

**STATE OF SOUTH DAKOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2002**  
**(Expressed in Thousands)**

	<u>Self- Insurance</u>	<u>Information Services</u>	<u>Tele- Communi- cations</u>	<u>Accounting and Payroll</u>	<u>Buildings and Grounds</u>	<u>Central Mail</u>	<u>Rural Development Telecommunica- tions Network</u>	<u>Public Entity Pool for Liability</u>	<u>Fleet and Travel Management</u>
Operating Revenue:									
Use of Money and Property	\$ 6	\$	\$	\$	\$	\$	\$	\$	\$
Sales and Services	66,182	14,698	14,954	3,774	3,900	3,523	865	2,770	13,314
Other Revenue								466	
Total Operating Revenue:	<u>66,188</u>	<u>14,698</u>	<u>14,954</u>	<u>3,774</u>	<u>3,900</u>	<u>3,523</u>	<u>865</u>	<u>3,236</u>	<u>13,314</u>
Operating Expenses:									
Personal Services and Benefits	292	8,894	4,210	453	2,280	321	292	193	422
Travel	15	59	170	7	4	2	12	21	9
Contractual Services	6,397	5,427	9,152	2,052	1,088	164	453	1,153	2,382
Supplies and Materials	47	557	555	91	464	3,028	60	22	4,212
Interest			15		4				457
Depreciation/Amortization		497	921	1,268	69	44	40		4,719
Insurance Claims	<u>62,993</u>							<u>1,867</u>	
Total Operating Expenses	<u>69,744</u>	<u>15,434</u>	<u>15,023</u>	<u>3,871</u>	<u>3,909</u>	<u>3,559</u>	<u>857</u>	<u>3,256</u>	<u>12,201</u>
Operating Income (Loss)	<u>(3,556)</u>	<u>(736)</u>	<u>(69)</u>	<u>(97)</u>	<u>(9)</u>	<u>(36)</u>	<u>8</u>	<u>(20)</u>	<u>1,113</u>
Nonoperating Revenue (Expenses):									
Gain on Disposal of Assets			7		5				203
Loss on Disposal of Assets		(5)							(288)
Interest Income	779	45	100	122	21	12	7	555	68
Other Expense	<u>(82)</u>	<u>(7)</u>	<u>(11)</u>	<u>(12)</u>	<u>(2)</u>	<u>(1)</u>	<u>(1)</u>	<u>(61)</u>	<u>(5)</u>
Total Nonoperating Revenue (Expenses)	<u>697</u>	<u>33</u>	<u>96</u>	<u>110</u>	<u>24</u>	<u>11</u>	<u>6</u>	<u>494</u>	<u>(22)</u>
Income (Loss) Before Transfers	(2,859)	(703)	27	13	15	(25)	14	474	1,091
Transfers:									
Transfers In		293	17	2	1				176
Transfers Out									(2)
Net Transfers In (Out)	<u>0</u>	<u>293</u>	<u>17</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>174</u>
Change in Net Assets	(2,859)	(410)	44	15	16	(25)	14	474	1,265
Net Assets At Beginning of Year, restated	<u>3,915</u>	<u>3,109</u>	<u>4,556</u>	<u>6,617</u>	<u>1,212</u>	<u>1,113</u>	<u>537</u>	<u>5,759</u>	<u>6,816</u>
Net Assets at End of Year	<u>\$ 1,056</u>	<u>\$ 2,699</u>	<u>\$ 4,600</u>	<u>\$ 6,632</u>	<u>\$ 1,228</u>	<u>\$ 1,088</u>	<u>\$ 551</u>	<u>\$ 6,233</u>	<u>\$ 8,081</u>

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**INTERNAL SERVICE FUNDS**  
**For the Fiscal Year Ended June 30, 2002**  
**(Expressed in Thousands--Continued)**

	<u>Personnel</u>	<u>Workers Compensation</u>	<u>Investment Council</u>	<u>Other</u>	<u>Total</u>
Operating Revenue:					
Use of Money and Property	\$	\$	\$	\$	\$ 6
Sales and Services	3,287	2,966	3,743	10,423	144,399
Other Revenue		81		8	555
Total Operating Revenue:	<u>3,287</u>	<u>3,047</u>	<u>3,743</u>	<u>10,431</u>	<u>144,960</u>
Operating Expenses:					
Personal Services and Benefits	2,416	126	2,284	4,530	26,713
Travel	62	1	33	252	647
Contractual Services	871	73	813	2,170	32,195
Supplies and Materials	249	8	34	2,983	12,310
Interest				53	529
Depreciation/Amortization	4		3	331	7,896
Insurance Claims		1,326		314	66,500
Total Operating Expenses	<u>3,602</u>	<u>1,534</u>	<u>3,167</u>	<u>10,633</u>	<u>146,790</u>
Operating Income (Loss)	<u>(315)</u>	<u>1,513</u>	<u>576</u>	<u>(202)</u>	<u>(1,830)</u>
Nonoperating Revenue (Expenses):					
Gain on Disposal of Assets					215
Loss on Disposal of Assets			(4)	(7)	(304)
Interest Income	21	281		233	2,244
Other Expense	(2)	(28)		(23)	(235)
Total Nonoperating Revenue (Expenses)	<u>19</u>	<u>253</u>	<u>(4)</u>	<u>203</u>	<u>1,920</u>
Income (Loss) Before Transfers	(296)	1,766	572	1	90
Transfers:					
Transfers In	129			2	620
Transfers Out				(239)	(241)
Net Transfers In (Out)	<u>129</u>	<u>0</u>	<u>0</u>	<u>(237)</u>	<u>379</u>
Change in Net Assets	(167)	1,766	572	(236)	469
Net Assets At Beginning of Year, restated	<u>(25)</u>	<u>(13,527)</u>	<u>8</u>	<u>4,321</u>	<u>24,411</u>
Net Assets at End of Year	<u>\$ (192)</u>	<u>\$ (11,761)</u>	<u>\$ 580</u>	<u>\$ 4,085</u>	<u>\$ 24,880</u>