

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

934 – Infrastructure Revolving Loan Fund

Fund used to provide loans to political subdivisions for essential infrastructure projects.

954 - Addiction Counselor Internship Loan Program

Fund used to provide loans to qualified individuals participating in a paid or unpaid internship at a licensed substance abuse treatment facility in North Dakota in order to obtain licensure as an addiction counselor.

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, 2016**

	Addiction Counselor Internship Loan	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund	Infrastructure Revolving Loan Fund
ASSETS									
Current Assets:									
Cash Deposits at the Bank of ND	\$ 148,074	\$ 4,446,000	\$ 123,807	\$ 14,549,000	\$ 631,363	\$ 322,926	\$ 27,066,129	\$ -	\$ 50,009,000
Cash and Cash Equivalents	-	-	1,482,077	-	-	2,413,138	-	-	-
Investments at the Bank of ND	-	-	-	-	-	-	6,500,000	-	-
Investments	-	-	1,806,613	-	-	21,822,517	-	-	-
Accounts Receivable - Net	-	-	194,423	-	10,340	93,153	18,066	-	-
Interest Receivable - Net	902	-	25,138	274,000	-	139,678	-	5,676	-
Intergovernmental Receivable - Net	-	-	-	-	-	-	4,450,732	-	-
Due from Other Funds	-	-	-	-	-	-	950,917	-	-
Due from Fiduciary Funds	-	-	-	-	-	-	-	-	-
Prepaid Items	-	2,043,000	-	-	-	257,972	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Loans and Notes Receivable - Net	2,906	-	-	679,000	-	-	-	1,234,035	-
Other Assets	-	-	-	-	-	-	-	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	-	3,694,953	1,151,885	-
Restricted Investments at the Bank of ND	-	-	-	-	-	-	2,000,000	-	-
Total Current Assets	151,882	6,489,000	3,632,058	15,502,000	641,703	25,049,384	44,680,797	2,391,596	50,009,000
Noncurrent Assets:									
Loans and Notes Receivable - Net	46,494	-	-	18,239,000	-	-	-	6,815,326	-
Restricted Loans Receivable - Net	-	-	-	-	-	-	-	-	-
Other Noncurrent Assets	-	3,754,000	-	-	-	-	-	-	-
Capital Assets:									
Nondepreciable	-	-	-	-	-	-	-	-	-
Depreciable, Net	-	-	-	-	-	-	-	-	-
Total Noncurrent Assets	46,494	3,754,000	-	18,239,000	-	-	-	6,815,326	-
Total Assets	198,376	10,243,000	3,632,058	33,741,000	641,703	25,049,384	44,680,797	9,206,922	50,009,000
DEFERRED OUTFLOWS OF RESOURCES									
Decrease in Fair Value of Hedging Derivatives	-	-	-	-	-	-	-	-	-
Derived from Pensions	-	-	1,442	-	-	39,209	-	-	-
Total Deferred Outflows of Resources	-	-	1,442	-	-	39,209	-	-	-
LIABILITIES									
Current Liabilities:									
Accounts Payable	-	-	6,242	-	2,912	3,194	174,108	10,304	-
Accrued Payroll	-	-	1,723	-	-	45,663	-	-	-
Securities Lending Collateral	-	-	17,459	-	-	284,132	-	-	-
Interest Payable	-	-	863	-	-	17,858	-	-	-
Intergovernmental Payable	-	-	-	-	-	-	12,043,185	-	-
Due to Other Funds	-	-	20	24,000	32	42,249	2,478,100	-	-
Due to Fiduciary Funds	-	-	-	-	-	-	-	-	-
Contracts Payable	-	-	-	-	-	-	-	-	-
Amounts Held in Custody for Others	-	-	-	-	-	-	-	-	-
Claims/Judgments Payable	-	-	103,868	-	-	2,181,328	-	-	-
Compensated Absences Payable	-	-	119	-	-	2,328	-	-	-
Bonds Payable	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-	44,877	-	-	-
Total Current Liabilities	-	-	130,294	24,000	2,944	2,621,629	14,695,393	10,304	-
Noncurrent Liabilities:									
Compensated Absences Payable	-	-	2,262	-	-	44,254	-	-	-
Bonds Payable	-	-	-	-	-	-	-	-	-
Financial Derivative Instrument	-	-	-	-	-	-	-	-	-
Net Pension Liability	-	-	7,045	-	-	271,684	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	-	15,833,000	-	-
Total Noncurrent Liabilities	-	-	9,307	-	-	315,938	15,833,000	-	-
Total Liabilities	-	-	139,601	24,000	2,944	2,937,567	30,528,393	10,304	-
DEFERRED INFLOWS OF RESOURCES									
Derived from Pensions	-	-	803	-	-	30,424	-	-	-
Total Deferred Inflows of Resources	-	-	803	-	-	30,424	-	-	-
Net Position									
Net Investment in Capital Assets	-	-	-	-	-	-	-	-	-
Restricted for:									
Debt Service	-	-	-	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	-	582,147	-	-
Unemployment Compensation	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Unrestricted	198,376	10,243,000	3,493,096	33,717,000	638,759	22,120,602	13,570,257	9,196,618	50,009,000
Total Net Position	198,376	10,243,000	3,493,096	33,717,000	638,759	22,120,602	14,152,404	9,196,618	50,009,000

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
\$ 7,622,000	\$ 226	\$ 8,022,149	\$ 606,136	\$ 7,862,385	\$ 5,522,423	\$ 10,829,814	\$ 456,000	\$ 32,363	\$ 138,249,795
-	-	6,412,506	-	500	-	231,669	-	63,282,412	73,822,302
24,850,000	-	-	-	-	-	-	10,936,000	-	42,286,000
-	-	33,598,449	-	-	-	-	-	-	57,227,579
-	38,456,880	318,497	-	497,940	118,893	406,204	-	44,874,262	84,988,658
62,000	-	-	46,623	-	-	-	150,000	403,776	1,107,793
-	-	-	-	-	-	-	20,000	2,833,138	7,303,870
-	-	-	-	114,335	-	-	8,000	450	1,073,702
-	-	13,325	-	-	-	-	-	-	13,325
-	742,065	-	-	10,842	52,847	28,892	-	-	3,135,618
-	22,632,769	-	-	2,095,285	-	-	-	-	24,728,054
651,000	-	-	2,007,033	-	-	-	3,922,000	-	8,495,974
-	-	-	-	21,969	-	-	-	-	21,969
-	-	-	-	-	-	-	-	-	4,846,838
-	-	-	-	-	-	-	500,000	-	2,500,000
33,185,000	61,831,940	48,364,926	2,659,792	10,603,256	5,694,163	11,496,579	15,992,000	111,426,401	449,801,477
16,737,000	-	-	32,081,053	-	-	-	13,828,000	-	87,746,873
-	-	-	-	-	-	-	1,000,000	-	1,000,000
-	435,716	-	-	-	-	1,026,897	-	-	5,216,613
-	30,980,290	-	-	-	393,816	-	-	-	31,374,106
-	42,726,502	1,277,270	-	1,498,455	27,907,670	9,450	-	-	73,419,347
16,737,000	74,142,508	1,277,270	32,081,053	1,498,455	28,301,486	1,036,347	14,828,000	-	198,756,939
49,922,000	135,974,448	49,642,196	34,740,845	12,101,711	33,995,649	12,532,926	30,820,000	111,426,401	648,558,416
-	149,387	-	-	-	-	-	-	-	149,387
-	1,115,035	-	-	132,358	152,090	54,672	-	-	1,494,806
-	1,264,422	-	-	132,358	152,090	54,672	-	-	1,644,193
-	15,897,743	3,666,888	9,805	320,721	45,092	1,055,707	6,000	4,261,845	25,460,561
-	427,434	76,910	-	127,621	-	71,100	-	-	750,451
-	-	-	-	-	-	-	-	-	301,591
-	-	-	-	55	-	-	1,000	-	19,776
-	-	-	-	-	-	-	-	5,007,760	17,050,945
22,000	24,901,725	11,318	34,568,900	22,208	-	9,710,212	2,582,000	274,094	74,636,858
-	-	360,379	-	-	-	-	-	-	360,379
-	-	-	-	-	81,504	-	-	-	81,504
-	-	5,515,692	-	-	-	-	-	-	5,515,692
-	-	-	-	-	-	-	-	-	2,285,196
-	63,567	7,102	-	-	65,000	-	-	-	138,116
-	-	-	-	-	110,000	-	-	-	110,000
-	-	-	-	72,439	-	308,048	-	-	380,487
-	-	-	-	-	-	-	-	-	44,877
22,000	41,290,469	9,638,289	34,578,705	543,044	301,596	11,145,067	2,589,000	9,543,699	127,136,433
-	943,836	90,450	-	-	18,910	62,259	-	-	1,161,971
-	-	-	-	-	1,968,574	-	1,000,000	-	2,968,574
-	149,387	-	-	-	-	-	-	-	149,387
-	5,901,783	-	-	1,035,900	699,082	427,838	-	-	8,343,332
-	-	-	-	-	-	-	-	-	15,833,000
-	6,995,006	90,450	-	1,035,900	2,686,566	490,097	1,000,000	-	28,456,264
22,000	48,285,475	9,728,739	34,578,705	1,578,944	2,988,162	11,635,164	3,589,000	9,543,699	155,592,697
-	673,042	-	-	192,919	136,464	50,322	-	-	1,083,974
-	673,042	-	-	192,919	136,464	50,322	-	-	1,083,974
-	73,706,792	1,277,270	-	1,498,455	26,222,912	9,450	-	-	102,714,879
-	-	-	-	-	-	-	397,000	-	397,000
-	-	-	-	-	-	-	-	-	582,147
-	-	-	-	-	-	-	-	101,882,702	101,882,702
-	-	6,000,000	-	-	-	1,026,897	-	-	7,026,897
49,900,000	14,573,561	32,636,187	162,140	8,963,751	4,800,201	(134,235)	26,834,000	-	280,922,313
49,900,000	88,280,353	39,913,457	162,140	10,462,206	31,023,113	902,112	27,231,000	101,882,702	493,525,938

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, 2016

	Addiction Counselor Internship Loan	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	\$ -	\$ -	\$ 53,265	\$ -	\$ 225,805	\$ 2,187,349	\$ 10,444,122	\$ -
Royalties and Rents	-	-	-	-	-	-	-	-
Interest and Investment Income	902	-	-	526,000	-	-	-	85,025
Miscellaneous	-	-	-	-	-	-	-	-
Total Operating Revenues	902	-	53,265	526,000	225,805	2,187,349	10,444,122	85,025
OPERATING EXPENSES								
Cost of Sales and Services	-	-	-	-	-	-	-	-
Salaries and Benefits	-	-	20,243	-	-	494,110	-	-
Operating	2,600	1,981,000	42,362	92,000	197,177	451,690	14,123,406	41,085
Claims	-	-	26,429	-	-	2,968,073	-	-
Interest	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Miscellaneous	-	5,000	-	-	-	-	-	-
Total Operating Expenses	2,600	1,986,000	89,034	92,000	197,177	3,913,873	14,123,406	41,085
Operating Income (Loss)	(1,698)	(1,986,000)	(35,769)	434,000	28,628	(1,726,524)	(3,679,284)	43,940
NONOPERATING REVENUES (EXPENSES)								
Grants and Contracts	-	-	-	-	-	-	-	-
Interest and Investment Income	74	2,000	119,998	7,000	-	720,868	74,807	-
Interest Expense	-	-	(3,616)	-	-	(46,813)	-	-
Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-
Other	-	47,000	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	74	49,000	116,382	7,000	-	674,055	74,807	-
Income (Loss) Before Contributions and Transfers	(1,624)	(1,937,000)	80,613	441,000	28,628	(1,052,469)	(3,604,477)	43,940
Transfers In	200,000	2,800,000	-	5,000,000	-	-	5,000,000	-
Transfer Out	-	(108,000)	-	-	-	-	-	-
Change in Net Position	198,376	755,000	80,613	5,441,000	28,628	(1,052,469)	1,395,523	43,940
Total Net Position - Beginning of Year		9,488,000	3,412,483	28,276,000	610,131	23,173,071	12,756,881	9,152,678
Total Net Position - End of Year	\$ 198,376	\$ 10,243,000	\$ 3,493,096	\$ 33,717,000	\$ 638,759	\$ 22,120,602	\$ 14,152,404	\$ 9,196,618

Infrastructure Revolving Loan Fund	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
\$ -	\$ -	\$ 216,123,342	\$ 336,027,000	\$ -	\$ 11,322,940	\$ 7,534,717	\$ 35,736,460	\$ -	\$ 147,802,377	\$ 767,457,377
-	-	-	-	-	163,419	-	-	-	-	163,419
-	134,000	-	-	404,929	-	-	-	618,000	-	1,768,856
-	-	-	38,850	-	102,646	-	-	-	-	141,496
-	134,000	216,123,342	336,065,850	404,929	11,589,005	7,534,717	35,736,460	618,000	147,802,377	769,531,148
-	-	182,404,194	-	-	5,191,080	-	-	-	-	187,595,274
-	-	14,264,026	858,704	-	1,993,142	1,833,741	830,172	-	-	20,294,138
-	237,000	5,997,041	339,032,432	304,251	793,051	5,963,484	25,203,093	412,000	-	394,873,672
-	-	-	-	-	-	-	-	-	225,358,209	228,352,711
-	-	-	-	-	-	-	-	10,000	-	10,000
-	-	3,842,757	290,112	-	203,021	1,516,979	4,968	-	-	5,857,837
-	-	-	-	-	-	-	-	-	-	5,000
-	237,000	206,508,018	340,181,248	304,251	8,180,294	9,314,204	26,038,233	422,000	225,358,209	836,988,632
-	(103,000)	9,615,324	(4,115,398)	100,678	3,408,711	(1,779,487)	9,698,227	196,000	(77,555,832)	(67,457,484)
-	-	-	-	-	-	1,026,155	-	-	-	1,026,155
9,000	112,000	2,217	616,312	188	-	2,778	2,992	21,000	2,678,317	4,369,551
-	-	(301,000)	-	-	-	(41,944)	(201)	-	-	(393,574)
-	-	-	-	-	-	(125,004)	-	-	-	(125,004)
-	-	20,077	(255,000)	(114,488)	-	(120,403)	-	-	-	(422,814)
9,000	112,000	(278,706)	361,312	(114,300)	-	741,582	2,791	21,000	2,678,317	4,454,314
9,000	9,000	9,336,618	(3,754,086)	(13,622)	3,408,711	(1,037,905)	9,701,018	217,000	(74,877,515)	(63,003,170)
50,000,000	49,891,000	-	-	-	-	747,815	-	-	-	113,638,815
-	-	(4,944,656)	-	-	-	-	(10,322,500)	(7,657,000)	-	(23,032,156)
50,009,000	49,900,000	4,391,962	(3,754,086)	(13,622)	3,408,711	(290,090)	(621,482)	(7,440,000)	(74,877,515)	27,603,489
-	-	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
\$ 50,009,000	\$ 49,900,000	\$ 88,280,353	\$ 39,913,457	\$ 162,140	\$ 10,462,206	\$ 31,023,113	\$ 902,112	\$ 27,231,000	\$ 101,882,702	\$ 493,525,938

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2016

	Addition Counselor Internship Loan Program	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund
Cash Flows from Operating Activities:								
Receipts from Customers and Users	\$ -	\$ -	\$ 31,404	\$ -	\$ 243,458	\$ 2,154,277	\$ 8,929,015	\$ -
Interest Income on Loans	-	-	-	-	-	-	-	84,041
Receipts from Loan Principal Repayments	-	-	-	-	-	-	17,971,476	1,190,223
Receipts from Other Funds	-	-	-	-	-	31,488	-	-
Receipts from Others	-	-	7	-	-	-	-	-
Payments to Other Funds	-	-	-	-	-	-	-	-
Payments for Loan Funds	-	-	-	-	-	-	(20,458,877)	(1,452,923)
Payments to Suppliers	-	(2,144,000)	(7,465)	(88,000)	(232,908)	(327,084)	(2,992,034)	(41,019)
Payments to Employees	-	-	(20,016)	-	-	(515,479)	-	-
Claim Payments	-	-	(51,275)	-	-	(1,304,919)	-	-
Payments to Others	-	(5,000)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	-	(2,149,000)	(47,345)	(88,000)	10,550	38,283	3,449,580	(219,678)
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	200,000	2,800,000	-	5,000,000	-	-	5,000,000	-
Transfers Out	-	(108,000)	-	-	-	-	-	-
Principal Payments on Due To Other Funds	-	-	-	-	-	-	-	-
Grants Received	-	-	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	200,000	2,692,000	-	5,000,000	-	-	5,000,000	-
Cash Flows from Capital and Related Financing Activities								
Acquisition and Construction of Capital Assets	-	-	-	-	-	-	-	-
Proceeds (Loss) on Sale of Capital Assets	-	-	-	-	-	-	-	-
Proceeds from Bonds	-	-	-	-	-	-	-	-
Principal Payments - Bonds	-	-	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-	-	-
Premium Received on Bonds	-	-	-	-	-	-	-	-
Payment of Bond Issue Costs	-	-	-	-	-	-	-	-
Capital Appropriations	-	-	-	-	-	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	-	-	-	-	-	-
Cash Flows from Investing Activities:								
Proceeds from Sale and Maturities of Investment Securities	-	-	-	-	-	-	13,000,000	-
Purchase of Investment Securities	-	-	(10,243)	-	-	(522,426)	-	-
Net Increase in Investments	-	-	-	-	-	-	-	-
Interest and Dividends on Investments	74	2,000	58,474	7,000	-	604,461	108,280	-
Disbursements for Loans and Loan Purchases	(52,000)	-	-	(4,888,000)	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	1,248,000	-	-	-	-
Proceeds from Collection of Loans and Notes Receivable	-	-	-	-	-	-	-	-
Loan Income Received	-	47,000	-	460,000	-	-	-	-
Net Cash Provided by (Used for) Investing Activities	(51,926)	49,000	48,231	(3,173,000)	-	82,035	13,108,280	-
Net Change in Cash:								
Net Increase (Decrease) in Cash and Cash Equivalents	148,074	592,000	886	1,739,000	10,550	120,318	21,557,860	(219,678)
Cash and Cash Equivalents at June 30, 2015	-	3,854,000	1,604,998	12,810,000	620,813	2,615,746	9,203,222	1,371,563
Cash and Cash Equivalents at June 30, 2016	\$ 148,074	\$ 4,446,000	\$ 1,605,884	\$ 14,549,000	\$ 631,363	\$ 2,736,064	\$ 30,761,082	\$ 1,151,885
Reconciliation:								
Current:								
Cash Deposits at the Bank of North Dakota	\$ 148,074	\$ 4,446,000	\$ 123,807	\$ 14,549,000	\$ 631,363	\$ 322,926	\$ 27,066,129	\$ -
Cash and Cash Equivalents	-	-	1,482,077	-	-	2,413,138	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	-	3,694,953	1,151,885
Cash and Cash Equivalents	\$ 148,074	\$ 4,446,000	\$ 1,605,884	\$ 14,549,000	\$ 631,363	\$ 2,736,064	\$ 30,761,082	\$ 1,151,885

Infrastructure Revolving Loan Fund	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
\$ -	\$ -	\$ 272,199,723	\$ 336,568,361	\$ -	\$ 11,512,084	\$ 7,710,782	\$ 27,228,706	\$ 4,586,000	\$ 136,718,044	\$ 807,881,854
-	-	-	-	-	-	-	-	-	-	84,041
-	-	-	-	-	-	-	-	-	-	19,161,699
-	-	-	-	-	210,993	-	-	-	-	242,481
-	-	-	-	-	-	-	103,396	-	378,333	481,736
-	-	-	-	(210,289)	-	-	-	-	-	(210,289)
-	-	-	-	-	-	-	-	-	-	(21,911,800)
-	-	(239,781,614)	(335,528,649)	-	(6,194,961)	(5,559,609)	(16,142,767)	(417,000)	(23,750,479)	(633,207,589)
-	-	(14,764,676)	(843,706)	-	(2,160,795)	(1,846,617)	(849,849)	-	(2,001,471)	(23,002,609)
-	-	-	-	-	-	-	-	-	(203,094,518)	(204,450,712)
-	-	-	-	(238,973)	-	-	-	-	(643,645)	(887,618)
-	(54,000)	-	38,850	-	-	-	-	-	-	(15,150)
-	(54,000)	17,653,433	234,856	(449,262)	3,367,321	304,556	10,339,486	4,169,000	(92,393,736)	(55,833,956)
-	-	20,000,000	-	-	-	-	600,000	-	-	20,600,000
-	-	(9,000,000)	-	-	-	-	(600,000)	-	-	(9,600,000)
-	-	-	-	-	-	-	-	(10,000)	-	(10,000)
-	-	(359,939)	-	-	-	-	(201)	-	-	(360,140)
50,000,000	-	-	-	-	-	285,000	-	-	-	63,285,000
-	-	(4,285,298)	(255,000)	-	-	-	(6,842,500)	(5,161,000)	-	(16,651,798)
-	-	-	-	(4,215,840)	-	-	-	-	-	(4,215,840)
-	-	-	-	-	-	1,097,563	-	-	-	1,097,563
50,000,000	-	6,354,763	(255,000)	(4,215,840)	-	1,382,563	(6,842,701)	(5,171,000)	-	54,144,785
-	-	(24,917,974)	(24,352)	-	(52,893)	(4,625,772)	-	-	-	(29,620,991)
-	-	-	-	-	-	76,000	-	-	-	76,000
-	-	-	-	-	-	1,945,000	-	-	-	1,945,000
-	-	-	-	-	-	(35,000)	-	-	-	(35,000)
-	-	-	-	-	-	(41,944)	-	-	-	(41,944)
-	-	-	-	-	-	175,726	-	-	-	175,726
-	-	-	-	-	-	(127,555)	-	-	-	(127,555)
-	-	-	-	-	-	462,815	-	-	-	462,815
-	-	(24,917,974)	(24,352)	-	(52,893)	(2,170,730)	-	-	-	(27,165,949)
-	6,000,000	-	-	-	-	-	-	13,937,000	-	32,937,000
-	(12,452,000)	-	(33,598,449)	-	-	-	-	(12,513,000)	-	(59,096,118)
-	-	-	616,312	-	-	-	-	-	-	616,312
9,000	126,000	2,217	-	188	-	2,778	2,559	20,000	3,226,200	4,169,231
-	(8,254,000)	-	-	-	-	-	-	-	-	(13,194,000)
-	-	-	-	-	-	-	-	-	-	1,248,000
-	471,000	-	-	4,145,612	-	-	-	-	-	4,616,612
-	131,000	-	-	448,771	-	-	-	-	-	1,086,771
9,000	(13,978,000)	2,217	(32,982,137)	4,594,571	-	2,778	2,559	1,444,000	3,226,200	(27,616,192)
50,009,000	(14,032,000)	(907,561)	(33,026,633)	(70,531)	3,314,428	(480,833)	3,499,344	442,000	(89,167,536)	(56,471,312)
-	21,654,000	907,787	47,461,288	676,667	4,548,457	6,003,256	7,562,139	14,000	152,482,311	273,390,247
\$ 50,009,000	\$ 7,622,000	\$ 226	\$ 14,434,655	\$ 606,136	\$ 7,862,885	\$ 5,522,423	\$ 11,061,483	\$ 456,000	\$ 63,314,775	\$ 216,918,935
\$ 50,009,000	\$ 7,622,000	\$ 226	\$ 8,022,149	\$ 606,136	\$ 7,862,385	\$ 5,522,423	\$ 10,829,814	\$ 456,000	\$ 32,363	\$ 138,249,795
-	-	-	6,412,506	-	500	-	231,669	-	63,282,412	73,822,302
-	-	-	-	-	-	-	-	-	-	4,846,838
\$ 50,009,000	\$ 7,622,000	\$ 226	\$ 14,434,655	\$ 606,136	\$ 7,862,885	\$ 5,522,423	\$ 11,061,483	\$ 456,000	\$ 63,314,775	\$ 216,918,935

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2016

	Addition Counselor Internship Loan Program	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan	HIT Planning Loan Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:								
Operating Income (Loss)	\$ (1,698)	\$ (1,986,000)	\$ (35,769)	\$ 434,000	\$ 28,628	\$ (1,726,524)	\$ (3,679,284)	\$ 43,940
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:								
Depreciation	-	-	-	-	-	-	-	-
Amortization\Accretion	-	-	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	-	(526,000)	-	-	-	-
Interest Received on Program Loans	-	-	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-	-	-
Provision for Losses	2,600	-	-	-	-	-	8,131,886	-
Other	-	-	-	-	-	-	(20,358)	-
Deferred Outflows	-	-	(526)	-	-	(4,422)	-	-
Deferred Inflows	-	-	(517)	-	-	(24,662)	-	-
Change in Assets and Liabilities:								
(Increase) Decrease in Accounts Receivable	-	-	6,927	-	17,653	(33,072)	108,228	-
(Increase) Decrease in Interest Receivable	(902)	-	-	-	-	-	-	(984)
(Increase) Decrease in Due From	-	-	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	-	(149,841)	-
(Increase) Decrease in Notes Receivable	-	-	-	-	-	-	-	(262,700)
(Increase) Decrease in Prepaid Items	-	(163,000)	-	-	-	3,071	-	-
(Increase) Decrease in Inventories	-	-	-	-	-	-	-	-
(Increase) Decrease in Other Assets	-	-	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	-	6,109	-	(31,602)	(3,520)	(506,640)	66
Increase (Decrease) in Claims\Judgments Payable	-	-	(24,846)	-	-	1,743,332	-	-
Increase (Decrease) in Intergovernmental Payable	-	-	7	-	-	-	(432,752)	-
Increase (Decrease) in Accrued Payroll	-	-	687	-	-	8,438	-	-
Increase in Compensated Absences Payable	-	-	209	-	-	9,073	-	-
Increase (Decrease) in Amounts Held for Others	-	-	-	-	-	-	-	-
Increase (Decrease) in Due To	-	-	-	4,000	(4,129)	31,488	(1,659)	-
Increase (Decrease) in Unavailable Revenue	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Pension Liability	-	-	374	-	-	(9,796)	-	-
Increase (Decrease) in Other Liabilities	-	-	-	-	-	44,877	-	-
Total Adjustments	1,698	(163,000)	(11,576)	(522,000)	(18,078)	1,764,807	7,128,864	(263,618)
Net Cash Provided by (Used for) Operating Activities	\$ -	\$ (2,149,000)	\$ (47,345)	\$ (88,000)	\$ 10,550	\$ 38,283	\$ 3,449,580	\$ (219,678)
Noncash Transactions:								
Net Change in Fair Value of Investments	\$ -	\$ -	\$ 57,404	\$ -	\$ -	\$ 66,346	\$ -	\$ -
Interest Revenue on Prize Reserves	-	-	-	-	-	-	-	-
Value Received on Trade of Capital Asset	-	-	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ -	\$ 57,404	\$ -	\$ -	\$ 66,346	\$ -	\$ -

Infrastructure Revolving Loan Fund	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
\$ -	\$ (103,000)	\$ 9,615,324	\$ (4,115,398)	\$ 100,678	\$ 3,408,711	\$ (1,779,487)	\$ 9,698,227	\$ 196,000	\$ (77,555,832)	\$ (67,457,484)
-	-	3,842,757	-	-	203,021	1,516,979	4,968	-	-	5,567,725
-	-	-	290,112	-	-	-	-	-	-	290,112
-	(134,000)	-	-	(404,929)	-	-	-	9,000	-	(1,055,929)
-	-	-	-	-	-	-	-	35,000	-	35,000
-	-	-	-	-	-	-	-	3,935,000	-	3,935,000
-	165,000	-	-	(113,683)	-	(49,500)	-	12,000	-	8,148,303
-	-	79,016	-	-	-	-	-	-	-	58,658
-	-	(630,801)	-	-	3,733	(152,090)	(1,221)	-	-	(785,327)
-	-	-	-	-	(11,547)	136,464	(31,208)	-	-	68,530
-	-	(1,516,693)	496,021	-	22,288	225,565	359,272	-	(13,378,804)	(13,692,615)
-	-	-	-	-	-	-	-	-	-	(1,886)
-	-	-	5,704	-	188,785	-	-	-	(389)	194,100
-	-	-	-	-	-	-	-	-	1,275,331	1,125,490
-	-	-	-	-	-	-	-	-	-	(262,700)
-	-	162,021	207	-	1,682	(24,204)	(28,892)	-	-	(49,115)
-	-	6,645,896	-	-	(330,236)	-	-	-	-	6,315,660
-	-	(53,181)	-	-	(8,239)	-	103,766	-	-	42,346
-	-	(767,680)	3,486,243	(31,328)	125,963	(264,452)	334,072	-	244,989	2,592,220
-	-	-	-	-	-	-	-	-	-	1,718,486
-	-	-	1,497	-	-	-	-	-	(308,932)	(740,180)
-	-	(537,200)	3,868	-	(21,448)	-	2,794	-	-	(542,861)
-	-	32,908	11,130	-	(126,836)	(3,801)	(213)	-	-	(77,530)
-	-	-	56,532	-	-	-	-	-	-	56,532
-	18,000	-	(1,060)	-	22,208	-	116,404	(18,000)	(2,670,099)	(2,502,847)
-	-	-	-	-	(99,209)	-	-	-	-	(99,209)
-	-	634,443	-	-	(11,555)	699,082	10,171	-	-	1,322,719
-	-	146,623	-	-	-	-	(228,654)	-	-	(37,154)
-	49,000	8,038,109	4,350,254	(549,940)	(41,390)	2,084,043	641,259	3,973,000	(14,837,904)	11,623,528
\$ -	\$ (54,000)	\$ 17,653,433	\$ 234,856	\$ (449,262)	\$ 3,367,321	\$ 304,556	\$ 10,339,486	\$ 4,169,000	\$ (92,393,736)	\$ (55,833,956)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,750
-	-	-	-	-	-	-	370	-	-	370
-	-	-	-	-	-	14,212	-	-	-	14,212
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,212	\$ 370	\$ -	\$ -	\$ 138,332