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# STATE OF NORTH DAKOTA

## Schedule 1 -- Net Assets by Component Last Seven Fiscal Years

(accrual basis of accounting)

	2002	2003
<b>Governmental Activities</b>		
Invested in Capital Assets, Net of Related Debt	\$ 1,066,084,756	\$ 1,049,297,664
Restricted	833,944,103	856,159,519
Unrestricted	318,778,093	291,089,526
<b>Total Governmental Activities Net Assets</b>	<b>\$ 2,218,806,952</b>	<b>\$ 2,196,546,709</b>
<b>Business-Type Activities</b>		
Invested in Capital Assets, Net of Related Debt	\$ 459,592,422	\$ 462,653,314
Restricted	310,456,870	336,630,733
Unrestricted	688,828,021	670,890,468
<b>Total Business-Type Activities Net Assets</b>	<b>\$ 1,458,877,313</b>	<b>\$ 1,470,174,515</b>
<b>Primary Government</b>		
Invested in Capital Assets, Net of Related Debt	\$ 1,525,677,178	\$ 1,511,950,978
Restricted	1,144,400,973	1,192,790,252
Unrestricted	1,007,606,114	961,979,994
<b>Total Primary Government Net Assets</b>	<b>\$ 3,677,684,265</b>	<b>\$ 3,666,721,224</b>

NOTE: The State implemented Governmental Accounting Standards Board Statement No. 34 in fiscal year 2002; the relevant government-wide schedules are effective beginning in fiscal year 2002.

2004	2005	2006	2007	2008
\$ 1,027,252,008	\$ 1,094,550,779	\$ 1,077,843,107	\$ 1,151,716,486	\$ 1,400,535,033
927,324,320	1,046,115,113	1,281,416,598	1,384,212,299	1,458,565,511
353,193,506	437,010,686	538,891,416	894,967,295	1,119,875,688
<b>\$ 2,307,769,834</b>	<b>\$ 2,577,676,578</b>	<b>\$ 2,898,151,121</b>	<b>\$ 3,430,896,080</b>	<b>\$ 3,978,976,232</b>
\$ 499,222,000	\$ 505,915,735	\$ 516,243,464	\$ 527,402,572	\$ 546,699,435
366,936,437	393,237,729	391,312,218	478,219,512	532,954,637
711,777,176	737,348,941	820,268,283	745,972,838	653,004,847
<b>\$ 1,577,935,613</b>	<b>\$ 1,636,502,405</b>	<b>\$ 1,727,823,965</b>	<b>\$ 1,751,594,922</b>	<b>\$ 1,732,658,919</b>
\$ 1,526,474,008	\$ 1,600,466,514	\$ 1,594,086,571	\$ 1,679,119,058	\$ 1,947,234,468
1,294,260,757	1,439,352,842	1,672,728,816	1,862,431,811	1,991,520,148
1,064,970,682	1,174,359,627	1,359,159,699	1,640,940,133	1,772,880,535
<b>\$ 3,885,705,447</b>	<b>\$ 4,214,178,983</b>	<b>\$ 4,625,975,086</b>	<b>\$ 5,182,491,002</b>	<b>\$ 5,711,635,151</b>

# STATE OF NORTH DAKOTA

## Schedule 2 -- Changes in Net Assets

### Last Seven Fiscal Years

(accrual basis of accounting)

	2002	2003	2004
<b>Expenses</b>			
Governmental Activities:			
General Governmental	\$ 212,412,396	\$ 226,150,473	\$ 233,633,735
Education	421,031,864	453,869,441	469,333,531
Health and Human Services	730,285,413	776,275,467	803,600,511
Regulatory	17,757,644	18,141,782	17,756,651
Public Safety and Corrections	129,220,216	99,876,170	107,036,068
Agriculture and Commerce	51,344,782	53,050,858	57,532,612
Natural Resources	44,326,140	58,940,584	63,117,591
Transportation	320,773,349	352,535,072	360,231,121
Interest on Long Term Debt	8,335,096	7,602,467	7,372,042
Total Governmental Activities Expenses	1,935,486,900	2,046,442,314	2,119,613,862
Business-Type Activities:			
Bank of North Dakota	90,103,458	67,919,991	58,865,964
Housing Finance	59,502,532	55,744,846	49,646,082
Loan Programs	13,768,752	12,708,660	13,846,154
Mill and Elevator	79,009,119	90,834,520	92,261,275
State Lottery	-	-	5,943,739
Unemployment Compensation	50,485,399	56,753,361	49,327,620
University System	587,778,460	614,871,996	656,811,533
Workers Compensation	78,051,165	171,406,004	125,727,859
Other	15,667,981	10,959,458	9,511,724
Total Business-Type Activities Expenses	974,366,866	1,081,198,836	1,061,941,950
<b>Total Primary Government Expenses</b>	<b>\$ 2,909,853,766</b>	<b>\$ 3,127,641,150</b>	<b>\$ 3,181,555,812</b>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Governmental	\$ 20,113,433	\$ 19,420,980	\$ 21,798,406
Education	2,890,417	2,727,406	3,443,449
Health and Human Services	19,868,736	11,491,268	19,339,252
Regulatory	14,309,927	14,567,967	19,476,543
Public Safety and Corrections	2,626,650	2,834,399	5,460,128
Agriculture and Commerce	17,223,430	20,349,207	20,260,986
Natural Resources	14,728,718	19,966,065	20,873,885
Transportation	60,347,992	60,534,100	64,565,890
Operating Grants and Contributions	838,814,709	917,576,293	1,050,657,720
Capital Grants and Contributions	103,012,904	102,682,160	73,412,734
Total Governmental Activities Program Revenues	1,093,936,916	1,172,149,845	1,299,288,993
Business-Type Activities:			
Charges for Services:			
Bank of North Dakota	123,315,000	100,995,000	88,549,000
Housing Finance	51,350,000	46,837,000	39,327,000
Loan Programs	10,724,770	14,054,083	16,980,295
Mill and Elevator	80,960,600	92,785,165	97,914,279
State Lottery	-	-	6,039,180
Unemployment Compensation	48,361,519	60,058,581	64,644,433
University System	229,915,020	237,138,708	270,650,811
Workers Compensation	94,167,427	90,747,299	99,083,053
Other	10,702,036	12,215,700	12,432,831
Operating Grants and Contributions	180,077,823	285,158,222	309,148,951
Capital Grants and Contributions	6,483,747	7,929,417	9,405,153
Total Business-Type Activities Program Revenues	836,057,942	947,919,175	1,014,174,986
<b>Total Primary Government Program Revenues</b>	<b>\$ 1,929,994,858</b>	<b>\$ 2,120,069,020</b>	<b>\$ 2,313,463,979</b>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	\$ (841,549,984)	\$ (874,292,469)	\$ (820,324,869)
Business-Type Activities	(138,308,924)	(133,279,661)	(47,766,964)
<b>Total Primary Government Net Expense</b>	<b>\$ (979,858,908)</b>	<b>\$ (1,007,572,130)</b>	<b>\$ (868,091,833)</b>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental Activities:			
Taxes:			
Individual and Corporate Income Taxes	\$ 233,288,277	\$ 248,068,344	\$ 266,252,580
Sales and Use Taxes	567,901,369	550,220,785	599,064,637
Oil, Gas and Coal Taxes	90,976,331	107,448,761	112,454,541
Business and Other Taxes	59,284,332	62,991,361	61,395,792
Unrestricted Investment Earnings	5,213,490	2,539,604	1,103,625
Tobacco Settlement	14,729,391	14,770,608	12,640,791
Miscellaneous	6,858,007	9,646,690	10,528,733
Contributions to Permanent Fund Principal	13,665,257	13,126,756	11,262,038
Transfers	(170,233,044)	(159,389,462)	(152,421,836)
Total Governmental Activities	821,683,410	849,423,447	922,280,901
Business-Type Activities:			
Transfers	188,309,895	155,306,013	155,342,786
Total Primary Government	1,009,993,305	1,004,729,460	1,077,623,687
<b>Change in Net Assets</b>			
Governmental Activities	(19,866,574)	(24,869,022)	101,956,032
Business-Type Activities	50,000,971	22,026,352	107,575,822
<b>Total Primary Government</b>	<b>\$ 30,134,397</b>	<b>\$ (2,842,670)</b>	<b>\$ 209,531,854</b>

NOTE: The State implemented Governmental Accounting Standards Board Statement No. 34 in fiscal year 2002; the relevant government-wide schedules are effective beginning in fiscal year 2002.

The State Lottery became effective beginning in fiscal year 2004.

2005	2006	2007	2008
\$ 243,437,116	\$ 264,911,163	\$ 275,242,149	\$ 313,329,720
486,221,447	496,821,495	507,384,841	537,756,698
826,832,059	854,450,025	874,003,750	960,439,610
17,966,367	19,676,826	21,180,817	28,265,610
132,996,669	145,479,620	135,581,887	135,067,907
55,795,473	54,457,817	58,591,473	67,941,955
53,440,349	62,430,892	57,850,544	64,090,113
300,321,693	372,245,432	321,278,940	318,241,207
8,103,849	12,880,933	14,438,858	13,293,248
2,125,115,022	2,283,354,203	2,265,553,259	2,438,426,068
57,501,500	\$ 71,263,587	\$ 91,261,449	\$ 108,077,704
45,922,148	46,579,809	51,178,023	58,815,920
13,889,079	17,235,546	9,453,454	9,657,603
95,222,870	101,198,217	126,968,527	242,924,564
18,917,023	15,622,027	16,068,060	16,205,287
43,393,675	43,314,505	47,524,928	46,911,958
696,918,168	743,271,216	775,600,118	835,873,088
183,465,747	116,020,938	231,787,346	246,581,569
6,436,187	14,922,322	16,621,718	23,268,976
1,161,666,397	1,169,428,167	1,366,463,623	1,588,316,669
<b>\$ 3,286,781,419</b>	<b>\$ 3,452,782,370</b>	<b>\$ 3,632,016,882</b>	<b>\$ 4,026,742,737</b>
\$ 24,128,539	\$ 23,186,427	\$ 22,288,219	\$ 18,874,082
4,082,785	3,675,283	3,616,003	3,994,400
18,744,551	29,134,050	24,970,751	31,576,197
16,700,094	17,072,857	20,267,416	21,266,588
6,931,898	7,189,302	7,307,975	9,451,217
16,234,145	22,935,699	19,593,774	28,180,590
23,899,425	20,685,820	22,678,382	26,030,413
61,057,805	77,967,969	74,146,958	71,469,872
1,084,731,432	1,144,749,200	1,148,061,678	1,041,410,981
81,850,194	56,556,872	71,115,382	68,471,590
1,338,360,868	1,403,153,479	1,414,046,538	1,320,725,930
90,838,000	107,518,000	135,843,000	158,993,000
36,643,000	39,209,000	45,137,000	53,106,863
17,051,963	17,406,328	12,535,071	10,522,025
101,050,302	107,379,916	132,056,652	242,025,576
19,283,424	22,413,359	22,772,976	22,219,058
60,969,669	60,709,015	56,855,823	51,993,327
296,896,978	331,584,391	351,789,074	369,469,634
106,195,254	94,383,040	130,586,004	145,487,917
12,242,970	13,467,869	13,370,412	19,959,736
304,001,326	283,315,181	368,697,788	258,218,249
5,997,781	577,251	7,314,326	9,244,575
1,051,170,667	1,077,963,350	1,276,958,126	1,341,239,960
<b>\$ 2,389,531,535</b>	<b>\$ 2,481,116,829</b>	<b>\$ 2,691,004,664</b>	<b>\$ 2,661,965,890</b>
\$ (786,754,154)	\$ (880,200,724)	\$ (851,506,721)	\$ (1,117,700,138)
(110,495,730)	(91,464,817)	(89,505,497)	(247,076,709)
<b>\$ (897,249,884)</b>	<b>\$ (971,665,541)</b>	<b>\$ (941,012,218)</b>	<b>\$ (1,364,776,847)</b>
\$ 320,048,741	\$ 432,071,872	\$ 449,064,105	\$ 473,235,378
630,178,563	678,820,618	726,913,003	797,614,476
162,919,498	210,169,616	230,118,178	469,244,783
57,831,733	66,601,785	54,780,147	65,487,361
4,105,864	12,408,573	25,822,610	25,149,527
12,829,714	11,712,175	16,097,938	20,062,331
22,337,630	23,696,003	27,836,295	42,051,636
13,635,693	11,156,063	15,995,440	19,181,247
(170,925,314)	(215,088,572)	(167,116,902)	(254,648,266)
1,052,962,122	1,231,548,133	1,379,510,814	1,657,378,473
167,349,759	188,108,694	185,840,985	228,140,706
1,220,311,881	1,419,656,827	1,565,351,799	1,885,519,179
266,207,968	351,347,409	528,004,093	539,678,335
56,854,029	96,643,877	96,335,488	(18,936,003)
<b>\$ 323,061,997</b>	<b>\$ 447,991,286</b>	<b>\$ 624,339,581</b>	<b>\$ 520,742,332</b>

## STATE OF NORTH DAKOTA

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### Schedule 3 -- Fund Balances, Governmental Funds

#### Last Seven Fiscal Years

*(modified accrual basis of accounting)*

	2002	2003
<b>General Fund</b>		
Reserved	\$ 770,922	\$ 1,202,632
Unreserved	114,717,188	125,713,572
<b>Total General Fund</b>	<b>115,488,110</b>	<b>126,916,204</b>
<b>All Other Governmental Funds</b>		
Reserved	675,669,784	699,229,225
Unreserved, Reported in:		
Special Revenue Funds	392,936,521	365,135,360
<b>Total All Other Governmental Funds</b>	<b>1,068,606,305</b>	<b>1,064,364,585</b>
<b>Total Fund Balances, Governmental Funds</b>	<b>\$ 1,184,094,415</b>	<b>\$ 1,191,280,789</b>

NOTE: Due to changes in the State's fund structure initiated when Governmental Accounting Standards Board Statement No. 34 was implemented; the fund balance information is available only beginning in fiscal year 2002.

2004		2005		2006		2007		2008	
\$	1,108,857	\$	1,532,133	\$	2,050,599	\$	1,690,187	\$	2,479,613
	195,646,056		280,287,601		412,886,296		636,773,228		785,459,751
	<b>196,754,913</b>		<b>281,819,734</b>		<b>414,936,895</b>		<b>638,463,415</b>		<b>787,939,364</b>
	772,703,412		846,154,741		999,818,758		1,094,599,293		1,102,476,731
	344,890,456		440,941,175		475,496,357		576,408,347		870,164,282
	<b>1,117,593,868</b>		<b>1,287,095,916</b>		<b>1,475,315,115</b>		<b>1,671,007,640</b>		<b>1,972,641,013</b>
\$	<b>1,314,348,781</b>	\$	<b>1,568,915,650</b>	\$	<b>1,890,252,010</b>	\$	<b>2,309,471,055</b>	\$	<b>2,760,580,377</b>

# STATE OF NORTH DAKOTA

## Schedule 4 -- Changes in Fund Balances, Governmental Funds

### Last Seven Fiscal Years

(modified accrual basis of accounting)

	2002	2003	2004
<b>Revenues</b>			
Individual and Corporate Income Taxes	\$ 234,812,455	\$ 248,810,178	\$ 265,907,357
Sales and Use Taxes	567,465,059	550,220,785	599,407,365
Oil, Gas, and Coal Taxes	90,976,331	107,448,761	112,454,541
Business and Other Taxes	59,284,332	62,959,218	61,395,792
Licenses, Permits and Fees	90,297,704	89,763,132	100,502,495
Intergovernmental	918,931,998	969,097,381	1,011,333,930
Sales and Services	39,297,051	38,360,653	44,429,465
Royalties and Rents	17,917,887	21,203,780	25,480,076
Fines and Forfeits	10,892,091	10,745,861	15,355,746
Interest and Investment Income	4,289,399	32,457,723	84,295,367
Tobacco Settlement	26,780,711	26,855,651	22,983,256
Commodity Assessments	9,443,805	10,221,202	11,897,001
Miscellaneous	3,091,525	4,190,226	5,411,013
<b>Total Revenues</b>	<b>2,073,480,348</b>	<b>2,172,334,551</b>	<b>2,360,853,404</b>
<b>Expenditures</b>			
Current:			
General Government	70,248,362	76,538,930	74,212,740
Education	413,416,472	446,273,895	461,791,383
Health and Human Services	728,510,901	771,907,427	795,012,587
Regulatory	14,662,032	16,180,944	14,948,304
Public Safety and Corrections	135,591,016	95,264,315	102,275,243
Agriculture and Commerce	51,263,030	52,921,944	57,476,139
Natural Resources	46,958,824	52,405,276	57,536,974
Transportation	324,821,384	233,089,215	240,043,640
Intergovernmental - Revenue Sharing	142,778,046	148,181,078	157,200,675
Capital Outlay	9,147,424	115,190,590	125,531,217
Debt Service:			
Principal	6,374,010	7,738,353	8,381,770
Interest and Other Charges	7,327,477	8,403,267	6,962,225
<b>Total Expenditures</b>	<b>1,951,098,978</b>	<b>2,024,095,234</b>	<b>2,101,372,897</b>
<b>Revenue over (under) Expenditures</b>	<b>122,381,370</b>	<b>148,239,317</b>	<b>259,480,507</b>
<b>Other Financing Sources (Uses)</b>			
Bonds and Notes Issued	11,368,445	16,121,023	5,871,011
Refunding Bonds Issued	-	43,374,000	187,283
Payment to Refund Bond Escrow Agent	-	(16,224,000)	-
Payment on Refunded Bonds	-	(28,100,000)	-
Capital Lease Acquisitions	160,415	1,775,805	-
Sale of Capital Assets	439,396	234,029	581,050
Other	3,813	(14,621)	(7,862)
Transfers In	132,083,095	177,213,969	207,479,994
Transfers Out	(302,916,415)	(336,603,431)	(360,337,994)
<b>Total Other Financing Sources (Uses)</b>	<b>(158,861,251)</b>	<b>(142,223,226)</b>	<b>(146,226,518)</b>
<b>Net Changes in Fund Balances</b>	<b>\$ (36,479,881)</b>	<b>\$ 6,016,091</b>	<b>\$ 113,253,989</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>&lt;1%</b>	<b>&lt;1%</b>	<b>&lt;1%</b>

NOTE: Due to changes in the State's fund structure initiated when Governmental Accounting Standards Board Statement No. 34 was implemented; the fund balance information is available only beginning in fiscal year 2002.



2005	2006	2007	2008
\$ 319,862,263	\$ 409,691,305	\$ 443,215,760	\$ 469,177,140
630,178,563	674,235,802	725,523,596	795,575,768
162,919,498	210,157,778	230,124,520	469,231,373
57,286,643	57,386,606	54,742,121	63,575,524
99,655,471	122,528,304	116,236,397	123,469,151
1,060,896,574	1,079,689,531	1,061,075,404	1,088,706,508
39,036,704	45,603,895	41,134,852	49,459,036
54,937,603	64,279,399	64,580,931	96,037,810
14,460,365	12,396,632	14,834,336	10,903,234
69,224,302	82,674,439	147,584,215	(1,522,383)
23,326,753	21,348,506	29,215,336	36,478,816
10,820,676	12,673,677	13,801,240	18,152,847
5,728,587	6,115,395	10,327,474	10,178,935
2,548,334,002	2,798,781,269	2,952,396,182	3,229,423,759
84,287,121	92,726,091	94,139,748	93,444,373
478,725,082	489,130,108	506,528,869	536,359,840
822,941,681	843,779,436	873,992,858	956,031,462
15,364,493	16,039,593	16,987,513	19,696,747
128,185,075	139,043,860	129,458,229	127,347,181
55,747,507	54,658,099	58,249,503	67,675,838
49,843,758	55,557,993	52,990,134	58,128,187
234,262,747	342,590,896	290,317,792	283,717,240
157,867,895	171,942,576	181,498,302	224,406,911
156,323,725	121,433,926	143,672,671	139,215,060
9,586,080	11,235,110	10,215,343	16,215,727
7,836,683	11,799,333	13,341,252	13,264,977
2,200,971,847	2,349,937,021	2,371,392,214	2,535,503,543
347,362,155	448,844,248	581,003,968	693,920,216
69,013,223	115,130,668	1,828,225	1,426,000
21,630,000	10,516,000	23,775,068	-
(22,281,509)	(10,388,000)	(24,588,018)	-
-	-	-	-
5,211,960	1,946,086	202,754	370,888
1,313,753	1,248,797	230,528	1,052,750
-	-	-	-
303,157,108	195,454,840	241,687,946	302,221,706
(474,082,423)	(410,543,412)	(408,804,848)	(556,869,970)
(96,037,888)	(96,635,021)	(165,668,345)	(251,798,626)
\$ 251,324,267	\$ 352,209,227	\$ 415,335,623	\$ 442,121,590

<1%

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# STATE OF NORTH DAKOTA

## Schedule 5 Taxable Sales by Industry Last Ten Calendar Years

	Calendar Year			
	1998	1999	2000	2001
Mining and Oil Extraction	\$ 40,007,667	\$ 31,086,570	\$ 43,752,876	\$ 47,349,516
Construction	223,518,538	410,728,462	223,613,918	178,134,203
Manufacturing	327,239,222	341,365,107	312,269,137	324,493,651
Transportation, Communications, And Public Utilities	514,217,026	515,035,737	557,613,208	663,599,972
Wholesale	1,279,105,219	1,327,812,333	1,395,500,133	1,486,187,871
Retail	3,378,172,312	3,519,004,905	3,562,239,018	3,678,040,583
Services	661,323,260	673,331,758	686,301,315	709,196,225
Accommodation and Food Service (1)	-	-	-	-
Miscellaneous (1)	52,528,621	45,492,709	45,098,067	60,126,069
Total	<u>\$6,476,111,865</u>	<u>\$ 6,863,857,581</u>	<u>\$ 6,826,387,672</u>	<u>\$ 7,147,128,090</u>
Effective Tax Rate	4.94%	4.86%	4.91%	4.84%

(1) Information was from SIC prior to 2007, when a switch was made to NAICS. There is no miscellaneous category under NAICS but there is an Accommodation and Food Service category, which was pulled from the SIC Services and Retail category.

Source: ND State Tax Department

## Schedule 6 Sales Tax Revenue Payers by Industry Calendar Years 1998 and 2007 (Dollars are in Millions)

	Calendar Year 1998			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail Trade	12,762	45.4%	179.04	55.1%
Wholesale Trade	4,880	17.4%	55.00	16.9%
Services	6,838	24.3%	33.07	10.2%
Transportation, Communications, And Public Utilities	534	1.9%	25.71	7.9%
Manufacturing	1,073	3.8%	16.36	5.0%
Construction	1,401	5.0%	11.18	3.4%
Miscellaneous	479	1.7%	2.63	0.8%
Mining and Oil Extraction	152	0.5%	2.00	0.6%
Total	28,119	100.0%	324.99	100.0%

Source: ND State Tax Department

Calendar Year					
2002	2003	2004	2005	2006	2007
\$ 50,329,809	\$ 58,538,788	\$ 97,973,056	\$ 131,849,866	\$ 191,615,942	\$ 374,201,247
180,975,424	193,399,184	240,018,916	294,678,543	352,454,828	401,485,208
301,919,383	307,802,595	341,688,027	494,987,751	543,692,333	589,463,741
597,154,517	721,601,734	790,441,560	915,437,434	954,523,004	442,079,107
1,338,621,392	1,293,684,071	1,455,025,213	1,446,044,209	1,612,369,604	1,844,174,252
3,804,865,413	3,963,823,988	4,221,825,146	3,677,485,817	3,892,914,208	4,128,221,158
709,805,170	744,082,659	787,170,817	1,558,601,437	1,688,764,982	1,413,161,243
-	-	-	-	-	1,058,245,321
61,072,167	64,525,223	66,126,921	47,865,825	47,955,072	-
<u>\$ 7,044,743,275</u>	<u>\$ 7,347,458,242</u>	<u>\$ 8,000,269,656</u>	<u>\$ 8,566,950,882</u>	<u>\$ 9,284,289,973</u>	<u>\$ 10,251,031,277</u>
4.98%	4.95%	4.84%	4.92%	4.95%	4.95%

Calendar Year 2007			
Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
7,983	30.4%	210.54	40.4%
3,941	15.0%	77.46	14.9%
7,300	27.8%	72.07	13.8%
473	1.8%	22.10	4.2%
2,215	8.4%	29.47	5.7%
1,598	6.1%	20.07	3.9%
2,519	9.6%	70.90	13.6%
189	0.7%	18.71	3.6%
26,218	100.0%	521.33	100.0%

# STATE OF NORTH DAKOTA

## Schedule 7

### Ratios of Outstanding Debt by Type

#### Last Ten Fiscal Years

(dollars in thousands)

	1999	2000	2001	2002
<b>Governmental Activities</b>				
Revenue bonds	\$ 94,898	\$ 126,782	\$ 135,167	\$ 140,161
Capital leases	9,974	6,145	3,275	1,403
Notes Payable	3,576	827	2,987	507
<b>Total Governmental Activities</b>	<u>108,448</u>	<u>133,754</u>	<u>141,429</u>	<u>142,071</u>
<b>Business-type Activities</b>				
Revenue bonds	964,679	997,551	1,117,828	965,243
Capital leases	26,775	24,375	24,291	30,341
Notes payable	205,573	366,656	264,744	403,860
<b>Total Business-Type Activities</b>	<u>1,197,027</u>	<u>1,388,582</u>	<u>1,406,863</u>	<u>1,399,444</u>
<b>Total Primary Government</b>	<u>\$ 1,305,475</u>	<u>\$ 1,522,336</u>	<u>\$ 1,548,292</u>	<u>\$ 1,541,515</u>
<b>Debt as a Percentage of Personal Income <sup>1</sup></b>	8.8%	10.2%	9.6%	9.4%
<b>Amount of Debt per Capita <sup>1</sup></b>	\$ 2,047	\$ 2,402	\$ 2,411	\$ 2,422

<sup>1</sup> These ratios are calculated using personal income and population for the prior calendar year. See Schedule 10 for personal income and population data.

Details regarding the state's debt can be found in Note 3-K of the financial statements.

Fiscal Year					
2003	2004	2005	2006	2007	2008
\$ 146,795	\$ 146,384	\$ 204,240	\$ 287,016	\$ 277,932	\$ 265,665
2,240	1,132	5,941	6,361	5,418	5,236
5,671	5,455	5,613	32,314	32,384	35,726
154,706	152,971	215,794	325,691	315,734	306,627
886,185	835,535	887,350	1,038,233	1,073,545	1,197,845
31,798	34,130	38,746	45,088	46,131	50,046
427,683	535,253	445,080	283,509	263,820	250,645
1,345,666	1,404,918	1,371,176	1,366,830	1,383,496	1,498,536
\$ 1,500,372	\$ 1,557,889	\$ 1,586,970	\$ 1,692,521	\$ 1,699,230	\$ 1,805,163
9.0%	8.6%	8.5%	8.4%	8.1%	8.1%
\$ 2,367	\$ 2,461	\$ 2,492	\$ 2,661	\$ 2,666	\$ 2,822

# STATE OF NORTH DAKOTA

## Schedule 8 Pledged-Revenue Coverage Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Less:	Net	Debt Service Requirements		Coverage
		Operating Expenses (1)	Available Revenues	Principal	Interest	
BUILDING AUTHORITY BONDS						
1999	7,189,000	-	7,189,000	4,399,000	4,670,000	0.79
2000	8,204,000	-	8,204,000	3,906,000	4,501,000	0.98
2001	7,136,000	-	7,136,000	3,733,000	4,575,000	0.86
2002	7,197,000	-	7,197,000	4,471,000	4,539,000	0.80
2003	8,603,000	-	8,603,000	4,655,000	5,725,000	0.83
2004	9,247,000	-	9,247,000	5,540,000	4,381,000	0.93
2005	9,468,000	-	9,468,000	5,618,000	3,985,000	0.99
2006	10,650,000	-	10,650,000	6,711,000	5,270,000	0.89
2007	10,479,000	-	10,479,000	6,649,000	5,541,000	0.86
2008	11,303,000	-	11,303,000	8,161,000	4,770,000	0.87

*Pledged revenues include interest and lease payments.*

### LIGNITE RESEARCH BONDS (4)

1999	1,051,713	-	1,051,713	680,000	371,590	1.00
2000	1,060,332	-	1,060,332	720,000	340,430	1.00
2001	1,066,890	-	1,066,890	760,000	306,750	1.00
2002	1,070,330	-	1,070,330	800,000	301,690	0.97
2003	1,076,320	-	1,076,320	845,000	200,170	1.03
2004	1,057,418	-	1,057,418	895,000	162,585	1.00
2005	1,089,157	-	1,089,157	950,000	138,998	1.00
2006	1,079,038	-	1,079,038	1,910,000	53,503	0.55
2007	-	-	-	-	-	-

*Pledged revenues include interest and royalties.*

### WATER COMMISSION BONDS

1999	637,709	-	637,709	40,000	437,715	1.33
2000	939,944	-	939,944	105,000	578,971	1.37
2001	1,187,776	-	1,187,776	167,010	2,165,826	0.51
2002	3,731,579	-	3,731,579	1,103,010	2,486,787	1.04
2003	4,530,982	-	4,530,982	1,353,210	2,478,097	1.18
2004	3,919,690	-	3,919,690	1,311,210	2,418,640	1.05
2005	4,894,238	-	4,894,238	2,472,910	3,482,849	0.82
2006	5,608,843	-	5,608,843	1,420,600	3,881,643	1.06
2007	7,192,923	-	7,192,923	1,813,098	4,999,564	1.06
2008	7,623,880	-	7,623,880	1,485,000	4,717,867	1.23

*Pledged revenues include user fees, interest, and Tobacco Settlement funds.*

### INFORMATION TECHNOLOGY BONDS (1)

2004	\$ 30,579,344	\$ 29,457,699	\$ 1,121,645	\$ -	\$ 163,723	6.85
2005	31,228,224	28,388,559	2,839,665	-	248,790	11.41
2006	34,555,908	34,557,209	(1,301)	549,000	307,789	0.00
2007	38,270,735	32,009,593	6,261,142	568,400	213,506	8.01
2008	40,706,890	38,728,841	1,978,049	590,150	192,203	2.53

*Pledged revenues include user fees.*

### DEPARTMENT OF TRANSPORTATION BONDS (1)

2006	\$ 1,717,002	\$ -	\$ 1,717,002	\$ -	\$ 2,144,269	0.80
2007	1,416,161	-	1,416,161	161,125	2,001,689	0.65
2008	425,257	-	425,257	3,160,000	2,162,804	0.08

*Pledged revenues include interest and federal and highway fund appropriations.*

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Debt Service Requirements		
				Principal	Interest	Coverage
STUDENT LOAN TRUST						
1999	16,380,006	4,636,162	11,743,844	57,909,900	7,433,534	0.18
2000	15,835,171	6,374,651	9,460,520	1,496,326	4,933,589	1.47
2001	17,732,535	5,936,696	11,795,839	1,749,449	7,594,712	1.26
2002	12,646,000	3,808,000	8,838,000	27,082,000	5,430,000	0.27
2003	10,663,000	4,583,000	6,080,000	63,855,000	2,629,000	0.09
2004	12,460,000	6,406,000	6,054,000	1,000,000	1,750,000	2.20
2005	13,455,000	5,309,000	8,146,000	-	2,998,000	2.72
2006	13,641,000	4,759,000	8,882,000	-	5,010,000	1.77
2007	9,194,000	2,296,000	6,898,000	-	3,917,000	1.76
2008	7,192,000	1,367,000	5,825,000	-	3,790,000	1.54

*Pledged revenues include federal revenues, and loan and investment interest.*

**HOUSING FINANCE AGENCY**

1999	56,512,000	13,577,000	42,935,000	149,683,000	38,980,000	0.23
2000	60,068,000	14,636,000	45,432,000	176,339,000	38,963,000	0.21
2001	69,613,000	17,526,000	52,087,000	173,550,000	43,121,000	0.24
2002	66,734,000	13,000,000	53,734,000	207,465,000	46,450,000	0.21
2003	63,697,000	16,376,000	47,321,000	140,411,000	39,337,000	0.26
2004	52,016,000	16,512,000	35,504,000	177,594,000	33,115,000	0.17
2005	51,152,000	18,048,000	33,104,000	120,539,000	27,859,000	0.22
2006	51,472,000	20,736,000	30,736,000	98,501,000	25,839,000	0.25
2007	58,632,000	26,868,000	31,764,000	133,527,000	31,809,000	0.19
2008	67,393,000	34,498,000	32,895,000	8,969,000	37,373,000	0.71

*Pledged revenues include income and proceeds from mortgage loan activity.*

**STATE FAIR ASSOCIATION (2)**

1997	\$ 3,408,989	2,758,476	\$ 650,513	195,000	167,460	1.79
1998	3,749,664	2,752,836	996,828	195,000	159,660	2.81
1999	3,609,161	2,908,303	700,858	195,000	151,372	2.02
2000	3,475,814	3,020,232	455,582	195,000	142,598	1.35
2001	3,221,683	3,030,092	191,591	195,000	127,796	0.59
2002	3,448,061	3,150,042	298,019	-	93,010	3.20
2003	3,511,582	3,362,756	148,826	210,000	74,843	0.52
2004	3,735,261	3,585,269	149,992	205,000	77,149	0.53
2005	4,415,435	3,847,415	568,020	205,000	71,766	2.05
2006	4,712,097	4,089,305	622,792	205,000	64,231	2.31

*Pledged revenues include state appropriations and State Fair net revenue.*

**UNIVERSITY SYSTEM (3)**

2002	\$ 398,935,980	\$ 552,709,442	\$ (153,773,462)	\$ 15,509,175	\$ 3,249,608	(8.20)
2003	430,941,780	579,083,257	(148,141,477)	22,090,280	4,838,767	(5.50)
2004	484,761,680	619,035,327	(134,273,647)	12,689,507	5,508,951	(7.38)
2005	490,990,656	655,641,086	(164,650,430)	12,506,875	7,344,029	(8.29)
2006	539,484,282	650,271,318	(110,787,036)	15,717,500	9,532,867	(4.39)
2007	557,498,821	665,012,168	(107,513,347)	29,385,066	12,325,577	(2.58)
2008	577,333,810	720,525,986	(143,192,176)	10,771,860	12,946,879	(6.04)

*Pledged revenues include student fees, auxiliary revenues, and debt service grants.*

- (1) First year reported is first year Agency held bonds.
- (2) Information presented for the Fiscal Year Ended September 30.
- (3) Information not available prior to Implementation of GASB 34 for FY2002.
- (4) The bonds were redeemed during 2007 and the fund no longer exists.

NOTE: Gross revenues include nonoperating interest income. Operating expenses do not include bond interest or depreciation expenses.

**Schedule 9****Legal Debt Limit****Fiscal Year Ending June 30, 2008**

The state may issue or guarantee the payment of bonds, provided that all bonds in excess of two million dollars shall be secured by first mortgage upon real estate in amounts not to exceed sixty-five percent of its value; or upon real and personal property of state-owned utilities, enterprises, or industries, in amounts not exceeding its value, and provided further, that the state shall not issue or guarantee bonds upon property of state-owned utilities, enterprises, or industries in excess of ten million dollars.

No further indebtedness shall be incurred by the state unless evidenced by a bond issue, which shall be authorized by law for certain purposes, to be clearly defined. Every law authorizing a bond issue shall provide for levying an annual tax, or make other provision, sufficient to pay the interest semiannually, and the principal within thirty years from the date of the issue of such bonds and shall specially appropriate the proceeds of such tax, or of such other provisions to the payment of said principal and interest, and such appropriation shall not be repealed nor the tax or other provisions discontinued until such debt, both principal and interest, shall have been paid. No debt in excess of the limit named herein shall be incurred except for the purpose of repelling invasion, suppressing insurrection, defending the state in time of war or to provide for the public defense in case of threatened hostilities.

The State is in compliance with the Legal Debt Margin.

Source: North Dakota Constitution, Art. X, Section 13.

The State of North Dakota has had no General Obligation Bonded Debt since Fiscal Year 1998. No Schedule of Ratios of General Bonded Debt is being presented.



**Schedule 10**  
**Demographic and Economic Indicators**  
**Last Ten Calendar Years**

<u>Year</u>	<u>Population</u>	<u>Total Personal Income (000's)</u>	<u>Per Capita Personal Income</u>	<u>ND Unemployment Rate</u>	<u>Annual Average UI Covered Employment</u>
1998	637,808	\$ 14,810,400	\$ 23,221	3.0%	301,488
1999	633,666	14,933,720	23,567	3.2%	306,207
2000	642,200	16,096,687	25,103	2.9%	309,223
2001	636,385	16,465,318	25,873	2.8%	311,632
2002	633,861	16,743,211	26,415	3.5%	311,808
2003	633,159	18,179,042	28,712	3.6%	314,273
2004	636,814	18,645,054	29,279	3.5%	321,108
2005	635,938	20,267,761	31,871	3.4%	328,121
2006	637,460	20,885,393	32,763	3.2%	335,718
2007	639,715	22,291,291	34,846	3.2%	341,705

Source: ND Job Service

### Schedule 11 Principal Employers

North Dakota Century Code 52-01-02 and 52-01-03 prohibits Job Service North Dakota from disclosing information provided to them by employers, including the employer name and number of employees, unless authorized by the employer. Sufficient permission has not been received to allow for presentation of this schedule.

The following schedule is being presented as an alternative to the principal employer schedule:

### Schedule 12 Employment by Industry Current Year and Nine Years Ago

Industry	2007			1998		
	Number of Employees	Rank	Percent of Total Nonagricultural Wage and Salary Employment	Number of Employees	Rank	Percent of Total Nonagricultural Wage and Salary Employment
Government	75,600	1	21.12%	71,100	1	22.26%
Educational and Health Services	50,800	2	14.19%	44,550	2	13.95%
Retail Trade	43,100	3	12.04%	41,000	3	12.84%
Leisure and Hospitality	32,800	4	9.16%	29,000	4	9.08%
Professional and Business Services	29,500	5	8.24%	22,200	6	6.95%
Manufacturing	26,000	6	7.26%	22,550	5	7.06%
Financial Activities	19,800	7	5.53%	15,650	8	4.90%
Wholesale Trade	19,400	8	5.42%	18,400	7	5.76%
Construction	19,100	9	5.34%	15,600	9	4.88%
Other Services	15,200	10	4.25%	15,100	10	4.73%
Transportation, Warehousing and Utilities	14,000	11	3.91%	12,950	11	4.05%
Information	7,600	12	2.12%	7,800	12	2.44%
Natural Resources and Mining	5,100	13	1.42%	3,500	13	1.10%
Total	<u>358,000</u>		<u>100%</u>	<u>319,400</u>		<u>100%</u>

Source: Job Service North Dakota: Nonagriculture wage and salary employees by industry.

**Schedule 13**  
**Education Enrollment**  
**Last Ten Academic Years**

**Public School Enrollment**

	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Kindergarten	7,559	7,144	7,057	7,012	6,890	6,641	6,578	6,648	6,661	7,197
Grades 1-3	23,930	22,999	22,108	21,473	21,229	21,115	20,736	20,358	20,126	20,030
Grades 4-6	24,989	24,289	23,652	23,241	22,645	22,109	21,390	21,060	20,951	20,847
Grades 7-8	17,652	17,099	16,880	16,514	16,287	16,148	15,864	15,333	14,759	14,573
Grades 9-12	37,575	36,563	35,517	34,773	34,086	33,311	32,552	32,201	31,483	30,727
Total Enrollment	111,705	108,094	105,214	103,013	101,137	99,324	97,120	95,600	93,980	93,374
Special Education Students	13,572	13,650	13,630	13,901	13,868	14,681	13,883	13,825	13,606	NA

Source: Department of Public Instruction

**University System Full-Time Equivalent Student Enrollment**

	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Bismarck State College	2,326	2,267	2,473	2,543	2,747	2,800	2,603	2,651	2,793	2,937
Dickinson State University	1,638	1,698	1,746	1,939	1,991	2,034	2,031	2,059	2,158	2,294
Lake Region State College	506	524	664	683	739	738	738	750	764	784
Mayville State University	692	686	662	657	701	761	722	652	586	563
Minot State University	2,753	2,647	2,911	2,975	3,029	3,034	3,011	2,928	2,729	2,720
MiSU - Bottineau	498	419	416	477	473	447	386	399	401	440
ND State College Of Science	2,503	2,428	2,247	2,253	2,322	2,271	2,223	2,171	2,097	2,041
North Dakota State University	8,775	9,003	9,621	9,993	10,348	10,745	10,807	10,890	11,221	11,794
University of North Dakota	9,417	9,837	10,466	11,155	11,811	11,931	11,155	11,381	10,967	11,137
Valley City State University	956	969	896	922	879	956	899	844	807	823
Williston State College	656	585	614	652	703	709	702	648	551	562
Total	30,720	31,063	32,716	34,249	35,743	36,426	35,277	35,373	35,074	36,095

Note: Full-Time Equivalent Enrollment is based upon student credit hours.

In August 2006, the SBHE changed the definition of undergraduate FTE to 15 credit hours from 16, and first professional to 1 for full-time students and 1/2 for part-time students. In order to provide a consistent basis for comparing enrollments to prior years, prior year FTE's have been recalculated based on the new definition, which is compatible with National Integrated Post-Secondary Education Data System (IPEDS) reporting requirements.

Source: North Dakota University System, Fall Enrollment Reports

**Schedule 14**  
**State Employees by State Agency**  
**Last Ten Fiscal Years**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>EXECUTIVE BRANCH</b>										
Adjutant General	121	122	127	128	125	133	132	158	169	171
Aeronautics Commission	5	5	5	5	5	5	5	5	5	5
Bank of North Dakota	174	173	173	172	170	171	169	167	181	179
Barley Council	3	2	2	3	4	4	2	2	5	6
Beef Commission	2	2	2	2	2	2	2	2	2	2
Career and Technical Education	27	27	28	28	25	26	26	25	33	33
Corn Council	1	1	1	1	1	1	2	1	2	2
Council on the Arts	4	4	6	5	5	5	4	5	5	5
Department of Agriculture	45	49	54	56	57	56	54	58	64	67
Department of Commerce	36	29	33	55	55	54	54	56	67	68
Department of Corrections and Rehabilitation	483	513	531	553	581	590	602	627	664	681
Department of Emergency Services	19	21	20	20	20	22	19	53	54	56
Department of Financial Institutions	19	22	20	21	21	21	23	24	26	26
Department of Human Services	2,160	2,153	2,156	2,145	2,095	1,951	1,946	1,938	2,133	2,297
Department of Public Instruction	129	129	130	85	90	90	88	89	95	95
Department of Transportation	1,020	1,014	1,010	1,027	1,017	1,015	1,014	1,021	1,054	1,061
Game and Fish Department	129	128	129	137	140	138	139	139	154	154
Highway Patrol	188	190	191	190	187	192	171	176	186	193
Historical Society	50	51	53	54	55	56	56	56	58	61
Indian Affairs Commission	2	3	4	4	4	3	3	3	3	4
Industrial Commission	57	57	58	59	58	55	48	48	53	55
Information Technology Department	156	166	168	243	243	245	244	240	313	316
Job Service North Dakota	377	387	379	371	357	357	333	286	352	309
Milk Marketing Board	5	5	5	5	4	4	4	4	6	6
ND Department of Health	299	298	294	303	316	318	295	292	324	335
ND Horse Racing Commission	0	0	0	0	0	0	0	2	2	2
ND Housing Finance Agency	30	32	33	36	38	38	40	37	38	43
ND Mill and Elevator Association	121	117	114	116	117	118	117	121	127	125
ND Vision Services/School for the Blind	25	28	26	26	28	30	26	26	30	30
North Dakota University System	6,523	6,393	6,378	6,858	7,093	7,351	7,543	7,336	6,015	7,171
Office of Administrative Hearings	6	5	6	5	5	5	6	7	7	7
Office of Management and Budget	146	147	148	128	129	129	129	120	133	133
Office of the Attorney General	139	143	138	145	143	139	164	174	177	185

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>EXECUTIVE BRANCH, Continued</b>										
Office of the Governor	17	16	17	18	18	17	18	16	18	18
Office of the Insurance Commissioner	41	43	42	40	38	43	40	40	46	46
Office of the Labor Commissioner	6	9	9	10	10	10	10	10	12	11
Office of the State Auditor	50	53	53	52	52	51	50	53	56	56
Office of the State Tax Commissioner	138	136	134	132	133	129	125	123	133	133
Office of the State Treasurer	7	7	7	6	6	6	6	5	7	7
Oilseed Council	1	1	1	1	1	1	1	1	1	1
Parks and Recreation Department	39	39	38	43	44	44	44	42	50	49
Protection and Advocacy	21	22	21	22	25	26	24	24	25	27
Public Employees Retirement System	23	26	26	27	25	28	27	28	33	33
Public Service Commission	42	41	40	41	41	41	41	39	43	44
Retirement and Investment Office	17	16	17	17	17	18	17	16	17	17
School for the Deaf	59	63	61	60	60	55	50	49	49	44
Secretary of State	24	26	24	26	26	26	26	26	27	27
Securities Department	8	8	8	8	8	8	8	8	9	9
Seed Department	27	23	25	25	24	25	23	22	32	31
Soybean Council	3	3	3	3	3	3	3	3	5	5
State Fair Association	5	12	13	12	12	16	15	15	24	26
State Land Department	17	18	16	18	18	19	17	17	21	21
State Library	28	28	27	27	27	27	29	28	30	30
State Radio	31	31	30	31	29	28	28	0	0	0
Veteran's Affairs Department	6	6	6	6	6	6	6	6	6	7
Veterans Home	84	83	84	86	84	84	82	86	88	92
Water Commission	77	79	79	81	82	80	77	77	84	84
Wheat Commission	7	7	7	6	6	6	6	5	8	8
Workforce Safety and Insurance	162	173	187	229	226	223	219	216	239	239
<b>LEGISLATIVE BRANCH</b>										
Legislative Council	32	32	30	31	31	30	31	31	33	33
<b>JUDICIAL BRANCH</b>										
Judiciary Branch	233	235	327	335	329	323	323	339	352	367
<b>Total State Employees</b>	<b>13,706</b>	<b>13,652</b>	<b>13,754</b>	<b>14,379</b>	<b>14,571</b>	<b>14,697</b>	<b>14,806</b>	<b>14,623</b>	<b>13,985</b>	<b>15,348</b>

NA - Not Available

NOTE: Fulltime employees are reported as of fiscal year end. ND University System employees based on annual budgets.  
 Certain agencies have been reorganized, eliminated or created over the fiscal years resulting in fluctuations.  
 Agencies are being displayed based on the organizational structure of the State.

Sources: Office of Management and Budget, ND University System, Bank of North Dakota, Mill and Elevator, Housing Finance Agency

**Schedule 15**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Government</b>										
<b>Office of the Tax Commissioner</b>										
Number of returns filed electronically <sup>1</sup>	13,822	28,589	50,685	78,932	103,910	129,509	147,683	166,733	186,329	203,279
<b>Education</b>										
<b>Department of Public Instruction</b>										
Public School Enrollment <sup>2</sup>	111,705	108,094	105,214	103,013	101,137	99,324	97,120	95,600	93,980	93,374
<b>North Dakota University System</b>										
Full Time Equivalent Student Enrollment <sup>3</sup>	30,720	31,063	32,716	34,249	35,743	36,426	35,277	35,373	35,074	36,095
<b>Health and Human Services</b>										
<b>North Dakota Department of Health</b>										
Number of Autopsies Performed in ND <sup>4</sup>	197	196	172	225	226	195	221	240	237	NA
Air Quality - Percent of Facilities in Compliance <sup>4</sup>	100	99	99	100	99	100	100	100	98	NA
Public Water Systems - Percent of Facilities in Compliance <sup>4</sup>	95	94	94	96	97	92	92	94	95	NA
<b>Department of Human Services</b>										
Number of TANF Caseloads	6,926	5,581	5,612	NA	5,988	5,887	5,524	5,259	5,112	NA
Number of Medicaid Recipients	61,989	61,781	62,492	NA	76,377	77,378	77,018	77,799	75,470	NA
<b>Regulatory</b>										
<b>Office of the Insurance Commissioner</b>										
Licensed Insurance Agents <sup>4</sup>	15,101	17,680	20,905	23,372	25,856	31,645	33,323	39,230	47,437	47,399
<b>Public Service Commission</b>										
Weighting and Measuring Devices Inspected	14,564	12,407	15,321	13,853	14,971	14,605	13,944	12,414	13,183	11,476
Gas Pipeline Safety Inspections	NA	NA	NA	18	70	67	45	53	56	75
<b>Public Safety and Corrections</b>										
<b>Department of Corrections and Rehabilitation</b>										
Average Daily Adult Prison Population <sup>4</sup>	931	1,016	1,099	1,160	1,198	1,299	1,366	1,409	1,429	NA
<b>Office of the Attorney General-Bureau of Investigations</b>										
Criminal Cases Opened <sup>4</sup>	218	222	296	302	302	286	319	351	299	NA
Drug Cases Opened <sup>3</sup>	282	313	363	573	549	623	553	472	425	NA
<b>Office of the Attorney General-Crime Laboratory</b>										
Toxicology Alcohol Blood and Breath Analyses <sup>4</sup>	5,068	4,434	4,552	4,847	5,646	6,411	6,378	6,517	6,915	NA
Methamphetamine/Amphetamine Samples Processed <sup>4</sup>	494	1,218	1,505	2,419	1,990	2,813	2,779	1,552	1,009	NA
<b>Office of the Adjutant General</b>										
Assigned National Guard <sup>5</sup>	4,381	4,363	4,366	4,269	4,241	4,106	4,043	4,243	4,211	4,262
<b>Agriculture and Commerce</b>										
<b>Department of Agriculture</b>										
Pounds of Pesticide Waste Collected	131,676	158,938	166,949	147,857	190,759	155,158	129,994	172,791	170,817	215,521
<b>Department of Commerce</b>										
Net Job Growth from Nonfarm Employment <sup>4</sup>	4,400	3,900	1,950	150	2,800	5,250	6,850	7,500	5,600	NA
New Private Sector Businesses <sup>4</sup>	58	203	-29	206	332	458	558	28	-66	NA
<b>Natural Resources</b>										
<b>Game and Fish Department</b>										
Registered Boats <sup>4</sup>	41,591	46,819	51,483	45,076	49,249	52,961	44,499	49,641	53,519	NA
Hunting and Fishing Licenses Issued	289,998	294,967	312,853	322,728	321,304	323,479	314,465	332,644	324,770	NA
<b>Department of Parks and Recreation</b>										
Park Visitations <sup>4</sup>	1,135,156	1,091,257	1,052,399	1,051,752	1,045,390	972,151	923,181	940,113	898,235	NA
Camping Nights <sup>4</sup>	44,382	43,046	44,168	47,489	49,533	47,484	48,599	51,945	37,301	NA
Snowmobile Registrations <sup>4</sup>	4,308	17,563	4,134	17,459	2,649	15,961	2,223	14,198	11,322	NA
<b>Transportation</b>										
<b>Department of Transportation</b>										
Registered Vehicles <sup>4</sup>	NA	NA	790,933	809,459	815,042	836,927	843,054	878,443	902,581	NA
Licensed Drivers	455,027	457,890	456,055	455,921	457,743	459,566	466,701	468,711	470,731	473,019
<b>Unemployment Compensation- Job Service North Dakota</b>										
Number of Covered Workers <sup>4</sup>	306,207	309,223	311,632	311,808	314,273	321,108	328,121	335,718	341,705	NA
<b>Workforce Safety and Insurance</b>										
Number of Claims Filed	20,034	20,045	20,320	19,950	18,753	19,184	19,887	21,588	21,309	21,061
Number of Covered Workers	292,868	296,663	299,714	301,913	301,777	304,287	311,200	318,240	326,100	332,170

NA-Not Available

<sup>1</sup> Calendar Year Received<sup>2</sup> Academic Year End Enrollment<sup>3</sup> Academic Year Enrollment<sup>4</sup> Statistics on a Calendar Year Basis<sup>5</sup> National Guard member count is at September 30 of each year

Sources: The State agencies listed above provided the statistics for their agency

**Schedule 16**  
**Capital Assets by Function**  
**Last Ten Fiscal Years**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b><u>General Government</u></b>										
<b>Office of Management and Budget</b>										
Capitol Complex Buildings	7	7	7	7	7	7	7	7	7	7
<b><u>Education</u></b>										
<b>Department of Land</b>										
Common Schools Trust										
Land Acreage	635,522	635,682	635,695	635,703	635,534	635,529	635,574	632,408	632,248	632,248
<b>ND University System</b>										
Buildings	494	501	501	512	512	527	527	516	516	516
Buildings Square Footage	12,912,934	13,014,194	13,014,194	13,056,392	13,056,392	13,440,708	13,491,510	13,491,510	13,491,510	14,003,445
<b><u>Health and Human Services</u></b>										
<b>Dept. of Human Services</b>										
Buildings	80	78	77	77	74	74	74	74	74	74
<b><u>Public Safety and Corrections</u></b>										
<b>Department of Corrections and Rehabilitation</b>										
Buildings	NA	NA	NA	64	70	70	71	71	71	71
<b>Office of the Adjutant General</b>										
Headquarters, Camp and Armory Buildings	518	524	524	528	530	539	551	567	475	475
<b><u>Natural Resources</u></b>										
<b>Game and Fish Department</b>										
Wildlife Management Areas	NA	NA	NA	NA	183	183	185	186	186	186
Boats, ATV's, Snowmobiles, Tractors, Other	NA	NA	NA	NA	NA	344	364	393	397	417
<b>Dept. of Parks and Recreation</b>										
Park/Recreational Sites	16	16	16	16	16	15	15	15	15	15
Park Maintenance Vehicles/Equipment	NA	NA	NA	NA	NA	196	207	222	230	235
<b><u>Transportation</u></b>										
<b>Department of Transportation</b>										
Roadway Miles Maintained	8,394	8,394	8,402	8,410	8,412	8,414	8,450	8,469	8,479	8,511
Fleet Vehicles	NA	2,933	2,879	2,943	2,988	3,097	3,137	3,220	3,316	3,307
Heavy Equipment	595	598	593	589	577	565	552	527	359	340
Buildings	77	77	77	77	77	77	77	77	79	80

NA-Not Available

Sources: The State agencies listed above provided the data for their agency

Schedule 17  
Claims Development Information  
Last Ten Fiscal Years

The following tables illustrate how the individual funds' earned revenues and investment income compare to related costs of loss and other expenses assumed by the funds as of the end of each of the last ten years. The rows of the tables are defined as follows: (1) This line shows the total of each fiscal year's earned contribution revenues and investment revenues. (2) This line shows each fiscal year's other operation costs of the fund including overhead and claims expense not allocable to individual claims. (3) This line shows the funds' incurred claims and allocated claim adjustment expense (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year). (4) This section of 10 columns shows the cumulative amounts paid as of the end of successive years for each policy year. (5) This section of 10 columns shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual re-estimation results from new information received regarding unknown claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known. (6) This line compares the latest re-estimated incurred claims amount to the amount originally established (line 3) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and re-estimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years. The columns of the tables show data for successive policy years (expressed in thousands).



**Schedule 17**  
**Claims Development Information**  
**Last Ten Fiscal Years**  
**(Expressed In Thousands)**

Bonding Fund

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
1 Net Earned Required Contribution and Investment Revenues	\$ 479	\$ 637	\$ 116	\$ (50)	\$ 405	\$ 448	\$ 319	\$ 179	\$ 401	\$ 22
2 Unallocated Expenses	79	84	93	46	58	42	53	51	57	37
3 Estimated Incurred Claims and Expense, End of Policy Year	229	60	71	26	259	253	64	392	173	(268)
4 Paid (Cumulative) as of:										
End of Policy Year	(29)	(22)	(32)	(100)	(107)	(85)	(226)	(254)	(328)	(417)
One Year Later	(29)	(22)	(32)	(100)	(107)	(85)	(226)	(254)	(328)	
Two Years Later	(29)	(22)	(32)	(100)	(107)	(85)	(226)	(254)		
Three Years Later	(29)	(22)	(32)	(100)	(107)	(85)	(226)			
Four Years Later	(29)	(22)	(32)	(100)	(107)	(85)				
Five Years Later	(29)	(22)	(32)	(100)	(107)					
Six Years Later	(29)	(22)	(32)	(100)						
Seven Years Later	(29)	(22)	(32)							
Eight Years Later	(29)	(22)								
Nine Years Later	(29)									
5 Reestimated Incurred Claims and Expenses:										
End of Policy Year	229	60	71	26	259	253	64	392	173	(268)
One Year Later	229	60	71	26	259	253	64	392	173	
Two Years Later	229	60	71	26	259	253	64	392		
Three Years Later	229	60	71	26	259	253	64			
Four Years Later	229	60	71	26	259	253				
Five Years Later	229	60	71	26	259					
Six Years Later	229	60	71	26						
Seven Years Later	229	60	71							
Eight Years Later	229	60								
Nine Years Later	229									
6 Increase in Estimated Incurred Claims and Expense From End of Policy Year	0	0	0	0	0	0	0	0	0	0

**Schedule 17**  
**Claims Development Information**  
**Last Ten Fiscal Years**  
**(Expressed In Thousands)**

Fire and Tornado Fund

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
1 Net Earned Required Contribution and Investment Revenues	\$ 4,787	\$ 5,482	\$ 4,540	\$ 2,437	\$ 6,646	\$ 4,864	\$ 5,073	\$ 5,193	\$ 6,934	\$ 7,849
2 Unallocated Expenses	1,031	1,026	812	991	613	621	552	986	847	979
3 Estimated Incurred Claims and Expense, End of Policy Year	3,578	2,104	6,828	5,481	2,523	1,135	1,775	2,852	1,536	10,548
4 Paid (Cumulative) as of:										
End of Policy Year	(2,554)	303	269	(1,589)	(3,974)	(227)	986	1,660	1,133	9,434
One Year Later	(2,554)	303	269	(1,589)	(3,974)	(227)	986	1,660	1,133	
Two Years Later	(2,554)	303	269	(1,589)	(3,974)	(227)	986	1,660		
Three Years Later	(2,554)	303	269	(1,589)	(3,974)	(227)	986			
Four Years Later	(2,554)	303	269	(1,589)	(3,974)	(227)				
Five Years Later	(2,554)	303	269	(1,589)	(3,974)					
Six Years Later	(2,554)	303	269	(1,589)						
Seven Years Later	(2,554)	303	269							
Eight Years Later	(2,554)	303								
Nine Years Later	(2,554)									
5 Reestimated Incurred Claims and Expenses:										
End of Policy Year	3,578	2,104	6,828	5,481	2,523	1,135	1,775	2,852	1,536	10,548
One Year Later	3,578	2,104	6,828	5,481	2,523	1,135	1,775	2,852	1,536	
Two Years Later	3,578	2,104	6,828	5,481	2,523	1,135	1,775	2,852		
Three Years Later	3,578	2,104	6,828	5,481	2,523	1,135				
Four Years Later	3,578	2,104	6,828	5,481	2,523					
Five Years Later	3,578	2,104	6,828	5,481						
Six Years Later	3,578	2,104	6,828	5,481						
Seven Years Later	3,578	2,104	6,828							
Eight Years Later	3,578	2,104								
Nine Years Later	3,578									
6 Increase in Estimated Incurred Claims and Expense From End of Policy Year	0	0	0	0	0	0	0	0	0	0

**Schedule 17**  
**Claims Development Information**  
**Last Ten Fiscal Years**  
**(Expressed In Thousands)**

Workforce Safety & Insurance

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
1 Net Earned Required Contribution and Investment Revenues	\$ 179	\$ 210	\$ 117	\$ 86	\$ 175	\$ 194	\$ 193	\$ 148	\$ 221	\$ 166
2 Unallocated Expenses	21	25	28	23	22	21	25	33	40	41
3 Estimated Incurred Claims and Expense, End Of Policy Year	92	81	83	81	93	103	111	105	120	131
4 Paid (Cumulative) as of:										
End of Policy Year	14	16	17	17	19	20	22	21	21	27
One Year Later	27	30	29	30	33	36	34	36	37	
Two Years Later	33	35	35	37	38	42	39	41		
Three Years Later	36	40	40	41	41	46	42			
Four Years Later	39	43	42	43	44	49				
Five Years Later	42	47	45	47	46					
Six Years Later	43	48	47	48						
Seven Years Later	46	50	49							
Eight Years Later	47	52								
Nine Years Later	49									
5 Reestimated Incurred Claims and Expenses:										
End of Policy Year	92	81	83	81	93	103	111	105	120	131
One Year Later	84	80	81	84	94	103	104	112	119	
Two Years Later	83	79	83	83	93	99	100	113		
Three Years Later	77	81	83	88	89	100	101			
Four Years Later	79	79	79	86	90	106				
Five Years Later	82	82	77	90	91					
Six Years Later	76	82	85	91						
Seven Years Later	76	89	87							
Eight Years Later	80	89								
Nine Years Later	82									
6 Increase in Estimated Incurred Claims and Expense From End of Policy Year	(10)	8	4	10	(2)	3	(10)	8	(1)	0

**Schedule 18**  
**Agricultural Production**

**Value of Export Shares of Agricultural Commodities - 2006-2007 (1)**

	2006 <u>Dollars</u> (Mil.)	2006 <u>% of U.S.</u>	2007 <u>Dollars</u> (Mil.)	2007 <u>% of U.S.</u>
Wheat and Products	698.9	11.3	1,030.8	12.2
Soybeans and Products	312.2	3.8	446.4	4.0
Vegetables and Preparations	206.7	5.3	240.3	5.6
Feed Grains and Products	150.3	1.7	311.3	2.6
Sunflower Seed and Oil	99.7	52.0	101.3	51.7
Feeds and Fodders	71.7	2.9	135.7	4.7
Seeds	56.4	6.4	72.1	7.7
Live Animals and Meats Excluding Poultry	5.6	0.1	5.9	0.1
Dairy Products	4.6	0.3	-	0.0
Poultry and Products	1.7	0.1	2.6	0.1
Hides and Skins	0.6	0.0	0.7	0.0
Fats, Oils and Greases	0.2	0.0	0.3	0.0
Other (2)	273.7	1.1	217.3	2.0
Total (3)	<u>\$ 1,882.4</u>	2.7	<u>\$ 2,564.6</u>	3.1

Sources: Foreign Agricultural Trade of U.S. - E.R.S.  
 North Dakota Agricultural Statistics 2008

- (1) State Agricultural Exports estimates were based on North Dakota's production or sales of individual commodities reported by the National Agricultural Statistics Service (NASS). It is assumed that each state received export revenues in the same proportion as its production.
- (2) Sugar and tropical products, minor oilseeds, essential oils, beverages other than juice, nursery and greenhouse, wine, and misc. vegetable products.
- (3) Totals may not add due to rounding.

**2007 Crop Rank Among States**

North Dakota <u>Ranks</u>	<u>Crop Description</u>	North Dakota <u>Produces</u>
1st	Flaxseed	94%
	Canola	91%
	Dry Edible Peas	65%
	Pinto Beans	65%
	Durum Wheat	61%
	Oil Sunflowers	52%
	All Sunflowers	52%
	Non-oil Sunflowers	52%
	Spring Wheat	49%
	Navy Beans	42%
	All Dry Edible Beans	42%
	Lentils	39%
	Barley	37%
	Honey	21%
	Oats	17%
	All Wheat	15%

Source: North Dakota Agricultural Statistics 2008