

**STATE OF SOUTH DAKOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**June 30, 2002**  
**(Expressed in Thousands)**

	<u>Education Federal</u>	<u>Human Services Federal</u>	<u>Labor Federal</u>	<u>Health Federal</u>	<u>Governor's Office Federal</u>	<u>Military Affairs Federal</u>	<u>Natural Resources Federal</u>	<u>Game, Fish and Parks Federal</u>
<b>Assets</b>								
Cash and Cash Equivalents	\$	\$	\$ 741	\$ 841	\$	\$ 10	\$	\$ 564
Investments								
Securities Lending Collateral			164	185				124
Receivables From:								
Taxes (Net)								
Interest and Dividends								
Other Funds	37	166	213	67				279
Component Units								
Other Governments	13,376	9,731	2,051	1,339	633	3,798	1,339	1,945
Loans and Notes (Net)		10						
Other (Net)	1		3					
Inventory		315	151	916				
Investments - Restricted								
Deferred Fiscal Charges and Other Assets	20	351	21	10				
Total Assets	<u>\$ 13,434</u>	<u>\$ 10,573</u>	<u>\$ 3,344</u>	<u>\$ 3,358</u>	<u>\$ 633</u>	<u>\$ 3,808</u>	<u>\$ 1,339</u>	<u>\$ 2,912</u>
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts Payable and Other Liabilities	\$ 1,730	\$ 6,749	\$ 1,649	\$ 955	\$ 55	\$ 1,558	\$ 169	\$ 437
Payable To:								
Other Funds	317	3,203	260	247	30	2,179	646	151
Component Units	167					10	66	415
Other Governments	10,319	6			548	56	243	111
Claims, Judgments and Compensated Absences	5	13	33	24		1	16	
Deferred Revenue	225	90						1,674
Securities Lending Collateral Liability			164	185				124
Total Liabilities	<u>12,763</u>	<u>10,061</u>	<u>2,106</u>	<u>1,411</u>	<u>633</u>	<u>3,804</u>	<u>1,140</u>	<u>2,912</u>
Fund Balances:								
Reserved For:								
Encumbrances	30	19		1,067	7,863	316	4,412	113
Restricted Funds								
Noncurrent Assets								
Unreserved	641	493	1,238	880	(7,863)	(312)	(4,213)	(113)
Total Fund Balances	<u>671</u>	<u>512</u>	<u>1,238</u>	<u>1,947</u>	<u>0</u>	<u>4</u>	<u>199</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$ 13,434</u>	<u>\$ 10,573</u>	<u>\$ 3,344</u>	<u>\$ 3,358</u>	<u>\$ 633</u>	<u>\$ 3,808</u>	<u>\$ 1,339</u>	<u>\$ 2,912</u>

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<b>Assets</b>	<b>Game and Fish</b>	<b>Parks and Recreation</b>	<b>Securities and Insurance</b>	<b>Health</b>	<b>Gaming Commission</b>	<b>Motor Vehicle</b>	<b>Revenue</b>	<b>Employer's Investment</b>	<b>Property Tax Reduction</b>
Cash and Cash Equivalents	\$ 24,479	\$ 2,234	\$ 731	\$ 2,514	\$ 6,153	\$ 10,569	\$ 1,973	\$ 18,069	\$ 76,285
Investments									
Securities Lending Collateral	5,294	453	144	551	134	2,533	428	3,913	16,769
Receivables From:									
Taxes (Net)					446	312			
Interest and Dividends	247	1	53		12	27	18	191	
Other Funds	55	132		675		10	5		3,921
Component Units									
Other Governments		134		8		5,130	136		
Loans and Notes (Net)									
Other (Net)	142			72		33			
Inventory				251					
Investments - Restricted									
Deferred Fiscal Charges and Other Assets			7	8		12			
<b>Total Assets</b>	<b>\$ 30,217</b>	<b>\$ 2,954</b>	<b>\$ 935</b>	<b>\$ 4,079</b>	<b>\$ 6,745</b>	<b>\$ 18,626</b>	<b>\$ 2,560</b>	<b>\$ 22,173</b>	<b>\$ 96,975</b>
<b>Liabilities and Fund Balances</b>									
Liabilities:									
Accounts Payable and Other Liabilities	\$ 948	\$ 355	\$ 116	\$ 1,151	\$ 43	\$ 348	\$ 343	\$ 56	\$
Payable To:									
Other Funds	810	306	45	84	197	203	201	572	
Component Units	20							185	
Other Governments	5				512	13,945			
Claims, Judgments and Compensated Absences	15		1	3		2	7		
Deferred Revenue					5,552				
Securities Lending Collateral Liability	5,294	453	144	551	134	2,533	428	3,913	16,769
Total Liabilities	7,092	1,114	306	1,789	6,438	17,031	979	4,726	16,769
Fund Balances:									
Reserved For:									
Encumbrances	1,818	44		201	6	206	72	52	
Restricted Funds									
Noncurrent Assets									
Unreserved	21,307	1,796	629	2,089	301	1,389	1,509	17,395	80,206
Total Fund Balances	23,125	1,840	629	2,290	307	1,595	1,581	17,447	80,206
<b>Total Liabilities and Fund Balances</b>	<b>\$ 30,217</b>	<b>\$ 2,954</b>	<b>\$ 935</b>	<b>\$ 4,079</b>	<b>\$ 6,745</b>	<b>\$ 18,626</b>	<b>\$ 2,560</b>	<b>\$ 22,173</b>	<b>\$ 96,975</b>

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	<b>Petroleum Release Compensation</b>	<b>Maintenance and Repair</b>	<b>Water and Environment</b>	<b>Energy Conservation</b>	<b>Cement Plant Commission</b>	<b>Health Care Trust</b>	<b>Education Enhancement Trust</b>	<b>Other</b>	<b>Total</b>
<b>Assets</b>									
Cash and Cash Equivalents	\$ 6,571	\$ 4,554	\$ 14,991	\$ 8,604	\$ 6,930	\$ 65,597	\$ 85,422	\$ 113,700	\$ 451,532
Investments								857	857
Securities Lending Collateral	1,386	1,122	3,169	1,865	1,498	14,419	18,777	23,676	96,604
Receivables From:									
Taxes (Net)	487		679					1,080	3,004
Interest and Dividends	175	33	190	83	94			1,025	2,149
Other Funds	15,000	221	72	11	1			3,426	24,291
Component Units								15	15
Other Governments			93					7,387	47,100
Loans and Notes (Net)		19	16,413	55				5,453	21,950
Other (Net)					7			3,715	3,973
Inventory								47	1,680
Investments - Restricted					10,000				10,000
Deferred Fiscal Charges and Other Assets								542	971
<b>Total Assets</b>	<b>\$ 23,619</b>	<b>\$ 5,949</b>	<b>\$ 35,607</b>	<b>\$ 10,618</b>	<b>\$ 18,530</b>	<b>\$ 80,016</b>	<b>\$ 104,199</b>	<b>\$ 160,923</b>	<b>\$ 664,126</b>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities:</b>									
Accounts Payable and Other Liabilities	\$ 833	\$ 30	\$ 1,010	\$ 1	\$ 11	\$	\$	\$ 8,008	\$ 26,555
Payable To:									
Other Funds	8	5						4,112	13,576
Component Units								70	933
Other Governments			724	13				279	26,761
Claims, Judgments and Compensated Absences								15	135
Deferred Revenue		16						29,919	37,476
Securities Lending Collateral Liability	1,386	1,122	3,169	1,865	1,498	14,419	18,777	23,676	96,604
<b>Total Liabilities</b>	<b>2,227</b>	<b>1,173</b>	<b>4,903</b>	<b>1,879</b>	<b>1,509</b>	<b>14,419</b>	<b>18,777</b>	<b>66,079</b>	<b>202,040</b>
<b>Fund Balances:</b>									
Reserved For:									
Encumbrances			144					5,947	22,310
Restricted Funds					10,000				10,000
Noncurrent Assets		16	13,931	66				5,638	19,651
Unreserved	21,392	4,760	16,629	8,673	7,021	65,597	85,422	83,259	410,125
<b>Total Fund Balances</b>	<b>21,392</b>	<b>4,776</b>	<b>30,704</b>	<b>8,739</b>	<b>17,021</b>	<b>65,597</b>	<b>85,422</b>	<b>94,844</b>	<b>462,086</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,619</b>	<b>\$ 5,949</b>	<b>\$ 35,607</b>	<b>\$ 10,618</b>	<b>\$ 18,530</b>	<b>\$ 80,016</b>	<b>\$ 104,199</b>	<b>\$ 160,923</b>	<b>\$ 664,126</b>