

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.

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.

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.

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.

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.

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.

PERS UNIFORM GROUP INSURANCE

980 - Public Employees Retirement System Group Insurance

Accounts for the administrative revenues and expenses associated with this insurance purchasing pool.

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.

STATE FAIR

601 (977) - State Fair

Accounts for revenues and expenditures associated with the operation of the State Fair.

STATE LOTTERY FUND

966 (292) - State Lottery Fund

Accounts for operations of the North Dakota lottery.

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.

UNEMPLOYMENT COMPENSATION FUND

967 - Job Service-Expendable Trust Fund

Accounts for State unemployment taxes collected from employers for the purpose of paying unemployment benefits.

STATE OF NORTH DAKOTA

Combining Statement of Net Assets Nonmajor Enterprise Funds June 30, 2009

	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	\$ 4,487,019	\$ 1,385,573	\$ 4,542,152	\$ 31,924	\$ 2,169,972	\$ 1,809,093
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	7,530,000
Investments	-	1,263,480	-	-	20,460,634	-
Accounts Receivable - Net	-	71,917	-	-	4,948	-
Interest Receivable - Net	271,072	26,317	158,769	7,146	122,601	-
Intergovernmental Receivable - Net	-	-	-	-	-	2,449,958
Due from Other Funds	-	-	-	-	4,057	743,178
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	927,167	-	-	-	145,509	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,758,124	-	622,202	305,935	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	3,279,949
Restricted Investments at the Bank of ND	-	-	-	-	-	3,575,000
Total Current Assets	7,443,382	2,747,287	5,323,123	345,005	22,907,721	19,387,178
Noncurrent Assets:						
Restricted Cash at the Bank of ND	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,102,542	-	15,513,578	803,775	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Other Noncurrent Assets	1,768,796	-	-	-	-	-
Capital Assets:						
Land and Construction in Progress	-	-	-	-	-	-
Infrastructure - Net	-	-	-	-	-	-
Buildings and Equipment - Net	-	-	-	-	-	-
Total Noncurrent Assets	7,871,338	-	15,513,578	803,775	-	-
Total Assets	15,314,720	2,747,287	20,836,701	1,148,780	22,907,721	19,387,178
LIABILITIES						
Current Liabilities:						
Accounts Payable	-	74	-	-	76,294	448,402
Accrued Payroll	-	1,213	-	-	37,521	-
Securities Lending Collateral	-	37,518	-	-	420,060	-
Interest Payable	-	888	-	-	53,304	-
Intergovernmental Payable	-	-	-	-	-	1,021,666
Due to Other Funds	10,828	9	20,339	1,148,780	16,108	1,127,580
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	188,850	-	-	679,803	-
Compensated Absences Payable	-	3,682	-	-	2,342	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	721,000
Total Current Liabilities	10,828	232,234	20,339	1,148,780	1,285,432	3,318,648
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	4,784,778
Claims/Judgments Payable	-	-	-	-	75,534	-
Compensated Absences Payable	-	-	-	-	41,927	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	5,870,897
Total Noncurrent Liabilities	-	-	-	-	117,461	10,655,675
Total Liabilities	10,828	232,234	20,339	1,148,780	1,402,893	13,974,323
Net Assets						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Restricted for:						
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	605,083
Unemployment Compensation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unrestricted	15,303,892	2,515,053	20,816,362	-	21,504,828	4,807,772
Total Net Assets	\$ 15,303,892	\$ 2,515,053	\$ 20,816,362	\$ -	\$ 21,504,828	\$ 5,412,855

PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 5,522,964	\$ 637,846	\$ 2,367,132	\$ 6,625,742	\$ 481,000	\$ 3,559	\$ 30,063,976
5,545,635	900	-	-	-	104,139,315	109,685,850
-	-	-	-	3,521,000	-	11,051,000
-	-	-	-	-	-	21,724,114
396,979	685,996	50,270	128,611	-	16,902,395	18,241,116
-	-	-	-	1,104,000	1,230,681	2,920,586
-	-	-	-	70,000	1,778,120	4,298,078
2,165	36,197	217,944	-	3,000	-	1,006,541
69,305	-	-	-	-	-	69,305
-	4,439	33,530	7,749	7,000	-	1,125,394
-	1,012,063	-	-	-	-	1,012,063
-	-	-	-	6,776,000	-	9,462,261
-	-	-	-	-	-	3,279,949
-	-	-	-	1,000,000	-	4,575,000
11,537,048	2,377,441	2,668,876	6,762,102	12,962,000	124,054,070	218,515,233
-	-	260,070	-	-	-	260,070
-	-	215,688	-	-	-	215,688
-	-	-	-	34,680,000	-	57,099,895
-	-	-	-	15,200,000	-	15,200,000
-	-	10,561	-	83,000	-	93,561
-	-	-	997,454	-	-	2,766,250
1,763,016	-	511,016	-	-	-	2,274,032
-	-	987,525	-	-	-	987,525
-	861,425	8,996,091	16,551	-	-	9,874,067
1,763,016	861,425	10,980,951	1,014,005	49,963,000	-	88,771,088
13,300,064	3,238,866	13,649,827	7,776,107	62,925,000	124,054,070	307,286,321
308,351	205,450	225,935	853,282	13,000	1,960,152	4,090,940
50,700	137,789	-	52,653	-	-	279,876
-	-	-	-	-	-	457,578
-	472	14,725	-	45,000	-	114,389
-	-	-	-	-	3,080,583	4,102,249
34,599	171,613	-	5,786,282	211,000	2,067,625	10,594,763
8,380,038	-	-	-	-	-	8,380,038
-	-	-	-	-	-	868,653
2,650	5,050	20,000	-	-	-	33,724
-	24,716	-	-	-	-	24,716
-	-	190,000	-	-	-	190,000
3,467,734	99,214	-	348,102	-	-	4,636,050
12,244,072	644,304	450,660	7,040,319	269,000	7,108,360	33,772,976
-	-	-	-	93,000	-	4,877,778
-	-	-	-	-	-	75,534
47,446	141,386	28,053	41,041	-	-	299,853
-	182,538	-	-	-	-	182,538
-	-	767,277	-	15,200,000	-	15,967,277
-	-	-	-	-	-	5,870,897
47,446	323,924	795,330	41,041	15,293,000	-	27,273,877
12,291,518	968,228	1,245,990	7,081,360	15,562,000	7,108,360	61,046,853
1,763,016	494,282	9,537,355	16,551	-	-	11,811,204
-	-	475,758	-	730,000	-	1,205,758
-	-	-	-	-	-	605,083
-	-	-	-	-	116,945,710	116,945,710
-	-	-	997,454	-	-	997,454
(754,470)	1,776,356	2,390,724	(319,258)	46,633,000	-	114,674,259
\$ 1,008,546	\$ 2,270,638	\$ 12,403,837	\$ 694,747	\$ 47,363,000	\$ 116,945,710	\$ 246,239,468

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, 2009

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
OPERATING REVENUES						
Sales and Services	\$ -	\$ 41,409	\$ -	\$ -	\$ 4,282,449	\$ 3,309,810
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	453,848	-	463,619	69,325	-	-
Miscellaneous	-	-	-	-	-	-
Total Operating Revenues	453,848	41,409	463,619	69,325	4,282,449	3,309,810
OPERATING EXPENSES						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	13,127	-	-	438,911	-
Operating	948,194	5,454	84,229	10,503	2,306,550	3,403,563
Claims	-	128,173	-	-	1,744,391	-
Interest	-	-	-	59,444	-	-
Depreciation	-	-	-	-	-	-
Miscellaneous	3,800	-	-	-	-	-
Total Operating Expenses	951,994	146,754	84,229	69,947	4,489,852	3,403,563
Operating Income (Loss)	(498,146)	(105,345)	379,390	(622)	(207,403)	(93,753)
NONOPERATING REVENUES (EXPENSES)						
Grants and Contracts	-	-	-	-	-	-
Interest and Investment Income	75,192	(385,260)	71,926	622	(2,765,623)	375,273
Interest Expense	-	(6,244)	-	-	(104,033)	-
Gain on Sale of Capital Assets	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	75,192	(391,504)	71,926	622	(2,869,656)	375,273
Income (Loss) Before Contributions and Transfers	(422,954)	(496,849)	451,316	-	(3,077,059)	281,520
Transfers In	-	500,000	-	-	63,079	-
Transfer Out	-	-	-	-	-	(411,504)
Change in Net Assets	(422,954)	3,151	451,316	-	(3,013,980)	(129,984)
Total Net Assets - Beginning of Year	15,726,846	2,511,902	20,365,046	-	24,518,808	5,542,839
Total Net Assets - End of Year	\$ 15,303,892	\$ 2,515,053	\$ 20,816,362	\$ -	\$ 21,504,828	\$ 5,412,855

PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 929,289	\$ 4,784,673	\$ 4,188,174	\$ 21,815,381	\$ -	\$ 75,137,232	\$ 114,488,417
-	71,608	-	-	-	-	71,608
-	-	-	-	2,645,000	-	3,631,792
-	1,384	-	-	-	-	1,384
<u>929,289</u>	<u>4,857,665</u>	<u>4,188,174</u>	<u>21,815,381</u>	<u>2,645,000</u>	<u>75,137,232</u>	<u>118,193,201</u>
-	2,726,946	-	-	-	-	2,726,946
498,340	1,494,352	1,173,858	601,851	-	-	4,220,439
369,961	236,751	3,094,777	15,510,822	1,492,000	-	27,462,804
-	-	-	-	-	106,475,262	108,347,826
-	-	-	-	775,000	-	834,444
-	78,462	911,404	10,323	-	-	1,000,189
-	-	-	-	-	-	3,800
<u>868,301</u>	<u>4,536,511</u>	<u>5,180,039</u>	<u>16,122,996</u>	<u>2,267,000</u>	<u>106,475,262</u>	<u>144,596,448</u>
<u>60,988</u>	<u>321,154</u>	<u>(991,865)</u>	<u>5,692,385</u>	<u>378,000</u>	<u>(31,338,030)</u>	<u>(26,403,247)</u>
-	-	516,860	-	-	-	516,860
74,138	-	33,257	38,239	69,000	6,023,243	3,610,007
-	(15,582)	(40,856)	-	-	-	(166,715)
-	-	4,500	-	-	-	4,500
(454,323)	-	(12,089)	-	-	-	(466,412)
<u>(380,185)</u>	<u>(15,582)</u>	<u>501,672</u>	<u>38,239</u>	<u>69,000</u>	<u>6,023,243</u>	<u>3,498,240</u>
<u>(319,197)</u>	<u>305,572</u>	<u>(490,193)</u>	<u>5,730,624</u>	<u>447,000</u>	<u>(25,314,787)</u>	<u>(22,905,007)</u>
-	-	561,296	-	36,000	-	1,160,375
-	-	-	(6,377,500)	-	-	(6,789,004)
<u>(319,197)</u>	<u>305,572</u>	<u>71,103</u>	<u>(646,876)</u>	<u>483,000</u>	<u>(25,314,787)</u>	<u>(28,533,636)</u>
<u>1,327,743</u>	<u>1,965,066</u>	<u>12,332,734</u>	<u>1,341,623</u>	<u>46,880,000</u>	<u>142,260,497</u>	<u>274,773,104</u>
<u>\$ 1,008,546</u>	<u>\$ 2,270,638</u>	<u>\$ 12,403,837</u>	<u>\$ 694,747</u>	<u>\$ 47,363,000</u>	<u>\$ 116,945,710</u>	<u>\$ 246,239,468</u>

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2009

	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	\$ 374	\$ 39,822	\$ -	\$ -	\$ 4,284,836	\$ 3,201,481
Interest Income on Loans	488,788	-	-	-	-	-
Receipts from Loan Principal Repayments	2,496,610	-	-	-	-	9,467,128
Receipts from Other Funds	-	-	-	-	(4,057)	-
Receipts from Others	-	-	-	-	(787)	-
Payments to Other Funds	-	-	-	-	-	-
Payments for Loan Funds	(2,319,303)	-	-	-	-	(8,344,485)
Payments to Suppliers	(1,267,006)	(5,466)	(84,130)	(11,027)	(2,332,395)	(2,379,772)
Payments to Employees	-	(12,723)	-	-	(431,221)	-
Claim Payments	-	(88,500)	-	-	(2,103,138)	-
Payments to Others	(3,800)	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(604,337)	(66,867)	(84,130)	(11,027)	(586,762)	1,944,352
Cash Flows from Noncapital Financing Activities:						
Principal Payments - Bonds	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	(61,122)	-	-
Transfers In	-	500,000	-	-	63,079	-
Transfers Out	-	-	-	-	-	(411,504)
Principal Payments on Due To Other Funds	-	-	-	(443,486)	-	-
Grants Received	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	-	500,000	-	(504,608)	63,079	(411,504)
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	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-	-
Cash Flows from Investing Activities:						
Proceeds from Sale and Maturities of Investment Securities	-	743,957	-	-	1,059,876	9,167,300
Purchase of Investment Securities	-	-	-	-	-	(10,975,000)
Interest and Dividends on Investments	75,192	(108,765)	71,926	622	(1,035,963)	518,529
Net Increase In Loans	-	-	(1,085,000)	-	-	-
Receipt of Loan Principal Repayments	-	-	584,815	391,611	-	-
Loan Income Received	-	-	446,329	71,244	-	-
Net Cash Provided by (Used for) Investing Activities	75,192	635,192	18,070	463,477	23,913	(1,289,171)
Net Change in Cash:						
Net Increase (Decrease) in Cash and Cash Equivalents	(529,145)	1,068,325	(66,060)	(52,158)	(499,770)	243,677
Cash and Cash Equivalents at June 30, 2008	5,016,164	317,248	4,608,212	84,082	2,669,742	4,845,365
Cash and Cash Equivalents at June 30, 2009	\$ 4,487,019	\$ 1,385,573	\$ 4,542,152	\$ 31,924	\$ 2,169,972	\$ 5,089,042
Reconciliation:						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 4,487,019	\$ 1,385,573	\$ 4,542,152	\$ 31,924	\$ 2,169,972	\$ 1,809,093
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	3,279,949
Noncurrent:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents	\$ 4,487,019	\$ 1,385,573	\$ 4,542,152	\$ 31,924	\$ 2,169,972	\$ 5,089,042

	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$	170,460,431	\$ 4,658,759	\$ 4,213,922	\$ 15,789,292	\$ 27,253,000	\$ 53,829,803	\$ 283,731,720
	-	-	-	-	-	-	488,788
	-	10,437	-	-	-	-	11,963,738
	-	-	-	-	-	92,097	6,380
	-	1,012	-	-	-	-	92,097
	-	-	-	-	-	-	225
	-	-	-	-	-	-	(10,663,788)
	(165,515,204)	(2,845,261)	(2,908,694)	(8,385,389)	(1,500,000)	(8,587,635)	(195,821,979)
	(490,769)	(1,449,684)	(1,167,641)	(586,070)	-	-	(4,138,108)
	-	-	-	(59,878)	-	(75,482,648)	(77,674,286)
	-	-	-	-	-	-	(63,678)
	(454,323)	-	-	-	-	-	(454,323)
	4,000,135	375,263	137,587	6,757,955	25,753,000	(30,148,383)	7,466,786
	-	-	-	-	(59,400,000)	-	(59,400,000)
	-	-	-	-	(929,000)	-	(929,000)
	-	-	-	-	-	-	(61,122)
	-	-	343,352	-	-	-	906,431
	-	-	-	(5,922,500)	(3,409,000)	-	(9,743,004)
	-	-	-	-	-	-	(443,486)
	-	-	516,860	-	-	-	516,860
	-	-	860,212	(5,922,500)	(63,738,000)	-	(69,153,321)
	(774,324)	(93,833)	(410,818)	-	-	-	(1,278,975)
	-	73,150	-	-	-	-	73,150
	-	-	(195,000)	-	-	-	(195,000)
	-	(25,950)	-	-	-	-	(25,950)
	-	-	(43,586)	-	-	-	(43,586)
	-	(15,582)	-	-	-	-	(15,582)
	-	(41,108)	-	-	-	-	(41,108)
	-	220	-	-	-	-	220
	(774,324)	(103,103)	(649,404)	-	-	-	(1,526,831)
	-	-	217,906	-	13,103,000	-	24,292,039
	-	-	(217,452)	-	(9,336,000)	-	(20,528,452)
	74,138	-	32,349	42,493	203,000	6,332,690	6,206,211
	-	-	-	-	-	-	(1,085,000)
	-	-	-	-	-	-	976,426
	-	-	-	-	-	-	517,573
	74,138	-	32,803	42,493	3,970,000	6,332,690	10,378,797
	3,299,949	272,160	381,198	877,948	(34,015,000)	(23,815,693)	(52,834,569)
	7,768,650	366,586	2,246,004	5,747,794	34,496,000	127,958,567	196,124,414
\$	11,068,599	\$ 638,746	\$ 2,627,202	\$ 6,625,742	\$ 481,000	\$ 104,142,874	\$ 143,289,845
\$	5,522,964	\$ 637,846	\$ 2,367,132	\$ 6,625,742	\$ 481,000	\$ 3,559	\$ 30,063,976
	5,545,635	900	-	-	-	104,139,315	109,685,850
	-	-	-	-	-	-	3,279,949
	-	-	260,070	-	-	-	260,070
\$	11,068,599	\$ 638,746	\$ 2,627,202	\$ 6,625,742	\$ 481,000	\$ 104,142,874	\$ 143,289,845

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2009

	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)	\$ (498,146)	\$ (105,345)	\$ 379,390	\$ (622)	\$ (207,403)	\$ (93,753)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	-
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(463,619)	(9,881)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	926,000
Other	-	-	-	-	-	76,000
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	-	-	-	2,387	(73,527)
Decrease in Interest Receivable	35,314	-	-	-	-	-
(Increase) Decrease in Due From	-	-	-	-	(4,057)	(137)
Decrease in Due From Fiduciary Funds	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	41,209
Decrease in Notes Receivable	177,307	-	-	-	-	-
Increase in Prepaid Items	(318,580)	-	-	-	(13,009)	-
Decrease in inventories	-	-	-	-	-	-
Increase in Other Assets	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(12)	-	-	(12,836)	(302,290)
Increase (Decrease) in Claims\Judgments Payable	-	38,086	-	-	(358,747)	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	1,112,625
Increase in Accrued Payroll	-	192	-	-	3,061	-
Increase in Compensated Absences Payable	-	212	-	-	4,629	-
Increase in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	(232)	-	99	(524)	(787)	15,089
Increase in Deferred Revenue	-	-	-	-	-	251,956
Decrease in Other Liabilities	-	-	-	-	-	(8,820)
Total Adjustments	(106,191)	38,478	(463,520)	(10,405)	(379,359)	2,038,105
Net Cash Provided by (Used for) Operating Activities	\$ (604,337)	\$ (66,867)	\$ (84,130)	\$ (11,027)	\$ (586,762)	\$ 1,944,352
Noncash Transactions:						
Net Decrease in Fair Value of investments	\$ -	\$ (283,540)	\$ -	\$ -	\$ (1,826,310)	\$ -
Change in Securities Lending Collateral	-	(43,797)	-	-	(401,094)	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Interest Revenue on Prize Reserves	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ (327,337)	\$ -	\$ -	\$ (2,227,404)	\$ -

PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 60,988	\$ 321,154	\$ (991,865)	\$ 5,692,385	\$ 378,000	\$ (31,338,030)	\$ (26,403,247)
-	78,462	911,404	10,323	-	-	1,000,189
-	-	-	-	539,000	-	539,000
-	-	-	-	(1,887,000)	-	(2,360,500)
-	-	-	-	2,495,000	-	2,495,000
-	-	-	-	(178,000)	-	(178,000)
-	-	-	-	24,758,000	-	24,758,000
-	-	-	-	(29,000)	-	897,000
(454,323)	-	-	-	-	-	(378,323)
(385,838)	(298,120)	25,748	889,163	-	(1,661,141)	(1,501,328)
-	-	-	-	-	-	35,314
-	10,437	-	-	-	-	6,243
4,476	-	-	-	-	-	4,476
(2,165)	-	-	-	-	(1,503,688)	(1,464,644)
-	-	-	-	-	-	177,307
-	(2,307)	(6,971)	(2,285)	-	-	(343,152)
-	51,299	-	-	-	-	51,299
-	-	-	(59,878)	-	-	(59,878)
7,114	69,444	193,054	232,884	-	1,070,815	1,258,173
-	-	-	-	-	-	(320,661)
21,444	-	-	-	(107,000)	1,757,316	2,784,385
3,355	18,287	-	8,274	-	-	33,169
4,216	26,381	6,217	7,507	-	-	49,162
3,907,823	1,012	-	-	-	-	3,908,835
-	-	-	(44,617)	(216,000)	1,526,345	1,279,373
833,045	99,214	-	24,199	-	-	1,208,414
-	-	-	-	-	-	(8,820)
3,939,147	54,109	1,129,452	1,065,570	25,375,000	1,189,647	33,870,033
\$ 4,000,135	\$ 375,263	\$ 137,587	\$ 6,757,955	\$ 25,753,000	\$ (30,148,383)	\$ 7,466,786
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,109,850)
-	-	-	-	-	-	(444,891)
-	-	8,754	-	-	-	8,754
-	-	3,335	-	-	-	3,335
-	-	-	591	-	-	591
\$ -	\$ -	\$ 12,089	\$ 591	\$ -	\$ -	\$ (2,542,061)