

**STATE OF SOUTH DAKOTA**  
**BUDGETARY COMPARISON SCHEDULE**  
**BUDGET-TO-GAAP RECONCILIATION**  
**For the Fiscal Year Ended June 30, 2002**  
**(Expressed in Thousands)**

	<b>General Fund</b>	<b>Social Services Federal Fund</b>
<b>Uses/Outflows of resources</b>		
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$889,605	\$370,636
<b>Differences-budget to GAAP:</b>		
Encumbrances for supplies, equipment ordered but not yet received and for uncompleted contracts are reported in the year first encumbered for budgetary purposes, but expenditures are reported in the year the related expenditure is incurred for financial reporting purposes.	(18,305)	(115)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(353)	
To Adjust Expenditures/Expenses for Accruals	8,856	49,630
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$879,803</u>	<u>\$420,151</u>