

# STATE OF NORTH DAKOTA

## Combining Statement of Net Position Nonmajor Enterprise Funds June 30, 2021

	Addiction Counselor Internship Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan
<b>ASSETS</b>						
Current Assets:						
Cash Deposits at the Bank of ND	\$ 95,922	\$ 65,624	\$ 22,232,000	\$ 1,008,103	\$ 312,262	\$ 50,011,804
Cash and Cash Equivalents	—	1,731,443	—	—	2,283,236	—
Investments at the Bank of ND	—	—	—	—	—	—
Investments	—	2,101,781	—	—	—	—
Accounts Receivable - Net	—	151,219	—	—	20,474,754	—
Interest Receivable - Net	616	23,096	137,000	2,730	5,749	—
Intergovernmental Receivable - Net	—	—	—	—	135,086	—
Due from Other Funds	—	—	—	4,629	—	—
Prepaid Items	—	—	—	—	—	—
Inventory	—	—	—	—	342,065	—
Loans and Notes Receivable - Net	—	—	—	—	—	—
Other Assets	7,331	—	601,000	—	—	—
Restricted Cash at the Bank of ND	—	—	—	—	—	—
Restricted Cash and Cash Equivalents	—	—	—	—	—	4,536
Restricted Investments at the Bank of ND	—	—	—	—	—	—
Restricted Loans Receivable - Net	—	—	—	—	—	—
Total Current Assets	103,869	4,073,163	22,970,000	1,015,462	23,553,152	50,016,340
Noncurrent Assets:						
Loans and Notes Receivable - Net	84,265	—	13,466,000	—	—	—
Other Noncurrent Assets	—	—	—	—	—	—
Capital Assets:						
Nondepreciable	—	—	—	—	—	—
Depreciable, Net	—	—	—	—	—	—
Total Noncurrent Assets	84,265	—	13,466,000	—	—	—
Total Assets	188,134	4,073,163	36,436,000	1,015,462	23,553,152	50,016,340
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Decrease in Fair Value of Hedging Derivatives	—	—	—	—	—	—
Derived from Pensions	—	—	—	—	—	—
Derived from OPEB	—	—	—	—	—	—
Total Deferred Outflows of Resources	—	—	—	—	—	—
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts Payable	—	266	—	7,688	399	—
Accrued Payroll	—	—	—	15,383	—	—
Securities Lending Collateral	—	—	—	—	—	—
Interest Payable	—	5,979	—	—	74,012	—
Intergovernmental Payable	—	1,756	—	—	21,662	—
Due to Other Funds	—	—	—	—	4,415	6,004,536
Claims/Judgments Payable	—	—	18,000	45,647	—	151,626
Compensated Absences Payable	—	134,068	—	—	1,808,842	—
Bonds Payable	—	—	—	—	—	—
Unearned Revenue	—	—	—	—	—	—
Total Current Liabilities	—	142,069	18,000	68,718	1,909,330	6,156,162
Noncurrent Liabilities:						
Compensated Absences Payable	—	—	—	—	—	—
Bonds Payable	—	—	—	—	—	—
Financial Derivative Instrument	—	—	—	—	—	—
Net Pension Liability	—	—	—	—	—	—
Net Pension OPEB	—	—	—	—	—	—
Other Noncurrent Liabilities	—	—	—	—	—	—
Total Noncurrent Liabilities	—	—	—	—	—	23,337,976
Total Liabilities	—	142,069	18,000	68,718	1,909,330	29,494,138
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Derived from Pensions	—	—	—	—	—	—
Derived from OPEB	—	—	—	—	—	—
Total Deferred Inflows of Resources	—	—	—	—	—	—
<b>Net Position</b>						
Net Investment in Capital Assets	—	—	—	—	—	—
Restricted for:						
Debt Service	—	—	—	—	—	—
Other	—	—	—	—	—	—
Unrestricted	188,134	3,931,094	36,418,000	946,744	21,643,822	20,522,202
Total Net Position	\$ 188,134	\$ 3,931,094	\$ 36,418,000	\$ 946,744	\$ 21,643,822	\$ 20,522,202

# 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, 2021

	Addition Counselor Internship Loan	Bonding	Community Water Facility Loan	Edutech	Fire and Tornado	Guaranteed Student Loan
<b>OPERATING REVENUES</b>						
Sales and Services	\$ —	\$ 1,240	\$ —	\$ 216,689	\$ 1,046,989	\$ 6,973,189
Grants and Contributions	—	—	—	—	—	—
Royalties and Rents	—	—	—	—	—	—
Interest and Investment Income	3,229	—	503,000	—	—	—
Miscellaneous	—	19,875	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,229</b>	<b>21,115</b>	<b>503,000</b>	<b>216,689</b>	<b>1,046,989</b>	<b>6,973,189</b>
<b>OPERATING EXPENSES</b>						
Cost of Sales and Services	—	—	—	—	—	—
Salaries and Benefits	—	—	—	182,762	—	—
Operating	5,950	—	90,000	142,134	653,522	6,364,286
Claims	—	58,691	—	—	4,290,040	—
Interest	—	—	—	—	—	—
Depreciation	—	—	—	—	—	—
Miscellaneous	—	—	—	—	73,985	—
<b>Total Operating Expenses</b>	<b>5,950</b>	<b>58,691</b>	<b>90,000</b>	<b>324,896</b>	<b>5,017,547</b>	<b>6,364,286</b>
Operating Income (Loss)	(2,721)	(37,576)	413,000	(108,207)	(3,970,558)	608,903
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Grants and Contracts	—	—	—	—	—	—
Interest and Investment Income	90	67,139	28,000	—	3,489,505	71,430
Interest Expense	—	(4,432)	—	—	(52,794)	—
Gain (Loss) on Sale of Capital Assets	—	—	—	—	—	—
Other	—	—	121,000	—	—	—
<b>Total Nonoperating Revenues (Expenses)</b>	<b>90</b>	<b>62,707</b>	<b>149,000</b>	<b>—</b>	<b>3,436,711</b>	<b>71,430</b>
Income (Loss) Before Contributions and Transfers	(2,631)	25,131	562,000	(108,207)	(533,847)	680,333
Transfers In	—	—	—	—	—	—
Transfer Out	—	—	—	—	—	—
<b>Change in Net Position</b>	<b>(2,631)</b>	<b>25,131</b>	<b>562,000</b>	<b>(108,207)</b>	<b>(533,847)</b>	<b>680,333</b>
Total Net Position - Beginning of Year, as Restated	190,765	3,905,963	35,856,000	1,054,951	22,177,669	19,841,869
<b>Total Net Position - End of Year</b>	<b>\$ 188,134</b>	<b>\$ 3,931,094</b>	<b>\$ 36,418,000</b>	<b>\$ 946,744</b>	<b>\$ 21,643,822</b>	<b>\$ 20,522,202</b>