

**STATE OF SOUTH DAKOTA
COMBINING BALANCE SHEET**

SPECIAL REVENUE FUNDS

June 30, 1999

(Expressed in Thousands)

		Transportation	Transportation Federal	Social Services Federal	Education Federal	Human Services Federal
Assets						
Cash and Cash Equivalents	\$	74,951	\$	8,164	\$	549
Investments						
Securities Lending Collateral		12,879		1,176		92
Accounts Receivable		75		293		1,141
Taxes Receivable (Net)						
Interest, Dividends & Penalties Receivable						
Loans and Notes Receivable (Net)		57				10
Due From Other Funds		32,976		1,015		537
Due From Component Units		22				2,347
Due From Other Governments		1,469		15,536		28,321
Inventory		10,750		3,239		6,475
Advances To Other Funds				813		348
Deferred Fiscal Charges and Other Assets				547		135
Total Assets	\$	133,179	\$	26,997	\$	7,599
						\$
						9,014
Liabilities and Fund Equity						
Liabilities:						
Accounts Payable	\$	9,182	\$	14,064	\$	22,442
Accrued Liabilities		2,539		929		1,218
Compensated Absences Payable		320				121
Due To Other Funds		2,008		1,022		6,245
Due To Component Units				13		43
Due To Other Governments						4,512
Deferred Revenue		2				3,562
Advances From Other Funds		813				504
Securities Lending Collateral Liability		12,879		1,176		92
Total Liabilities		27,743		16,275		33,221
						6,885
						8,431
Fund Equity:						
Fund Balance:						
Reserved		5,473		1,347		338
Unreserved:						17
Undesignated		99,963		9,375		226
Total Fund Equity		105,436		10,722		564
						714
						583
Total Liabilities and Fund Equity	\$	133,179	\$	26,997	\$	7,599
						\$
						9,014

**STATE OF SOUTH DAKOTA
COMBINING BALANCE SHEET**

SPECIAL REVENUE FUNDS

June 30, 1999

(Expressed in Thousands)

	Labor Federal	Health Federal	Governor's Office Federal	Military Affairs Federal	Natural Resources Federal
Assets					
Cash and Cash Equivalents	\$ 662	\$ 707	\$ 34	\$ 27	\$
Investments					
Securities Lending Collateral	111	119	6		
Accounts Receivable		3			
Taxes Receivable (Net)					
Interest, Dividends & Penalties Receivable					
Loans and Notes Receivable (Net)					
Due From Other Funds	161	29			
Due From Component Units					
Due From Other Governments	239	811	2,360	4,295	1,740
Inventory	151	459			
Advances To Other Funds					
Deferred Fiscal Charges and Other Assets	18		5		
Total Assets	<u>\$ 1,342</u>	<u>\$ 2,128</u>	<u>\$ 2,405</u>	<u>\$ 4,322</u>	<u>\$ 1,740</u>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$ 389	\$ 362	\$ 98	\$ 1,201	\$ 146
Accrued Liabilities	574	282	22	125	126
Compensated Absences Payable					
Due To Other Funds	268	187	5	2,783	1,353
Due To Component Units					
Due To Other Governments			2,268	145	80
Deferred Revenue					
Advances From Other Funds					
Securities Lending Collateral Liability	111	119	6		
Total Liabilities	<u>1,342</u>	<u>950</u>	<u>2,399</u>	<u>4,254</u>	<u>1,705</u>
Fund Equity:					
Fund Balance:					
Reserved		583	32,312	12	2,141
Unreserved:					
Undesignated		595	(32,306)	56	(2,106)
Total Fund Equity	<u>0</u>	<u>1,178</u>	<u>6</u>	<u>68</u>	<u>35</u>
Total Liabilities and Fund Equity	<u>\$ 1,342</u>	<u>\$ 2,128</u>	<u>\$ 2,405</u>	<u>\$ 4,322</u>	<u>\$ 1,740</u>

**STATE OF SOUTH DAKOTA
COMBINING BALANCE SHEET**

SPECIAL REVENUE FUNDS

June 30, 1999

(Expressed in Thousands)

	Game, Fish and Parks Federal	Game and Fish	Parks and Recreation	Securities and Insurance	Health
Assets					
Cash and Cash Equivalents	\$	\$ 11,926	\$ 1,048	\$ 852	\$ 1,279
Investments					
Securities Lending Collateral		1,962	131	148	195
Accounts Receivable		116		34	89
Taxes Receivable (Net)					
Interest, Dividends & Penalties Receivable					
Loans and Notes Receivable (Net)					
Due From Other Funds	43	2,100	1,299	303	6
Due From Component Units					
Due From Other Governments	1,584				5
Inventory					67
Advances To Other Funds					
Deferred Fiscal Charges and Other Assets				9	
Total Assets	<u>\$ 1,627</u>	<u>\$ 16,104</u>	<u>\$ 2,478</u>	<u>\$ 1,346</u>	<u>\$ 1,641</u>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$ 206	\$ 306	\$ 183	\$ 73	\$ 124
Accrued Liabilities	145	324	2	72	41
Compensated Absences Payable					
Due To Other Funds	1,170	858	200	53	21
Due To Component Units					
Due To Other Governments	92	415			
Deferred Revenue					
Advances From Other Funds					
Securities Lending Collateral Liability		1,962	131	148	195
Total Liabilities	<u>1,613</u>	<u>3,865</u>	<u>516</u>	<u>346</u>	<u>381</u>
Fund Equity:					
Fund Balance:					
Reserved	496	420	62	1	110
Unreserved:					
Undesignated	(482)	11,819	1,900	999	1,150
Total Fund Equity	<u>14</u>	<u>12,239</u>	<u>1,962</u>	<u>1,000</u>	<u>1,260</u>
Total Liabilities and Fund Equity	<u>\$ 1,627</u>	<u>\$ 16,104</u>	<u>\$ 2,478</u>	<u>\$ 1,346</u>	<u>\$ 1,641</u>

**STATE OF SOUTH DAKOTA
COMBINING BALANCE SHEET**

SPECIAL REVENUE FUNDS

June 30, 1999

(Expressed in Thousands)

	Gaming Commission	Motor Vehicle	Revenue	Employer's Investment	Property Tax Reduction	Petroleum Release Compensation
Assets						
Cash and Cash Equivalents	\$ 4,678	\$ 4,035	\$ 3,365	\$ 15,866	\$ 26,773	\$ 10,613
Investments						
Securities Lending Collateral	787	676	569	2,684	4,498	1,793
Accounts Receivable		27				
Taxes Receivable (Net)	323					
Interest, Dividends & Penalties Receivable						
Loans and Notes Receivable (Net)						
Due From Other Funds	90	1,310	489	1,158	20,482	1,847
Due From Component Units						
Due From Other Governments						
Inventory						
Advances To Other Funds						
Deferred Fiscal Charges and Other Assets		4				
Total Assets	\$ 5,878	\$ 6,052	\$ 4,423	\$ 19,708	\$ 51,753	\$ 14,253
Liabilities and Fund Equity						
Liabilities:						
Accounts Payable	\$ 22	\$ 75	\$ 139	\$ 251		\$ 641
Accrued Liabilities	28	181	195			26
Compensated Absences Payable						
Due To Other Funds	140	3,411	1,410	1		12
Due To Component Units						
Due To Other Governments	401					
Deferred Revenue	4,199					
Advances From Other Funds						
Securities Lending Collateral Liability	787	676	569	2,684	4,498	1,793
Total Liabilities	5,577	4,343	2,313	2,936	4,498	2,472
Fund Equity:						
Fund Balance:						
Reserved	5	299	252			
Unreserved:						
Undesignated	296	1,410	1,858	16,772	47,255	11,781
Total Fund Equity	301	1,709	2,110	16,772	47,255	11,781
Total Liabilities and Fund Equity	\$ 5,878	\$ 6,052	\$ 4,423	\$ 19,708	\$ 51,753	\$ 14,253

**STATE OF SOUTH DAKOTA
COMBINING BALANCE SHEET**

SPECIAL REVENUE FUNDS

June 30, 1999

(Expressed in Thousands)

Assets	Maintenance and Repair	Water and Environment	Rural Rehabilitation	Energy Conservation	Other	Total
Cash and Cash Equivalents	\$ 6,681	\$ 10,561	\$ 5,417	\$ 6,412	\$ 81,833	\$ 276,433
Investments				335		335
Securities Lending Collateral	1,130	1,784	917	1,085	13,226	45,968
Accounts Receivable	3				451	2,232
Taxes Receivable (Net)						323
Interest, Dividends & Penalties Receivable		39	63	14	66	182
Loans and Notes Receivable (Net)	65	11,908	4,449	553	2,997	20,039
Due From Other Funds	781	1,578	415	507	6,943	76,416
Due From Component Units						22
Due From Other Governments					3,219	72,505
Inventory					58	15,278
Advances To Other Funds					718	1,531
Deferred Fiscal Charges and Other Assets					532	1,250
Total Assets	\$ 8,660	\$ 25,870	\$ 11,261	\$ 8,906	\$ 110,043	\$ 512,514
Liabilities and Fund Equity						
Liabilities:						
Accounts Payable	\$ 451	\$ 227	\$ 15	\$ 20	\$ 2,358	\$ 59,022
Accrued Liabilities			11		965	7,602
Compensated Absences Payable						363
Due To Other Funds	74		14	1	2,093	26,404
Due To Component Units					44	100
Due To Other Governments		406		27	318	8,664
Deferred Revenue	59				24,767	33,121
Advances From Other Funds						813
Securities Lending Collateral Liability	1,130	1,784	917	1,085	13,226	45,968
Total Liabilities	1,714	2,417	957	1,133	43,771	182,057
Fund Equity:						
Fund Balance:						
Reserved	724	9,510	4,094	410	3,723	62,526
Unreserved:						
Undesignated	6,222	13,943	6,210	7,363	62,549	267,931
Total Fund Equity	6,946	23,453	10,304	7,773	66,272	330,457
Total Liabilities and Fund Equity	\$ 8,660	\$ 25,870	\$ 11,261	\$ 8,906	\$ 110,043	\$ 512,514