

STATE OF SOUTH DAKOTA
HIGHER EDUCATION
COMBINING BALANCE SHEET
June 30, 1999
(Expressed in Thousands)

| Assets | Current Funds | | Loan Funds |
|--|----------------------|-------------------|-------------------|
| | Unrestricted | Restricted | |
| Cash and Cash Equivalents | \$ 34,278 | \$ 607 | \$ 1,645 |
| Investments | 107 | | |
| Securities Lending Collateral | 6,420 | 10 | |
| Accounts Receivable | 2,103 | 2,474 | |
| Interest, Dividends & Penalties Receivable | | | 98 |
| Loans and Notes Receivable (Net) | | | 30,111 |
| Due From Primary Government | 1,127 | 214 | |
| Due From Component Units | 2,503 | | 7 |
| Due From Other Governments | | 4,079 | |
| Inventory | 5,418 | | |
| Deferred Fiscal Charges and Other Assets | 1,066 | 18 | |
| Property, Plant and Equipment (Net) | | | |
| Total Assets | \$ 53,022 | \$ 7,402 | \$ 31,861 |
| Liabilities and Fund Equity | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 3,287 | \$ 594 | \$ 13 |
| Accrued Liabilities | 1,901 | 468 | |
| Compensated Absences Payable | 22,714 | 1,499 | |
| Due To Primary Government | 637 | 66 | |
| Due To Component Units | 102 | 2,074 | 163 |
| Deferred Revenue | 2,822 | | |
| Amounts Held in Custody for Others | 222 | | |
| Securities Lending Collateral Liability | 6,420 | 10 | |
| Bonds and Notes Payable (Net) | | | 1 |
| Certificates of Participation Payable | | | |
| Trust Certificates Payable | | | |
| Capital Lease Obligations | | | |
| Other Liabilities | | | |
| Total Liabilities | 38,105 | 4,711 | 177 |
| Fund Equity: | | | |
| Investment in Fixed Assets | | | |
| Fund Balance: | | | |
| Reserved | 3,050 | 1,081 | 25,701 |
| Unreserved: | | | |
| Undesignated | 11,867 | 1,610 | 5,983 |
| Total Fund Equity | 14,917 | 2,691 | 31,684 |
| Total Liabilities and Fund Equity | \$ 53,022 | \$ 7,402 | \$ 31,861 |

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| Assets | Plant Funds | | | |
|--|---------------------------|------------------------------|----------------------------------|---------------------------|
| | Unexpended Plant Funds | Renewals and Replacements | Retirement of Indebtedness | Investment in Plant |
| Cash and Cash Equivalents | \$ 14,529 | \$ 14,653 | \$ 3,889 | \$ |
| Investments | | | | |
| Securities Lending Collateral | 2 | 1,862 | 558 | 2,099 |
| Accounts Receivable | | | | |
| Interest, Dividends & Penalties Receivable | 1 | | 8 | |
| Loans and Notes Receivable (Net) | | | | |
| Due From Primary Government | 494 | 919 | 169 | |
| Due From Component Units | | | 39 | |
| Due From Other Governments | | | | |
| Inventory | | | | |
| Deferred Fiscal Charges and Other Assets | 76 | | 1,310 | |
| Property, Plant and Equipment (Net) | | | | 451,714 |
| Total Assets | \$ 15,102 | \$ 17,434 | \$ 5,973 | \$ 453,813 |
| Liabilities and Fund Equity | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 789 | \$ 27 | \$ | \$ |
| Accrued Liabilities | 823 | | 368 | |
| Compensated Absences Payable | | | | |
| Due To Primary Government | 4 | 8 | | |
| Due To Component Units | | 201 | | |
| Deferred Revenue | | | 18 | |
| Amounts Held in Custody for Others | | | | |
| Securities Lending Collateral Liability | 2 | 1,862 | 558 | 2,099 |
| Bonds and Notes Payable (Net) | 12,615 | | 4,614 | 51,066 |
| Certificates of Participation Payable | | | | 171 |
| Trust Certificates Payable | | | | 10,219 |
| Capital Lease Obligations | | | | 303 |
| Other Liabilities | | | | 23 |
| Total Liabilities | 14,233 | 2,098 | 5,558 | 63,881 |
| Fund Equity: | | | | |
| Investment in Fixed Assets | | | | 389,932 |
| Fund Balance: | | | | |
| Reserved | | 224 | | |
| Unreserved: | | | | |
| Undesignated | 869 | 15,112 | 415 | |
| Total Fund Equity | 869 | 15,336 | 415 | 389,932 |
| Total Liabilities and Fund Equity | \$ 15,102 | \$ 17,434 | \$ 5,973 | \$ 453,813 |

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| Assets | Agency | Total |
|--|---------------|-------------------|
| Cash and Cash Equivalents | \$ 413 | \$ 70,014 |
| Investments | | 107 |
| Securities Lending Collateral | | 10,951 |
| Accounts Receivable | 9 | 4,586 |
| Interest, Dividends & Penalties Receivable | | 107 |
| Loans and Notes Receivable (Net) | | 30,111 |
| Due From Primary Government | | 2,923 |
| Due From Component Units | | 2,549 |
| Due From Other Governments | | 4,079 |
| Inventory | | 5,418 |
| Deferred Fiscal Charges and Other Assets | | 2,470 |
| Property, Plant and Equipment (Net) | | 451,714 |
| Total Assets | \$ 422 | \$ 585,029 |

| Liabilities and Fund Equity | | |
|--|---------------|-------------------|
| Liabilities: | | |
| Accounts Payable | \$ 3 | \$ 4,713 |
| Accrued Liabilities | 4 | 3,564 |
| Compensated Absences Payable | | 24,213 |
| Due To Primary Government | 3 | 718 |
| Due To Component Units | 9 | 2,549 |
| Deferred Revenue | | 2,840 |
| Amounts Held in Custody for Others | 403 | 625 |
| Securities Lending Collateral Liability | | 10,951 |
| Bonds and Notes Payable (Net) | | 68,296 |
| Certificates of Participation Payable | | 171 |
| Trust Certificates Payable | | 10,219 |
| Capital Lease Obligations | | 303 |
| Other Liabilities | | 23 |
| Total Liabilities | 422 | 129,185 |
| Fund Equity: | | |
| Investment in Fixed Assets | | 389,932 |
| Fund Balance: | | |
| Reserved | | 30,056 |
| Unreserved: | | |
| Undesignated | | 35,856 |
| Total Fund Equity | 0 | 455,844 |
| Total Liabilities and Fund Equity | \$ 422 | \$ 585,029 |