

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. (NDCC 6-09)

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. (NDCC 26-1.01)

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. (NDCC 6-09.5)

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. (NDCC 6-09.6)

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. (NDCC 26.1-22)

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. (NDCC 15-62.1)

PERS UNIFORM GROUP INSURANCE

980 - Public Employees Retirement System Group Insurance

Accounts for the administrative revenues and expenses associated with this insurance purchasing pool. (NDCC 54-52)

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. (NDCC 12-48)

STATE FAIR

601 (977) - State Fair

Accounts for revenues and expenditures associated with the operation of the State Fair. (NDCC 4-02.1)

STATE LOTTERY FUND

966 (292/296) - State Lottery Fund

Accounts for operations of the North Dakota lottery. (NDCC 53-12)

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. (NDCC 6-09)

UNEMPLOYMENT COMPENSATION FUND

967 - Job Service-Expendable Trust Fund

Accounts for State unemployment taxes collected from employers for the purpose of paying unemployment benefits. (NDCC 52-09)

STATE OF NORTH DAKOTA

Combining Statement of Net Assets Nonmajor Enterprise Funds June 30, 2008

	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	\$ 5,016,164	\$ 317,248	\$ 4,608,212	\$ 84,082	\$ 2,669,742	\$ 1,320,964
Cash and Cash Equivalents	-	-	-	-	-	-
Investments at the Bank of ND	-	-	-	-	-	7,085,600
Investments	-	2,334,774	-	-	23,747,914	-
Accounts Receivable - Net	-	70,330	-	-	7,335	-
Interest Receivable - Net	306,386	28,561	141,479	9,065	116,214	-
Intergovernmental Receivable - Net	-	-	-	-	-	2,741,366
Due from Other Funds	-	-	-	-	-	403,707
Due from Fiduciary Funds	-	-	-	-	-	-
Prepaid Items	904,154	-	-	-	132,500	-
Inventory	-	-	-	-	-	-
Loans and Notes Receivable - Net	1,680,564	-	564,652	395,630	-	-
Restricted Cash at the Bank of ND	-	-	-	-	-	3,524,401
Restricted Investments at the Bank of ND	-	-	-	-	-	2,211,700
Restricted Interest Receivable - Net	-	-	-	-	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Total Current Assets	7,907,268	2,750,913	5,314,343	488,777	26,673,705	17,287,738
Noncurrent Assets:						
Restricted Cash at the Bank of ND	-	-	-	-	-	-
Restricted Investments	-	-	-	-	-	-
Loans and Notes Receivable - Net	6,357,409	-	15,070,943	1,105,691	-	-
Restricted Loans Receivable - Net	-	-	-	-	-	-
Unamortized Bond Issuance Costs	-	-	-	-	-	-
Other Noncurrent Assets	1,473,229	-	-	-	-	-
Capital Assets:						
Land and Construction in Progress	-	-	-	-	-	-
Infrastructure - Net	-	-	-	-	-	-
Buildings and Equipment - Net	-	-	-	-	-	-
Total Noncurrent Assets	7,830,638	-	15,070,943	1,105,691	-	-
Total Assets	15,737,906	2,750,913	20,385,286	1,594,468	26,673,705	17,287,738
LIABILITIES						
Current Liabilities:						
Accounts Payable	-	95	-	-	89,130	721,300
Accrued Payroll	-	1,021	-	-	34,460	-
Securities Lending Collateral	-	81,315	-	-	821,154	-
Interest Payable	-	3,933	-	-	39,534	-
Intergovernmental Payable	-	-	-	-	-	977,452
Due to Other Funds	11,060	-	20,240	1,594,468	16,895	1,150,703
Amounts Held in Custody for Others	-	-	-	-	-	-
Claims/Judgments Payable	-	149,177	-	-	999,265	-
Compensated Absences Payable	-	3,470	-	-	1,982	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	597,000
Total Current Liabilities	11,060	239,011	20,240	1,594,468	2,002,420	3,446,455
Noncurrent Liabilities:						
Intergovernmental Payable	-	-	-	-	-	3,394,503
Claims/Judgments Payable	-	-	-	-	114,819	-
Compensated Absences Payable	-	-	-	-	37,658	-
Capital Leases Payable	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Other Noncurrent Liabilities	-	-	-	-	-	4,903,941
Total Noncurrent Liabilities	-	-	-	-	152,477	8,298,444
Total Liabilities	11,060	239,011	20,240	1,594,468	2,154,897	11,744,899
Net Assets						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Restricted for:						
Debt Service	-	-	-	-	-	-
Loan Purposes	-	-	-	-	-	659,025
Unemployment Compensation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unrestricted	15,726,846	2,511,902	20,365,046	-	24,518,808	4,883,814
Total Net Assets	\$ 15,726,846	\$ 2,511,902	\$ 20,365,046	\$ -	\$ 24,518,808	\$ 5,542,839

PERS Uniform Group Insurance		Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$	5,713,233	\$ 365,886	\$ 1,983,852	\$ 5,747,794	\$ 679,000	\$ 284	\$ 28,506,461
	2,055,417	700	-	-	-	127,958,283	130,014,400
	-	-	-	-	-	-	7,085,600
	-	-	-	-	-	-	26,082,688
	11,141	387,876	76,018	1,022,618	-	15,241,254	16,816,572
	-	-	-	-	742,000	1,540,128	2,883,833
	-	-	-	-	117,000	274,432	3,132,798
	-	46,634	-	-	137,000	-	587,341
	73,781	-	-	-	-	-	73,781
	-	2,132	26,559	5,464	52,000	-	1,122,809
	-	1,063,362	-	-	-	-	1,063,362
	-	-	-	-	4,053,000	-	6,693,846
	-	-	-	-	33,817,000	-	37,341,401
	-	-	-	-	8,288,000	-	10,499,700
	-	-	-	-	1,313,000	-	1,313,000
	-	-	-	-	24,164,000	-	24,164,000
	7,853,572	1,866,590	2,086,429	6,775,876	73,362,000	145,014,381	297,381,592
	-	-	262,152	-	-	-	262,152
	-	-	215,234	-	-	-	215,234
	-	-	-	-	16,307,000	-	38,841,043
	-	-	-	-	35,626,000	-	35,626,000
	-	-	13,896	-	545,000	-	558,896
	-	-	-	936,986	-	-	2,410,215
	960,988	-	390,816	-	-	-	1,351,804
	-	-	856,176	-	-	-	856,176
	-	846,054	9,743,726	26,874	-	-	10,616,654
	960,988	846,054	11,482,000	963,860	52,478,000	-	90,738,174
	8,814,560	2,712,644	13,568,429	7,739,736	125,840,000	145,014,381	388,119,766
	273,533	136,006	32,881	620,398	27,000	889,337	2,789,680
	47,345	119,502	-	44,379	-	-	246,707
	-	-	-	-	-	-	902,469
	-	252	17,455	-	276,000	-	337,174
	-	-	-	-	-	1,323,267	2,300,719
	13,155	165,301	-	5,375,899	3,857,000	541,280	12,746,001
	4,472,215	-	-	-	-	-	4,472,215
	-	-	-	-	-	-	1,148,442
	2,496	4,288	20,000	-	-	-	32,236
	-	35,749	-	-	-	-	35,749
	-	-	195,000	-	55,300,000	-	55,495,000
	2,634,689	-	-	323,903	-	-	3,555,592
	7,443,433	461,098	265,336	6,364,579	59,460,000	2,753,884	84,061,984
	-	-	-	-	200,000	-	3,594,503
	-	-	-	-	-	-	114,819
	43,384	115,767	21,836	33,534	-	-	252,179
	-	170,713	-	-	-	-	170,713
	-	-	948,523	-	19,300,000	-	20,248,523
	-	-	-	-	-	-	4,903,941
	43,384	286,480	970,359	33,534	19,500,000	-	29,284,678
	7,486,817	747,578	1,235,695	6,398,113	78,960,000	2,753,884	113,346,662
	-	485,002	9,847,195	26,874	-	-	10,359,071
	-	-	477,386	-	28,425,000	-	28,902,386
	-	-	-	-	-	-	659,025
	-	-	-	-	-	142,260,497	142,260,497
	-	-	-	936,986	-	-	936,986
	1,327,743	1,480,064	2,008,153	377,763	18,455,000	-	91,655,139
\$	1,327,743	\$ 1,965,066	\$ 12,332,734	\$ 1,341,623	\$ 46,880,000	\$ 142,260,497	\$ 274,773,104

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, 2008

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Developmentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
OPERATING REVENUES						
Sales and Services	\$ -	\$ 68,756	\$ -	\$ -	\$ 10,483,992	\$ 3,856,475
Royalties and Rents	-	-	-	-	-	-
Interest and Investment Income	490,497	-	487,393	90,202	-	-
Miscellaneous	-	-	-	-	-	7,458
Total Operating Revenues	490,497	68,756	487,393	90,202	10,483,992	3,863,933
OPERATING EXPENSES						
Cost of Sales and Services	-	-	-	-	-	-
Salaries and Benefits	-	12,816	-	-	419,270	-
Operating	964,882	6,783	88,329	12,311	2,300,334	3,393,777
Claims	-	(268,171)	-	-	10,548,028	-
Interest	-	-	-	79,505	-	-
Depreciation	-	-	-	-	-	-
Miscellaneous	3,799	-	-	-	-	-
Total Operating Expenses	968,681	(248,572)	88,329	91,816	13,267,632	3,393,777
Operating Income (Loss)	(478,184)	317,328	399,064	(1,614)	(2,783,640)	470,156
NONOPERATING REVENUES (EXPENSES)						
Grants and Contracts	-	-	-	-	-	-
Interest and Investment Income	148,834	(91,075)	74,303	1,614	(785,729)	343,866
Interest Expense	-	(17,157)	-	-	(168,059)	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	148,834	(108,232)	74,303	1,614	(953,788)	343,866
Income (Loss) Before Contributions and Transfers	(329,350)	209,096	473,367	-	(3,737,428)	814,022
Transfers In	-	-	-	-	34,000	-
Transfer Out	(2,000,000)	-	-	-	-	(396,515)
Change in Net Assets	(2,329,350)	209,096	473,367	-	(3,703,428)	417,507
Total Net Assets - Beginning of Year	18,056,196	2,302,806	19,891,679	-	28,222,236	5,125,332
Total Net Assets - End of Year	\$ 15,726,846	\$ 2,511,902	\$ 20,365,046	\$ -	\$ 24,518,808	\$ 5,542,839

PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 923,188	\$ 4,389,150	\$ 3,988,060	\$ 22,219,058	\$ -	\$ 51,993,327	\$ 97,922,006
-	53,223	-	-	-	-	53,223
-	-	-	-	5,590,000	-	6,658,092
-	53,367	-	-	-	-	60,825
923,188	4,495,740	3,988,060	22,219,058	5,590,000	51,993,327	104,694,146
-	2,385,312	-	-	-	-	2,385,312
488,293	1,453,098	1,092,852	580,188	-	-	4,046,517
248,880	225,020	3,101,653	15,614,776	1,367,000	-	27,323,745
-	-	-	-	-	46,911,958	57,191,815
-	-	-	-	3,748,000	-	3,827,505
-	76,846	910,851	10,323	-	-	998,020
-	-	-	-	-	-	3,799
737,173	4,140,276	5,105,356	16,205,287	5,115,000	46,911,958	95,776,713
186,015	355,464	(1,117,296)	6,013,771	475,000	5,081,369	8,917,433
-	-	406,284	-	-	-	406,284
213,400	-	35,730	64,072	1,602,000	6,277,297	7,884,312
-	(20,841)	(38,003)	-	-	-	(244,060)
-	(948)	-	-	-	-	(948)
-	-	(12,089)	-	-	-	(12,089)
213,400	(21,789)	391,922	64,072	1,602,000	6,277,297	8,033,499
399,415	333,675	(725,374)	6,077,843	2,077,000	11,358,666	16,950,932
-	-	459,562	-	-	-	493,562
-	-	-	(5,922,500)	(3,706,000)	-	(12,025,015)
399,415	333,675	(265,812)	155,343	(1,629,000)	11,358,666	5,419,479
928,328	1,631,391	12,598,546	1,186,280	48,509,000	130,901,831	269,353,625
\$ 1,327,743	\$ 1,965,066	\$ 12,332,734	\$ 1,341,623	\$ 46,880,000	\$ 142,260,497	\$ 274,773,104

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2008

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
Cash Flows from Operating Activities:						
Receipts from Customers and Users	\$ 853	\$ 66,904	\$ -	\$ -	\$ 10,495,721	\$ 4,082,779
Interest Income on Loans	473,243	-	-	-	-	-
Receipts from Loan Principal Repayments	2,123,938	-	-	-	-	12,360,620
Receipts from Federal and Local Agencies	-	-	-	-	1,574	-
Receipts from Other Funds	-	-	-	-	-	-
Receipts from Others	-	-	-	-	-	-
Payments to Other Funds	-	-	-	-	-	-
Payments for Loan Funds	(2,424,545)	-	-	-	-	(11,375,896)
Payments to Suppliers	(960,443)	(90,581)	(90,392)	(12,769)	(2,234,987)	(3,086,779)
Payments to Employees	-	(12,212)	-	-	(411,823)	-
Claim Payments	-	-	-	-	(9,837,517)	-
Payments to Others	(3,799)	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(790,753)	(35,889)	(90,392)	(12,769)	(1,987,032)	1,980,724
Cash Flows from Noncapital Financing Activities:						
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	-	-	-	(79,505)	-	-
Transfers In	-	-	-	-	34,000	-
Transfers Out	(2,000,000)	-	-	-	-	(396,515)
Principal Payments on Due To Other Funds	-	-	-	(394,661)	-	-
Grants Received	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(2,000,000)	-	-	(474,166)	34,000	(396,515)
Cash Flows from Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Proceeds from Sale of Notes and Other Borrowings	-	-	-	-	-	-
Principal Payments - Bonds	-	-	-	-	-	-
Principal Payments - Notes and Other Borrowings	-	-	-	-	-	-
Interest Payments - Bonds	-	-	-	-	-	-
Interest Payments - Notes and Other Borrowings	-	-	-	-	-	-
Payment on Capital Leases	-	-	-	-	-	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	-	-	-	-	-	-
Cash Flows from Investing Activities:						
Proceeds from Sale and Maturities of Investment Securities	-	-	-	-	-	8,612,377
Purchase of Investment Securities	-	(26,546)	-	-	794,101	(9,574,322)
Interest and Dividends on Investments	148,834	99,777	74,302	1,614	1,010,457	376,240
Receipt of Loan Principal Repayments	-	-	1,834,706	394,827	-	-
Loan Income Received	-	-	508,806	88,893	-	-
Net Cash Provided by (Used for) Investing Activities	148,834	73,231	2,417,814	485,334	1,804,558	(585,705)
Net Change in Cash:						
Net Increase (Decrease) in Cash and Cash Equivalents	(2,641,919)	37,342	2,327,422	(1,601)	(148,474)	998,504
Cash and Cash Equivalents at June 30, 2007	7,658,083	279,906	2,280,790	85,683	2,818,216	3,846,861
Cash and Cash Equivalents at June 30, 2008	\$ 5,016,164	\$ 317,248	\$ 4,608,212	\$ 84,082	\$ 2,669,742	\$ 4,845,365
Reconciliation:						
Current:						
Cash Deposits at the Bank of North Dakota	\$ 5,016,164	\$ 317,248	\$ 4,608,212	\$ 84,082	\$ 2,669,742	\$ 1,320,964
Cash and Cash Equivalents	-	-	-	-	-	-
Restricted Cash Deposits at the Bank of North Dakota	-	-	-	-	-	3,524,401
Noncurrent:						
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Cash and Cash Equivalents	\$ 5,016,164	\$ 317,248	\$ 4,608,212	\$ 84,082	\$ 2,669,742	\$ 4,845,365

(Continued on Next Page)

PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 164,239,313	\$ 4,592,182	\$ 3,987,989	\$ 16,279,977	\$ 17,792,000	\$ 52,481,164	\$ 274,018,882
-	-	-	-	-	-	473,243
-	-	-	-	-	-	14,484,558
-	-	-	-	-	-	1,574
-	(24,368)	-	-	-	-	(24,368)
-	-	-	-	-	79,556	79,556
-	6,845	-	-	-	-	6,845
-	-	-	-	-	-	(13,800,441)
(162,780,057)	(2,833,241)	(3,091,660)	(10,070,683)	(2,233,000)	(5,900,493)	(193,385,085)
(473,384)	(1,461,129)	(1,088,951)	(630,063)	-	-	(4,077,562)
-	-	-	-	-	(39,816,465)	(49,653,982)
-	-	-	(35,874)	-	-	(39,673)
985,872	280,289	(192,622)	5,543,357	15,559,000	6,843,762	28,083,547
-	-	-	-	-	-	-
-	-	-	-	(8,900,000)	-	(8,900,000)
-	-	-	-	-	-	-
-	-	-	-	(3,790,000)	-	(3,790,000)
-	-	-	-	-	-	(79,505)
-	-	459,562	-	-	-	493,562
-	-	-	(6,922,500)	(178,000)	-	(9,497,015)
-	-	-	-	-	-	(394,661)
-	-	406,284	-	-	-	406,284
-	-	-	-	-	-	-
-	-	865,846	(6,922,500)	(12,868,000)	-	(21,761,335)
(709,891)	(184,391)	(83,997)	-	-	-	(978,279)
-	-	-	-	-	-	-
-	200,000	-	-	-	-	200,000
-	-	(200,000)	-	-	-	(200,000)
-	(26,203)	-	-	-	-	(26,203)
-	-	(42,103)	-	-	-	(42,103)
-	(9,656)	-	-	-	-	(9,656)
-	(54,720)	-	-	-	-	(54,720)
(709,891)	(74,970)	(326,100)	-	-	-	(1,110,961)
-	-	252,884	-	81,501,000	-	90,366,261
-	-	(252,280)	-	(52,963,000)	-	(62,022,047)
213,400	-	34,522	70,017	1,751,000	6,102,260	9,882,423
-	-	-	-	-	-	2,229,533
-	-	-	-	-	-	597,699
213,400	-	35,126	70,017	30,289,000	6,102,260	41,053,869
489,381	205,319	382,250	(1,309,126)	32,980,000	12,946,022	46,265,120
7,279,269	161,267	1,863,754	7,056,920	1,516,000	115,012,545	149,859,294
\$ 7,768,650	\$ 366,586	\$ 2,246,004	\$ 5,747,794	\$ 34,496,000	\$ 127,958,567	\$ 196,124,414
\$ 5,713,233	\$ 365,886	\$ 1,983,852	\$ 5,747,794	\$ 679,000	\$ 284	\$ 28,506,461
2,055,417	700	-	-	-	127,958,283	130,014,400
-	-	-	-	33,817,000	-	37,341,401
-	-	262,152	-	-	-	262,152
\$ 7,768,650	\$ 366,586	\$ 2,246,004	\$ 5,747,794	\$ 34,496,000	\$ 127,958,567	\$ 196,124,414

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Nonmajor Enterprise Funds (Continued) For the Fiscal Year Ended June 30, 2008

	Beginning Farmer Revolving Loan	Bonding	Community Water Facility Loan	Develop- mentally Disabled Facility Loan	Fire and Tornado	Guaranteed Student Loan
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:						
Operating Income (Loss)	\$ (478,184)	\$ 317,328	\$ 399,064	\$ (1,614)	\$ (2,783,640)	\$ 470,156
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	-	-	-	-
Amortization\Accretion	-	-	-	-	-	-
Reclassification of Interest Revenue\Expense	-	-	(487,393)	(10,697)	-	-
Interest Received on Program Loans	-	-	-	-	-	-
Disbursements for Loans and Loan Purchases	-	-	-	-	-	-
Receipt of Loan Principal Repayments	-	-	-	-	-	-
Provision for Losses	-	-	-	-	-	584,000
Premiums Collected	-	-	-	-	-	-
Premiums Paid	-	-	-	-	-	-
Other	-	-	-	-	-	71,000
Change in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	-	(1,852)	-	-	11,729	102,594
Increase in Interest Receivable	(16,401)	-	-	-	-	-
(Increase) Decrease in Due From	-	-	-	-	-	-
Decrease in Due From Fiduciary Funds	-	-	-	-	-	-
(Increase) Decrease in Intergovernmental Receivable	-	-	-	-	-	(593,875)
Decrease in Notes Receivable	(300,607)	-	-	-	-	-
(Increase) Decrease in Prepaid Items	4,012	-	-	-	(13,170)	-
Increase in inventories	-	-	-	-	-	-
Increase in Other Assets	-	-	-	-	-	-
Increase (Decrease) in Accounts Payable	-	(148)	-	-	78,517	994,439
Decrease in Claims\Judgments Payable	-	(351,821)	-	-	710,511	-
Increase (Decrease) in Intergovernmental Payable	-	-	-	-	-	469,063
Increase (Decrease) in Accrued Payroll	-	43	-	-	1,873	-
Increase (Decrease) in Compensated Absences Payable	-	561	-	-	5,574	-
Decrease in Amounts Held for Others	-	-	-	-	-	-
Increase (Decrease) in Due To	427	-	(2,063)	(458)	1,574	(472,485)
Increase in Deferred Revenue	-	-	-	-	-	347,387
Increase (Decrease) in Other Liabilities	-	-	-	-	-	8,445
Total Adjustments	(312,569)	(353,217)	(489,456)	(11,155)	796,608	1,510,568
Net Cash Provided by (Used for) Operating Activities	\$ (790,753)	\$ (35,889)	\$ (90,392)	\$ (12,769)	\$ (1,987,032)	\$ 1,980,724
Noncash Transactions:						
Net Increase (Decrease) in Fair Value of investments	\$ -	\$ (205,638)	\$ -	\$ -	\$ (1,939,467)	\$ -
Change in Securities Lending Collateral	-	(270,338)	-	-	(2,891,005)	-
Amortization of Bond Discount	-	-	-	-	-	-
Amortization of Bond Issuance Costs	-	-	-	-	-	-
Interest Revenue on Prize Reserves	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ (475,976)	\$ -	\$ -	\$ (4,830,472)	\$ -

(Continued on Next Page)

PERS Uniform Group Insurance	Roughrider Industries	State Fair	State Lottery Fund	Student Loan	Unemployment Compensation	Total
\$ 186,015	\$ 355,464	\$ (1,117,296)	\$ 6,013,771	\$ 475,000	\$ 5,081,369	\$ 8,917,433
-	76,846	910,851	10,323	-	-	998,020
-	-	-	-	216,000	-	216,000
-	-	-	-	(2,047,000)	-	(2,545,090)
-	-	-	-	4,790,000	-	4,790,000
-	-	-	-	(329,000)	-	(329,000)
-	-	-	-	13,002,000	-	13,002,000
-	-	-	-	(13,000)	-	571,000
162,535,552	-	-	-	-	-	162,535,552
(162,535,552)	-	-	-	-	-	(162,535,552)
-	-	-	-	-	-	71,000
566,678	96,442	(71)	(643,759)	-	1,433,517	1,565,278
-	-	-	-	-	-	(16,401)
-	(24,368)	-	7	-	-	(24,361)
(38,406)	-	-	-	-	-	(38,406)
7,213	-	-	-	-	(24,982)	(611,644)
-	-	-	-	-	-	(300,607)
-	9,848	14,075	(2,265)	-	-	12,500
-	(116,327)	-	-	-	-	(116,327)
-	-	-	(51,934)	-	-	(51,934)
(1,776)	(116,430)	(4,082)	16,402	-	(18,444)	948,478
-	-	-	-	-	-	358,690
6,151	-	-	-	(510,000)	189,390	154,604
10,819	(2,797)	-	1,136	-	-	11,074
4,090	(5,234)	3,901	(51,011)	-	-	(42,119)
257,908	-	-	-	-	-	257,908
-	6,845	-	57,565	(25,000)	182,912	(250,683)
(12,820)	-	-	193,122	-	-	527,689
-	-	-	-	-	-	8,445
799,857	(75,175)	924,674	(470,414)	15,084,000	1,762,393	19,166,114
\$ 985,872	\$ 280,289	\$ (192,622)	\$ 5,543,357	\$ 15,559,000	\$ 6,843,762	\$ 28,083,547
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,145,105)
-	-	-	-	-	-	(3,161,343)
-	-	8,754	-	-	-	8,754
-	-	3,335	-	-	-	3,335
-	-	-	575	-	-	575
\$ -	\$ -	\$ 12,089	\$ 575	\$ -	\$ -	\$ (5,293,784)