

STATE OF SOUTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2002

(Expressed in Thousands)

	Self- Insurance	Information Services	Tele- communi- cations	Accounting and Payroll	Buildings and Grounds	Central Mail	Rural Development Telecommunica- tions Network
Cash Flows from Operating Activities:							
Receipts from Customers and Users	\$ 35,990	\$ 346	\$ 3,287	\$ 147	\$ 19	\$ 87	\$ 265
Receipts from Interfund Services Provided	31,346	14,355	11,655	3,542	3,841	3,466	463
Payments to Suppliers and for Benefits and Claims	(67,853)	(4,928)	(8,485)	(856)	(1,103)	(3,439)	(449)
Payments for Employee Services	(295)	(8,707)	(4,123)	(440)	(2,266)	(310)	(281)
Payments for Interfund Services Used	(348)	(1,201)	(1,587)	(1,435)	(444)	(85)	(123)
Other Receipts (Payments)							
Net Cash Provided (Used) by Operating Activities	(1,160)	(135)	747	958	47	(281)	(125)
Cash Flows From Capital and Related Financing Activities:							
Purchases of Capital Assets		(2,249)	(1,079)		(11)	(19)	(39)
Sales of Capital Assets			7		6	1	
Payments on Notes					(112)		
Payments on Capital Lease Obligations			(209)				
Net Cash Provided (Used) by Capital and Related Financing Activities	0	(2,249)	(1,281)	0	(117)	(18)	(39)
Cash Flows From Noncapital Financing Activities:							
Transfers In		293		2			
Transfers Out							
Net Cash Provided (Used) From Noncapital Financing Activities	0	293	0	2	0	0	0
Cash Flows From Investing Activities							
Investment Income (Expense)	834	63	110	129	21	14	9
Security Lending Rebate Fees	(82)	(7)	(11)	(12)	(2)	(1)	(1)
Net Cash Provided (Used) by Investing Activities	752	56	99	117	19	13	8
Net Increase (Decrease) in Cash and Cash Equivalents During the Fiscal Year	(408)	(2,035)	(435)	1,077	(51)	(286)	(156)
Cash and Cash Equivalents at Beginning of Year, restated	14,195	3,203	2,539	1,802	479	529	383
Cash and Cash Equivalents at End of Year	<u>\$ 13,787</u>	<u>\$ 1,168</u>	<u>\$ 2,104</u>	<u>\$ 2,879</u>	<u>\$ 428</u>	<u>\$ 243</u>	<u>\$ 227</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating Income (Loss)	\$ (3,556)	\$ (736)	\$ (69)	\$ (97)	\$ (9)	\$ (36)	\$ 8
Adjustments to Reconcile Operating Income (Loss):							
Depreciation/Amortization Expense		497	921	1,268	69	44	40
Interest Expense			17		7		
Decrease/(Increase) in Assets:							
Accounts Receivable		(2)				8	(3)
Due From Other Funds		(96)	(16)	(75)	(39)	22	32
Due From Component Units		7	1	(11)			(166)
Due From Other Governments							
Inventory		(5)	(331)		5	(295)	
Deferred Fiscal Charges and Other Assets	(103)	(4)	(91)	(9)	5	(35)	(15)
Increase/(Decrease) in Liabilities:							
Accounts Payable	322	(106)	79	(82)	(2)	(1)	(31)
Accrued Liabilities	(2)	51	24	2	10	2	(1)
Compensated Absences Payable		135	63	11	4	9	11
Due To Other Funds	5	124	149	(49)	(3)	1	
Due to Component Units							
Deferred Revenue	939						
Policy Claim Liabilities	1,235						
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,160)</u>	<u>\$ (135)</u>	<u>\$ 747</u>	<u>\$ 958</u>	<u>\$ 47</u>	<u>\$ (281)</u>	<u>\$ (125)</u>
Noncash Investing, Capital and Financing Activities:							
Gain (Loss) on Disposal of Fixed Assets		(5)	7		5		
Capital Lease Obligations Entered Into							
Transfers In (Out) of Fixed Assets			17		2		

STATE OF SOUTH DAKOTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2002

(Expressed in Thousands--Continued)

	Public Entity Pool for Liability	Fleet and Travel Management	Personnel	Workers Compensation	Investment Council	Other	Total
Cash Flows from Operating Activities:							
Receipts from Customers and Users	\$ 684	\$ 2,310	\$ 33	\$ 787	\$ 3,361	\$ 1,909	\$ 49,225
Receipts from Interfund Services Provided	2,084	10,994	3,182	2,261	652	8,527	96,368
Payments to Suppliers and for Benefits and Claims	(3,147)	(1,761)	(592)	(2,767)	(809)	(3,932)	(100,121)
Payments for Employee Services	(177)	(408)	(2,399)	(120)	(2,215)	(4,446)	(26,187)
Payments for Interfund Services Used	(97)	(5,093)	(491)	(20)	(77)	(1,721)	(12,722)
Other Receipts (Payments)	466					38	504
Net Cash Provided (Used) by Operating Activities	(187)	6,042	(267)	141	912	375	7,067
Cash Flows From Capital and Related Financing Activities:							
Purchases of Capital Assets		(1,339)			(15)	(140)	(4,891)
Sales of Capital Assets		712					726
Payments on Notes							(112)
Payments on Capital Lease Obligations		(5,162)				(294)	(5,665)
Net Cash Provided (Used) by Capital and Related Financing Activities	0	(5,789)	0	0	(15)	(434)	(9,942)
Cash Flows From Noncapital Financing Activities:							
Transfers In		175	129				599
Transfers Out						(239)	(239)
Net Cash Provided (Used) From Noncapital Financing Activities	0	175	129	0	0	(239)	360
Cash Flows From Investing Activities							
Investment Income (Expense)	612	60	20	291		238	2,401
Security Lending Rebate Fees	(61)	(5)	(2)	(28)		(23)	(235)
Net Cash Provided (Used) by Investing Activities	551	55	18	263	0	215	2,166
Net Increase (Decrease) in Cash and Cash Equivalents During the Fiscal Year	364	483	(120)	404	897	(83)	(349)
Cash and Cash Equivalents at Beginning of Year, restated	11,845	1,490	329	4,371	285	4,020	45,470
Cash and Cash Equivalents at End of Year	<u>\$ 12,209</u>	<u>\$ 1,973</u>	<u>\$ 209</u>	<u>\$ 4,775</u>	<u>\$ 1,182</u>	<u>\$ 3,937</u>	<u>\$ 45,121</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating Income (Loss)	\$ (20)	\$ 1,113	\$ (315)	\$ 1,513	\$ 576	\$ (202)	\$ (1,830)
Adjustments to Reconcile Operating Income (Loss):							
Depreciation/Amortization Expense		4,719	4		3	331	7,896
Interest Expense		548				52	624
Decrease/(Increase) in Assets:							
Accounts Receivable	(297)	(4)	(4)			84	(218)
Due From Other Funds			(65)		270	65	98
Due From Component Units		(7)	(2)			(4)	(182)
Due From Other Governments		(3)				3	0
Inventory						(13)	(639)
Deferred Fiscal Charges and Other Assets		(43)			(3)	(3)	(301)
Increase/(Decrease) in Liabilities:							
Accounts Payable	36	(16)	82	2	(4)	45	324
Accrued Liabilities	3	2		2	18	6	117
Compensated Absences Payable	12	13	17	4	52	71	402
Due To Other Funds	2	(245)	16			(67)	(67)
Due to Component Units		(35)					(35)
Deferred Revenue						7	946
Policy Claim Liabilities	77			(1,380)			(68)
Net Cash Provided (Used) by Operating Activities	<u>\$ (187)</u>	<u>\$ 6,042</u>	<u>\$ (267)</u>	<u>\$ 141</u>	<u>\$ 912</u>	<u>\$ 375</u>	<u>\$ 7,067</u>
Noncash Investing, Capital and Financing Activities:							
Gain (Loss) on Disposal of Fixed Assets		(85)			(4)	(7)	(89)
Capital Lease Obligations Entered Into		4,732					4,732
Transfers In (Out) of Fixed Assets		(2)					17