

STATE OF SOUTH DAKOTA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1999
(Expressed in Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Cash and Cash Equivalents	\$ 22,536	\$ 276,433	\$ 2,773	\$ 2,234
Investments		335	104,201	630
Securities Lending Collateral	11,869	45,968		269
Accounts Receivable	1,045	2,232		
Taxes Receivable (Net)	8,966	323		
Interest, Dividends & Penalties Receivable	3,946	182	20	13
Loans and Notes Receivable (Net)		20,039		
Due From Other Funds	79,375	76,416	4,042	79
Due From Primary Government				
Due From Component Units		22		
Due From Other Governments	504	72,505	77	
Inventory	1,377	15,278		
Advances To Other Funds	45	1,531		
Restricted Assets:				
Cash and Cash Equivalents	36,551			
Investments				
Deferred Fiscal Charges and Other Assets	522	1,250		
Property, Plant and Equipment (Net)				
Amount to be Provided				
Amount Available in Debt Service				
Total Assets	<u>\$ 166,736</u>	<u>\$ 512,514</u>	<u>\$ 111,113</u>	<u>\$ 3,225</u>
Liabilities, Equity and Other Credits				
Liabilities:				
Accounts Payable	\$ 14,469	\$ 59,022	\$	\$ 4
Accrued Liabilities	5,622	7,602	3,250	
Compensated Absences Payable	86	363		
Due To Other Funds	24,182	26,404		72
Due To Primary Government				
Due To Component Units		100		
Due To Other Governments	1,053	8,664		
Deferred Revenue	68	33,121		
Escrow Payable				
Amounts Held in Custody for Others				
Advances From Other Funds	2,446	813		
Policy Claim Liabilities				
Securities Lending Collateral Liability	11,869	45,968		269
Bonds and Notes Payable (Net)				
Certificates of Participation Payable				
Trust Certificates Payable				
Capital Lease Obligations				
Other Liabilities				
Total Liabilities	<u>59,795</u>	<u>182,057</u>	<u>3,250</u>	<u>345</u>
Equity and Other Credits:				
Contributions				
Investment in Fixed Assets				
Retained Earnings:				
Reserved				
Unreserved				
Fund Balance				
Reserved	16,113	62,526	107,863	
Unreserved:				
Designated	36,551			
Undesignated	54,277	267,931		2,880
Total Fund Equity	<u>106,941</u>	<u>330,457</u>	<u>107,863</u>	<u>2,880</u>
Total Liabilities and Fund Equity	<u>\$ 166,736</u>	<u>\$ 512,514</u>	<u>\$ 111,113</u>	<u>\$ 3,225</u>

The notes to the financial statements are an integral part of this statement.

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ALL FUND TYPES AND ACCOUNT GROUPS
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	Proprietary Fund Types			Fiduciary Fund Type	Account Groups	
	Enterprise	Internal Service	Trust And Agency		General Fixed Assets	General Long-Term Debt
Assets and Other Debits						
Cash and Cash Equivalents	\$ 45,444	\$ 40,392	\$ 181,311		\$	\$
Investments	41,481		4,992,733			
Securities Lending Collateral	6,769	6,828	391,015			
Accounts Receivable	4,562	354	100,109			
Taxes Receivable (Net)			95,622			
Interest, Dividends & Penalties Receivable	1,407		8,593			
Loans and Notes Receivable (Net)	87,647		429			
Due From Other Funds	3,813	9,784	10,201			
Due From Primary Government						
Due From Component Units	2,715	706	23			
Due From Other Governments	233	82	8,273			
Inventory	1,379	1,196				
Advances To Other Funds		496	1,728			
Restricted Assets:						
Cash and Cash Equivalents						
Investments						
Deferred Fiscal Charges and Other Assets	1,031	1,845	486			
Property, Plant and Equipment (Net)	1,666	19,487	8,646		459,172	
Amount to be Provided						125,696
Amount Available in Debt Service						107,863
Total Assets	<u>\$ 198,147</u>	<u>\$ 81,170</u>	<u>\$ 5,799,169</u>		<u>\$ 459,172</u>	<u>\$ 233,559</u>
Liabilities, Equity and Other Credits						
Liabilities:						
Accounts Payable	\$ 1,749	\$ 2,123	\$ 212,221		\$	\$
Accrued Liabilities	672	1,121	2,647			
Compensated Absences Payable	411	3,855	193			36,045
Due To Other Funds	3,940	1,496	127,616			
Due To Primary Government						
Due To Component Units		14	6,191			
Due To Other Governments			56,878			
Deferred Revenue	435	3,131				
Escrow Payable	42		78			
Amounts Held in Custody for Others			8,795			
Advances From Other Funds		496	45			
Policy Claim Liabilities		24,101	9,197			
Securities Lending Collateral Liability	6,769	6,828	391,015			
Bonds and Notes Payable (Net)	24,399	282				148,195
Certificates of Participation Payable						164
Trust Certificates Payable						48,591
Capital Lease Obligations	76	5,904				564
Other Liabilities	672					
Total Liabilities	<u>39,165</u>	<u>49,351</u>	<u>814,876</u>		<u>0</u>	<u>233,559</u>
Equity and Other Credits:						
Contributions	43,658	16,902				
Investment in Fixed Assets				459,172		
Retained Earnings:						
Reserved						
Unreserved	115,324	14,917				
Fund Balance						
Reserved			4,984,293			
Unreserved:						
Designated						
Undesignated						
Total Fund Equity	<u>158,982</u>	<u>31,819</u>	<u>4,984,293</u>		<u>459,172</u>	<u>0</u>
Total Liabilities and Fund Equity	<u>\$ 198,147</u>	<u>\$ 81,170</u>	<u>\$ 5,799,169</u>		<u>\$ 459,172</u>	<u>\$ 233,559</u>

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Assets and Other Debits	Component Units
Cash and Cash Equivalents	\$ 368,014
Investments	452,621
Securities Lending Collateral	18,273
Accounts Receivable	8,896
Taxes Receivable (Net)	
Interest, Dividends & Penalties Receivable	11,392
Loans and Notes Receivable (Net)	1,035,452
Due From Other Funds	
Due From Primary Government	2,923
Due From Component Units	3,389
Due From Other Governments	4,165
Inventory	21,090
Advances To Other Funds	
Restricted Assets:	
Cash and Cash Equivalents	537
Investments	7,395
Deferred Fiscal Charges and Other Assets	21,704
Property, Plant and Equipment (Net)	509,893
Amount to be Provided	
Amount Available in Debt Service	
Total Assets	\$ 2,465,744
Liabilities, Equity and Other Credits	
Liabilities:	
Accounts Payable	\$ 7,798
Accrued Liabilities	17,853
Compensated Absences Payable	25,426
Due To Other Funds	
Due To Primary Government	3,466
Due To Component Units	3,389
Due To Other Governments	3,474
Deferred Revenue	3,312
Escrow Payable	25,058
Amounts Held in Custody for Others	625
Advances From Other Funds	
Policy Claim Liabilities	
Securities Lending Collateral Liability	18,273
Bonds and Notes Payable (Net)	1,489,325
Certificates of Participation Payable	171
Trust Certificates Payable	10,219
Capital Lease Obligations	414
Other Liabilities	441
Total Liabilities	1,609,244
Equity and Other Credits:	
Contributions	5,873
Investment in Fixed Assets	389,932
Retained Earnings:	
Reserved	234,669
Unreserved	111,061
Fund Balance	79,109
Unreserved:	
Designated	
Undesignated	35,856
Total Fund Equity	856,500
Total Liabilities and Fund Equity	\$ 2,465,744

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