

**STATE OF SOUTH DAKOTA**

**COMBINING STATEMENT OF CASH FLOWS**

**INTERNAL SERVICE FUNDS**

**For the Fiscal Year Ended June 30, 1999**

**(Expressed in Thousands)**

	<b>Self- Insurance</b>	<b>Information Services</b>	<b>Tele- communi- cations</b>	<b>Accounting and Payroll</b>	<b>Buildings and Grounds</b>
Cash Flows from Operating Activities:					
Operating Income (Loss)	\$ (200)	\$ 11	\$	\$ (19)	\$ 25
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation/Amortization Expense	1	1,632	709	773	83
Interest Expense		12	10		18
Miscellaneous Nonoperating Items					
Decrease/(Increase) in Assets:					
Accounts Receivable		(9)	14	1	
Due From Other Funds		(314)	(59)	(222)	(18)
Due From Component Units	8	72	(78)	(10)	
Due From Other Governments					
Inventory		5	(83)		(3)
Deferred Fiscal Charges and Other Assets	(38)	(123)	153	24	(5)
Increase/(Decrease) in Liabilities:					
Accounts Payable	158	14	244	(47)	(11)
Accrued Liabilities	2	59	44	3	13
Compensated Absences Payable	3	105	75	12	(15)
Due To Other Funds	8	(128)	161	(13)	9
Due To Component Units					
Deferred Revenue	710	2	1		
Advances From Other Funds					
Policy Claim Liabilities	569				
Total Adjustments	1,421	1,327	1,191	521	71
Net Cash Provided (Used) by Operating Activities	1,221	1,338	1,191	502	96
Cash Flows From Capital and Related Financing Activities:					
Purchases of Capital Assets		(436)	(828)	(857)	(49)
Sales of Capital Assets					8
Payments on Notes					(89)
Payments on Capital Lease Obligations		(566)	(21)		
Capital Contributed			75		
Net Cash Provided (Used) by Capital and Related Financing Activities	0	(1,002)	(774)	(857)	(130)
Cash Flows From Noncapital Financing Activities:					
Operating Transfers In		344	147	199	
Operating Transfers Out					
Residual Equity Transfers In					
Residual Equity Transfers Out					
Net Cash Provided(Used) From Noncapital Financing Activities	0	344	147	199	0
Cash Flows From Investing Activities					
Investment Income (Expense)	759	72		69	7
Security Lending Rebate Fees	(105)	(6)	(2)	(3)	(2)
Net Cash Provided (Used) by Investing Activities	654	66	(2)	66	5
Net Increase (Decrease) in Cash and Cash Equivalents During the Fiscal Year	1,875	746	562	(90)	(29)
Cash and Cash Equivalents at Beginning of Year	14,105	1,265	303	713	452
Cash and Cash Equivalents at End of Year	<u>\$ 15,980</u>	<u>\$ 2,011</u>	<u>\$ 865</u>	<u>\$ 623</u>	<u>\$ 423</u>
Noncash Investing, Capital and Financing Activities:					
Loss/(Gain) on Disposal of Fixed Assets		5	26		1
Donation of Fixed Assets		5	113		2
Capital Lease Obligations Entered Into			755		
Residual Equity Transfers (In)/Out		1	1		

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	<b>Central Mail</b>	<b>Rural Development Telecommunica- tions Network</b>	<b>Public Entity Pool for Liability</b>	<b>Fleet and Travel Management</b>	<b>Personnel</b>
Cash Flows from Operating Activities:					
Operating Income (Loss)	\$ 39	\$ (243)	\$ 32	\$ 740	\$ (167)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation/Amortization Expense	20	191	11	2,236	62
Interest Expense				151	
Miscellaneous Nonoperating Items					36
Decrease/(Increase) in Assets:					
Accounts Receivable	4	(19)			(3)
Due From Other Funds	(42)	(13)	154	208	3
Due From Component Units		(5)		(26)	1
Due From Other Governments					
Inventory	(67)				
Deferred Fiscal Charges and Other Assets	(1)	96	(679)		
Increase/(Decrease) in Liabilities:					
Accounts Payable	(5)	14	(22)	70	(19)
Accrued Liabilities	2		1	(2)	16
Compensated Absences Payable	3	2	7	2	15
Due To Other Funds		21	(1)	(65)	2
Due To Component Units				(6)	
Deferred Revenue					
Advances From Other Funds				(400)	1
Policy Claim Liabilities			580		
Total Adjustments	(86)	287	51	2,168	114
Net Cash Provided (Used) by Operating Activities	(47)	44	83	2,908	(53)
Cash Flows From Capital and Related Financing Activities:					
Purchases of Capital Assets	(92)	(24)	(10)	(1,005)	(69)
Sales of Capital Assets	4			296	
Payments on Notes					
Payments on Capital Lease Obligations	(2)			(1,186)	
Capital Contributed					
Net Cash Provided (Used) by Capital and Related Financing Activities	(90)	(24)	(10)	(1,895)	(69)
Cash Flows From Noncapital Financing Activities:					
Operating Transfers In	41	18		83	
Operating Transfers Out					
Residual Equity Transfers In	250				
Residual Equity Transfers Out					
Net Cash Provided(Used) From Noncapital Financing Activities	291	18	0	83	0
Cash Flows From Investing Activities					
Investment Income (Expense)		12	472	7	12
Security Lending Rebate Fees		(1)	(67)	(6)	(1)
Net Cash Provided (Used) by Investing Activities	0	11	405	1	11
Net Increase (Decrease) in Cash and Cash Equivalents During the Fiscal Year	154	49	478	1,097	(111)
Cash and Cash Equivalents at Beginning of Year	202	217	10,913	18	275
Cash and Cash Equivalents at End of Year	<u>\$ 356</u>	<u>\$ 266</u>	<u>\$ 11,391</u>	<u>\$ 1,115</u>	<u>\$ 164</u>
Noncash Investing, Capital and Financing Activities:					
Loss/(Gain) on Disposal of Fixed Assets	(3)	15		212	(6)
Donation of Fixed Assets				4	
Capital Lease Obligations Entered Into				3,380	
Residual Equity Transfers (In)/Out					

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**(Expressed in Thousands)**

	<b>Workers Compensation</b>	<b>Investment Council</b>	<b>Other</b>	<b>Total</b>
Cash Flows from Operating Activities:				
Operating Income (Loss)	\$ 3,122	\$ (9)	\$ 323	\$ 3,654
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation/Amortization Expense		24	395	6,137
Interest Expense			50	241
Miscellaneous Nonoperating Items				36
Decrease/(Increase) in Assets:				
Accounts Receivable			(42)	(54)
Due From Other Funds		54	(68)	(317)
Due From Component Units			(5)	(43)
Due From Other Governments			(26)	(26)
Inventory			54	(94)
Deferred Fiscal Charges and Other Assets		11	(17)	(579)
Increase/(Decrease) in Liabilities:				
Accounts Payable	(1)	(4)	2	393
Accrued Liabilities	1	3	16	158
Compensated Absences Payable	2	33	26	270
Due To Other Funds	4	2	71	71
Due To Component Units				(6)
Deferred Revenue		(219)	(4)	490
Advances From Other Funds				(399)
Policy Claim Liabilities	(1,731)			(582)
Total Adjustments	(1,725)	(96)	452	5,696
Net Cash Provided (Used) by Operating Activities	1,397	(105)	775	9,350
Cash Flows From Capital and Related Financing Activities:				
Purchases of Capital Assets	(1)	(26)	(152)	(3,549)
Sales of Capital Assets			53	361
Payments on Notes				(89)
Payments on Capital Lease Obligations			(200)	(1,975)
Capital Contributed				75
Net Cash Provided (Used) by Capital and Related Financing Activities	(1)	(26)	(299)	(5,177)
Cash Flows From Noncapital Financing Activities:				
Operating Transfers In			5	837
Operating Transfers Out			(289)	(289)
Residual Equity Transfers In				250
Residual Equity Transfers Out			(250)	(250)
Net Cash Provided(Used) From Noncapital Financing Activities	0	0	(534)	548
Cash Flows From Investing Activities				
Investment Income (Expense)	124		134	1,668
Security Lending Rebate Fees	(22)		(17)	(232)
Net Cash Provided (Used) by Investing Activities	102	0	117	1,436
Net Increase (Decrease) in Cash and Cash Equivalents During the Fiscal Year	1,498	(131)	59	6,157
Cash and Cash Equivalents at Beginning of Year	2,467	609	2,696	34,235
Cash and Cash Equivalents at End of Year	<u>\$ 3,965</u>	<u>\$ 478</u>	<u>\$ 2,755</u>	<u>\$ 40,392</u>
Noncash Investing, Capital and Financing Activities:				
Loss/(Gain) on Disposal of Fixed Assets	(1)	2	1	252
Donation of Fixed Assets			6	130
Capital Lease Obligations Entered Into			452	4,587
Residual Equity Transfers (In)/Out			2	4