

# STATE OF NORTH DAKOTA

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## *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, 2010

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
<b>ASSETS</b>						
Current Assets:						
Cash Deposits at the Bank of ND	\$ 2,619,189	\$ 1,231,225	\$ 3,635,968	\$ 11,138	\$ 2,823,336	\$ 4,398,013
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	6,150,000
Investments	-	1,557,818	-	-	23,809,179	-
Accounts Receivable - Net	-	44,533	-	-	59,205	-
Interest Receivable - Net	232,141	27,149	193,734	3,750	128,508	-
Intergovernmental Receivable - Net	-	-	-	-	-	2,906,222
Due from Other Funds	-	-	-	-	984	728,566
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	1,071,831	-	-	-	197,446	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,687,356	-	672,978	191,104	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	4,442,952
Restricted Investments at the Bank of ND	-	-	-	-	-	4,000,000
Total Current Assets	5,610,517	2,860,725	4,502,680	205,992	27,018,658	22,625,753
Noncurrent Assets:						
Restricted Cash at the Bank of ND	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,709,767	-	16,764,599	626,139	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Other Noncurrent Assets	2,249,021	-	-	-	-	-
Capital Assets:						
Nondepreciable	-	-	-	-	-	-
Depreciable, Net	-	-	-	-	-	-
Total Noncurrent Assets	8,958,788	-	16,764,599	626,139	-	-
Total Assets	14,569,305	2,860,725	21,267,279	832,131	27,018,658	22,625,753
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts Payable	-	26	-	-	53,252	519,707
Accrued Payroll	-	1,160	-	-	38,887	-
Securities Lending Collateral	-	12,902	-	-	201,574	-
Interest Payable	-	1,034	-	-	42,317	-
Intergovernmental Payable	-	-	-	-	-	890,751
Due to Other Funds	11,180	75	22,261	832,131	27,874	1,508,055
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	165,998	-	-	649,180	-
Compensated Absences Payable	-	1,998	-	-	2,659	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	879,000
Other Current Liabilities	-	-	-	-	-	-
Total Current Liabilities	11,180	183,193	22,261	832,131	1,015,743	3,797,513
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	6,332,635
Claims/Judgments Payable	-	30,767	-	-	750,000	-
Compensated Absences Payable	-	-	-	-	49,376	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	7,275,830
Total Noncurrent Liabilities	-	30,767	-	-	799,376	13,608,465
Total Liabilities	11,180	213,960	22,261	832,131	1,815,119	17,405,978
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Restricted for:						
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	611,278
Unemployment Compensation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unrestricted	14,558,125	2,646,765	21,245,018	-	25,203,539	4,608,497
Total Net Assets	\$ 14,558,125	\$ 2,646,765	\$ 21,245,018	\$ -	\$ 25,203,539	\$ 5,219,775

<b>PERS Uniform Group Insurance</b>	<b>Roughrider Industries</b>	<b>State Fair</b>	<b>State Lottery Fund</b>	<b>Student Loan</b>	<b>Unemployment Compensation</b>	<b>Total</b>
\$ 5,082,984	\$ 423,671	\$ 2,951,326	\$ 6,021,710	\$ 781,000	\$ 47,907	\$ 30,027,467
6,043,500	900	-	-	-	78,522,564	84,566,964
-	-	-	-	8,074,000	-	14,224,000
-	-	-	-	-	-	25,366,997
5,664	584,655	37,500	192,449	-	23,871,230	24,795,236
-	-	-	-	671,000	788,820	2,045,102
-	-	-	-	61,000	975,792	3,943,014
-	169,015	-	155,625	9,000	5,932	1,069,122
69,352	-	-	-	-	-	69,352
-	12,763	43,121	4,960	7,000	-	1,337,121
-	1,401,669	-	-	-	-	1,401,669
-	-	-	-	6,334,000	-	8,885,438
-	-	-	-	-	-	4,442,952
-	-	-	-	1,000,000	-	5,000,000
11,201,500	2,592,673	3,031,947	6,374,744	16,937,000	104,212,245	207,174,434
-	-	252,223	-	-	-	252,223
-	-	220,996	-	-	-	220,996
-	-	-	-	29,863,000	-	53,963,505
-	-	-	-	14,200,000	-	14,200,000
-	-	7,226	-	76,000	-	83,226
-	-	-	1,046,583	-	-	3,295,604
2,449,576	-	1,611,182	-	-	-	4,060,758
-	1,272,322	9,232,009	34,461	-	-	10,538,792
2,449,576	1,272,322	11,323,636	1,081,044	44,139,000	-	86,615,104
13,651,076	3,864,995	14,355,583	7,455,788	61,076,000	104,212,245	293,789,538
486,038	176,258	31,446	619,264	13,000	1,422,867	3,321,858
53,576	149,772	-	52,950	-	-	296,345
-	-	-	-	-	-	214,476
-	411	12,000	-	44,000	-	99,762
-	-	-	-	-	3,081,195	3,971,946
10,064	440,627	-	5,163,704	1,400,000	189,928	9,605,899
8,526,067	-	-	-	-	-	8,526,067
-	-	-	-	-	-	815,178
3,037	5,462	20,000	6,239	-	-	39,395
-	26,087	-	-	-	-	26,087
-	-	190,000	-	-	-	190,000
3,687,046	-	-	272,606	-	-	4,838,652
-	564	-	-	-	-	564
12,765,828	799,181	253,446	6,114,763	1,457,000	4,693,990	31,946,229
-	-	-	-	-	-	6,332,635
-	-	-	-	-	-	780,767
56,395	152,947	37,134	36,580	-	-	332,432
-	156,451	-	-	-	-	156,451
-	-	586,031	-	14,200,000	-	14,786,031
-	-	-	-	-	-	7,275,830
56,395	309,398	623,165	36,580	14,200,000	-	29,664,146
12,822,223	1,108,579	876,611	6,151,343	15,657,000	4,693,990	61,610,375
2,449,576	954,821	10,067,160	34,461	-	-	13,506,018
-	-	473,219	-	766,000	-	1,239,219
-	-	-	-	-	-	611,278
-	-	-	-	-	99,518,255	99,518,255
-	-	-	1,046,583	-	-	1,046,583
(1,620,723)	1,801,595	2,938,593	223,401	44,653,000	-	116,257,810
\$ 828,853	\$ 2,756,416	\$ 13,478,972	\$ 1,304,445	\$ 45,419,000	\$ 99,518,255	\$ 232,179,163

# 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, 2010

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
<b>OPERATING REVENUES</b>						
Sales and Services	\$ -	\$ -	\$ -	\$ -	\$ 6,667,984	\$ 3,522,428
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	366,149	-	502,680	50,801	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>366,149</b>	<b>-</b>	<b>502,680</b>	<b>50,801</b>	<b>6,667,984</b>	<b>3,522,428</b>
<b>OPERATING EXPENSES</b>						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	12,241	-	-	474,527	-
Operating	1,016,675	20,392	91,097	8,874	2,919,361	3,669,191
Claims	-	48,845	-	-	3,075,205	-
Interest	-	-	-	42,015	-	-
Depreciation	-	-	-	-	-	-
Miscellaneous	4,000	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,020,675</b>	<b>81,478</b>	<b>91,097</b>	<b>50,889</b>	<b>6,469,093</b>	<b>3,669,191</b>
Operating Income (Loss)	(654,526)	(81,478)	411,583	(88)	198,891	(146,763)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Grants and Contracts	-	-	-	-	-	-
Interest and Investment Income	18,759	217,667	17,073	88	3,561,416	274,690
Interest Expense	-	(4,477)	-	-	(91,596)	-
Loss on Sale of Capital Assets	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>18,759</b>	<b>213,190</b>	<b>17,073</b>	<b>88</b>	<b>3,469,820</b>	<b>274,690</b>
Income (Loss) Before Contributions and Transfers	(635,767)	131,712	428,656	-	3,668,711	127,927
Transfers In	-	-	-	-	30,000	-
Transfer Out	(110,000)	-	-	-	-	(321,007)
<b>Change in Net Assets</b>	<b>(745,767)</b>	<b>131,712</b>	<b>428,656</b>	<b>-</b>	<b>3,698,711</b>	<b>(193,080)</b>
Total Net Assets - Beginning of Year	15,303,892	2,515,053	20,816,362	-	21,504,828	5,412,855
<b>Total Net Assets - End of Year</b>	<b>\$ 14,558,125</b>	<b>\$ 2,646,765</b>	<b>\$ 21,245,018</b>	<b>\$ -</b>	<b>\$ 25,203,539</b>	<b>\$ 5,219,775</b>

	<b>PERS Uniform Group Insurance</b>	<b>Roughrider Industries</b>	<b>State Fair</b>	<b>State Lottery Fund</b>	<b>Student Loan</b>	<b>Unemployment Compensation</b>	<b>Total</b>
\$	948,810	\$ 4,863,936	\$ 5,198,962	\$ 24,498,988	\$ -	\$ 115,951,800	\$ 161,652,908
	-	116,651	-	-	-	-	116,651
	-	-	-	-	1,571,000	-	2,490,630
	-	1,374	-	-	-	-	1,374
	948,810	4,981,961	5,198,962	24,498,988	1,571,000	115,951,800	164,261,563
	-	2,474,987	-	-	-	-	2,474,987
	516,802	1,684,200	1,276,161	657,920	-	-	4,621,851
	431,553	223,974	3,791,501	17,509,514	925,000	-	30,607,132
	-	-	-	-	-	137,473,630	140,597,680
	-	-	-	-	559,000	-	601,015
	-	99,300	930,201	10,290	-	-	1,039,791
	-	-	-	-	-	-	4,000
	948,355	4,482,461	5,997,863	18,177,724	1,484,000	137,473,630	179,946,456
	455	499,500	(798,901)	6,321,264	87,000	(21,521,830)	(15,684,893)
	-	-	545,080	-	-	-	545,080
	26,663	-	14,549	10,934	59,000	4,094,375	8,295,214
	-	(13,722)	(32,136)	-	-	-	(141,931)
	-	-	(1,522)	-	-	-	(1,522)
	(206,811)	-	(12,089)	-	-	-	(218,900)
	(180,148)	(13,722)	513,882	10,934	59,000	4,094,375	8,477,941
	(179,693)	485,778	(285,019)	6,332,198	146,000	(17,427,455)	(7,206,952)
	-	-	1,360,154	-	-	-	1,390,154
	-	-	-	(5,722,500)	(2,090,000)	-	(8,243,507)
	(179,693)	485,778	1,075,135	609,698	(1,944,000)	(17,427,455)	(14,060,305)
	1,008,546	2,270,638	12,403,837	694,747	47,363,000	116,945,710	246,239,468
\$	828,853	\$ 2,756,416	\$ 13,478,972	\$ 1,304,445	\$ 45,419,000	\$ 99,518,255	\$ 232,179,163

# STATE OF NORTH DAKOTA

## Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2010

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
<b>Cash Flows from Operating Activities:</b>						
Receipts from Customers and Users	\$ 184	\$ 24,211	\$ -	\$ -	\$ 6,616,727	\$ 4,475,822
Interest Income on Loans	404,897	-	-	-	-	-
Receipts from Loan Principal Repayments	1,886,970	-	-	-	-	11,072,869
Receipts from Other Funds	-	-	-	-	3,073	-
Receipts from Others	-	-	-	-	-	-
Payments to Other Funds	-	66	-	-	11,766	-
Payments for Loan Funds	(2,423,427)	-	-	-	-	(10,477,942)
Payments to Suppliers	(1,641,213)	(17,267)	(89,175)	(9,291)	(2,716,629)	(2,402,935)
Payments to Employees	-	(13,978)	-	-	(465,395)	-
Claim Payments	-	(40,930)	-	-	(2,431,362)	-
Payments to Others	(4,000)	-	-	-	(277,711)	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(1,776,589)	(47,898)	(89,175)	(9,291)	740,469	2,667,814
<b>Cash Flows from Noncapital Financing Activities:</b>						
Principal Payments - Bonds	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	(41,905)	30,000	-
Transfers In	-	-	-	-	-	-
Transfers Out	(110,000)	-	-	-	-	(321,007)
Principal Payments on Due To Other Funds	-	-	-	(334,916)	-	-
Grants Received	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(110,000)	-	-	(376,821)	30,000	(321,007)
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Acquisition and Construction of Capital Assets	-	-	-	-	-	-
Proceeds from Sale 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	-	-	-	-	-	-
Interest Payments - Capital Leases	-	-	-	-	-	-
Payment on Capital Leases	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-	-
<b>Cash Flows from Investing Activities:</b>						
Proceeds from Sale and Maturities of Investment Securities	-	-	-	-	-	16,755,000
Purchase of Investment Securities	-	(175,716)	-	-	(1,530,044)	(15,800,000)
Interest and Dividends on Investments	18,759	69,266	17,073	88	1,412,939	450,116
Net Increase In Loans	-	-	(1,924,000)	-	-	-
Receipt of Loan Principal Repayments	-	-	622,202	312,467	-	-
Loan Income Received	-	-	467,716	52,771	-	-
Net Cash Provided by (Used for) Investing Activities	18,759	(106,450)	(817,009)	365,326	(117,105)	1,405,116
<b>Net Change in Cash:</b>						
Net Increase (Decrease) in Cash and Cash Equivalents	(1,867,830)	(154,348)	(906,184)	(20,786)	653,364	3,751,923
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
Cash and Cash Equivalents at June 30, 2010	\$ 2,619,189	\$ 1,231,225	\$ 3,635,968	\$ 11,138	\$ 2,823,336	\$ 8,840,965
<b>Reconciliation:</b>						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 2,619,189	\$ 1,231,225	\$ 3,635,968	\$ 11,138	\$ 2,823,336	\$ 4,398,013
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	4,442,952
Cash and Cash Equivalents	\$ 2,619,189	\$ 1,231,225	\$ 3,635,968	\$ 11,138	\$ 2,823,336	\$ 8,840,965

	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$	210,360,379	\$ 4,984,087	\$ 5,429,676	\$ 17,589,397	\$ 8,257,000	\$ 68,975,135	\$ 326,712,618
	-	-	-	-	-	-	404,897
	-	-	-	-	-	-	12,959,839
	-	(132,818)	-	-	-	-	(129,745)
	-	-	-	-	-	85,391	85,391
	-	(5,975)	-	-	-	-	5,857
	-	-	-	-	-	-	(12,901,369)
	(209,045,034)	(3,125,603)	(3,995,581)	(10,935,191)	(1,010,000)	(14,046,369)	(249,034,288)
	(504,590)	(1,660,244)	(1,267,080)	(655,845)	-	-	(4,567,132)
	-	-	-	-	-	(85,122,796)	(87,595,088)
	-	-	-	(51,908)	-	-	(333,619)
	(206,811)	-	-	-	-	-	(206,811)
	603,944	59,447	167,015	5,946,453	7,247,000	(30,108,639)	(14,599,450)
	-	-	-	-	(1,000,000)	-	(1,000,000)
	-	-	-	-	(535,000)	-	(535,000)
	-	-	-	-	-	-	(11,905)
	-	-	1,360,154	-	-	-	1,360,154
	-	-	-	(6,533,125)	(913,000)	-	(7,877,132)
	-	-	-	-	-	-	(334,916)
	-	-	545,080	-	-	-	545,080
	-	-	1,905,234	(6,533,125)	(2,448,000)	-	(7,853,719)
	(572,722)	(510,196)	(1,290,882)	(28,200)	-	-	(2,402,000)
	-	-	10,600	-	-	-	10,600
	-	301,371	-	-	-	-	301,371
	-	-	(190,000)	-	-	-	(190,000)
	-	(24,927)	-	-	-	-	(24,927)
	-	-	(34,861)	-	-	-	(34,861)
	-	(3,182)	-	-	-	-	(3,182)
	-	(10,540)	-	-	-	-	(10,540)
	-	(26,087)	-	-	-	-	(26,087)
	-	(61)	-	-	-	-	(61)
	(572,722)	(273,622)	(1,505,143)	(28,200)	-	-	(2,379,687)
	-	-	443,989	-	11,384,000	-	28,582,989
	-	-	(438,681)	-	(15,937,000)	-	(33,881,441)
	26,663	-	3,933	10,840	54,000	4,536,236	6,599,913
	-	-	-	-	-	-	(1,924,000)
	-	-	-	-	-	-	934,669
	-	-	-	-	-	-	520,487
	26,663	-	9,241	10,840	(4,499,000)	4,536,236	832,617
	57,885	(214,175)	576,347	(604,032)	300,000	(25,572,403)	(24,000,239)
	11,068,599	638,746	2,627,202	6,625,742	481,000	104,142,874	143,289,845
\$	11,126,484	\$ 424,571	\$ 3,203,549	\$ 6,021,710	\$ 781,000	\$ 78,570,471	\$ 119,289,606
\$	5,082,984	\$ 423,671	\$ 2,951,326	\$ 6,021,710	\$ 781,000	\$ 47,907	\$ 30,027,467
	6,043,500	900	-	-	-	78,522,564	84,566,964
	-	-	252,223	-	-	-	4,695,175
\$	11,126,484	\$ 424,571	\$ 3,203,549	\$ 6,021,710	\$ 781,000	\$ 78,570,471	\$ 119,289,606

# STATE OF NORTH DAKOTA

## Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2010

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:</b>						
Operating Income (Loss)	\$ (654,526)	\$ (81,478)	\$ 411,583	\$ (88)	\$ 198,891	\$ (146,763)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	-
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(502,680)	(8,786)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	1,139,000
Other	-	-	-	-	-	55,000
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	27,384	-	-	(51,257)	27,368
Decrease in Interest Receivable	38,931	-	-	-	-	-
(Increase) Decrease in Due From	-	-	-	-	3,073	(59,772)
Increase in Due From Fiduciary Funds	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	(538,325)
Increase in Notes Receivable	(536,457)	-	-	-	-	-
(Increase) Decrease in Prepaid Items	(624,889)	-	-	-	(51,937)	-
Increase in inventories	-	-	-	-	-	-
(Increase) Decrease in Other Assets	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(48)	-	-	(23,042)	440,651
Decrease in Interest Payable	-	-	-	-	-	-
Increase in Claims\Judgments Payable	-	7,915	-	-	643,843	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	1,355,864
Increase (Decrease) in Accrued Payroll	-	(53)	-	-	1,366	-
Increase (Decrease) in Compensated Absences Payable	-	(1,684)	-	-	7,766	-
Increase (Decrease) in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	352	66	1,922	(417)	11,766	70,858
Increase (Decrease) in Deferred Revenue	-	-	-	-	-	323,933
<b>Total Adjustments</b>	<b>(1,122,063)</b>	<b>33,580</b>	<b>(500,758)</b>	<b>(9,203)</b>	<b>541,578</b>	<b>2,814,577</b>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ (1,776,589)</b>	<b>\$ (47,898)</b>	<b>\$ (89,175)</b>	<b>\$ (9,291)</b>	<b>\$ 740,469</b>	<b>\$ 2,667,814</b>
<b>Noncash Transactions:</b>						
Net Increase in Fair Value of investments	\$ -	\$ 143,238	\$ -	\$ -	\$ 2,036,987	\$ -
Change in Securities Lending Collateral	-	(24,616)	-	-	(218,486)	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Interest Revenue on Prize Reserves	-	-	-	-	-	-
<b>Total Noncash Transactions</b>	<b>\$ -</b>	<b>\$ 118,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,818,501</b>	<b>\$ -</b>



PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 455	\$ 499,500	\$ (798,901)	\$ 6,321,264	\$ 87,000	\$ (21,521,830)	\$ (15,684,893)
-	99,300	930,201	10,290	-	-	1,039,791
-	-	-	-	48,000	-	48,000
-	-	-	-	535,000	-	23,534
-	-	-	-	441,000	-	441,000
-	-	-	-	6,229,000	-	6,229,000
-	-	-	-	(11,000)	-	1,128,000
(206,811)	-	-	-	-	-	(151,811)
391,315	101,341	230,714	(64,364)	-	(6,968,835)	(6,306,334)
-	-	-	-	-	-	38,931
-	(132,818)	-	-	-	(5,932)	(195,449)
(47)	-	-	-	-	-	(47)
2,165	-	-	-	-	802,328	266,168
-	-	-	-	-	-	(536,457)
-	(8,324)	(9,591)	2,789	-	-	(691,952)
-	(389,608)	-	-	-	-	(389,608)
-	564	-	(48,509)	-	-	(47,945)
63,849	(29,275)	(194,489)	(234,018)	-	(537,285)	(513,657)
-	-	-	-	(1,000)	-	(1,000)
-	-	-	-	-	-	651,758
(24,535)	-	-	-	(93,000)	612	1,238,941
2,876	11,983	-	297	-	-	16,469
9,336	11,973	9,081	1,778	-	-	38,250
146,029	(5,975)	-	-	-	-	140,054
-	-	-	32,422	12,000	(1,877,697)	(1,748,728)
219,312	(99,214)	-	(75,496)	-	-	368,535
603,489	(440,053)	965,916	(374,811)	7,160,000	(8,586,809)	1,085,443
\$ 603,944	\$ 59,447	\$ 167,015	\$ 5,946,453	\$ 7,247,000	\$ (30,108,639)	\$ (14,599,450)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,180,225
-	-	-	-	-	-	(243,102)
-	-	8,754	-	-	-	8,754
-	-	3,335	-	-	-	3,335
-	-	-	620	-	-	620
\$ -	\$ -	\$ 12,089	\$ 620	\$ -	\$ -	\$ 1,949,832