

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.

Bank Of North Dakota

984 – Medical Facility Infrastructure Loan Program

Fund used to make loans to medical facilities to conduct construction that improves the health care infrastructure in the state or improves access to existing nonprofit health care providers in the state.

985 – Rebuilders Loan Program

Fund used to make loans to North Dakota 2011 flood-damaged homeowners to provide financial assistance needed to repair their home.

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.

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.

INFORMATION TECHNOLOGY DEPARTMENT

408 (903) - Edutech Fund

Fund used for professional development sessions and presentations by the Information and Technology Department.

MILL AND ELEVATOR

970 – Mill and Elevator

Accounts for revenues and expenditures associated with the operation of the Mill and Elevator.

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 Position
Nonmajor Enterprise Funds
June 30, 2014**

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund
ASSETS							
Current Assets:							
Cash Deposits at the Bank of ND	\$ 3,322,000	\$ 66,118	\$ 12,184,000	\$ 745,016	\$ 527,296	\$ 5,564,168	\$ -
Cash and Cash Equivalents	-	1,465,300	-	-	2,896,957	-	-
Investments at the Bank of ND	-	-	-	-	-	15,000,000	-
Investments	-	1,774,399	-	-	26,154,369	-	-
Accounts Receivable - Net	-	219,991	-	11,393	35,954	486,011	-
Interest Receivable - Net	-	29,292	219,000	-	172,381	-	5,445
Intergovernmental Receivable - Net	-	-	-	-	-	4,466,012	-
Due from Other Funds	-	-	-	-	-	382,314	-
Due from Fiduciary Funds	-	-	-	-	-	-	-
Prepaid Items	1,737,000	-	-	-	239,977	-	-
Inventory	-	-	-	-	-	-	-
Loans and Notes Receivable - Net	-	-	610,000	-	-	-	1,065,614
Other Assets	-	-	-	-	-	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	3,605,890	669,167
Restricted Investments at the Bank of ND	-	-	-	-	-	3,500,000	-
Total Current Assets	5,059,000	3,555,100	13,013,000	756,409	30,026,934	33,004,395	1,740,226
Noncurrent Assets:							
Investments	-	-	-	-	-	-	-
Loans and Notes Receivable - Net	-	-	14,912,000	-	-	-	7,379,390
Restricted Loans Receivable - Net	-	-	-	-	-	-	-
Other Noncurrent Assets	3,097,000	-	-	-	-	-	-
Nondepreciable	-	-	-	-	-	-	-
Depreciable, Net	-	-	-	-	-	-	-
Total Noncurrent Assets	3,097,000	-	14,912,000	-	-	-	7,379,390
Total Assets	8,156,000	3,555,100	27,925,000	756,409	30,026,934	33,004,395	9,119,616
LIABILITIES							
Current Liabilities:							
Accounts Payable	-	80	-	44,474	28,262	314,148	10,605
Accrued Payroll	-	983	-	-	43,760	-	-
Interest Payable	-	744	-	-	14,963	-	-
Intergovernmental Payable	-	-	-	-	-	2,604,817	-
Due to Other Funds	-	11	20,000	-	130,925	2,586,847	-
Due to Fiduciary Funds	-	-	-	-	-	-	-
Amounts Held in Custody for Others	-	-	-	-	-	-	-
Claims/Judgments Payable	-	71,606	-	-	834,865	-	-
Compensated Absences Payable	-	102	-	-	21,625	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Current Liabilities	-	73,526	20,000	44,474	1,074,400	5,505,812	10,605
Noncurrent Liabilities:							
Intergovernmental Payable	-	-	-	-	-	5,437,013	-
Claims/Judgments Payable	-	-	-	-	1,000,000	-	-
Compensated Absences Payable	-	1,936	-	-	27,919	-	-
Bonds Payable	-	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	9,754,000	-
Total Noncurrent Liabilities	-	1,936	-	-	1,027,919	15,191,013	-
Total Liabilities	-	75,462	20,000	44,474	2,102,319	20,696,825	10,605
DEFERRED INFLOWS OF RESOURCES							
Increase in Fair Value of Hedging Derivatives	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
Net Position							
Net Investment in Capital Assets	-	-	-	-	-	-	-
Restricted for:	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	590,613	-
Unemployment Compensation	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Unrestricted	8,156,000	3,479,638	27,905,000	711,935	27,924,615	11,716,957	9,109,011
Total Net Position	\$ 8,156,000	\$ 3,479,638	\$ 27,905,000	\$ 711,935	\$ 27,924,615	\$ 12,307,570	\$ 9,109,011

Medical Facility Infrastructure Loan Fund	Mill and Elevator	PERS Uniform Group Insurance	Rebuilders Loan Program	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 24,021,000	\$ 623,178	\$ 38,387,386	\$ 937,321	\$ 3,772,005	\$ 5,613,779	\$ 8,458,910	\$ 575,000	\$ 135,402	\$ 104,932,579
-	-	5,976,048	-	500	-	-	-	157,536,851	167,875,656
20,000,000	-	-	-	-	-	-	12,351,000	-	47,351,000
-	38,840,893	304,636	-	510,280	36,096	353,109	-	37,730,753	78,529,116
3,000	-	-	320,194	-	-	-	221,000	933,828	1,904,140
-	-	-	-	105,004	194,065	-	13,000	1,939,339	6,812,416
-	-	-	-	-	-	-	4,000	230	491,548
-	-	17,203	-	-	-	-	-	-	17,203
-	1,024,172	-	-	14,782	47,869	18,831	-	-	3,082,631
-	28,036,716	-	-	1,805,213	-	-	-	-	29,841,929
-	102,955	-	1,919,885	-	-	-	4,886,000	-	8,584,454
-	184,813	-	-	-	-	-	-	-	184,813
-	-	-	-	-	-	-	-	-	4,275,057
-	-	-	-	-	-	-	500,000	-	4,000,000
44,024,000	68,812,727	44,685,273	3,177,400	6,207,784	5,891,809	8,830,850	18,550,000	198,276,403	485,611,310
6,003,000	-	-	-	-	-	-	-	-	6,003,000
-	-	-	39,871,672	-	-	-	21,686,000	-	83,849,062
-	-	-	-	-	-	-	1,000,000	-	1,000,000
-	378,095	-	-	-	-	1,223,257	-	-	4,698,352
-	1,582,014	-	-	-	390,816	-	-	-	1,972,830
-	44,747,257	1,832,736	-	1,100,429	22,259,762	19,386	-	-	69,959,570
6,003,000	46,707,366	1,832,736	39,871,672	1,100,429	22,650,578	1,242,643	22,686,000	-	167,482,814
50,027,000	115,520,093	46,518,009	43,049,072	7,308,213	28,542,387	10,073,493	41,236,000	198,276,403	653,094,124
-	19,116,902	107,279	157,403	88,125	51,305	537,468	8,000	2,836,783	23,300,834
-	288,183	66,298	-	146,852	-	65,547	-	-	611,623
-	-	-	-	55	-	-	1,000	-	16,762
50,027,000	18,076,167	5,781	42,709,557	61,035	-	7,215,397	792,000	4,410,276	7,015,093
-	-	319,996	-	-	-	-	-	-	319,996
-	-	5,149,081	-	-	-	-	-	-	5,149,081
-	-	-	-	-	-	-	-	-	906,471
-	-	5,328	-	8,003	55,000	-	-	-	90,058
-	-	-	-	43,090	-	368,149	-	-	411,239
50,027,000	37,481,252	5,653,763	42,866,960	347,160	106,305	8,186,561	801,000	8,137,314	160,336,132
-	-	-	-	-	-	-	-	-	5,437,013
-	-	-	-	-	-	-	-	-	1,000,000
-	855,070	79,103	-	118,834	23,092	55,342	-	-	1,161,296
-	-	-	-	-	-	-	1,000,000	-	1,000,000
-	-	-	-	-	-	-	-	-	9,754,000
-	855,070	79,103	-	118,834	23,092	55,342	1,000,000	-	18,352,309
50,027,000	38,336,322	5,732,866	42,866,960	465,994	129,397	8,241,903	1,801,000	8,137,314	178,688,441
-	184,813	-	-	-	-	-	-	-	184,813
-	184,813	-	-	-	-	-	-	-	184,813
-	46,329,271	1,832,736	-	1,039,394	22,650,578	19,386	-	-	71,871,365
-	-	-	-	-	-	-	423,000	-	423,000
-	-	-	-	-	-	-	-	-	590,613
-	-	-	-	-	-	-	-	166,653,983	166,653,983
-	-	3,000,000	-	-	-	1,223,257	-	-	4,223,257
-	30,669,687	35,952,407	182,112	5,802,825	5,762,412	588,947	39,012,000	23,485,106	230,458,652
\$ -	\$ 76,998,958	\$ 40,785,143	\$ 182,112	\$ 6,842,219	\$ 28,412,990	\$ 1,831,590	\$ 39,435,000	\$ 190,139,089	\$ 474,220,870

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2014

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund
OPERATING REVENUES							
Sales and Services	\$ -	\$ 12,600	\$ -	\$ 137,181	\$ 4,872,131	\$ 5,698,282	\$ -
Royalties and Rents	-	-	-	-	-	-	-
Interest and Investment Income	-	-	468,000	-	-	-	89,250
Miscellaneous	-	-	-	-	-	-	-
Total Operating Revenues	-	12,600	468,000	137,181	4,872,131	5,698,282	89,250
OPERATING EXPENSES							
Cost of Sales and Services	-	-	-	-	-	-	-
Salaries and Benefits	-	12,860	-	-	534,041	-	-
Operating	1,750,000	17,762	85,000	146,815	3,388,160	8,496,658	87,428
Claims	-	39,226	-	-	1,193,019	-	-
Interest	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Miscellaneous	5,000	-	-	-	-	-	-
Total Operating Expenses	1,755,000	69,848	85,000	146,815	5,115,220	8,496,658	87,428
Operating Income (Loss)	(1,755,000)	(57,248)	383,000	(9,634)	(243,089)	(2,798,376)	1,822
NONOPERATING REVENUES (EXPENSES)							
Grants and Contracts	-	-	-	-	-	-	-
Interest and Investment Income	2,000	124,827	4,000	-	2,681,185	64,433	-
Interest Expense	-	(3,745)	-	-	(52,464)	-	-
Loss on Sale of Capital Assets	-	-	-	-	-	-	-
Other	-	6,872	-	-	766,145	-	-
Total Nonoperating Revenues (Expenses)	2,000	127,954	4,000	-	3,394,866	64,433	-
Income (Loss) Before Contributions and Transfers	(1,753,000)	70,706	387,000	(9,634)	3,151,777	(2,733,943)	1,822
Transfers In	1,200,000	-	5,000,000	-	-	5,000,000	-
Transfer Out	(300,000)	-	-	-	-	-	-
Change in Net Position	(853,000)	70,706	5,387,000	(9,634)	3,151,777	2,266,057	1,822
Total Net Position - Beginning of Year, as restated	9,009,000	3,408,932	22,518,000	721,569	24,772,838	10,041,513	9,107,189
Total Net Position - End of Year	\$ 8,156,000	\$ 3,479,638	\$ 27,905,000	\$ 711,935	\$ 27,924,815	\$ 12,307,570	\$ 9,109,011

Medical Facility Infrastructure Loan Fund	Mill and Elevator	PERS Uniform Group Insurance	Rebuilders Loan Program	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ -	\$ 256,130,400	\$ 1,069,499	\$ -	\$ 7,118,491	\$ 7,159,161	\$ 27,051,014	\$ -	\$ 133,701,408	\$ 442,950,167
-	-	-	-	233,394	-	-	-	-	233,394
-	-	-	443,463	-	-	-	850,000	-	1,850,713
-	-	31,597	-	94,734	-	-	-	-	126,331
-	256,130,400	1,101,096	443,463	7,446,619	7,159,161	27,051,014	850,000	133,701,408	445,160,605
-	219,670,550	-	-	3,998,502	-	-	-	-	223,669,052
-	12,841,397	756,584	-	2,042,130	1,610,963	796,747	-	-	18,594,722
-	6,393,559	543,298	1,637,020	219,479	4,533,944	18,463,708	662,000	-	46,424,831
-	-	-	-	-	-	-	-	113,988,509	115,220,754
-	-	-	-	-	-	-	9,000	-	9,000
-	3,421,583	289,706	-	154,284	1,372,345	4,107	-	-	5,242,025
-	-	5,437,457	-	-	-	-	-	-	5,442,457
-	242,327,089	7,027,045	1,637,020	6,414,395	7,517,252	19,264,562	671,000	113,988,509	414,602,841
-	13,803,311	(5,925,949)	(1,193,557)	1,032,224	(358,091)	7,786,452	179,000	19,712,899	30,557,764
-	-	-	-	-	960,504	-	-	-	960,504
27,000	6,057	24,874	10,552	-	2,775	2,997	18,000	3,772,207	6,740,907
(27,000)	(469,671)	-	-	(2,520)	(12,772)	-	-	-	(568,172)
-	-	-	-	(43,578)	-	-	-	-	(43,578)
-	11,645	(315,000)	1,365,117	-	-	-	-	-	1,834,779
-	(451,969)	(290,126)	1,375,669	(46,098)	950,507	2,997	18,000	3,772,207	8,924,440
-	13,351,342	(6,216,075)	182,112	986,126	592,416	7,789,449	197,000	23,485,106	39,482,204
-	-	-	-	-	920,361	-	-	-	12,120,361
-	(4,111,971)	-	-	-	-	(7,822,500)	(1,084,000)	-	(13,318,471)
-	9,239,371	(6,216,075)	182,112	986,126	1,512,777	(33,051)	(887,000)	23,485,106	38,284,094
-	67,759,587	47,001,218	-	5,856,093	26,900,213	1,864,641	40,322,000	166,653,983	435,936,776
\$ -	\$ 76,998,958	\$ 40,785,143	\$ 182,112	\$ 6,842,219	\$ 28,412,990	\$ 1,831,590	\$ 39,435,000	\$ 190,139,089	\$ 474,220,870

STATE OF NORTH DAKOTA

**Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2014**

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund	Medical Facility Infrastructure Loan Fund
Cash Flows from Operating Activities:								
Receipts from Customers and Users	\$ -	\$ 36,171	\$ -	\$ 142,759	\$ 4,896,425	\$ 2,823,496	\$ -	\$ -
Interest Income on Loans	-	-	-	-	-	-	87,422	-
Receipts from Loan Principal Repayments	-	-	-	-	-	19,436,909	997,939	-
Receipts from Other Funds	-	-	-	-	105,361	-	-	-
Receipts from Others	-	-	-	-	-	-	-	-
Payments to Other Funds	-	(36)	-	-	-	-	-	-
Payments for Loan Funds	-	-	-	-	-	(18,223,687)	(815,673)	-
Payments to Suppliers	(1,556,000)	(16,057)	(86,000)	-	(3,317,789)	(3,316,133)	(42,489)	-
Payments to Employees	-	(13,118)	-	(168,482)	(535,518)	-	-	-
Claim Payments	-	(10,000)	-	-	(1,829,818)	-	-	-
Payments to Others	(5,000)	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(1,561,000)	(3,038)	(86,000)	(25,703)	(461,339)	720,585	227,189	-
Cash Flows from Noncapital Financing Activities:								
Proceeds from Sale of Notes and Other Borrowings	-	-	-	-	-	-	-	-
Principal Payments - Notes and Other Borrowings	-	-	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	-	-	-	-	-
Transfers In	1,200,000	-	5,000,000	-	-	5,000,000	-	-
Transfers Out	(300,000)	-	-	-	-	-	-	-
Principal Payments on Due To Other Funds	-	-	-	-	-	-	-	-
Collection of Advances Made	-	-	-	-	-	-	-	50,000,000
Grants Received	-	-	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	900,000	-	5,000,000	-	-	5,000,000	-	50,000,000
Cash Flows from Capital and Related Financing Activities:								
Acquisition and Construction of Capital Assets	-	-	-	-	-	-	-	-
Payments For Discontinued Operations	-	-	-	-	-	-	-	-
Principal Payments - Notes and Other Borrowings	-	-	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	-	-	-	-	-
Capital Appropriations	-	-	-	-	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-	-	-	-
Cash Flows from Investing Activities:								
Proceeds from Sale and Maturities of Investment Securities	-	-	-	-	-	11,500,000	-	95,000,000
Purchase of Investment Securities	-	(16,396)	-	-	(27,240)	(14,000,000)	-	(121,003,000)
Interest and Dividends on Investments	2,000	48,000	4,000	-	1,278,067	68,854	-	24,000
Disbursements for Loans and Loan Purchases	-	-	(600,000)	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	840,000	-	-	-	-	-
Proceeds from Collection of Loans and Notes Receivable	-	-	-	-	-	-	-	-
Loan Income Received	-	-	466,000	-	-	-	-	-
Net Cash Provided by (Used for) Investing Activities	2,000	31,604	710,000	-	1,250,827	(2,431,146)	-	(25,979,000)
Net Change in Cash:								
Net Increase (Decrease) in Cash and Cash Equivalents	(659,000)	28,566	5,624,000	(25,703)	769,488	3,289,439	227,189	24,021,000
Cash and Cash Equivalents at June 30, 2013	3,981,000	1,502,852	6,560,000	770,719	2,854,765	5,880,619	441,978	-
Cash and Cash Equivalents at June 30, 2014	\$ 3,322,000	\$ 1,531,418	\$ 12,184,000	\$ 745,016	\$ 3,424,253	\$ 9,170,058	\$ 669,167	\$ 24,021,000
Reconciliation:								
Current:								
Cash Deposits at the Bank of North Dakota	\$ 3,322,000	\$ 66,118	\$ 12,184,000	\$ 745,016	\$ 527,296	\$ 5,564,168	\$ -	\$ 24,021,000
Cash and Cash Equivalents	-	1,465,300	-	-	2,896,957	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	3,805,890	669,167	-
Cash and Cash Equivalents	\$ 3,322,000	\$ 1,531,418	\$ 12,184,000	\$ 745,016	\$ 3,424,253	\$ 9,170,058	\$ 669,167	\$ 24,021,000

Mill and Elevator	PERS Uniform Group Insurance	Rebuilders Loan Program	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 320,860,643	\$ 289,019,757	\$ -	\$ 7,657,986	\$ 7,151,806	\$ 20,829,045	\$ 5,784,000	\$ 124,660,807	\$ 783,862,895
-	-	-	-	-	-	-	87,422	87,422
-	-	-	513,034	-	-	-	-	20,434,848
-	-	-	-	-	64,015	-	-	618,395
-	-	(151,455)	-	-	-	-	272,182	336,197
-	-	-	-	-	-	-	-	(151,491)
(281,024,613)	(294,149,105)	-	(4,734,628)	(4,603,849)	(12,294,713)	(584,000)	(21,200,409)	(19,039,360)
(12,719,614)	(748,276)	-	(2,031,758)	(1,602,727)	(786,809)	-	(164,248)	(626,925,795)
-	-	-	-	-	-	-	(88,350,991)	(18,770,528)
-	-	(287,034)	-	-	-	-	-	(89,990,809)
-	31,597	-	-	-	-	-	-	(292,034)
-	-	-	-	-	-	-	-	31,597
27,116,416	(5,846,027)	(438,489)	1,404,634	945,230	7,811,538	5,200,000	15,217,341	50,201,337
8,000,000	-	-	-	-	-	-	-	8,000,000
(21,035,814)	-	-	-	-	-	-	-	(21,035,814)
(469,672)	-	-	-	-	-	(9,000)	-	(9,000)
(6,257,099)	(315,000)	-	-	273,000	(7,922,500)	(417,000)	-	(469,672)
-	-	(2,161,958)	-	-	-	-	-	11,473,000
-	-	-	-	1,097,240	-	-	-	(15,211,599)
-	-	-	-	-	-	-	-	(2,161,958)
-	-	-	-	-	-	-	-	50,000,000
(19,762,585)	(315,000)	(2,161,958)	-	1,370,240	(7,922,500)	(426,000)	-	1,097,240
(6,733,222)	-	-	(201,325)	(575,641)	(9,393)	-	-	(7,519,581)
-	-	-	-	(964,830)	-	-	-	(964,830)
-	-	-	(101,796)	-	-	-	-	(101,796)
-	-	-	-	(48,778)	-	-	-	(48,778)
-	-	-	(2,329)	-	-	-	-	(2,329)
-	-	-	-	647,361	-	-	-	647,361
(6,733,222)	-	-	(305,450)	(941,888)	(9,393)	-	-	(7,989,953)
-	-	-	-	-	-	10,237,000	-	116,737,000
2,344	24,874	10,552	-	2,775	2,995	(14,560,000)	-	(149,606,636)
-	-	(9,265,725)	-	-	-	16,000	3,728,659	5,213,120
-	-	-	-	-	-	-	-	(9,865,725)
-	-	1,383,031	-	-	-	-	-	840,000
-	-	542,131	-	-	-	-	-	1,383,031
2,344	24,874	(7,330,011)	-	2,775	2,995	(4,307,000)	3,728,659	1,008,131
2,344	24,874	(7,330,011)	-	2,775	2,995	(4,307,000)	3,728,659	(34,291,079)
622,953	(6,136,153)	(9,930,458)	1,099,184	1,376,357	(117,360)	467,000	18,946,000	39,602,502
225	50,499,587	10,867,779	2,673,321	4,237,422	8,576,270	108,000	138,726,253	237,480,790
\$ 623,178	\$ 44,363,434	\$ 937,321	\$ 3,772,505	\$ 5,613,779	\$ 8,458,910	\$ 575,000	\$ 157,672,253	\$ 277,083,292
\$ 623,178	\$ 38,387,386	\$ 937,321	\$ 3,772,005	\$ 5,613,779	\$ 8,458,910	\$ 575,000	\$ 135,402	\$ 104,932,579
-	5,976,048	-	500	-	-	-	157,536,851	167,875,656
-	-	-	-	-	-	-	-	4,275,057
\$ 623,178	\$ 44,363,434	\$ 937,321	\$ 3,772,505	\$ 5,613,779	\$ 8,458,910	\$ 575,000	\$ 157,672,253	\$ 277,083,292

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2014

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund	Medical Facility Infrastructure Loan Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:								
Operating Income (Loss)	\$ (1,755,000)	\$ (57,248)	\$ 383,000	\$ (9,634)	\$ (243,089)	\$ (2,798,376)	\$ 1,822	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:								
Depreciation	-	-	-	-	-	-	-	-
Amortization/Accretion	-	-	-	-	-	-	-	-
Reclassification of Interest Revenue/Expense	-	-	(468,000)	-	-	-	-	-
Interest Received on Program Loans	-	-	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	3,801,107	44,000	-
Other	-	-	-	-	-	(124,389)	-	-
Change in Assets and Liabilities:								
(Increase) Decrease in Accounts Receivable	-	25,294	-	5,578	24,294	(71,395)	-	-
Increase in Interest Receivable	-	-	-	-	-	-	(1,828)	-
(Increase) Decrease in Due From	-	-	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	263,963	-	-
Decrease in Notes Receivable	-	-	-	-	-	-	182,266	-
(Increase) Decrease in Prepaid Items	194,000	-	-	-	(28,279)	-	-	-
Increase in Inventories	-	-	-	-	-	-	-	-
(Increase) Decrease in Other Assets	-	-	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(18)	-	(5,570)	22,926	260,880	929	-
Increase (Decrease) in Claims/Judgments Payable	-	29,226	-	-	(361,075)	-	-	-
Increase (Decrease) in Intergovernmental Payable	-	(36)	-	-	105,361	(338,065)	-	-
Increase (Decrease) in Accrued Payroll	-	(368)	-	-	(3,130)	-	-	-
Increase in Compensated Absences Payable	-	112	-	-	1,653	-	-	-
Decrease in Amounts Held for Others	-	-	-	-	-	-	-	-
Increase (Decrease) in Due To	-	-	(1,000)	(16,077)	-	(273,140)	-	-
Increase in Unavailable Revenue	-	-	-	-	-	-	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-	-	-	-	-
Total Adjustments	194,000	54,210	(469,000)	(16,069)	(238,250)	3,518,961	225,367	-
Net Cash Provided by (Used for) Operating Activities	\$ (1,561,000)	\$ (3,038)	\$ (86,000)	\$ (25,703)	\$ (481,339)	\$ 720,585	\$ 227,189	\$ -
Noncash Transactions:								
Net Change in Fair Value of Investments	\$ -	\$ 74,415	\$ -	\$ -	\$ 2,046,518	\$ -	\$ -	\$ -
Interest Revenue on Prize Reserves	-	-	-	-	-	-	-	-
Value Received on Trade of Capital Asset	-	-	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ 74,415	\$ -	\$ -	\$ 2,046,518	\$ -	\$ -	\$ -

Mill and Elevator	PERS Uniform Group Insurance	Rebuilders Loan Program	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 13,803,311	\$ (5,925,949)	\$ (1,193,557)	\$ 1,032,224	\$ (358,091)	\$ 7,786,452	\$ 179,000	\$ 19,712,899	\$ 30,557,764
3,421,583	-	-	154,284	1,372,345	4,107	-	-	4,952,319
-	289,706	-	-	-	-	-	-	289,706
-	-	(257,713)	-	-	-	112,000	-	(613,713)
-	-	-	-	-	-	42,000	-	42,000
246,048	-	774,547	-	-	-	4,892,000	-	4,892,000
68,186	-	-	-	-	-	(4,000)	-	4,861,702
-	-	-	-	-	-	-	-	(56,203)
10,603,276	120,012	-	178,815	(7,355)	(25,667)	-	(4,280,530)	6,572,322
-	-	-	-	-	-	-	-	(1,828)
-	42,778	-	-	-	-	-	(230)	42,548
-	-	-	-	-	-	-	(428,903)	(164,940)
-	-	-	513,034	-	-	-	-	695,300
(535,996)	-	-	(2,473)	(8,109)	(1,630)	-	-	(382,487)
(109,782)	-	-	(409,832)	-	-	-	-	(519,594)
(40,009)	-	-	-	-	63,499	-	-	23,490
(475,832)	26,544	238,234	(97,289)	(61,796)	(19,769)	-	225,150	114,389
-	-	-	-	-	-	-	-	(331,849)
-	(7,065)	-	-	-	-	-	(391,725)	(631,530)
87,046	3,583	-	10,371	-	3,126	-	-	100,628
34,737	4,725	-	1	8,236	6,811	-	-	56,275
-	(299,941)	-	-	-	-	-	-	(299,941)
-	(100,420)	-	-	-	(8,641)	(21,000)	772,319	352,041
-	-	-	26,074	-	3,250	-	-	29,324
13,828	-	-	(575)	-	-	-	(391,639)	(378,386)
13,313,105	79,922	755,068	372,410	1,303,321	25,086	5,021,000	(4,495,558)	19,643,573
\$ 27,116,416	\$ (5,846,027)	\$ (438,489)	\$ 1,404,634	\$ 945,230	\$ 7,811,538	\$ 5,200,000	\$ 15,217,341	\$ 50,201,337
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,120,933
-	-	-	-	-	517	-	-	517
-	-	-	-	11,145	-	-	-	11,145
\$ -	\$ -	\$ -	\$ -	\$ 11,145	\$ 517	\$ -	\$ -	2,132,595