

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.

HIT Planning Loan Fund

987 – HIT Planning Loan Fund

Fund to provide low-interest loans to health care entities to improve health information technology infrastructure.

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, 2011

	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	\$ 1,762,611	\$ 1,396,385	\$ 4,468,329	\$ 22,447	\$ 2,755,339	\$ 1,981,079
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	10,750,000
Investments	-	1,564,810	-	-	22,513,485	-
Accounts Receivable - Net	-	20,470	-	-	12,368	36,139
Interest Receivable - Net	183,026	27,011	197,848	1,962	127,840	-
Intergovernmental Receivable - Net	-	-	-	-	-	2,669,901
Due from Other Funds	-	-	-	-	9,896	387,966
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	1,205,080	-	-	-	195,098	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,857,564	-	665,089	140,698	-	-
Other Assets	-	-	-	-	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	3,044,469
Restricted Investments at the Bank of ND	-	-	-	-	-	6,500,000
Total Current Assets	5,008,281	3,008,676	5,331,266	165,107	25,614,026	25,369,554
Noncurrent Assets:						
Restricted Cash at the Bank of ND	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,105,496	-	16,364,510	483,839	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Other Noncurrent Assets	2,591,459	-	-	-	-	-
Capital Assets:						
Nondepreciable	-	-	-	-	-	-
Depreciable, Net	-	-	-	-	-	-
Total Noncurrent Assets	8,696,955	-	16,364,510	483,839	-	-
Total Assets	13,705,236	3,008,676	21,695,776	648,946	25,614,026	25,369,554
LIABILITIES						
Current Liabilities:						
Accounts Payable	-	32	-	-	4,514	279,456
Accrued Payroll	-	1,224	-	-	41,015	-
Securities Lending Collateral	-	-	-	-	360	-
Interest Payable	-	1,030	-	-	24,959	-
Intergovernmental Payable	-	-	-	-	-	896,661
Due to Other Funds	10,957	376	21,732	648,946	47,002	1,945,344
Due to Fiduciary Funds	-	-	-	-	-	-
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	60,861	-	-	2,100,000	-
Compensated Absences Payable	-	113	-	-	2,712	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	1,151,000
Other Current Liabilities	955	-	-	-	-	-
Total Current Liabilities	11,912	63,636	21,732	648,946	2,220,562	4,272,461
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	7,256,704
Claims/Judgments Payable	-	140,890	-	-	1,035,225	-
Compensated Absences Payable	-	2,144	-	-	51,530	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	8,903,134
Total Noncurrent Liabilities	-	143,034	-	-	1,086,755	16,159,838
Total Liabilities	11,912	206,670	21,732	648,946	3,307,317	20,432,299
Net Assets						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Restricted for:						
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	606,893
Unemployment Compensation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unrestricted	13,693,324	2,802,006	21,674,044	-	22,306,709	4,330,362
Total Net Assets	\$ 13,693,324	\$ 2,802,006	\$ 21,674,044	\$ -	\$ 22,306,709	\$ 4,937,255

HIT Planning Loan Fund	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ -	\$ 6,795,163	\$ 1,035,994	\$ 3,605,522	\$ 6,277,648	\$ 1,097,000	\$ 60,492	\$ 31,258,009
-	5,906,048	900	-	-	-	91,860,898	97,767,846
-	-	-	-	-	4,896,000	-	15,646,000
-	-	-	-	-	-	-	24,078,295
-	276,461	577,198	13,006	180,587	-	25,442,798	26,559,027
1,990	-	-	-	-	447,000	881,403	1,868,080
-	-	-	-	-	31,000	804,099	3,505,000
-	1,315	254,794	1,026,562	-	11,000	1,616	1,693,149
-	135,458	-	-	-	-	-	135,458
-	-	12,155	36,142	6,722	-	-	1,455,197
-	-	1,319,686	-	-	-	-	1,319,686
399,895	-	-	-	-	6,178,000	-	9,241,246
-	-	168	-	-	-	-	168
896,823	-	-	-	-	-	-	3,941,292
-	-	-	-	-	500,000	-	7,000,000
1,298,708	13,114,445	3,200,895	4,681,232	6,464,957	13,160,000	119,051,306	225,468,453
-	-	-	250,871	-	-	-	250,871
-	-	-	220,985	-	-	-	220,985
3,588,993	-	-	-	-	32,808,000	-	59,350,838
-	-	-	-	-	5,200,000	-	5,200,000
-	-	-	3,891	-	37,000	-	40,891
-	-	-	-	1,144,705	-	-	3,736,164
-	57,017	-	390,816	-	-	-	447,833
-	2,573,270	1,321,762	24,009,873	22,157	-	-	27,927,062
3,588,993	2,630,287	1,321,762	24,876,436	1,166,862	38,045,000	-	97,174,644
4,887,701	15,744,732	4,522,657	29,557,668	7,631,819	51,205,000	119,051,306	322,643,097
4,610	234,941	242,826	1,105,092	402,770	12,000	2,058,621	4,344,862
-	55,132	143,704	-	58,355	-	-	299,430
-	-	-	-	-	-	-	360
-	-	343	9,215	-	4,000	-	39,547
-	-	-	-	-	-	2,978,160	3,874,821
-	13,226	362,649	-	5,382,085	196,000	139,422	8,767,739
-	279,391	-	-	-	-	-	279,391
-	10,140,286	-	-	-	-	-	10,140,286
-	-	-	-	-	-	-	2,160,861
-	3,598	5,841	20,000	-	-	-	32,264
-	-	-	185,000	-	-	-	185,000
-	4,606,592	970	-	337,351	-	-	6,095,913
-	-	456	-	-	-	-	1,411
4,610	15,333,166	756,789	1,319,307	6,180,561	212,000	5,176,203	36,221,885
-	-	-	-	-	-	-	7,256,704
-	-	-	-	-	-	-	1,176,115
-	65,990	153,916	34,466	45,007	-	-	353,053
-	-	-	409,785	-	5,200,000	-	5,609,785
-	-	-	-	-	-	-	8,903,134
-	65,990	153,916	444,251	45,007	5,200,000	-	23,298,791
4,610	15,399,156	910,705	1,763,558	6,225,568	5,412,000	5,176,203	59,520,676
-	2,630,287	2,761,551	23,805,904	22,157	-	-	29,219,899
-	-	-	471,856	-	424,000	-	895,856
-	-	-	-	-	-	-	606,893
-	-	-	-	-	-	113,875,103	113,875,103
-	-	-	-	1,144,704	-	-	1,144,704
4,883,091	(2,284,711)	850,401	3,516,350	239,390	45,369,000	-	117,379,966
\$ 4,883,091	\$ 345,576	\$ 3,611,952	\$ 27,794,110	\$ 1,406,251	\$ 45,793,000	\$ 113,875,103	\$ 263,122,421

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, 2011

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
OPERATING REVENUES						
Sales and Services	\$ -	\$ 58,979	\$ -	\$ -	\$ 3,560,177	\$ 3,736,188
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	319,032	-	508,783	37,566	-	-
Miscellaneous	-	-	-	-	-	-
Total Operating Revenues	319,032	58,979	508,783	37,566	3,560,177	3,736,188
OPERATING EXPENSES						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	14,821	-	-	490,326	-
Operating	1,185,743	4,890	90,932	7,932	3,566,961	4,221,172
Claims	-	22,263	-	-	6,178,447	-
Interest	-	-	-	29,667	-	-
Depreciation	-	-	-	-	-	-
Miscellaneous	4,404	-	-	-	-	-
Total Operating Expenses	1,190,147	41,974	90,932	37,599	10,235,734	4,221,172
Operating Income (Loss)	(871,115)	17,005	417,851	(33)	(6,675,557)	(484,984)
NONOPERATING REVENUES (EXPENSES)						
Grants and Contracts	-	-	-	-	-	-
Interest and Investment Income	6,314	143,239	11,175	33	3,776,701	202,464
Interest Expense	-	(4,667)	-	-	(75,963)	-
Loss on Sale of Capital Assets	-	-	-	-	-	-
Other	-	(336)	-	-	-	-
Total Nonoperating Revenues (Expenses)	6,314	138,236	11,175	33	3,700,738	202,464
Income (Loss) Before Contributions and Transfers	(864,801)	155,241	429,026	-	(2,974,819)	(282,520)
Transfers In	-	-	-	-	77,989	-
Transfer Out	-	-	-	-	-	-
Change in Net Assets	(864,801)	155,241	429,026	-	(2,896,830)	(282,520)
Total Net Assets - Beginning of Year	14,558,125	2,646,765	21,245,018	-	25,203,539	5,219,775
Total Net Assets - End of Year	\$ 13,693,324	\$ 2,802,006	\$ 21,674,044	\$ -	\$ 22,306,709	\$ 4,937,255

HIT Planning Loan Fund	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ -	\$ 962,658	\$ 7,255,670	\$ 5,961,601	\$ 23,085,242	\$ -	\$ 119,074,810	\$ 163,695,325
-	-	56,642	-	-	-	-	56,642
26,467	-	-	-	-	1,367,000	-	2,258,848
-	-	54,508	-	-	-	-	54,508
26,467	962,658	7,366,820	5,961,601	23,085,242	1,367,000	119,074,810	166,065,323
-	-	4,254,080	-	-	-	-	4,254,080
-	610,025	1,835,471	1,291,636	670,469	-	-	4,912,748
143,376	379,845	245,470	4,348,742	16,386,053	923,000	-	31,504,116
-	-	-	-	-	-	108,482,422	114,683,132
-	-	-	-	-	292,000	-	321,667
-	208,644	154,360	1,035,825	12,304	-	-	1,411,133
-	-	-	-	-	-	-	4,404
143,376	1,198,514	6,489,381	6,676,203	17,068,826	1,215,000	108,482,422	157,091,280
(116,909)	(235,856)	877,439	(714,602)	6,016,416	152,000	10,592,388	8,974,043
-	-	-	633,582	-	-	-	633,582
-	14,110	-	8,276	7,890	39,000	3,764,460	7,973,662
-	-	(14,453)	(29,214)	-	-	-	(124,297)
-	-	(7,450)	(54,024)	-	-	-	(61,474)
-	(261,531)	-	(12,089)	-	-	-	(273,956)
-	(247,421)	(21,903)	546,531	7,890	39,000	3,764,460	8,147,517
(116,909)	(483,277)	855,536	(168,071)	6,024,306	191,000	14,356,848	17,121,560
5,000,000	-	-	14,483,209	-	183,000	-	19,744,198
-	-	-	-	(5,922,500)	-	-	(5,922,500)
4,883,091	(483,277)	855,536	14,315,138	101,806	374,000	14,356,848	30,943,258
-	828,853	2,756,416	13,478,972	1,304,445	45,419,000	99,518,255	232,179,163
\$ 4,883,091	\$ 345,576	\$ 3,611,952	\$ 27,794,110	\$ 1,406,251	\$ 45,793,000	\$ 113,875,103	\$ 263,122,421

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2011

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado
Cash Flows from Operating Activities:					
Receipts from Customers and Users	\$ 655	\$ 83,042	\$ -	\$ -	\$ 3,607,014
Interest Income on Loans	367,492	-	-	-	-
Receipts from Loan Principal Repayments	-	-	-	-	-
Receipts from Other Funds	-	-	-	-	(8,912)
Receipts from Others	-	-	-	-	-
Payments to Other Funds	-	301	-	-	19,128
Payments for Loan Funds	-	-	-	-	-
Payments to Suppliers	(1,661,653)	(4,884)	(91,461)	(8,168)	(3,343,955)
Payments to Employees	-	(14,498)	-	-	(485,991)
Claim Payments	-	(17,277)	-	-	(4,442,402)
Payments to Others	(3,449)	-	-	-	(269,396)
Other	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(1,296,955)	46,684	(91,461)	(8,168)	(4,924,514)
Cash Flows from Noncapital Financing Activities:					
Principal Payments - Bonds	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	(30,469)	-
Transfers In	-	-	-	-	77,989
Transfers Out	-	-	-	-	-
Principal Payments on Due To Other Funds	-	-	-	(182,148)	-
Grants Received	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	-	-	-	(212,617)	77,989
Cash Flows from Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets	-	-	-	-	-
Loss on 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	-	-	-	-	-
Cash Flows from Investing Activities:					
Proceeds from Sale and Maturities of Investment Securities	-	40,062	-	-	2,974,571
Purchase of Investment Securities	-	-	-	-	-
Interest and Dividends on Investments	6,314	78,414	11,175	33	1,803,957
Net Increase In Loans	-	-	(738,000)	-	-
Receipt of Loan Principal Repayments	-	-	1,145,978	192,706	-
Proceeds from Collection of Loans and Notes Receivable	2,693,053	-	-	-	-
Loan Income Received	(2,258,990)	-	504,669	39,355	-
Net Cash Provided by (Used for) Investing Activities	440,377	118,476	923,822	232,094	4,778,528
Net Change in Cash:					
Net Increase (Decrease) in Cash and Cash Equivalents	(856,578)	165,160	832,361	11,309	(67,997)
Cash and Cash Equivalents at June 30, 2010	2,619,189	1,231,225	3,635,968	11,138	2,823,336
Cash and Cash Equivalents at June 30, 2011	\$ 1,762,611	\$ 1,396,385	\$ 4,468,329	\$ 22,447	\$ 2,755,339
Reconciliation:					
Current:					
Cash Deposits at the Bank of North Dakota	\$ 1,762,611	\$ 1,396,385	\$ 4,468,329	\$ 22,447	\$ 2,755,339
Cash and Cash Equivalents	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-
Restricted Cash and Cash Equivalents	-	-	-	-	-
Noncurrent:					
Restricted Cash Deposits at The Bank of North Dakota	-	-	-	-	-
Restricted Cash and Cash Equivalents	-	-	-	-	-
Cash and Cash Equivalents	\$ 1,762,611	\$ 1,396,385	\$ 4,468,329	\$ 22,447	\$ 2,755,339

Guaranteed Student Loan	ITD HIT Loan	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 4,803,444	\$ -	\$ 214,662,067	\$ 7,375,247	\$ 5,986,095	\$ 16,845,889	\$ 7,778,000	\$ 87,241,873	\$ 348,383,326
-	24,478	-	-	-	-	-	-	391,970
12,442,957	178,159	-	-	-	-	-	-	12,621,116
-	-	-	-	-	-	-	-	(8,912)
-	-	-	(88,489)	-	-	-	105,123	105,123
(11,956,613)	-	-	-	-	-	-	-	(69,060)
(2,323,618)	(5,766)	(211,665,840)	(4,350,583)	(3,268,117)	(10,265,672)	(894,000)	(11,838,493)	(249,722,210)
-	(4,300,048)	(598,313)	(1,840,191)	(1,294,304)	(662,576)	-	(325,037)	(9,520,958)
-	-	-	-	-	-	-	(65,504,424)	(69,964,103)
-	-	-	-	-	(102,962)	-	-	(375,807)
-	-	(261,531)	-	-	-	-	-	(261,531)
2,966,170	(4,103,177)	2,136,383	1,095,984	1,423,674	5,814,679	6,884,000	9,679,042	19,622,341
-	-	-	-	-	-	(9,000,000)	-	(9,000,000)
-	-	-	-	-	-	(288,000)	-	(288,000)
-	-	-	-	-	-	-	-	(30,469)
-	5,000,000	-	-	13,456,647	-	-	-	18,534,636
-	-	-	-	-	(5,566,875)	(994,000)	-	(6,560,875)
-	-	-	-	-	-	-	-	(182,148)
-	-	-	-	633,582	-	-	-	633,582
-	5,000,000	-	-	14,090,229	(5,566,875)	(10,282,000)	-	3,106,726
-	-	(575,766)	(202,751)	(14,647,347)	-	-	-	(15,425,864)
-	-	-	(8,498)	-	-	-	-	(8,498)
-	-	-	100,000	-	-	-	-	100,000
-	-	-	-	(190,000)	-	-	-	(190,000)
-	-	-	(175,352)	-	-	-	-	(175,352)
-	-	-	-	(31,999)	-	-	-	(31,999)
-	-	-	(9,950)	-	-	-	-	(9,950)
-	-	-	(4,504)	-	-	-	-	(4,504)
-	-	-	(182,538)	-	-	-	-	(182,538)
-	-	-	(68)	-	-	-	-	(68)
-	-	(575,766)	(483,661)	(14,869,346)	-	-	-	(15,928,773)
16,100,000	-	-	-	221,000	-	10,340,000	-	29,675,633
(23,200,000)	-	-	-	(221,011)	-	(6,662,000)	-	(30,083,011)
318,413	-	14,110	-	8,298	8,134	36,000	3,671,877	5,956,725
-	-	-	-	-	-	-	-	(738,000)
-	-	-	-	-	-	-	-	1,338,684
-	-	-	-	-	-	-	-	2,693,053
-	-	-	-	-	-	-	-	(1,714,966)
(6,781,587)	-	14,110	-	8,287	8,134	3,714,000	3,671,877	7,128,118
(3,815,417)	896,823	1,574,727	612,323	652,844	255,938	316,000	13,350,919	13,928,412
8,840,965	-	11,126,484	424,571	3,203,549	6,021,710	781,000	78,570,471	119,289,606
\$ 5,025,548	\$ 896,823	\$ 12,701,211	\$ 1,036,894	\$ 3,856,393	\$ 6,277,648	\$ 1,097,000	\$ 91,921,390	\$ 133,218,018
\$ 1,981,079	\$ -	\$ 6,795,163	\$ 1,035,994	\$ 3,605,522	\$ 6,277,648	\$ 1,097,000	\$ 60,492	\$ 31,258,009
-	-	5,906,048	900	-	-	-	91,860,898	97,767,846
3,044,469	896,823	-	-	-	-	-	-	3,941,292
-	-	-	-	-	-	-	-	-
-	-	-	-	250,871	-	-	-	250,871
-	-	-	-	-	-	-	-	-
\$ 5,025,548	\$ 896,823	\$ 12,701,211	\$ 1,036,894	\$ 3,856,393	\$ 6,277,648	\$ 1,097,000	\$ 91,921,390	\$ 133,218,018

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2011

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:					
Operating Income (Loss)	\$ (871,115)	\$ 17,005	\$ 417,851	\$ (33)	\$ (6,675,557)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation	-	-	-	-	-
Amortization\Accretion	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(508,783)	(7,899)	-
Interest Received on Program Loans	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-
Provision for Losses	-	-	-	-	-
Other	-	-	-	-	-
Change in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	-	24,063	-	-	46,837
(Increase) Decrease in Interest Receivable	49,115	-	-	-	-
(Increase) Decrease in Due From	-	-	-	-	(8,912)
Increase in Due From Fiduciary Funds	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-
Increase in Notes Receivable	-	-	-	-	-
(Increase) Decrease in Prepaid Items	(475,687)	-	-	-	2,348
Decrease in Inventories	-	-	-	-	-
Increase in Other Assets	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	6	-	-	(48,738)
Decrease in Interest Payable	-	-	-	-	-
Increase in Claims\Judgments Payable	-	4,986	-	-	1,736,045
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-
Increase (Decrease) in Accrued Payroll	-	64	-	-	2,128
Increase (Decrease) in Compensated Absences Payable	-	259	-	-	2,207
Increase (Decrease) in Amounts Held for Others	-	-	-	-	-
Increase (Decrease) in Due To	(223)	301	(529)	(236)	19,128
Increase in Deferred Revenue	-	-	-	-	-
Increase (Decrease) in Other Liabilities	955	-	-	-	-
Total Adjustments	(425,840)	29,679	(509,312)	(8,135)	1,751,043
Net Cash Provided by (Used for) Operating Activities	\$ (1,296,955)	\$ 46,684	\$ (91,461)	\$ (8,168)	\$ (4,924,514)
Noncash Transactions:					
Net Increase in Fair Value of investments	\$ -	\$ 59,956	\$ -	\$ -	\$ 1,880,091
Change in Securities Lending Collateral	-	-	-	-	360
Amortization of Bond Discount	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-
Interest Revenue on Prize Reserves	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ 59,956	\$ -	\$ -	\$ 1,880,451

Guaranteed Student Loan	ITD HIT Loan	PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ (484,984)	\$ (116,909)	\$ (235,857)	\$ 877,439	\$ (714,602)	\$ 6,016,416	\$ 152,000	\$ 10,592,388	\$ 8,974,042
-	-	-	154,360	1,035,825	12,304	-	-	1,202,489
-	-	208,644	-	-	-	129,000	-	337,644
-	-	-	-	-	-	295,000	-	(221,682)
-	-	-	-	-	-	254,000	-	254,000
-	-	-	-	-	-	6,111,000	-	6,111,000
1,293,000	-	-	-	-	-	9,000	-	1,302,000
86,000	-	(261,531)	-	-	-	-	-	(175,531)
(110,017)	-	(290,682)	7,457	24,494	11,459	-	(1,571,568)	(1,857,957)
-	(1,990)	-	-	-	-	-	-	47,125
34,400	-	-	(85,779)	-	-	-	4,316	(55,975)
-	-	(66,104)	-	-	-	-	-	(66,104)
658,831	-	(1,315)	-	-	-	-	171,693	829,209
-	(3,988,888)	-	-	-	-	-	-	(3,988,888)
-	-	-	608	6,979	(1,762)	-	-	(467,514)
-	-	-	81,983	-	-	-	-	81,983
-	-	-	(168)	-	(97,963)	-	-	(98,131)
13,210	4,610	(64,686)	66,652	1,073,646	(216,494)	-	635,754	1,463,960
-	-	-	-	-	-	(40,000)	-	(40,000)
-	-	-	-	-	-	-	-	1,741,031
748,137	-	3,162	-	-	-	-	(103,035)	648,264
-	-	1,556	(6,068)	-	5,405	-	-	3,085
-	-	10,156	1,348	(2,668)	2,188	-	-	13,490
-	-	1,612,596	(2,710)	-	-	-	-	1,609,886
113,289	-	279,391	-	-	18,381	(26,000)	(50,506)	352,996
614,304	-	941,053	970	-	64,745	-	-	1,621,072
-	-	-	(108)	-	-	-	-	847
3,451,154	(3,986,268)	2,372,240	218,545	2,138,276	(201,737)	6,732,000	(913,346)	10,648,299
\$ 2,966,170	\$ (4,103,177)	\$ 2,136,383	\$ 1,095,984	\$ 1,423,674	\$ 5,814,679	\$ 6,884,000	\$ 9,679,042	\$ 19,622,341
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,047
-	-	-	-	-	-	-	-	360
-	-	-	-	8,754	-	-	-	8,754
-	-	-	-	3,335	-	-	-	3,335
-	-	-	-	-	159	-	-	159
\$ -	\$ -	\$ -	\$ -	\$ 12,089	\$ 159	\$ -	\$ -	\$ 1,952,655