

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000  
TABLE OF CONTENTS  
STATISTICAL SECTION**

Statistical Section Schedules That Are Not Applicable

General Governmental Expenditures (GAAP Basis) By Function - Last Ten Fiscal Years

General Governmental Revenues (GAAP Basis) By Source - Last Ten Fiscal Years

General Governmental Revenues (Budgetary Basis) By Source - Last Nine Fiscal Years (In Bienniums)

Computation Of Legal Debt Limit

Ratio Of Net General Obligation Bonded Debt To Net General Obligation Bonded Debt Per Capita –  
Last Ten Fiscal Years

Revenue Bond Coverage - Last Ten Fiscal Years

Population And Employment - Last Ten Calendar Years

Demographic Statistics - Last Ten Fiscal Years

Taxable Sales And Purchases And Total Federal Tax Liability - Last Ten Calendar Years

Public School Enrollment And Average Cost Per Pupil - Last Ten Academic Years

University System Full-Time Equivalent Student Enrollment - Last Ten Academic Years

Taxable Sales And Purchases By Industry - Last Ten Fiscal Years

Nonagricultural Wage And Salary Employees By Industry - Last Ten Calendar Years

Annual Average Salary Covered By Unemployment Insurance By Industry - Last Ten Calendar Years

Annual Crude Oil Production In North Dakota And Oil Price Per Barrel - Last Ten Calendar Years

Taxable Coal Production And Natural Gas Produced - Last Ten Fiscal Years

Value Of Export Shares Of Agricultural Commodities - 1998-1999

1999 Crop Rank Among States

Cash Receipts From Farm Marketings And Government Payments - 1996-1999

Claims Development Information - Last Ten Fiscal Years

Reconciliation Of Claims Liabilities By Type Of Contract - Last Two Fiscal Years

**STATE OF NORTH DAKOTA**  
**Statistical Section Schedules**  
**That Are Not Applicable**

The following schedules are not included in the Statistical Section for the reasons stated below:

**Property Tax Levies and Collections**

This schedule relates to property taxes, which the State does not assess.

**Assessed and Estimated Actual Value of Taxable Property**

This schedule relates to property taxes, which the State does not assess.

**Property Tax Rates - All Overlapping Governments**

This schedule relates to property taxes, which the State does not assess.

**Special Assessment Billings and Collections**

This schedule relates to special assessments, which the State does not assess.

**Ratio of Annual Debt Service for General Bonded Debt to Total General Expenditures**

The general obligation debt is supported fully by enterprise fund revenues.

**Computation of Overlapping Debt**

This schedule relates to property taxes, which the State does not assess.

**Property Value and Construction**

The information on property values and construction is not applicable as the State does not assess property taxes.

**Principal Taxpayers**

The disclosure of principal taxpayers is not permitted by state statute.

## STATE OF NORTH DAKOTA

### General Governmental Expenditures (GAAP Basis) By Function Last Ten Fiscal Years (Expressed In Thousands)

<i>Expenditures By Function</i>	1991	1992	1993	1994
General Government	\$ 55,455	\$ 55,164	\$ 60,825	\$ 57,292
Education	295,804	310,847	319,304	319,807
Health And Human Services	389,344	458,735	487,209	487,095
Regulatory	33,903	13,213	14,599	13,198
Public Safety	31,956	36,702	36,606	45,062
Agriculture And Economic Development	15,996	15,749	19,006	17,313
Natural Resources	29,369	34,943	38,210	35,053
Highways	161,888	192,209	176,732	198,392
Capital Outlay	3,968	2,512	2,747	624
Debt Service:				
Principal	4,450	2,760	3,160	5,185
Interest And Other Charges	4,235	4,400	4,621	3,660
Advance Refunding Escrow	-	688	1,052	-
<b>Total Expenditures By Function</b>	<b>\$ 1,026,368</b>	<b>\$ 1,127,922</b>	<b>\$ 1,164,071</b>	<b>\$ 1,182,681</b>

### General Governmental Revenues (GAAP Basis) By Source Last Ten Fiscal Years (Expressed In Thousands)

<i>Revenues By Source</i>	1991	1992	1993	1994
Taxes	\$ 608,336	\$ 563,833	\$ 614,461	\$ 654,865
Licenses And Permits	26,902	29,520	33,144	31,786
Intergovernmental	445,679	514,798	542,879	566,392
Sales And Service	23,216	31,568	32,680	26,248
Royalties And Rents	9,578	9,243	10,001	6,385
Fines And Forfeits	1,482	1,711	1,775	1,845
Interest	24,152	15,493	10,321	9,455
Tobacco Settlement	-	-	-	-
Miscellaneous	6,643	11,569	5,698	4,635
<b>Total Revenues By Source</b>	<b>\$ 1,145,988</b>	<b>\$ 1,177,735</b>	<b>\$ 1,250,959</b>	<b>\$ 1,301,611</b>

NOTES:

(1) General Government Includes General, Special Revenue, Capital Projects, And Debt Service Fund.

Source: General Purpose Financial Statements

**Statistical Section**

	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
\$	74,254	\$ 76,034	\$ 77,968	\$ 78,414	\$ 92,534	\$ 80,236
	329,249	340,073	347,109	364,389	373,740	398,518
	528,052	558,607	586,421	598,833	618,241	635,288
	14,800	17,713	20,544	14,493	14,326	14,595
	47,240	54,443	97,498	149,811	146,050	142,102
	19,657	19,319	20,544	21,070	22,830	23,433
	38,249	42,402	34,905	31,561	35,030	33,638
	226,626	212,335	236,743	280,647	264,980	313,115
	3,357	5,427	5,855	13,128	5,351	13,264
	2,988	3,878	4,446	5,180	5,119	4,731
	4,254	4,936	5,294	5,345	5,479	5,420
	-	-	-	-	-	-
<b>\$</b>	<b>1,288,726</b>	<b>\$ 1,335,167</b>	<b>\$ 1,437,327</b>	<b>\$ 1,562,871</b>	<b>\$ 1,583,680</b>	<b>\$ 1,664,340</b>

	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
\$	680,620	\$ 722,954	\$ 745,896	\$ 802,456	\$ 781,235	\$ 838,306
	34,820	39,120	38,244	44,008	44,995	52,373
	623,520	669,853	705,174	827,772	808,529	914,839
	34,888	30,403	36,090	36,420	32,684	34,564
	7,111	7,361	7,874	7,787	4,742	6,624
	1,901	4,583	4,951	6,610	10,034	6,909
	13,576	14,459	16,379	15,879	15,528	17,907
	-	-	-	-	-	16,475
	4,747	4,520	4,973	5,877	2,703	5,565
<b>\$</b>	<b>1,401,183</b>	<b>\$ 1,493,253</b>	<b>\$ 1,559,581</b>	<b>\$ 1,746,809</b>	<b>\$ 1,700,450</b>	<b>\$ 1,893,562</b>

**General Governmental Revenues (Budgetary Basis) By Source  
Last Nine Fiscal Years (In Bienniums)**

<b>Revenues By Source</b>	1991-1993	1993-1995	1995-1997	1997-1999	2000
Sales And Use Tax	\$ 472,354,351	\$ 551,585,835	\$ 605,471,019	\$ 664,364,916	\$ 355,433,005
Income Tax	244,094,270	279,780,472	315,516,252	358,287,825	197,101,325
Corporate Income Tax	79,304,171	94,755,138	99,347,937	123,420,219	47,528,015
Business Privilege Tax	4,501,873	5,488,535	3,854,132	6,494,162	2,382,197
Oil And Gas Production Tax	34,068,927	23,560,500	33,042,320	26,973,613	21,062,999
Oil Extraction Tax	48,153,450	29,328,185	21,987,655	16,703,114	12,713,571
Insurance Premium Tax	32,522,677	32,120,236	36,968,670	35,733,266	19,293,920
Cigarette, Cigar And Tobacco Tax	27,524,919	44,864,988	45,030,090	44,091,170	21,341,734
Liquor And Beer Tax	10,151,036	10,370,481	10,339,078	11,140,328	5,430,523
Department Fees And Collections	23,362,701	22,083,103	28,737,207	41,193,364	21,248,342
Gaming Tax	11,477,000	22,371,750	22,848,486	22,801,868	13,176,646
Coal Severance Tax	23,244,128	23,828,544	22,245,267	22,596,137	11,206,459
Interest On Public Funds	16,134,417	13,603,488	15,554,914	19,013,889	9,293,946
Coal Conversion Tax	19,557,661	22,960,212	24,064,781	23,786,790	12,490,737
Mineral Leasing Tax	8,815,204	5,445,476	5,629,526	7,257,989	3,566,924
Bank Of North Dakota Profits - Transfer	27,217,457	14,100,000	50,214,540	29,600,000	15,000,000
Mill And Elevator Profits - Transfer	3,000,000	-	1,000,000	3,000,000	-
Gas Tax Administration - Transfer	988,904	1,025,000	1,071,878	1,128,872	690,304
Budget Stabilization Fund - Transfer	23,328,283	-	-	-	-
Other Transfers	-	50,067,240	38,445,224	36,713,873	1,858,651
<b>Total Revenues By Source</b>	<b>\$ 1,109,801,429</b>	<b>\$ 1,247,339,183</b>	<b>\$ 1,381,368,976</b>	<b>\$ 1,494,301,395</b>	<b>\$ 770,819,298</b>

Notes: General Government Includes Principally Appropriated "General Fund".

Source: Office Of Management And Budget

### Computation Of Legal Debt Limit

The state may issue or guarantee the payment of bonds, provided that all bonds in excess of two million dollars shall be secured by first mortgage upon real estate in amounts not to exceed sixty-five percent of its value; or upon real and personal property of state-owned utilities, enterprises, or industries, in amounts not exceeding its value, and provided further, that the state shall not issue or guarantee bonds upon property of state-owned utilities, enterprises, or industries in excess of ten million dollars.

No further indebtedness shall be incurred by the state unless evidenced by a bond issue, which shall be authorized by law for certain purposes, to be clearly defined. Every law authorizing a bond issue shall provide for levying an annual tax, or make other provision, sufficient to pay the interest semiannually, and the principal within thirty years from the date of the issue of such bonds and shall specially appropriate the proceeds of such tax, or of such other provisions to the payment of said principal and interest, and such appropriation shall not be repealed nor the tax or other provisions discontinued until such debt, both principal and interest, shall have been paid. No debt in excess of the limit named herein shall be incurred except for the purpose of repelling invasion, suppressing insurrection, defending the state in time of war or to provide for the public defense in case of threatened hostilities.

The State is in compliance with the Legal Debt Margin.

Source: North Dakota Constitution, Art. X, Section 13.

**Ratio Of Net General Obligation Bonded Debt  
To Net General Obligation Bonded Debt Per Capita (1)  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population</u> (2)	<u>Gross Bonded Debt</u> (3)	<u>Less Payable From Enterprise Revenues</u>	<u>Net Bonded Debt</u>	<u>Net Bonded Debt Per Capita</u>
1991	634,199	\$ 54,821,260	\$ 29,309,246	\$ 25,512,014	\$ 40.23
1992	635,427	52,283,032	28,157,168	24,125,864	37.97
1993	637,229	43,636,833	20,329,658	23,307,175	36.58
1994	639,762	39,229,787	15,427,389	23,802,398	37.21
1995	641,548	39,045,747	15,888,554	23,157,193	36.10
1996	642,858	38,834,919	38,834,919	-	-
1997	640,945	33,083,824	33,083,824	-	-
1998	637,808	31,441,073	31,441,073	-	-
1999	633,666	-	-	-	-
2000	633,666	-	-	-	-

- Note:
- 1) Assessed Value; Debt Payable From Enterprise Revenues; And Ratio of Net Bonded Debt Per Capita Are Not Applicable Because They Relate To Property Taxes, Which The State Does Not Assess.
  - 2) Estimated Population for 2000.
  - 3) The State Has Had No General Obligation Bonded Debt Since Fiscal Year 1998.

Source: Real Estate Trust  
North Dakota Census Data Center

**Revenue Bond Coverage  
Last Ten Fiscal Years**

<b>MUNICIPAL BOND BANK (1)</b>					<u>Debt Service Requirements</u>			
<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Principal Proceeds</u>	<u>Direct Operating Expenses (3)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
1990	\$ 3,983,879	\$ 2,294,250	\$ 333,942	\$ 5,944,187	\$ 2,170,000	\$ 2,758,037	\$ 4,928,037	1.21
1991	4,010,823	3,448,000	250,125	7,208,698	3,760,000	3,595,522	7,355,522	0.98
1992	3,942,678	4,770,750	318,342	8,395,086	3,660,000	3,589,730	7,249,730	1.16
1993	5,142,000	4,301,000	605,000	8,838,000	4,435,000	4,373,000	8,808,000	1.00
1994	5,809,000	6,586,000	444,000	11,951,000	6,076,000	5,048,000	11,124,000	1.07
1995	6,312,000	5,654,000	808,000	11,158,000	5,398,000	5,363,000	10,761,000	1.04
1996	6,784,000	9,020,000	966,000	14,838,000	6,675,000	5,390,000	12,065,000	1.23
1997	8,872,000	10,108,000	1,124,000	17,856,000	8,987,000	7,198,000	16,185,000	1.10
1998	9,278,000	7,217,000	963,000	15,532,000	12,694,000	7,297,000	19,991,000	0.78
1999	10,991,000	8,763,000	1,510,000	18,244,000	18,446,000	8,146,000	26,592,000	0.69

  

<b>STUDENT LOAN TRUST</b>					<u>Debt Service Requirements</u>			
<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Principal Proceeds</u>	<u>Direct Operating Expenses (3)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
1991	\$ 28,394,604	\$ 24,697,479	\$ 3,022,689	\$ 50,069,394	\$ 18,970,872	\$ 22,809,459	\$ 41,780,331	1.20
1992	27,483,818	24,618,555	3,623,239	48,479,134	19,359,419	20,839,111	40,198,530	1.21
1993	23,700,602	24,947,328	1,935,043	46,712,887	70,173,700	18,413,523	88,587,223	0.53
1994	21,606,884	24,666,274	5,730,752	40,542,406	26,699,999	15,359,478	42,059,477	0.96
1995	20,760,838	19,957,007	4,806,235	35,911,610	25,942,600	13,794,767	39,737,367	0.90
1996	18,779,343	18,777,976	3,921,272	33,636,047	33,249,575	12,215,511	45,465,086	0.74
1997	18,312,200	20,190,543	5,069,338	33,433,405	39,583,541	10,844,752	50,428,293	0.66
1998	17,923,460	19,922,911	4,097,138	33,749,233	68,048,100	8,989,815	77,037,915	0.44
1999	16,380,006	24,048,907	4,636,162	35,792,751	57,909,900	7,433,534	65,343,434	0.55
2000	15,835,171	20,532,117	6,374,651	29,992,637	1,496,326	4,933,589	6,429,915	4.66

  

<b>HOUSING FINANCE AGENCY</b>					<u>Debt Service Requirements</u>			
<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Principal Proceeds</u>	<u>Direct Operating Expenses (3)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
1991	\$ 59,761,327	\$ 30,494,615	\$ 23,649,891	\$ 66,606,051	\$ 41,278,669	\$ 33,999,369	\$ 75,278,038	0.88
1992	60,678,404	40,866,000	17,103,712	84,440,692	76,118,968	40,954,820	117,073,788	0.72
1993	57,574,000	60,710,000	23,107,000	95,177,000	119,605,000	33,288,000	152,893,000	0.62
1994	43,830,000	92,977,000	17,108,000	119,699,000	123,462,000	25,277,000	148,739,000	0.80
1995	36,433,000	38,240,000	13,206,000	61,467,000	68,565,000	22,440,000	91,005,000	0.68
1996	41,877,000	25,540,000	13,396,000	54,021,000	78,754,000	25,269,000	104,023,000	0.52
1997	46,084,000	27,371,000	14,182,000	59,273,000	113,421,000	27,565,000	140,986,000	0.42
1998	53,699,000	43,806,000	16,232,000	81,273,000	122,684,000	31,520,000	154,204,000	0.53
1999	56,512,000	51,218,000	13,577,000	94,153,000	149,683,000	38,980,000	188,663,000	0.50
2000	60,068,000	48,430,000	14,636,000	93,862,000	176,339,000	38,963,000	215,302,000	0.44

  

<b>STATE FAIR ASSOCIATION (2)</b>					<u>Debt Service Requirements</u>			
<u>Fiscal Year</u>	<u>Gross Revenues</u>	<u>Principal Proceeds</u>	<u>Direct Operating Expenses (3)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Principal (4)</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
1990	\$ 2,608,008	\$ -	\$ 2,223,881	\$ 384,127	\$ 10,000	\$ 16,150	\$ 26,150	14.69
1991	3,095,404	-	2,859,616	235,788	194,000	86,290	280,290	0.84
1992	2,969,265	-	2,225,906	743,359	185,000	240,500	425,500	1.75
1993	3,283,594	-	2,263,074	1,020,520	185,000	228,475	413,475	2.47
1994	3,464,160	-	2,299,643	1,164,517	185,000	300,187	485,187	2.40
1995	3,540,311	-	2,611,521	928,790	195,000	181,598	376,598	2.47
1996	3,171,361	-	2,729,123	442,238	195,000	174,772	369,772	1.20
1997	3,408,989	-	2,758,476	650,513	195,000	167,460	362,460	1.79
1998	3,749,664	-	2,752,836	996,828	195,000	159,660	354,660	2.81
1999	3,609,161	-	2,908,303	700,858	195,000	151,372	346,372	2.02

(1) Information Presented For The Fiscal Year Ended December 31.

(2) Information Presented For The Fiscal Year Ended September 30.

(3) Excludes Depreciation And Bond Interest Expense.

(4) Debt Service Requirements Excludes Principal Payments On Refunded Bonds.

**Population And Employment  
Last Ten Calendar Years**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Population (1)	638,800	634,199	635,427	637,229	639,762	641,548	642,858	640,945	637,808	633,666
Employed	305,270	299,760	298,440	306,230	323,510	324,610	333,620	338,690	335,212	325,366
Unemployed	12,780	13,330	15,900	13,990	13,060	10,980	10,560	8,850	11,053	11,456
Total Labor Force	318,050	313,090	314,340	320,220	336,570	335,590	344,180	347,540	346,265	336,822
N.D. Unemployment Rate	4.0%	4.3%	5.1%	4.4%	3.9%	3.3%	3.1%	2.5%	3.2%	3.4%
U.S. Unemployment Rate	5.6%	6.8%	7.5%	6.9%	6.1%	5.6%	5.4%	4.9%	4.5%	4.2%

Source: Job Service North Dakota  
North Dakota State Data Center

**Demographic Statistics  
Last Ten Fiscal Years**

Fiscal Year	(1) Population	(2) Per Capita Income	Public Median Age	(3) School Enrollment	Unemployment Rate
1991	634,199	\$ 15,572	33.0	117,719	4.3%
1992	635,427	16,374	33.5	118,094	5.1%
1993	637,229	17,137	33.8	118,500	4.4%
1994	639,762	18,156	34.2	118,649	3.9%
1995	641,548	19,084	34.6	118,606	3.3%
1996	642,858	21,166	35.1	117,816	3.1%
1997	640,945	20,876	35.4	116,103	2.5%
1998	637,808	22,892	35.8	113,929	3.2%
1999	633,666	23,518	36.2	111,705	3.4%
2000	N/A	N/A	N/A	108,094	N/A

Source: Job Service North Dakota  
North Dakota Department Of Public Instruction  
North Dakota State Data Center

N/A: Not Available

- (1) Population Estimates Are From The North Dakota Census Data Center.  
(2) Preliminary figure for 1999 per capital income.  
(3) Kindergarten Through 12th Grade.

**Taxable Sales And Purchases  
And Total Federal Tax Liability  
Last Ten Calendar Years**

<u>Calendar Year</u>	<u>Total Taxable Sales And Purchases</u>	<u>Individual Income Total Federal Tax Liability</u>
1990	\$ 4,423,624,684	\$ 866,295,000
1991	4,598,951,752	910,974,000
1992	4,858,827,346	961,973,000
1993	5,204,771,244	1,029,510,000
1994	5,570,199,514	1,242,598,318
1995	5,798,621,358	1,362,289,677
1996	6,093,815,356	1,621,769,127
1997	6,403,545,513	1,709,146,792
1998	6,476,111,865	1,936,103,525
1999	6,863,857,581	N/A

Source: Office Of State Tax Commissioner

N/A: Not Available

**Public School Enrollment And Average Cost Per Pupil  
Last Ten Academic Years**

Academic Year	Kindergarten	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12	Total Enrollment	Special Education Students Served
1991-92	9,273	28,596	28,358	18,057	33,435	117,719	12,402
1992-93	8,847	27,800	28,747	18,535	34,165	118,094	12,528
1993-94	8,747	27,181	28,519	19,058	34,995	118,500	12,180
1994-95	8,677	26,493	28,054	19,556	35,869	118,649	12,122
1995-96	8,600	26,097	27,492	19,636	36,781	118,606	12,355
1996-97	8,304	25,766	26,814	19,255	37,677	117,816	12,667
1997-98	8,177	25,204	26,037	18,740	37,945	116,103	12,858
1998-99	7,917	24,546	25,411	18,318	37,737	113,929	13,138
1999-00	7,559	23,930	24,989	17,652	37,575	111,705	13,572
2000-01	7,144	22,999	24,289	17,099	36,563	108,094	N/A

Academic Year	Average Daily Membership	Total Cost Of Education	Average cost Per Pupil
1990-91	118,883	403,083,492	3,327
1991-92	119,509	439,411,420	3,677
1992-93	119,954	443,976,307	3,701
1993-94	120,411	454,146,657	3,772
1994-95	120,440	463,428,366	3,848
1995-96	120,538	484,073,788	4,016
1996-97	119,895	506,338,348	4,223
1997-98	117,996	526,786,165	4,464
1998-99	115,987	550,557,935	4,747
1999-00	N/A	N/A	N/A

N/A: Not Available

Source: Department of Public Instruction

**University System Full-Time Equivalent Student Enrollment  
Last Ten Academic Years**

	1991 FTE	1992 FTE	1993 FTE	1994 FTE	1995 FTE	1996 FTE	1997 FTE	1998 FTE	1999 FTE	2000 FTE
Bismarck State College	1,858	1,954	1,965	1,842	1,795	1,932	2,001	2,082	2,181	2,126
Dickinson State University	1,315	1,388	1,383	1,342	1,373	1,459	1,470	1,484	1,535	1,592
Mayville State University	739	693	676	708	739	723	635	643	651	644
Minot State University	3,349	3,278	3,417	3,216	3,134	2,964	2,727	2,597	2,588	2,491
MiSU - Bottineau	443	489	359	338	337	369	389	410	467	394
ND State College Of Science	2,047	2,091	2,014	2,170	2,259	2,340	2,271	2,219	2,139	2,276
North Dakota State University	7,254	7,504	7,917	8,092	8,196	8,190	8,079	8,142	8,253	8,469
University of North Dakota	9,786	10,059	9,671	9,463	9,390	9,221	8,725	8,684	8,911	9,302
Lake Region State College	478	433	442	455	479	437	439	492	474	491
Williston State College	622	717	738	702	714	702	663	592	615	550
Valley City State University	946	845	902	853	929	932	879	903	896	910
<b>Total</b>	<b>28,837</b>	<b>29,451</b>	<b>29,484</b>	<b>29,181</b>	<b>29,345</b>	<b>29,269</b>	<b>28,278</b>	<b>28,248</b>	<b>28,710</b>	<b>29,245</b>

Note: Full-Time Equivalent Enrollment Is Based Upon Student Credit Hours.

Source: North Dakota University System

### Taxable Sales And Purchases By Industry Last Ten Fiscal Years

Fiscal Years	Mining And Oil Extraction	Construction	Manufacturing	Transportation, Communications And Public			Retail	Services	Misc.	Fiscal Year Total
				Utilities	Wholesale					
1991	\$ 58,711,463	\$ 118,130,004	\$ 232,771,050	\$ 352,162,007	\$ 860,746,738	\$ 2,427,470,935	\$ 437,677,974	\$ 23,472,271	\$ 4,511,142,442	
1992	45,701,595	119,252,571	223,253,295	345,563,281	884,805,380	2,603,028,805	464,659,795	22,738,892	4,709,003,614	
1993	52,399,210	121,748,728	244,270,428	366,722,616	1,010,630,934	2,708,164,365	488,238,511	25,469,523	5,017,644,315	
1994	48,233,026	132,235,848	243,159,443	397,125,367	1,126,606,906	2,873,185,491	504,776,201	28,574,196	5,353,896,478	
1995	44,211,472	159,511,640	259,929,870	406,377,996	1,167,948,890	3,020,031,055	542,770,796	31,281,299	5,632,063,018	
1996	44,787,355	160,435,468	277,474,861	448,984,237	1,265,500,733	3,119,107,791	580,017,504	47,816,164	5,944,124,113	
1997	43,657,614	172,651,400	283,830,227	468,807,352	1,335,642,900	3,217,013,893	611,608,449	36,889,331	6,170,101,166	
1998	45,704,201	190,953,879	311,172,120	530,697,438	1,348,847,569	3,410,886,443	655,596,265	42,366,524	6,536,224,439	
1999	31,757,153	343,461,168	344,021,173	498,876,964	1,286,510,874	3,407,541,628	659,377,754	53,571,680	6,625,118,394	
2000	37,128,911	324,055,893	331,107,834	520,249,975	1,371,047,248	3,587,999,334	683,652,769	46,123,347	6,901,365,311	

#### Fiscal Years - Percentage Change

1991	13.6%	18.0%	6.3%	9.4%	4.5%	4.6%	5.5%	-9.0%	5.5%
1992	-22.2%	0.9%	-4.2%	-1.8%	2.8%	7.2%	6.2%	-3.1%	4.4%
1993	14.7%	2.1%	9.4%	6.1%	14.2%	4.0%	5.1%	12.0%	6.6%
1994	-7.9%	8.6%	-0.4%	8.3%	11.5%	6.1%	3.4%	12.2%	6.7%
1995	-8.3%	20.6%	6.9%	2.3%	3.7%	5.1%	7.5%	9.5%	5.2%
1996	1.3%	0.6%	6.7%	10.5%	8.4%	3.3%	6.9%	52.9%	5.5%
1997	-2.5%	7.6%	2.3%	4.4%	5.5%	3.1%	5.4%	-22.9%	3.8%
1998	4.7%	10.6%	9.6%	13.2%	1.0%	6.0%	7.2%	14.8%	5.9%
1999	-30.5%	79.9%	10.6%	-6.0%	-4.6%	-0.1%	0.6%	26.4%	1.4%
2000	16.9%	-5.6%	-3.8%	4.3%	6.6%	5.3%	3.7%	-13.9%	4.2%

Source: Office Of State Tax Commissioner

**Nonagricultural Wage And Salary Employees By Industry  
Last Ten Calendar Years**

<u>Industry</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Manufacturing	17,350	17,850	18,350	19,500	21,500	21,300	21,550	23,400	24,100	24,050
Construction	10,100	10,300	11,000	11,800	12,800	13,500	14,850	14,950	15,600	16,800
Mining	4,300	4,250	3,900	3,850	3,700	3,850	4,100	4,200	3,900	3,450
Wholesale Trade	19,300	19,100	19,200	19,300	20,000	20,800	21,200	21,550	21,700	21,750
Retail Trade	50,850	52,500	53,600	55,350	56,700	58,300	59,050	59,000	59,550	59,550
Services	68,650	70,650	73,750	76,550	80,650	80,950	84,450	87,450	89,850	91,700
Finance, Insurance & Real Estate	12,450	12,700	13,050	13,450	13,950	13,750	14,300	14,750	15,800	16,350
Transportation, Communi- cation & Utilities	17,100	17,200	17,550	17,950	18,550	18,450	18,350	18,050	17,950	18,450
Government	65,500	65,700	66,800	67,100	67,300	71,300	70,800	70,750	71,100	71,500
<b>Total</b>	<b>265,600</b>	<b>270,250</b>	<b>277,200</b>	<b>284,850</b>	<b>295,150</b>	<b>302,200</b>	<b>308,650</b>	<b>314,100</b>	<b>319,550</b>	<b>323,600</b>

Source: Job Service North Dakota

Note: Does Not Include Self-Employed Or Unpaid Workers.

**Annual Average Salary Covered By Unemployment Insurance  
By Industry  
Last Ten Calendar Years**

<u>Sector</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Manufacturing	\$ 20,889	\$ 21,799	\$ 22,975	\$ 23,541	\$ 24,447	\$ 25,504	\$ 26,601	\$ 27,396	\$ 28,992	\$ 29,604
Construction	21,564	21,649	22,079	22,874	23,274	24,833	26,579	27,282	28,808	31,864
Mining	31,696	32,272	34,541	36,104	35,914	37,016	37,126	38,924	40,760	44,718
Wholesale Trade	22,541	23,029	23,968	24,847	25,817	26,196	27,343	28,343	29,868	30,671
Retail Trade	9,646	9,976	10,501	10,791	11,219	11,453	11,857	12,427	12,849	15,089
Services	16,198	16,705	17,492	17,735	17,980	18,648	19,352	20,084	21,001	20,392
Finance, Insurance & Real Estate	20,554	21,290	22,828	23,521	24,066	25,008	25,769	26,889	28,132	28,708
Transp., Communi- cation & Utilities	25,573	26,396	27,089	27,564	28,427	29,182	29,954	31,228	33,117	32,867
Government	19,451	20,189	21,133	21,716	22,248	22,779	23,396	24,147	24,965	27,741
<b>All Industries</b>	<b>\$ 17,625</b>	<b>\$ 18,132</b>	<b>\$ 18,944</b>	<b>\$ 19,382</b>	<b>\$ 19,893</b>	<b>\$ 20,493</b>	<b>\$ 21,236</b>	<b>\$ 22,045</b>	<b>\$ 23,049</b>	<b>\$ 23,757</b>

Source: Job Service North Dakota, North Dakota Employment And Wages

**Annual Crude Oil Production In North Dakota  
And Oil Price Per Barrel  
Last Ten Calendar Years**

Crude Oil

<u>Calendar Year</u>	<u>Barrels</u>	<u>Average Price Per Barrel</u>
1990	36,720,396	\$ 22
1991	35,895,278	20
1992	32,900,171	19
1993	30,918,673	16
1994	27,690,412	15
1995	29,335,924	16
1996	32,311,349	19
1997	35,837,784	17
1998	35,517,552	10
1999	32,882,182	15

Source: North Dakota Industrial Commission,  
Oil And Gas Division

**Taxable Coal Production And  
Natural Gas Produced  
Last Ten Fiscal Years**

<u>Fiscal Years</u>	<u>Coal Production (Coal Tons)</u>	<u>Gas Produced (Cubic Feet)</u>
1991	28,810,000	58,281,876,000
1992	30,296,000	57,737,581,000
1993	31,696,000	56,535,396,000
1994	31,886,860	54,754,476,000
1995	31,587,000	54,771,279,000
1996	29,512,000	54,893,774,000
1997	29,602,000	55,693,062,000
1998	29,552,000	57,081,716,000
1999	30,927,000	55,929,183,000
2000	28,752,000	56,342,510,000

Source: Office Of State Tax Commissioner  
North Dakota Industrial Commission, Oil And Gas Division

## Value Of Export Shares Of Agricultural Commodities - 1998-1999 (1)

	1998 <u>Dollars</u> (Mil.)	1998 <u>% of U.S.</u>	1999 <u>Dollars</u> (Mil.)	1999 <u>% of U.S.</u>
Wheat And Products	\$ 467.6	11.8	\$ 279.7	7.1
Feeds Grains And Products	99.8	1.6	98.3	1.4
Sunflower Seed And Oil	174.6	51.6	188.1	56.9
Vegetables And Preparations	108.5	2.6	130.0	3.1
Soybeans And Products	112.8	1.3	112.6	1.7
Feeds And Fodder	48.3	2.8	51.2	3.1
Seeds	41.2	5.0	32.4	4.1
Live Animals And Meats Excluding Poultry	19.3	.4	15.9	.3
Hides And Skins	5.4	.4	4.2	.4
Dairy Products	3.1	.3	2.9	.3
Fats, Oils And Greases	3.0	.5	2.3	.4
Other	0.6	--	0.1	--
Total	<u>\$1,084.2</u>	2.0	<u>\$ 917.9</u>	1.9

Sources: Foreign Agricultural Trade Of U.S. - E.R.S.

(1) State Agricultural Exports Estimates Were Based On North Dakota's Production Or Sales Of Individual Commodities Reported By The National Agricultural Statistics Service (NASS). It Is Assumed That Each State Received Export Revenues In The Same Proportion As Its Production.

## 1999 Crop Rank Among States

North Dakota <u>Ranks</u>	<u>Crop Description</u>	North Dakota <u>Produces</u>
1st	Flaxseed	87%
	Durum Wheat	72%
	Non-oil Sunflowers	55%
	Pinto Beans	45%
	All Sunflowers	43%
	Oil Sunflowers	40%
	Spring Wheat	33%
	All Dry Edible Beans	25%
	Barley	21%
	Rye	14%
2nd	Navy Beans	35%
	Sugarbeets	15%
	Honey	13%
	All Wheat	11%
3rd	Oats	12%

Source: North Dakota Agricultural Statistics 2000

**Cash Receipts From  
Farm Marketings And Government Payments - 1996-1999**

Item	1996	1997	1998	1999	Percent Total 1999 Pct. (1)
	Thousand Dollars				
<b>Crops</b>	\$ 2,859,746	\$ 2,671,066	\$ 2,366,868	\$ 2,111,684	56.9%
Food Grains	1,470,705	1,253,229	947,117	732,477	19.7
Wheat	1,469,700	1,252,185	942,515	728,253	19.6
Rye	1,005	1,044	4,602	4,223	0.1
Feed Crops	498,250	441,970	351,132	313,286	8.4
Corn	133,005	122,811	125,211	125,792	3.4
Barley	293,159	218,818	148,175	118,784	3.2
Hay	58,681	90,669	68,449	61,845	1.7
Oats	13,405	9,673	9,297	6,865	0.2
Oil Crops	380,657	559,822	566,574	576,208	15.5
Sunflower	182,658	275,809	213,366	238,477	6.4
Soybeans	155,274	208,344	225,384	208,585	5.6
Canola	32,407	58,460	94,927	92,110	2.4
Flaxseed	7,786	12,218	23,165	27,260	0.7
Miscellaneous	2,532	4,991	9,732	9,776	0.3
Veg., Fruits, Nuts	293,518	235,288	289,805	291,153	7.8
Dry Beans	165,753	113,357	148,409	145,293	3.9
Potatoes	125,561	111,017	126,656	135,107	3.6
Miscellaneous	2,204	10,914	14,740	10,753	0.3
Other Crops	216,616	180,757	212,240	198,560	5.4
Sugarbeets	194,219	159,370	190,664	181,885	4.9
Miscellaneous	22,397	21,387	21,576	16,675	0.4
<b>Livestock</b>	543,559	598,242	554,603	647,202	17.4%
Meat Animals	365,767	444,625	394,735	503,933	13.6
Cattle And Calves	311,446	399,583	352,887	461,134	12.4
Hogs	47,343	36,186	35,558	35,968	1.0
Sheep And Lambs	6,978	8,856	6,290	6,831	0.2
Dairy Products	107,545	86,304	98,670	89,232	2.4
Poultry And Eggs	25,052	25,303	17,294	17,870	0.5
Turkeys	21,252	22,612	14,553	15,435	0.4
Eggs	2,681	2,164	2,265	1,955	.1
Other Poultry	1,119	527	476	480	-
Miscellaneous Livestock	45,195	42,010	43,904	36,167	1.0
Honey	17,802	18,130	18,547	15,797	0.4
Other Livestock	27,393	23,880	25,357	20,370	0.5
<b>TOTAL CROPS &amp; LIVESTOCK</b>	3,403,305	3,269,308	2,921,471	2,758,886	74.4
<b>GOVERNMENT PAYMENTS</b>	353,417	361,477	601,494	951,581	25.6
<b>GRAND TOTAL</b>	\$ 3,756,722	\$ 3,630,785	\$ 3,522,965	\$ 3,710,467	100.0

Source: North Dakota Agricultural Statistics 2000

(1) Items May Not Add Due to Rounding

**Claims Development Information  
Last Ten Fiscal Years**

The following tables illustrate how the individual funds' earned revenues and investment income compare to related costs of loss and other expenses assumed by the funds as of the end of each of the last ten years. The rows of the tables are defined as follows: (1) This line shows the total of each fiscal year's earned contribution revenues and investment revenues. (2) This line shows each fiscal year's other operation costs of the fund including overhead and claims expense not allocable to individual claims. (3) This line shows the funds' incurred claims and allocated claim adjustment expense (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year). (4) This section of 10 columns shows the cumulative amounts paid as of the end of successive years for each policy year. (5) This section of 10 columns shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual re-estimation results from new information received regarding unknown claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known. (6) This line compares the latest re-estimated incurred claims amount to the amount originally established (line 3) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and re-estimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years. The columns of the tables show data for successive policy years (expressed in thousands).





**Claims Development Information**  
**Last Ten Fiscal Years**  
(Expressed In Thousands)

Workers Compensation  
Bureau

	<u>Fiscal And Policy Year Ended</u>									
	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
1 Net Earned Required Contribution And Investment Revenues	\$ 70,752	\$ 90,373	\$ 113,640	\$ 127,730	\$ 142,220	\$ 173,614	\$ 186,648	\$ 211,339	\$ 178,623	\$ 208,491
2 Unallocated Expenses	4,627	7,004	8,324	9,024	11,321	10,983	12,357	14,127	12,038	13,231
3 Estimated Incurred Claims And Expense, End Of Policy Year	110,000	116,650	124,200	114,300	106,081	94,160	84,551	89,020	92,130	80,505
4 Paid (Cumulative) As Of:										
End Of Policy Year	16,921	13,949	11,777	14,092	14,406	13,275	12,953	15,332	14,317	16,157
One Year Later	32,987	30,891	27,987	28,390	26,810	25,832	25,463	28,133	27,335	
Two Years Later	42,685	39,703	36,222	36,420	33,256	30,473	30,213	32,676		
Three Years Later	49,156	45,675	41,511	41,497	37,487	33,575	33,688			
Four Years Later	51,387	47,286	43,561	45,495	40,787	36,584				
Five Years Later	54,782	50,032	46,493	48,628	43,207					
Six Years Later	57,490	52,436	48,913	50,814						
Seven Years Later	59,631	54,488	52,410							
Eight Years Later	61,815	57,856								
Nine Years Later	64,588									
5 Reestimated Incurred Claims And Expenses:										
End Of Policy Year	110,000	116,650	124,200	114,300	106,081	94,160	84,551	89,020	92,130	80,505
One Year Later	110,500	119,650	120,850	98,417	96,838	89,357	86,080	89,100	83,830	
Two Years Later	110,100	117,450	94,420	90,663	91,740	85,720	85,940	81,641		
Three Years Later	109,000	94,371	87,884	85,948	88,905	85,350	78,143			
Four Years Later	98,750	91,640	82,730	88,270	87,775	76,888				
Five Years Later	95,876	93,329	85,630	90,280	83,384					
Six Years Later	105,776	91,685	86,880	91,846						
Seven Years Later	104,790	94,350	87,860							
Eight Years Later	106,590	95,172								
Nine Years Later	104,768									
6 Increase In Estimated Incurred Claims And Expense From End Of Policy Year	(5,232)	(21,478)	(36,340)	(22,454)	(22,697)	(17,272)	(6,408)	(7,379)	(8,300)	0

**Reconciliation Of Claims Liabilities  
By Type Of Contract  
Last Two Fiscal Years  
(Expressed In Thousands)**

The Schedule Below Presents The Changes In Claims Liabilities For The Past Two Years By Type Of Contract (Expressed In Thousands)

	Fire And Tornado		Bonding		Workers Compensation	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
Unpaid Claims And Claims Adjustment Expenses At The Beginning Of The Year	\$ 6,132	\$ 5,176	\$ 258	\$ 109	\$ 668,800	\$ 591,700
Incurred Claims And Claims Adjustment Expenses:						
Provision For Current Fiscal Year	2,104	3,578	60	229	80,505	92,130
Change In Provision For Prior Fiscal Year	-	-	-	-	(19,872)	19,368
Payments And Claims And Adjustment Expenses Attributable To:						
Current Fiscal Year Insured Events	(303)	2,554	22	29	(16,157)	(14,317)
Prior Fiscal Years Insured Events	(6,132)	(5,176)	(258)	(109)	(55,290)	(52,901)
Total Payments	(6,435)	(2,622)	(236)	(80)	(71,447)	(67,218)
Premium Deficiency	-	-	-	-	-	-
Change In Provision For Discount	-	-	-	-	(696)	(13,000)
Other	-	-	-	-	2,410	820
Contingency Reserve For Adverse Deviation	-	-	-	-	90,000	45,000
Total Unpaid Claims And Claims Adjustment Expenses At The End Of The Year	<u>\$ 1,801</u>	<u>\$ 6,132</u>	<u>\$ 82</u>	<u>\$ 258</u>	<u>\$ 749,700</u>	<u>\$ 668,800</u>

Source: Individual Financial Statements