

**STATE OF SOUTH DAKOTA**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2002**  
**(Expressed in Thousands)**

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Assets			
					Primary Government			Component Units
					Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>								
Governmental Activities:								
General Government	\$ 138,637	\$ 111,597	\$ 13,574	\$	\$ (13,466)	\$	\$ (13,466)	
Education - Elementary, Secondary and Vocational Schools	142,256	2,720	102,168		(37,368)		(37,368)	
Education - State Aid to Universities	131,462				(131,462)		(131,462)	
Health and Human Services	837,325	19,293	610,148		(207,884)		(207,884)	
Law, Justice and Public Protection	148,004	12,300	39,539	395	(95,770)		(95,770)	
Agriculture and Natural Resources	95,732	45,743	24,642		(25,347)		(25,347)	
Commerce and Regulation	13,351	26,164	218		13,031		13,031	
Economic Resources	28,170	727	10,742		(16,701)		(16,701)	
Transportation	340,394	5,052	242,557	1,389	(91,396)		(91,396)	
Intergovernmental - Payments to School Districts	322,290				(322,290)		(322,290)	
Intergovernmental - Revenue Sharing	80,434				(80,434)		(80,434)	
Interest Expense	8,736				(8,736)		(8,736)	
Unallocated Depreciation	70				(70)		(70)	
<b>Total Governmental Activities</b>	<u>2,286,861</u>	<u>223,596</u>	<u>1,043,588</u>	<u>1,784</u>	<u>(1,017,893)</u>	<u>0</u>	<u>(1,017,893)</u>	
<b>Business-Type Activities:</b>								
Lottery	21,981	131,324	574			109,917	109,917	
Revolving Economic Development & Initiative	858	1,106	2,845			3,093	3,093	
Clean Water State Revolving	1,466	3,002	7,676			9,212	9,212	
Other	54,269	39,241	29,038			14,010	14,010	
<b>Total Business-Type Activities</b>	<u>78,574</u>	<u>174,673</u>	<u>40,133</u>	<u>0</u>	<u>0</u>	<u>136,232</u>	<u>136,232</u>	
<b>Total Primary Government</b>	<u>\$ 2,365,435</u>	<u>\$ 398,269</u>	<u>\$ 1,083,721</u>	<u>\$ 1,784</u>	<u>(1,017,893)</u>	<u>136,232</u>	<u>(881,661)</u>	
<b>Component Units:</b>								
Higher Education	\$ 352,514	\$ 140,897	\$ 84,856	\$ 18,867				\$ (107,894)
Housing Authority	118,299	109,269	23,870					14,840
Finance Authority	1,494	987						(507)
CREP Program	529	455						(74)
<b>Total Component Units</b>	<u>\$ 472,836</u>	<u>\$ 251,608</u>	<u>\$ 108,726</u>	<u>\$ 18,867</u>				<u>(93,635)</u>
General Revenues:								
Taxes:								
Sales Taxes					471,025		471,025	
Motor Fuel Taxes					125,252		125,252	
Contractors Excise Taxes					53,449		53,449	
Bank Card and Franchise Taxes					41,784		41,784	
Other Taxes					198,776		198,776	
Unrestricted Investment Earnings					53,422		53,422	4,095
State Aid								131,462
Gain on Sale of Capital Assets					1,048		1,048	
Miscellaneous					31,428		31,428	
Transfers					108,925	(108,925)		
Total General Revenues and Transfers					<u>1,085,109</u>	<u>(108,925)</u>	<u>976,184</u>	<u>135,557</u>
Changes in Net Assets					67,216	27,307	94,523	41,922
Net Assets - Beginning					3,223,899	260,094	3,483,993	496,126
Net Assets - Ending					<u>\$ 3,291,115</u>	<u>\$ 287,401</u>	<u>\$ 3,578,516</u>	<u>\$ 538,048</u>

The notes to the financial statements are an integral part of this statement.