

STATE OF SOUTH DAKOTA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
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	Public Entity Pool for Liability	Fleet and Travel Management
Assets									
Current Assets:									
Cash and Cash Equivalents	\$ 13,787	\$ 1,168	\$ 2,104	\$ 2,879	\$ 428	\$ 243	\$ 227	\$ 12,209	\$ 1,973
Receivables:									
Interest and Dividends	138	12	19	21	4	2	2	104	8
Other Funds		1,354	1,151	847	949	309	136		1,559
Component Units		23	263	44		1	169		340
Other Governments									3
Other		3	55	1	1	2	19	297	10
Inventory		22	1,010		50	488			
Securities Lending Collateral	2,987	253	457	626	92	53	49	2,651	367
Deferred Fiscal Charges and Other Assets	592	355	261	271	6	40	15		43
Total Current Assets	17,504	3,190	5,320	4,689	1,530	1,138	617	15,261	4,303
Capital Assets:									
Property, Plant and Equipment	29	6,781	6,224	10,235	942	388	1,704	28	33,014
Accumulated Depreciation	(23)	(5,731)	(4,376)	(7,371)	(582)	(299)	(1,627)	(28)	(19,052)
Construction in Progress		1,413							
Total Capital Assets	6	2,463	1,848	2,864	360	89	77	0	13,962
Other Noncurrent Assets									
Total Assets	17,510	5,653	7,168	7,553	1,890	1,227	694	15,261	18,265
Liabilities									
Current Liabilities:									
Accounts Payable and Other Current Liabilities Payable To:	\$ 769	\$ 834	\$ 910	\$ 60	\$ 217	\$ 22	\$ 21	\$ 58	\$ 272
Other Funds	40	234	343	107	26	7	22	6	280
Component Units									26
Bonds, Notes and Leases Payable			203		44				3,297
Claims, Judgments and Compensated Absences	7,991	805	323	63	140	28	25	2,475	19
Deferred Revenue	4,647								
Securities Lending Collateral Liability	2,987	253	457	626	92	53	49	2,651	367
	16,434	2,126	2,236	856	519	110	117	5,190	4,261
Noncurrent Liabilities:									
Bonds, Notes and Leases Payable									5,903
Claims, Judgments and Compensated Absences	20	828	332	65	143	29	26	3,838	20
Total Liabilities	16,454	2,954	2,568	921	662	139	143	9,028	10,184
Net Assets									
Invested In Capital Assets, Net of Related Debt	6	2,463	1,645	2,864	316	89	77		4,762
Unrestricted	1,050	236	2,955	3,768	912	999	474	6,233	3,319
Total Net Assets	\$ 1,056	\$ 2,699	\$ 4,600	\$ 6,632	\$ 1,228	\$ 1,088	\$ 551	\$ 6,233	\$ 8,081

STATE OF SOUTH DAKOTA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
June 30, 2002
(Expressed in Thousands--Continued)

	<u>Personnel</u>	<u>Workers Compensation</u>	<u>Investment Council</u>	<u>Other</u>	<u>Total</u>
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 209	\$ 4,775	\$ 1,182	\$ 3,937	\$ 45,121
Receivables:					
Interest and Dividends	3	47		38	398
Other Funds	300			711	7,316
Component Units	3			65	908
Other Governments				53	56
Other	5			134	527
Inventory				360	1,930
Securities Lending Collateral	45	1,035	260	847	9,722
Deferred Fiscal Charges and Other Assets			17	24	1,624
Total Current Assets	<u>565</u>	<u>5,857</u>	<u>1,459</u>	<u>6,169</u>	<u>67,602</u>
Capital Assets:					
Property, Plant and Equipment	33		31	2,828	62,237
Accumulated Depreciation	(24)		(15)	(1,896)	(41,024)
Construction in Progress					1,413
Total Capital Assets	<u>9</u>	<u>0</u>	<u>16</u>	<u>932</u>	<u>22,626</u>
Other Noncurrent Assets					
Total Assets	<u>574</u>	<u>5,857</u>	<u>1,475</u>	<u>7,101</u>	<u>90,228</u>
Liabilities					
Current Liabilities:					
Accounts Payable and Other Current Liabilities	\$ 235	\$ 28	\$ 180	\$ 535	\$ 4,141
Payable To:					
Other Funds	62	2	5	448	1,582
Component Units				1	27
Bonds, Notes and Leases Payable				239	3,783
Claims, Judgments and Compensated Absences	209	2,697	222	400	15,397
Deferred Revenue				44	4,691
Securities Lending Collateral Liability	45	1,035	260	847	9,722
	<u>551</u>	<u>3,762</u>	<u>667</u>	<u>2,514</u>	<u>39,343</u>
Noncurrent Liabilities:					
Bonds, Notes and Leases Payable				90	5,993
Claims, Judgments and Compensated Absences	215	13,856	228	412	20,012
Total Liabilities	<u>766</u>	<u>17,618</u>	<u>895</u>	<u>3,016</u>	<u>65,348</u>
Net Assets					
Invested In Capital Assets, Net of Related Debt	9		16	603	12,850
Unrestricted	(201)	(11,761)	564	3,482	12,030
Total Net Assets	<u>\$ (192)</u>	<u>\$ (11,761)</u>	<u>\$ 580</u>	<u>\$ 4,085</u>	<u>\$ 24,880</u>