

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, 2015

	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	\$ 3,854,000	\$ 171,091	\$ 12,810,000	\$ 620,813	\$ 284,044	\$ 6,399,011	\$ -
Cash and Cash Equivalents	-	1,433,907	-	-	2,331,702	-	-
Investments at the Bank of ND	-	-	-	-	-	17,500,000	-
Investments	-	1,721,507	-	-	20,949,613	-	-
Accounts Receivable - Net	-	201,350	-	23,833	60,081	47,260	-
Interest Receivable - Net	-	24,609	208,000	-	134,917	-	4,692
Intergovernmental Receivable - Net	-	-	-	-	-	4,300,891	-
Due from Other Funds	-	-	-	-	-	1,077,183	-
Due from Fiduciary Funds	-	-	-	-	-	-	-
Prepaid Items	1,816,000	-	-	-	261,043	-	-
Inventory	-	-	-	-	-	-	-
Loans and Notes Receivable - Net	-	-	643,000	-	-	-	1,086,865
Other Assets	-	-	-	-	-	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	2,804,211	1,371,563
Restricted Investments at the Bank of ND	-	-	-	-	-	4,000,000	-
Total Current Assets	5,670,000	3,552,464	13,661,000	644,646	24,021,400	36,128,556	2,463,120
Noncurrent Assets:							
Investments	-	-	-	-	-	-	-
Loans and Notes Receivable - Net	-	-	14,635,000	-	-	-	6,699,795
Restricted Loans Receivable - Net	-	-	-	-	-	-	-
Other Noncurrent Assets	3,818,000	-	-	-	-	-	-
Capital Assets:							
Nondepreciable	-	-	-	-	-	-	-
Depreciable, Net	-	-	-	-	-	-	-
Total Noncurrent Assets	3,818,000	-	14,635,000	-	-	-	6,699,795
Total Assets	9,488,000	3,552,464	28,296,000	644,646	24,021,400	36,128,556	9,162,915
DEFERRED OUTFLOWS OF RESOURCES							
Derived from Pensions	-	893	-	-	34,619	-	-
Total Deferred Outflows of Resources	-	893	-	-	34,619	-	-
LIABILITIES							
Current Liabilities:							
Accounts Payable	-	133	-	34,515	6,714	230,339	10,237
Accrued Payroll	-	1,036	-	-	37,225	-	-
Interest Payable	-	809	-	-	16,134	-	-
Intergovernmental Payable	-	-	-	-	-	3,256,637	-
Due to Other Funds	-	13	20,000	-	10,761	2,727,476	-
Due to Fiduciary Funds	-	-	-	-	-	-	-
Contracts Payable	-	-	-	-	-	-	-
Amounts Held in Custody for Others	-	-	-	-	-	-	-
Claims/Judgments Payable	-	128,714	-	-	437,996	-	-
Compensated Absences Payable	-	109	-	-	1,875	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Current Liabilities	-	130,814	20,000	34,515	510,705	6,214,452	10,237
Noncurrent Liabilities:							
Intergovernmental Payable	-	-	-	-	-	5,096,223	-
Compensated Absences Payable	-	2,063	-	-	35,634	-	-
Bonds Payable	-	-	-	-	-	-	-
Net Pension Liability	-	6,671	-	-	281,480	-	-
Other Noncurrent Liabilities	-	-	-	-	-	12,061,000	-
Total Noncurrent Liabilities	-	8,734	-	-	317,114	17,157,223	-
Total Liabilities	-	139,548	20,000	34,515	827,819	23,371,675	10,237
DEFERRED INFLOWS OF RESOURCES							
Increase in Fair Value of Hedging Derivatives	-	-	-	-	-	-	-
Derived from Pensions	-	1,326	-	-	55,129	-	-
Total Deferred Inflows of Resources	-	1,326	-	-	55,129	-	-
Net Position							
Net Investment in Capital Assets	-	-	-	-	-	-	-
Restricted for:							
Debt Service	-	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	586,692	-
Unemployment Compensation	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Unrestricted	9,488,000	3,412,483	28,276,000	610,131	23,173,071	12,170,189	9,152,678
Total Net Position	\$ 9,488,000	\$ 3,412,483	\$ 28,276,000	\$ 610,131	\$ 23,173,071	\$ 12,756,881	\$ 9,152,678

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
\$ 21,654,000	\$ 907,787	\$ 41,533,156	\$ 676,667	\$ 4,547,959	\$ 6,003,256	\$ 7,180,602	\$ 14,000	\$ 197,663	\$ 106,854,049
-	-	5,928,132	-	500	-	381,537	-	152,284,648	162,360,426
6,003,000	-	-	-	-	-	-	12,360,000	-	35,863,000
-	36,940,186	814,518	-	520,728	294,958	765,413	-	31,495,456	71,163,783
18,000	-	-	90,465	-	-	-	194,000	951,659	1,626,342
-	-	-	-	302,620	71,408	-	11,000	4,108,471	8,491,770
-	-	-	-	-	-	-	7,000	61	1,386,864
-	-	19,029	-	-	-	-	-	-	19,029
-	904,086	207	-	12,524	28,643	-	-	-	3,022,503
-	29,278,665	-	-	1,765,049	-	-	-	-	31,043,714
354,000	-	-	2,122,016	-	-	-	4,844,000	-	9,049,881
-	1,411,163	-	-	13,730	-	-	-	-	1,424,893
-	-	-	-	-	-	-	-	-	4,175,774
-	-	-	-	-	-	-	500,000	-	4,500,000
28,029,000	69,441,887	48,295,042	2,889,148	7,163,110	6,398,265	8,327,552	17,930,000	189,037,958	463,653,148
12,450,000	-	-	-	-	-	-	-	-	12,450,000
9,416,000	-	-	35,997,999	-	-	-	16,853,000	-	83,601,794
-	-	-	-	-	-	-	1,000,000	-	1,000,000
-	382,535	-	-	-	-	1,130,293	-	-	5,330,828
-	10,880,492	-	-	-	3,768,595	-	-	-	14,649,087
-	41,751,083	1,543,030	-	1,648,583	21,609,082	14,418	-	-	66,566,196
21,866,000	53,014,110	1,543,030	35,997,999	1,648,583	25,377,677	1,144,711	17,853,000	-	183,597,905
49,895,000	122,455,997	49,838,072	38,887,147	8,811,693	31,775,942	9,472,263	35,783,000	189,037,958	647,251,053
-	741,813	-	-	136,091	-	53,451	-	-	966,867
-	741,813	-	-	136,091	-	53,451	-	-	966,867
-	17,153,972	180,645	39,850	194,758	309,544	721,635	8,000	4,016,513	22,906,855
-	329,462	73,042	-	149,069	-	68,306	-	-	658,140
-	-	-	-	55	-	-	1,000	-	17,998
-	-	-	-	-	-	-	-	5,317,035	8,573,672
49,895,000	13,242,367	9,821	38,671,535	-	-	6,113,808	103,000	2,944,193	113,737,974
-	-	361,439	-	-	-	-	-	-	361,439
-	-	-	-	-	65,484	-	-	-	65,484
-	-	5,459,160	-	-	-	-	-	-	5,459,160
-	-	-	-	-	-	-	-	-	566,710
-	61,490	5,453	-	9,259	55,000	-	-	-	133,186
-	-	-	-	171,648	-	536,702	-	-	708,350
49,895,000	30,787,291	6,089,560	38,711,385	524,789	430,028	7,440,451	112,000	12,277,741	153,188,968
-	-	-	-	-	-	-	-	-	5,096,223
-	913,004	80,969	-	117,577	32,711	62,472	-	-	1,244,430
-	-	-	-	-	-	-	1,000,000	-	1,000,000
-	5,185,693	-	-	1,047,455	-	417,667	-	-	6,938,966
-	-	-	-	-	-	-	-	-	12,061,000
-	6,098,697	80,969	-	1,165,032	32,711	480,139	1,000,000	-	26,340,619
49,895,000	36,885,988	6,170,529	38,711,385	1,689,821	462,739	7,920,590	1,112,000	12,277,741	179,529,587
-	1,411,163	-	-	-	-	-	-	-	1,411,163
-	1,012,268	-	-	204,468	-	81,530	-	-	1,354,721
-	2,423,431	-	-	204,468	-	81,530	-	-	2,765,884
-	52,631,575	1,543,030	-	1,648,583	25,377,677	14,418	-	-	81,215,283
-	-	-	-	-	-	-	434,000	-	434,000
-	-	-	-	-	-	-	-	176,760,217	176,760,217
-	-	3,000,000	-	-	-	1,130,293	-	-	4,130,293
-	31,256,816	39,124,513	175,762	5,404,912	5,935,526	378,883	34,237,000	-	202,795,964
\$ -	\$ 83,888,391	\$ 43,667,543	\$ 175,762	\$ 7,053,495	\$ 31,313,203	\$ 1,523,594	\$ 34,671,000	\$ 176,760,217	\$ 465,922,449

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, 2015

	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	\$ -	\$ 30,801	\$ -	\$ 308,007	\$ 834,137	\$ 8,684,936	\$ -
Royalties and Rents	-	-	-	-	-	-	-
Interest and Investment Income	-	-	447,000	-	-	-	86,217
Miscellaneous	-	-	-	-	-	-	-
Total Operating Revenues	-	30,801	447,000	308,007	834,137	8,684,936	86,217
OPERATING EXPENSES							
Cost of Sales and Services	-	-	-	-	-	-	-
Salaries and Benefits	-	12,382	-	-	512,105	-	-
Operating	1,866,000	20,309	82,000	409,811	3,659,825	8,314,385	42,550
Claims	-	94,108	-	-	1,829,221	-	-
Interest	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Miscellaneous	4,000	-	-	-	-	-	-
Total Operating Expenses	1,870,000	126,799	82,000	409,811	6,001,151	8,314,385	42,550
Operating Income (Loss)	(1,870,000)	(95,998)	365,000	(101,804)	(5,167,014)	370,551	43,667
NONOPERATING REVENUES (EXPENSES)							
Grants and Contracts	-	-	-	-	-	-	-
Interest and Investment Income	2,000	39,677	6,000	-	762,950	78,760	-
Interest Expense	-	(3,575)	-	-	(45,491)	-	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	2,000	36,102	6,000	-	717,459	78,760	-
Income (Loss) Before Contributions and Transfers	(1,868,000)	(59,896)	371,000	(101,804)	(4,449,555)	449,311	43,667
Transfers In	3,200,000	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
Change in Net Position	1,332,000	(59,896)	371,000	(101,804)	(4,449,555)	449,311	43,667
Total Net Position - Beginning of Year, as adjusted	8,156,000	3,472,379	27,905,000	711,935	27,622,626	12,307,570	9,109,011
Total Net Position - End of Year	\$ 9,488,000	\$ 3,412,483	\$ 28,276,000	\$ 610,131	\$ 23,173,071	\$ 12,756,881	\$ 9,152,678

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
\$ -	\$ 247,934,461	\$ 290,328,601	\$ -	\$ 8,358,803	\$ 6,612,368	\$ 27,212,010	\$ -	\$ 127,328,232	\$ 717,632,356
-	-	-	-	176,937	-	-	-	-	176,937
8,000	-	-	429,417	-	-	-	710,000	-	1,680,634
-	-	9,560,062	-	98,026	-	-	-	-	9,658,088
8,000	247,934,461	299,888,663	429,417	8,633,766	6,612,368	27,212,010	710,000	127,328,232	729,148,015
-	206,681,188	-	-	4,082,957	-	-	-	-	210,764,145
-	14,139,929	802,110	-	2,050,117	1,781,587	799,896	-	-	20,098,126
238,000	6,333,139	295,600,732	89,418	1,021,049	4,429,690	19,554,924	487,000	-	342,148,832
-	-	-	-	-	-	-	-	144,920,974	146,844,303
-	-	-	-	466	-	-	9,000	-	9,466
-	3,854,295	289,706	-	150,465	1,315,551	4,968	-	-	5,614,985
-	-	-	-	-	-	-	-	-	4,000
238,000	231,008,551	296,692,548	89,418	7,305,054	7,526,828	20,359,788	496,000	144,920,974	725,483,857
(230,000)	16,925,910	3,196,115	339,999	1,328,712	(914,460)	6,852,222	214,000	(17,592,742)	3,664,158
-	-	-	-	-	1,262,920	-	-	-	1,262,920
117,000	2,743	36,285	456	-	2,671	2,371	22,000	4,213,870	5,286,783
113,000	(302,295)	-	-	-	-	-	-	-	(238,361)
-	-	-	-	-	(1,138)	-	-	-	(1,138)
-	48,990	(350,000)	(346,805)	-	(9,965)	-	-	-	(657,780)
230,000	(250,562)	(313,715)	(346,349)	-	1,254,488	2,371	22,000	4,213,870	5,652,424
-	16,675,348	2,882,400	(6,350)	1,328,712	340,028	6,854,593	236,000	(13,378,872)	9,316,582
-	-	-	-	-	2,560,185	-	-	-	5,760,185
-	(4,278,170)	-	-	-	-	(6,722,500)	(5,000,000)	-	(16,000,670)
-	12,397,178	2,882,400	(6,350)	1,328,712	2,900,213	132,093	(4,764,000)	(13,378,872)	(923,903)
-	71,491,213	40,785,143	182,112	5,724,783	28,412,990	1,391,501	39,435,000	190,139,089	466,846,352
\$ -	\$ 83,888,391	\$ 43,667,543	\$ 175,762	\$ 7,053,495	\$ 31,313,203	\$ 1,523,594	\$ 34,671,000	\$ 176,760,217	\$ 465,922,449

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2015

	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	\$ -	\$ 35,351	\$ -	\$ 286,759	\$ 810,010	\$ 5,469,270	\$ -	\$ -
Interest Income on Loans	-	-	-	-	-	-	86,971	-
Receipts from Loan Principal Repayments	-	-	-	-	-	18,211,891	1,257,576	-
Receipts from Others	-	2	-	-	-	-	-	-
Payments to Other Funds	-	-	-	-	(120,164)	-	-	-
Payments for Loan Funds	-	-	-	-	-	(17,338,812)	(599,232)	-
Payments to Suppliers	(2,666,000)	(6,165)	(82,000)	(410,962)	(3,650,967)	(3,395,065)	(42,919)	-
Payments to Employees	-	(12,225)	-	-	(529,548)	-	-	-
Claim Payments	-	(37,000)	-	-	(3,277,562)	-	-	-
Payments to Others	(4,000)	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	(4,000)
Net Cash Provided by (Used for) Operating Activities	(2,670,000)	(20,037)	(82,000)	(124,203)	(6,768,231)	2,947,284	702,396	(4,000)
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	3,200,000	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Principal Payments on Due To Other Funds	-	-	-	-	-	-	-	(23,000)
Grants Received	-	-	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	3,200,000	-	-	-	-	-	-	(23,000)
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 - 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	-	36,447	-	-	5,050,471	11,500,000	-	20,000,000
Purchase of Investment Securities	-	-	-	-	-	(14,500,000)	-	(12,487,000)
Interest and Dividends on Investments	2,000	57,170	6,000	-	909,253	85,880	-	147,000
Disbursements for Loans and Loan Purchases	-	-	(522,000)	-	-	-	-	(10,000,000)
Receipt of Loan Principal Repayments	-	-	766,000	-	-	-	-	-
Proceeds from Collection of Loans and Notes Receivable	-	-	-	-	-	-	-	-
Loan Income Received	-	-	458,000	-	-	-	-	-
Net Cash Provided by (Used for) Investing Activities	2,000	93,617	708,000	-	5,959,724	(2,914,120)	-	(2,340,000)
Net Change in Cash:								
Net Increase (Decrease) in Cash and Cash Equivalents	532,000	73,580	626,000	(124,203)	(808,507)	33,164	702,396	(2,367,000)
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
Cash and Cash Equivalents at June 30, 2015	<u>\$ 3,854,000</u>	<u>\$ 1,604,998</u>	<u>\$ 12,810,000</u>	<u>\$ 620,813</u>	<u>\$ 2,615,746</u>	<u>\$ 9,203,222</u>	<u>\$ 1,371,563</u>	<u>\$ 21,654,000</u>
Reconciliation:								
Current:								
Cash Deposits at the Bank of North Dakota	\$ 3,854,000	\$ 171,091	\$ 12,810,000	\$ 620,813	\$ 284,044	\$ 6,399,011	\$ -	\$ 21,654,000
Cash and Cash Equivalents	-	1,433,907	-	-	2,331,702	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	2,804,211	1,371,563	-
Cash and Cash Equivalents	<u>\$ 3,854,000</u>	<u>\$ 1,604,998</u>	<u>\$ 12,810,000</u>	<u>\$ 620,813</u>	<u>\$ 2,615,746</u>	<u>\$ 9,203,222</u>	<u>\$ 1,371,563</u>	<u>\$ 21,654,000</u>

Mill and Elevator	PERS Uniform Group Insurance	Rebuilders Loan Program	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 307,512,755	\$ 299,589,606	\$ -	\$ 8,751,876	\$ 6,600,486	\$ 20,145,100	\$ 5,606,000	\$ 132,376,951	\$ 787,184,164
-	-	-	-	-	-	-	-	86,971
-	-	-	-	-	-	-	-	19,469,467
-	-	-	-	-	76,038	-	454,804	530,844
-	-	(495,277)	-	-	-	-	-	(615,441)
-	-	-	-	-	-	-	-	(17,938,044)
(274,066,171)	(295,414,662)	-	(4,968,683)	(4,417,205)	(12,508,118)	(501,000)	(18,195,480)	(620,325,397)
(13,604,842)	(793,375)	-	(2,049,506)	(1,706,484)	(789,393)	-	(2,235,209)	(21,720,582)
-	-	-	-	-	-	-	(121,787,048)	(125,101,610)
-	-	(336,106)	(197,616)	-	-	-	-	(537,722)
-	30,000	-	-	-	-	-	-	26,000
19,841,742	3,411,569	(831,383)	1,536,071	476,797	6,923,627	5,105,000	(9,385,982)	21,058,650
16,000,000	-	-	-	-	-	-	-	16,000,000
(21,021,616)	-	-	-	-	-	-	-	(21,021,616)
-	-	-	-	-	-	(9,000)	-	(9,000)
(302,294)	-	-	-	-	-	-	-	(302,294)
(4,111,970)	(350,000)	-	-	273,000	(7,822,500)	(5,667,000)	-	3,473,000
-	-	(4,106,715)	-	-	-	-	-	(17,951,470)
-	-	-	-	1,385,577	-	-	-	(4,129,715)
(9,435,880)	(350,000)	(4,106,715)	-	1,658,577	(7,822,500)	(5,676,000)	-	1,385,577
(9,435,880)	(350,000)	(4,106,715)	-	1,658,577	(7,822,500)	(5,676,000)	-	(22,555,518)
(10,123,599)	-	-	(698,616)	(4,025,788)	-	-	-	(14,848,003)
-	-	-	-	(9,965)	-	-	-	(9,965)
-	-	-	(61,035)	-	-	-	-	(61,035)
-	-	-	(466)	-	-	-	-	(466)
-	-	-	-	2,287,185	-	-	-	2,287,185
(10,123,599)	-	-	(760,117)	(1,748,568)	-	-	-	(12,632,284)
-	-	-	-	-	-	14,658,000	-	51,244,918
-	-	-	-	-	-	(14,667,000)	-	(41,654,000)
2,346	36,285	456	-	2,671	2,102	19,000	4,196,040	5,466,203
-	-	(286,951)	-	-	-	-	-	(10,808,951)
-	-	-	-	-	-	-	-	766,000
-	-	4,304,792	-	-	-	-	-	4,304,792
-	-	659,147	-	-	-	-	-	1,117,147
2,346	36,285	4,677,444	-	2,671	2,102	10,000	4,196,040	10,436,109
284,609	3,097,854	(260,654)	775,954	389,477	(896,771)	(561,000)	(5,189,942)	(3,693,043)
623,178	44,363,434	937,321	3,772,505	5,613,779	8,458,910	575,000	157,672,253	277,083,292
\$ 907,787	\$ 47,461,288	\$ 676,667	\$ 4,548,459	\$ 6,003,256	\$ 7,562,139	\$ 14,000	\$ 152,482,311	\$ 273,390,249
\$ 907,787	\$ 41,533,156	\$ 676,667	\$ 4,547,959	\$ 6,003,256	\$ 7,180,602	\$ 14,000	\$ 197,663	\$ 106,854,049
-	5,928,132	-	500	-	381,537	-	152,284,648	162,360,426
-	-	-	-	-	-	-	-	4,175,774
\$ 907,787	\$ 47,461,288	\$ 676,667	\$ 4,548,459	\$ 6,003,256	\$ 7,562,139	\$ 14,000	\$ 152,482,311	\$ 273,390,249

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2015

	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)	\$ (1,870,000)	\$ (95,998)	\$ 365,000	\$ (101,804)	\$ (5,167,014)	\$ 370,551	\$ 43,667	\$ (230,000)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:								
Depreciation	-	-	-	-	-	-	-	-
Amortization\Accretion	-	-	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(447,000)	-	-	-	-	(8,000)
Interest Received on Program Loans	-	-	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	3,179,856	-	230,000
Other	-	-	-	-	-	(41,496)	-	-
Deferred Outflows	-	(287)	-	-	(9,742)	-	-	-
Deferred Inflows	-	1,302	-	-	54,946	-	-	-
Change in Assets and Liabilities:								
(Increase) Decrease in Accounts Receivable	-	18,641	-	(21,248)	(24,127)	(686,253)	-	-
Increase in Interest Receivable	-	-	-	-	-	-	753	-
(Increase) Decrease in Due From	-	-	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	165,121	-	-
Decrease in Notes Receivable	-	-	-	-	-	-	658,344	-
(Increase) Decrease in Prepaid Items	(800,000)	-	-	-	(21,066)	-	-	-
Increase in Inventories	-	-	-	-	-	-	-	-
(Increase) Decrease in Other Assets	-	-	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	53	-	(9,959)	(21,548)	130,489	(368)	-
Decrease in Interest Payable	-	-	-	-	-	-	-	-
Increase (Decrease) in Claims\Judgments Payable	-	57,108	-	-	(1,396,869)	-	-	-
Increase (Decrease) in Intergovernmental Payable	-	2	-	-	(120,164)	(588,210)	-	-
Increase (Decrease) in Accrued Payroll	-	53	-	-	(6,535)	-	-	-
Increase in Compensated Absences Payable	-	134	-	-	(12,035)	-	-	-
Decrease in Amounts Held for Others	-	-	-	-	-	-	-	-
Increase (Decrease) in Due To	-	-	-	8,808	-	417,226	-	4,000
Increase in Unavailable Revenue	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Pension Liability	-	(1,045)	-	-	(44,077)	-	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-	-	-	-	-
Total Adjustments	(800,000)	75,961	(447,000)	(22,399)	(1,601,217)	2,576,733	658,729	226,000
Net Cash Provided by (Used for) Operating Activities	\$ (2,670,000)	\$ (20,037)	\$ (82,000)	\$ (124,203)	\$ (6,768,231)	\$ 2,947,284	\$ 702,396	\$ (4,000)
Noncash Transactions:								
Net Change in Fair Value of Investments	\$ -	\$ (16,445)	\$ -	\$ -	\$ (154,285)	\$ -	\$ -	\$ -
Interest Revenue on Prize Reserves	-	-	-	-	-	-	-	-
Value Received on Trade of Capital Asset	-	-	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ (16,445)	\$ -	\$ -	\$ (154,285)	\$ -	\$ -	\$ -

Mill and Elevator	PERS Uniform Group Insurance	Rebuilders Loan Program	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 16,925,910	\$ 3,196,115	\$ 339,999	\$ 1,328,712	\$ (914,460)	\$ 6,852,222	\$ 214,000	\$ (17,592,742)	\$ 3,664,158
3,854,295	-	-	150,465	1,315,551	4,968	-	-	5,325,279
-	289,706	-	-	-	-	-	-	289,706
-	-	(428,417)	-	-	-	9,000	-	(874,417)
-	-	-	-	-	-	29,000	-	29,000
-	-	-	-	-	-	4,868,000	-	4,868,000
103,352	-	(347,300)	-	-	-	7,000	-	3,172,908
37,606	-	-	-	-	-	-	-	(3,890)
(573,685)	-	-	(42,050)	-	(53,451)	-	-	(679,215)
-	-	-	204,468	-	81,530	-	-	342,246
1,900,707	(509,882)	-	(208,064)	(11,882)	(401,047)	-	6,235,296	6,292,141
-	-	-	-	-	-	-	-	753
-	(1,826)	-	-	-	-	-	169	(1,657)
-	-	-	-	-	-	-	(2,169,132)	(2,004,011)
-	-	-	-	-	-	-	-	658,344
120,085	(207)	-	2,258	19,226	18,831	-	-	(660,873)
(1,241,949)	-	-	40,164	-	-	-	-	(1,201,785)
(4,440)	-	-	-	-	93,281	-	-	88,841
(2,299,341)	73,366	(395,665)	103,431	(6,741)	-	-	1,179,692	(1,246,591)
-	-	-	-	-	178,835	-	-	178,835
-	-	-	-	-	-	-	-	(1,339,761)
-	4,040	-	-	-	-	-	906,759	202,427
524,556	6,744	-	2,217	-	-	-	-	527,035
62,128	1,991	-	-	75,103	3,059	-	-	130,380
-	310,079	-	-	-	7,130	-	-	317,209
-	41,443	-	-	-	(1,589)	(22,000)	2,053,938	2,501,826
-	-	-	128,558	-	168,553	-	-	297,111
522,088	-	-	(164,023)	-	(28,695)	-	-	284,248
(89,570)	-	-	(10,065)	-	-	-	38	(99,597)
2,915,832	215,454	(1,171,382)	207,359	1,391,257	71,405	4,891,000	8,206,760	17,394,492
\$ 19,841,742	\$ 3,411,569	\$ (831,383)	\$ 1,536,071	\$ 476,797	\$ 6,923,627	\$ 5,105,000	\$ (9,385,982)	\$ 21,058,650
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (170,730)
-	-	-	-	-	317	-	-	317
-	-	-	-	13,047	-	-	-	13,047
\$ -	\$ -	\$ -	\$ -	\$ 13,047	\$ 317	\$ -	\$ -	\$ (157,366)