	32,156,691
26,243,207	577,819	484,318	75,947	385,379	-	16,674,771	44,529,255
-	-	-	-	-	874,000	1,365,091	2,850,905
-	-	-	-	-	271,000	249,450	2,599,927
-	7,213	22,266	-	7	286,000	-	768,217
-	35,375	-	-	-	-	-	35,375
555,022	-	11,980	40,634	3,199	52,000	-	1,713,088
15,517,070	-	947,035	-	-	-	-	16,464,105
-	-	-	-	-	11,305,000	-	13,789,274
-	-	-	-	-	641,000	-	3,119,912
-	-	-	-	-	36,826,000	-	39,198,666
-	-	-	-	-	1,715,000	-	1,715,000
-	-	-	-	-	21,318,000	-	21,318,000
42,315,299	7,899,676	1,626,866	1,714,218	7,445,505	74,163,000	133,301,857	332,694,369
-	-	-	266,117	-	-	-	266,117
-	-	-	214,630	-	-	-	214,630
-	-	-	-	-	7,968,000	-	32,587,541
-	-	-	-	-	50,791,000	-	50,791,000
-	-	-	17,231	-	703,000	-	720,231
211,663	-	-	-	884,477	-	-	2,546,612
431,601	-	-	390,816	-	-	-	822,417
133,010	-	-	926,203	-	-	-	1,059,213
34,954,960	-	739,456	10,500,553	37,197	-	-	46,232,166
35,731,234	-	739,456	12,315,550	921,674	59,462,000	-	135,239,927
78,046,533	7,899,676	2,366,322	14,029,768	8,367,179	133,625,000	133,301,857	467,934,296
4,750,562	24,212	252,436	36,963	603,996	37,000	907,781	6,729,352
472,180	36,526	122,299	-	43,243	-	-	707,813
-	-	-	-	-	-	-	4,063,812
-	-	506	21,555	-	441,000	-	485,785
-	-	-	-	-	-	1,133,877	2,331,163
17,000,000	7,004	184,405	-	6,318,334	428,000	358,368	27,559,556
-	4,214,307	-	-	-	-	-	4,214,307
-	-	-	-	-	-	-	638,765
34,354	2,169	4,166	34,149	9,077	-	-	88,527
-	-	27,162	-	-	-	-	27,162
-	-	-	200,000	-	300,000	-	500,000
-	2,647,509	-	-	130,781	-	-	3,398,290
-	-	-	-	-	-	-	10,458
22,257,096	6,931,727	590,974	292,667	7,105,431	1,206,000	2,400,026	50,754,990
-	-	-	-	-	710,000	-	3,090,920
-	-	-	-	-	-	-	265,806
652,720	39,621	121,123	3,786	75,468	-	-	925,081
-	-	22,834	-	-	-	-	22,834
-	-	-	1,134,769	-	83,200,000	-	84,334,769
-	-	-	-	-	-	-	4,049,554
652,720	39,621	143,957	1,138,555	75,468	83,910,000	-	92,688,964
22,909,816	6,971,348	734,931	1,431,222	7,180,899	85,116,000	2,400,026	143,443,954
35,513,586	-	510,386	10,482,803	37,197	-	-	46,543,972
-	-	-	480,747	-	27,215,000	-	27,695,747
-	-	-	-	-	-	-	777,559
-	-	-	-	-	-	130,901,831	130,901,831
-	-	-	-	884,477	-	-	884,477
19,623,131	928,328	1,121,005	1,634,996	264,606	21,294,000	-	117,686,756
\$ 55,136,717	\$ 928,328	\$ 1,631,391	\$ 12,598,546	\$ 1,186,280	\$ 48,509,000	\$ 130,901,831	\$ 324,490,342

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, 2007

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
OPERATING REVENUES						
Sales and Services	\$ -	\$ 43,995	\$ -	\$ -	\$ 5,041,475	\$ 4,021,626
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	424,914	-	509,202	112,263	-	-
Miscellaneous	-	-	-	-	-	66
Total Operating Revenues	424,914	43,995	509,202	112,263	5,041,475	4,021,692
OPERATING EXPENSES						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	11,977	-	-	356,004	-
Operating	906,619	14,604	92,564	13,959	1,793,798	1,276,528
Claims	-	172,502	-	-	1,536,209	-
Interest	-	-	-	100,078	-	-
Depreciation	-	-	-	-	-	476,325
Miscellaneous	3,381	-	-	-	-	-
Total Operating Expenses	910,000	199,083	92,564	114,037	3,686,011	1,752,853
Operating Income (Loss)	(485,086)	(155,088)	416,638	(1,774)	1,355,464	2,268,839
NONOPERATING REVENUES (EXPENSES)						
Grants and Contracts	-	-	-	-	-	-
Interest and Investment Income	175,911	357,180	37,269	1,774	3,527,963	237,570
Interest Expense	-	(30,910)	-	-	(299,937)	-
Loss on Sale of Capital Assets	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	175,911	326,270	37,269	1,774	3,228,026	237,570
Income (Loss) Before Contributions and Transfers	(309,175)	171,182	453,907	-	4,583,490	2,506,409
Transfers In	-	-	-	-	113,829	-
Transfer Out	(1,725,000)	-	-	-	-	(385,496)
Change in Net Assets	(2,034,175)	171,182	453,907	-	4,697,319	2,120,913
Total Net Assets - Beginning of Year	20,090,371	2,131,624	19,437,772	-	23,524,917	3,004,419
Total Net Assets - End of Year	\$ 18,056,196	\$ 2,302,806	\$ 19,891,679	\$ -	\$ 28,222,236	\$ 5,125,332

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 131,951,349	\$ 901,860	\$ 3,531,156	\$ 3,779,101	\$ 22,772,976	\$ -	\$ 56,855,823	\$ 228,899,361
-	-	56,570	-	-	-	-	56,570
-	-	-	-	-	7,467,000	-	8,513,379
-	-	16,255	-	-	-	-	16,321
131,951,349	901,860	3,603,981	3,779,101	22,772,976	7,467,000	56,855,823	237,485,631
121,731,969	-	2,122,665	-	-	-	-	123,854,634
1,696,229	425,967	1,387,326	936,699	533,428	-	-	5,347,630
729,705	3,201,224	210,547	3,140,517	15,534,632	2,296,000	-	29,210,697
-	-	-	-	-	-	47,524,928	49,233,639
-	-	-	-	-	4,288,000	-	4,388,078
2,213,121	-	63,669	840,664	-	-	-	3,593,779
-	-	-	-	-	-	-	3,381
126,371,024	3,627,191	3,784,207	4,917,880	16,068,060	6,584,000	47,524,928	215,631,838
5,580,325	(2,725,331)	(180,226)	(1,138,779)	6,704,916	883,000	9,330,895	21,853,793
-	-	-	897,158	-	-	-	897,158
25,357	314,712	-	35,838	96,538	1,727,000	5,410,315	11,947,427
(547,402)	-	(12,385)	(64,231)	-	-	-	(954,865)
-	-	(2,734)	-	-	-	-	(2,734)
56,185	-	-	(12,089)	-	-	-	44,096
(465,860)	314,712	(15,119)	856,676	96,538	1,727,000	5,410,315	11,931,082
5,114,465	(2,410,619)	(195,345)	(282,103)	6,801,454	2,610,000	14,741,210	33,784,875
-	-	-	202,500	-	-	-	316,329
(5,033,193)	-	-	-	(6,500,000)	-	-	(13,643,689)
81,272	(2,410,619)	(195,345)	(79,603)	301,454	2,610,000	14,741,210	20,457,515
55,055,445	3,338,947	1,826,736	12,678,149	884,826	45,899,000	116,160,621	304,032,827
\$ 55,136,717	\$ 928,328	\$ 1,631,391	\$ 12,598,546	\$ 1,186,280	\$ 48,509,000	\$ 130,901,831	\$ 324,490,342

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2007

	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	\$ 815	\$ 34,131	\$ -	\$ -	\$ 5,050,096	\$ 1,778,014
Interest Income on Loans	390,631	-	-	-	-	-
Receipts from Loan Principal Repayments	1,957,609	-	-	-	-	11,744,154
Receipts from Federal and Local Agencies	-	-	-	-	8,221	-
Receipts from Other Funds	119,765	-	-	-	1,456	-
Receipts from Others	-	-	-	-	-	-
Payments to Other Funds	(44,316)	(15)	-	-	-	-
Payments for Loan Funds	(1,623,662)	-	-	-	-	(10,270,560)
Payments to Suppliers	(808,577)	(15,941)	(92,850)	(15,502)	(1,807,940)	(2,959,938)
Payments to Employees	-	(10,848)	-	-	(354,383)	-
Claim Payments	-	(317,751)	-	-	(2,323,735)	-
Payments to Others	(3,381)	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(11,116)	(310,424)	(92,850)	(15,502)	573,715	291,670
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	-	-	-	(110,167)	-	-
Transfers In	-	-	-	-	113,829	-
Transfers Out	(1,725,000)	-	-	-	-	(385,496)
Principal Payments on Due To Other Funds	-	-	-	(423,032)	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Grants Received	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(1,725,000)	-	-	(533,199)	113,829	(385,496)
Cash Flows from Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets	-	-	-	-	-	-
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	-	-	-	-	-	-
Payment on Capital Leases	-	-	-	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	-	-	-	-
Cash Flows from Investing Activities:						
Proceeds from Sale and Maturities of Investment Securities	-	75,461	-	-	-	10,018,407
Purchase of Investment Securities	-	-	-	-	(2,604,505)	(9,610,317)
Interest and Dividends on Investments	175,911	232,298	37,269	1,774	2,331,892	354,176
Disbursements for Loans and Loan Purchases	-	-	(290,000)	-	-	-
Receipt of Loan Principal Repayments	-	-	535,393	392,036	-	-
Loan Income Received	-	-	522,878	110,782	-	-
Net Cash Provided by (Used for) Investing Activities	175,911	307,759	805,540	504,592	(272,613)	762,266
Net Change in Cash:						
Net Increase (Decrease) in Cash and Cash Equivalents	(1,560,205)	(2,665)	712,690	(44,109)	414,931	668,440
Cash and Cash Equivalents at June 30, 2006	9,218,288	282,571	1,568,100	129,792	2,403,285	3,178,421
Cash and Cash Equivalents at June 30, 2007	\$ 7,658,083	\$ 279,906	\$ 2,280,790	\$ 85,683	\$ 2,818,216	\$ 3,846,861
Reconciliation:						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 7,658,083	\$ 279,906	\$ 2,280,790	\$ 85,683	\$ 2,818,216	\$ 1,367,949
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	2,478,912
Noncurrent:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents	\$ 7,658,083	\$ 279,906	\$ 2,280,790	\$ 85,683	\$ 2,818,216	\$ 3,846,861

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 158,690,240	\$ 147,471,911	\$ 3,342,977	\$ 3,764,816	\$ 16,454,117	\$ 41,902,000	\$ 57,108,334	\$ 435,597,451
-	-	-	-	-	-	-	390,631
-	-	-	-	-	-	-	13,701,763
-	-	-	-	-	-	-	8,221
-	-	-	-	-	-	-	121,221
-	-	-	-	-	-	69,425	69,425
-	-	(31,950)	-	-	-	-	(76,281)
-	-	-	-	-	-	-	(11,894,222)
(155,291,365)	(150,145,862)	(2,224,635)	(3,124,141)	(8,768,883)	(3,085,000)	(5,985,866)	(334,326,500)
(8,641,001)	(432,184)	(1,354,456)	(1,008,683)	(543,455)	-	-	(12,345,010)
-	-	-	-	-	-	(40,327,628)	(42,969,114)
-	-	(287)	-	(164,449)	-	-	(168,117)
(5,242,126)	(3,106,135)	(268,351)	(368,008)	6,977,330	38,817,000	10,864,265	48,109,468
21,900,000	-	-	-	-	-	-	21,900,000
-	-	-	-	-	(8,000,000)	-	(8,000,000)
(9,500,000)	-	-	-	-	-	-	(9,500,000)
-	-	-	-	-	(3,917,000)	-	(3,917,000)
(547,402)	-	-	-	-	-	-	(657,569)
-	-	-	202,500	-	-	-	316,329
(5,033,193)	-	-	-	(6,500,000)	(9,263,000)	-	(22,906,689)
-	-	-	-	-	-	-	(423,032)
295,100	-	-	-	-	-	-	295,100
-	-	-	897,158	-	-	-	897,158
1,563,850	-	-	-	-	-	-	1,563,850
8,678,355	-	-	1,099,658	(6,500,000)	(21,180,000)	-	(20,431,853)
(3,539,442)	-	(28,444)	(896,398)	-	-	-	(4,464,284)
-	-	200,000	-	-	-	-	200,000
-	-	-	(205,000)	-	-	-	(205,000)
-	-	(18,956)	-	-	-	-	(18,956)
-	-	-	(65,410)	-	-	-	(65,410)
-	-	(8,537)	-	-	-	-	(8,537)
-	-	(40,328)	-	-	-	-	(40,328)
(3,539,442)	-	103,735	(1,166,808)	(47,519)	-	-	(4,650,034)
-	-	-	213,739	-	61,977,000	-	72,284,607
-	-	-	(213,589)	-	(82,173,000)	-	(94,601,411)
25,357	314,712	-	35,538	87,394	1,532,000	5,184,392	10,312,713
-	-	-	-	-	-	-	(290,000)
-	-	-	-	-	-	-	927,429
-	-	-	-	-	-	-	633,660
25,357	314,712	-	35,688	87,394	(18,664,000)	5,184,392	(10,733,002)
(77,856)	(2,791,423)	(164,616)	(399,470)	517,205	(1,027,000)	16,048,657	12,294,579
77,856	10,070,692	325,883	2,263,224	6,539,715	2,543,000	98,963,888	137,564,715
\$ -	\$ 7,279,269	\$ 161,267	\$ 1,863,754	\$ 7,056,920	\$ 1,516,000	\$ 115,012,545	\$ 149,859,294
\$ -	\$ 5,778,242	\$ 160,567	\$ 1,597,637	\$ 7,056,920	\$ 875,000	\$ 3,583	\$ 29,962,576
-	1,501,027	700	-	-	-	115,008,962	116,510,689
-	-	-	-	-	641,000	-	3,119,912
-	-	-	266,117	-	-	-	266,117
\$ -	\$ 7,279,269	\$ 161,267	\$ 1,863,754	\$ 7,056,920	\$ 1,516,000	\$ 115,012,545	\$ 149,859,294

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2007

	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)	\$ (485,086)	\$ (155,088)	\$ 416,638	\$ (1,774)	\$ 1,355,464	\$ 2,268,839
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	476,325
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(509,202)	(12,185)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	(1,557,000)
Premiums Collected	-	-	-	-	-	-
Premiums Paid	-	-	-	-	-	-
Other	-	-	-	-	-	101,912
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	(9,864)	-	-	8,621	(59,402)
Increase in Interest Receivable	(33,468)	-	-	-	-	-
(Increase) Decrease in Due From	119,765	-	-	4,941	8,221	202
Decrease in Due From Fiduciary Funds	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	(512,960)
Decrease in Notes Receivable	333,947	-	-	-	-	-
(Increase) Decrease in Prepaid Items	98,665	-	-	-	(9,120)	-
Increase in inventories	-	-	-	-	-	-
Increase in Other Assets	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(1,337)	-	-	(14,149)	13,782
Decrease in Claims\Judgments Payable	-	(145,249)	-	-	(787,526)	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	(574,479)
Increase (Decrease) in Accrued Payroll	-	109	-	-	2,248	-
Increase (Decrease) in Compensated Absences Payable	-	1,020	-	-	(627)	-
Decrease in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	(44,939)	(15)	(286)	(6,484)	1,456	(389,921)
Increase in Deferred Revenue	-	-	-	-	-	525,877
Increase (Decrease) in Other Liabilities	-	-	-	-	9,127	(1,505)
Total Adjustments	473,970	(155,336)	(509,488)	(13,728)	(781,749)	(1,977,169)
Net Cash Provided by (Used for) Operating Activities	\$ (11,116)	\$ (310,424)	\$ (92,850)	\$ (15,502)	\$ 573,715	\$ 291,670
Noncash Transactions:						
Net Increase in Fair Value of investments	\$ -	\$ 97,574	\$ -	\$ -	\$ 932,072	\$ -
Change in Securities Lending Collateral	-	(198,943)	-	-	(1,306,230)	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Interest Revenue on Prize Reserves	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ (101,369)	\$ -	\$ -	\$ (374,158)	\$ -

Mill and Elevator	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 5,580,325	\$ (2,725,331)	\$ (180,226)	\$ (1,138,779)	\$ 6,704,916	\$ 883,000	\$ 9,330,895	\$ 21,853,793
2,213,121	-	63,669	840,664	10,323	-	-	3,604,102
-	-	-	-	-	383,000	-	383,000
-	-	-	-	-	(3,607,000)	-	(4,128,387)
-	-	-	-	-	7,463,000	-	7,463,000
-	-	-	-	-	(348,000)	-	(348,000)
-	-	-	-	-	34,438,000	-	34,438,000
-	-	-	-	-	119,000	-	(1,438,000)
-	149,794,391	-	-	-	-	-	149,794,391
-	(149,794,391)	-	-	-	-	-	(149,794,391)
-	-	-	-	-	-	-	101,912
(6,225,360)	1,331,043	(261,004)	(14,285)	377,620	-	1,596,367	(3,256,264)
-	-	-	-	-	-	-	(33,468)
-	-	(17,732)	-	365	-	-	115,762
-	2,338	-	-	-	-	-	2,338
-	11,681	-	-	-	-	(5,655)	(506,934)
-	-	-	-	-	-	-	333,947
(102,873)	-	11,475	(14,329)	3,861	-	-	(12,321)
(5,913,855)	-	(24,475)	-	-	-	-	(5,938,330)
(86,115)	-	-	-	(134,137)	-	-	(220,252)
(718,088)	(2,355)	121,577	30,705	61,310	-	(77,431)	(585,986)
-	-	-	-	-	-	-	(932,775)
-	1,691	-	-	-	11,000	11,529	(550,259)
(4,098)	1,230	8,998	(64,106)	(8,632)	-	-	(64,251)
14,817	(7,447)	23,872	(7,878)	(1,395)	-	-	22,362
-	(1,913,853)	-	-	-	-	-	(1,913,853)
-	(4,263)	(14,505)	-	15,226	(525,000)	8,560	(960,171)
-	199,131	-	-	(52,127)	-	-	672,881
-	-	-	-	-	-	-	7,622
(10,822,451)	(380,804)	(88,125)	770,771	272,414	37,934,000	1,533,370	26,255,675
\$ (5,242,126)	\$ (3,106,135)	\$ (268,351)	\$ (368,008)	\$ 6,977,330	\$ 38,817,000	\$ 10,864,265	\$ 48,109,468
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,029,646
-	-	-	-	-	-	-	(1,505,173)
-	-	-	8,754	-	-	-	8,754
-	-	-	3,335	-	-	-	3,335
-	-	-	-	6,722	-	-	6,722
\$ -	\$ -	\$ -	\$ 12,089	\$ 6,722	\$ -	\$ -	\$ (456,716)