

**STATE OF SOUTH DAKOTA
COMBINING BALANCE SHEET**

INTERNAL SERVICE FUNDS

June 30, 1999

(Expressed in Thousands)

| | Self- Insurance | Information Services | Tele- Communi- cations | Accounting and Payroll | Buildings and Grounds | Central Mail |
|--|--------------------|-------------------------|------------------------------|------------------------------|-----------------------------|-----------------|
| Assets | | | | | | |
| Cash and Cash Equivalents | \$ 15,980 | \$ 2,011 | \$ 865 | \$ 623 | \$ 423 | \$ 356 |
| Securities Lending Collateral | 670 | 339 | 146 | 105 | 71 | 60 |
| Accounts Receivable | | 14 | 68 | 4 | 3 | 4 |
| Due From Other Funds | 1,187 | 1,606 | 1,094 | 788 | 838 | 371 |
| Due From Component Units | | 31 | 382 | 29 | | 1 |
| Due From Other Governments | | | | | | |
| Inventory | | 23 | 616 | | 69 | 189 |
| Advances To Other Funds | | 496 | | | | |
| Deferred Fiscal Charges and Other Assets | 449 | 291 | 265 | 105 | 5 | 6 |
| Property, Plant and Equipment (Net) | 9 | 1,288 | 2,580 | 3,296 | 589 | 104 |
| Total Assets | <u>\$ 18,295</u> | <u>\$ 6,099</u> | <u>\$ 6,016</u> | <u>\$ 4,950</u> | <u>\$ 1,998</u> | <u>\$ 1,091</u> |
| Liabilities and Fund Equity | | | | | | |
| Liabilities: | | | | | | |
| Accounts Payable | \$ 244 | \$ 324 | \$ 787 | \$ 29 | \$ 86 | \$ 5 |
| Accrued Liabilities | 11 | 377 | 190 | 20 | 98 | 12 |
| Compensated Absences Payable | 36 | 1,461 | 504 | 96 | 228 | 39 |
| Due To Other Funds | 35 | 175 | 330 | 125 | 31 | 13 |
| Due to Component Units | | | | | | |
| Deferred Revenue | 3,029 | 2 | 1 | | | |
| Advances From Other Funds | | | | | | |
| Policy Claims Liabilities | 6,205 | | | | | |
| Securities Lending Collateral Liability | 670 | 339 | 146 | 105 | 71 | 60 |
| Bonds and Notes Payable (Net) | | | | | 282 | |
| Capital Lease Obligations | | | 866 | | | |
| Total Liabilities | <u>10,230</u> | <u>2,678</u> | <u>2,824</u> | <u>375</u> | <u>796</u> | <u>129</u> |
| Fund Equity: | | | | | | |
| Contributions | 520 | 2,875 | 1,541 | 13 | 456 | 682 |
| Retained Earnings: | | | | | | |
| Unreserved | 7,545 | 546 | 1,651 | 4,562 | 746 | 280 |
| Total Fund Equity | <u>8,065</u> | <u>3,421</u> | <u>3,192</u> | <u>4,575</u> | <u>1,202</u> | <u>962</u> |
| Total Liabilities and Fund Equity | <u>\$ 18,295</u> | <u>\$ 6,099</u> | <u>\$ 6,016</u> | <u>\$ 4,950</u> | <u>\$ 1,998</u> | <u>\$ 1,091</u> |

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(Expressed in Thousands)

| | Rural Development Telecommunica- tions Network | Public Entity Pool for Liability | Fleet and Travel Management | Personnel | Workers Compensation |
|--|---|---|--|------------------|---------------------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 266 | \$ 11,391 | \$ 1,115 | \$ 164 | \$ 3,965 |
| Securities Lending Collateral | 45 | 1,926 | 188 | 28 | 2,704 |
| Accounts Receivable | 46 | | 13 | 5 | |
| Due From Other Funds | 43 | 760 | 1,475 | 339 | 248 |
| Due From Component Units | 36 | | 144 | 1 | |
| Due From Other Governments | | | | | |
| Inventory | | | | | |
| Advances To Other Funds | | | | | |
| Deferred Fiscal Charges and Other Assets | | 679 | | | |
| Property, Plant and Equipment (Net) | 239 | 22 | 9,746 | 191 | 1 |
| Total Assets | <u>\$ 675</u> | <u>\$ 14,778</u> | <u>\$ 12,681</u> | <u>\$ 728</u> | <u>\$ 6,918</u> |
| Liabilities and Fund Equity | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 21 | \$ 11 | \$ 382 | \$ 56 | \$ 13 |
| Accrued Liabilities | 8 | 6 | 11 | 114 | 5 |
| Compensated Absences Payable | 25 | 22 | 18 | 411 | 12 |
| Due To Other Funds | 49 | 3 | 224 | 49 | 5 |
| Due to Component Units | | | 13 | 1 | |
| Deferred Revenue | | | | | |
| Advances From Other Funds | 496 | | | | |
| Policy Claims Liabilities | | 6,298 | | | 11,598 |
| Securities Lending Collateral Liability | 45 | 1,926 | 188 | 28 | 2,704 |
| Bonds and Notes Payable (Net) | | | | | |
| Capital Lease Obligations | | | 4,407 | | |
| Total Liabilities | <u>644</u> | <u>8,266</u> | <u>5,243</u> | <u>659</u> | <u>14,337</u> |
| Fund Equity: | | | | | |
| Contributions | 4,025 | | 4,998 | 107 | |
| Retained Earnings: | | | | | |
| Unreserved | (3,994) | 6,512 | 2,440 | (38) | (7,419) |
| Total Fund Equity | <u>31</u> | <u>6,512</u> | <u>7,438</u> | <u>69</u> | <u>(7,419)</u> |
| Total Liabilities and Fund Equity | <u>\$ 675</u> | <u>\$ 14,778</u> | <u>\$ 12,681</u> | <u>\$ 728</u> | <u>\$ 6,918</u> |

**STATE OF SOUTH DAKOTA
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(Expressed in Thousands)

| | Investment Council | Other | Total |
|--|-------------------------------|-----------------|------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 478 | \$ 2,755 | \$ 40,392 |
| Securities Lending Collateral | 80 | 466 | 6,828 |
| Accounts Receivable | | 197 | 354 |
| Due From Other Funds | | 1,035 | 9,784 |
| Due From Component Units | | 82 | 706 |
| Due From Other Governments | | 82 | 82 |
| Inventory | | 299 | 1,196 |
| Advances To Other Funds | | | 496 |
| Deferred Fiscal Charges and Other Assets | 10 | 35 | 1,845 |
| Property, Plant and Equipment (Net) | 96 | 1,326 | 19,487 |
| Total Assets | <u>\$ 664</u> | <u>\$ 6,277</u> | <u>\$ 81,170</u> |
| Liabilities and Fund Equity | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 30 | \$ 135 | \$ 2,123 |
| Accrued Liabilities | 70 | 199 | 1,121 |
| Compensated Absences Payable | 321 | 682 | 3,855 |
| Due To Other Funds | 8 | 449 | 1,496 |
| Due to Component Units | | | 14 |
| Deferred Revenue | 49 | 50 | 3,131 |
| Advances From Other Funds | | | 496 |
| Policy Claims Liabilities | | | 24,101 |
| Securities Lending Collateral Liability | 80 | 466 | 6,828 |
| Bonds and Notes Payable (Net) | | | 282 |
| Capital Lease Obligations | | 631 | 5,904 |
| Total Liabilities | <u>558</u> | <u>2,612</u> | <u>49,351</u> |
| Fund Equity: | | | |
| Contributions | | 1,685 | 16,902 |
| Retained Earnings: | | | |
| Unreserved | 106 | 1,980 | 14,917 |
| Total Fund Equity | <u>106</u> | <u>3,665</u> | <u>31,819</u> |
| Total Liabilities and Fund Equity | <u>\$ 664</u> | <u>\$ 6,277</u> | <u>\$ 81,170</u> |