

LISTING OF FUNDS AND SELF BALANCING ACCOUNTS

The county fund structure is, for the most part, established by statute, which requires that specific resources be accounted for within specific funds. Following is a list of funds, by fund type, and the statutory authority for each fund. Not all counties will use all the funds; i.e., use only those funds applicable or necessary.

<u>GOVERNMENTAL FUND TYPES</u>	<u>SDCL</u>
100 GENERAL	
101 General Fund	10-12-9
200 SPECIAL REVENUE FUNDS	
201 County Road and Bridge Fund	32-11-2 & 4.2
207 911 Service Fund	34-45-4
208 Special Highway Fund	32-11-4.1 (2)
209 Drug Abuse Prevention and Rehabilitation Fund	22-42-12, 34-3B-1
210 Special Jail Building Fund	24-11-8
211 Fire Protection Fund	34-31-3
212 Ag Building Fund - O&M (County Fair)	7-27-1
214 Energy Minerals Severance Tax Fund	10-39A-8 & 10
216 Title III National Forest	
217 Hospital Fund (to Maintain a Hospital)	34-8-5
223 Predatory Animal Fund	40-36-34 & 35
224 Auditorium Building Fund	6-4-1 & 33-11-7
226 Emergency Management Fund	34-48A-42
227 Home Health Services Fund	34-3A-2
228 Public Defender Fund	7-16A-16
229 Domestic Abuse Program Fund	25-1-10, 16-2-45, 25-10-16&17.1
231 Women, Infants and Children (WIC) Fund	
232 Low Income Energy Assistance Program (LIEAP) Fund	
233 Courthouse Building Fund	7-25-1
234 Federal or State Grant and Entitlement Fund(s)	
235 Revolving Loan Fund(s)	
236 Pass-Through Grant Fund	
237 Joint Law Enforcement Trust Fund	1-24-2
240 Joint Ambulance Fund	34-11-1
241 Weed and Pest Cooperative Agreement Fund	38-22-34
242 Dissolved Township Fund	8-1-27
243 Historical Preservation Fund	1-19B-5
244 Library Fines Fund	14-2-42 AGR 82-33
245 Library Building Fund	14-2-46
246 Library Special Gifts Fund	14-2-41
247 Recreation Gift Fund	42-2-5
248 24/7 Sobriety Fund	1-11-17
249 Wetlands Payment in Lieu of Tax Trust Fund	
250 Modernization and Preservation Relief Fund	7-9
300 CAPITAL PROJECTS FUNDS	
308 Hospital Building Fund	34-8-5
400 DEBT SERVICE FUNDS	
401 Bond Redemption Fund	7-24-18

450	PERMANENT FUNDS	
451	Endowment Fund	6-14-1
453	Library Special Gift Fund	14-2-41

PROPRIETARY FUND TYPES

500	ENTERPRISE FUNDS	
501	Jail or Juvenile Detention Facility Compact Fund	24-11-4.1
502	Hospital Fund	34-8-1
503	Nursing Home Fund	34-8-1
504	Solid Waste Fund	34A-6
600	INTERNAL SERVICE FUNDS	
601	Medical Self-Insurance Fund	7-8-26.2
602	Unemployment Insurance Compensation Fund	61-1-16.1

FIDUCIARY FUND TYPES

710	PRIVATE PURPOSE TRUST FUNDS (711 through 719)	
711	_____	
720	CUSTODIAL FUNDS (721 through 779)	
721	School Districts Funds	10-21-21 & 27
	721.1	
	721.2	
	721.3 etc.	
722	Civil Townships Funds	10-21-21 & 27
	722.1	
	722.2	
	722.3 etc.	
723	Cities and Towns Funds	10-21-21 & 27
	723.1	
	723.2	
	723.3 etc.	
724	Water Development Districts Fund	46A-3E-9 & 12
725	Advance Tax Collections Fund	
727	Game Agent's Deposit Fund	41-6-59
728	Clerk of Courts Trust Fund	16-2-28
729	Tax Sale Redemption Fund	10-24-1
730	Irrigation District Assessment Fund	46A-7-20 & 21
733	Sanitary Sewer Districts Fund	34A-5-40
735	Partial Payments Fund - Delinquent Taxes	10-21-7
736	Municipalities Fund (5%)	32-11-4.1
737	School District Bond Redemption Fund	13-6-82
738	County General School Fund (Fines to Schools)	13-13-4 & 5
739	Special Assessments Fund	9-43-34, 35 & 38
740	Predator Control Districts Fund	40-37-11, 12 & 17
742	State Motor Vehicle Collections Fund	
748	Local Emergency Planning Commission Fund (LEPC)	1-50
749	Waste Management - Fire Fund	34A-6-83 & 85
751	State Tax Fund	10-12-1
752	Prepaid Motor Vehicles Fund	
753	Overpayment of Taxes Fund	10-21-12

755	Sales and Excise Tax Fund	
757	Special Highway Fund (14%) (By Township)	32-11-4.1,5,6 & 7
758	Drainage Assessments Fund	46A-11-7, 12 & 27
759	Rural Fire District Fund	34-31A-22 & 24
760	Dissolved Township Fund(s)	8-1-25 & 26
762	Road Districts Fund(s)	31-12A-23
763	Daycare Escrow Fund	
764	Medical Escrow Fund	
765	Irrigation District Fund	46A-6-43
766	Law Library Fund	14-6-3 and 4
767	Ambulance Districts Fund	34-11A
768	Statewide 24/7 Sobriety Fund	1-11-17
769	Modernization and Preservation Relief Flow-thru Fund	7-9
770	Inmate Accounts Fund	
771	Sheriff Fund	
772	State of South Dakota Fund	

780 PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

781 _____

790 INVESTMENT TRUST FUNDS

791 _____

SELF BALANCING ACCOUNTS

800 GENERAL CAPITAL ASSETS

900 GENERAL LONG-TERM LIABILITIES

NOTE: Although numerous individual Custodial funds are listed within the fund structure, it is possible to eliminate some of these individual Custodial funds by the use of general ledger accounts. A Custodial fund could be created for an entity and general ledger accounts could be used to account for different funds. Accounts within this fund would consist of a cash asset account and several liability accounts.

DEFINITIONS OF FUNDS AND SELF BALANCING ACCOUNTS

GOVERNMENTAL FUND TYPES

GENERAL FUND

- 101 **General Fund** - to account for all financial resources except those required to be accounted for in another fund. (SDCL 10-12-9)

SPECIAL REVENUE FUNDS

- 201 **County Road and Bridge Fund** - to account for funds credited to the county road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planning, dragging, and maintaining county highways and also for dragging, maintaining and grading secondary roads. Proper equipment for dragging grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planners may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2)
- 207 **911 Service Fund** - to account for collections generated by 911 system charges with expenditures of these funds used for nonrecurring, recurring and operational expenses of the system. (SDCL 34-45-4) (ARSD 50:02:04:07)
- 208 **Special Highway Fund** - to account for the fourteen percent of motor vehicle license fund collections which shall be retained by the county and placed in a fund which shall be used for the construction, reconstruction, and maintenance of roads and bridges in the county. If the county has completed the construction of the county highway system, the entire amount in the special highway funds shall be used for township roads, and the board of county commissioners may direct the county auditor to pay the collected amount directly to the townships. (SD 32-11-4.1 (2))
- 209 **Drug Abuse Prevention and Rehabilitation Fund** - to account for collections generated by additional fines levied under authority of SDCL 22-42-12 for use in drug prevention and rehabilitation programs as specified in SDCL 34-3B-1.
- 210 **Special Jail Building Fund** - to account for the tangible and intangible costs and depreciation costs recovered by a county from the United States Government, a territory of the United States, or another county for the housing of prisoners to be used to make capital improvements to the existing jail or for the building of a new jail. (SDCL 24-11-8)
- 211 **Fire Protection Fund** - to account for and accumulate the proceeds of a special tax levy, not to exceed sixty cents per thousand dollars of taxable valuation, outside the limits of any municipality, for fire protection services. (SDCL 34-31-3)
- 212 **Ag Building Fund - O&M (County Fair)** - to account for the proceeds of a special tax levy not to exceed thirty cents per thousand dollars of taxable valuation, to erect, maintain, repair, remodel and improve exhibition buildings. If the proceeds are used to erect an exhibition building or to make major capital improvements, a capital project fund should be established for this purpose. (SDCL 7-27-1)
- 214 **Energy Minerals Severance Tax Fund** - to account for the energy minerals severance tax received from the secretary of revenue. The county auditor at the direction of the county commissioners is to allocate the funds to be distributed by the county treasurer for school and road purposes to offset social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-8 and 10)

- 216 **Title III National Forest Fund** - to account for National Forest revenues that are committed towards allowable Title III projects.
- 217 **Hospital Fund** - to account for the proceeds of a special tax levy not to exceed sixty cents per thousand dollars of taxable valuation for the purpose of purchasing an existing hospital or suitable buildings and/or equipment or to purchase a site, and erect, establish and maintain or lease a county hospital. (SDCL 34-8-5)
- 223 **Predatory Animal Fund** - to account for a special tax levy of any county seat east of the Missouri River initiated by petition, not to exceed ten cents per head on all sheep within the county, for the purpose of raising a fund to be expended for the control of predatory animals. The money collected shall be expended to pay bounties or to employ hunters, which may be in cooperation with the organized control program of the U. S. Department of the Interior Fish and Wildlife Service, at the discretion of the board of county commissioners. (SDCL 40-36-34 and 35)
- 224 **Auditorium Building Fund** - to account for the proceeds of admission to the auditorium, not to exceed 10 percent of the admission charge to each person, for the purpose of erection, remodeling, acquisition of sites and equipment therefor. (SDCL 6-4-1 and 33-11-7)
- 226 **Emergency Management Fund** - to account for the reimbursements and matching funds for emergency and disaster service purposes. (SDCL 34-48A-42)
- 227 **Home Health Services Fund** - to account for fees collected for reimbursable expenditures and for services to patients in their homes by public health nurses, home health aides, physical therapists and other health personnel. Fees are to be used for paying salaries and expenses of employees and/or for paying health service contracts. (SDCL 34-3A-2)
- 228 **Public Defender Fund** - to account for the receipt and expenditure of resources derived from contributions by two or more counties participating in a public defender plan or from private contributions. (SDCL 7-16A-16)
- 229 **Domestic Abuse Program Fund** - to account for the receipt and expenditure of resources received from the thirty-dollar fee from marriage licenses and one-half of the fee from divorces. The board of county commissioners shall use these resources to award domestic abuse grants to domestic abuse programs that are locally controlled. (SDCL 25-1-10, 16-2-45, 25-10-16 & 17.1)
- 231 **Women, Infants and Children (WIC) Fund** - to account for the receipt and expenditure of resources received from the state and federal government for the WIC Program. The WIC Program may also be accounted for in the General Fund.
- 232 **Low Income Energy Assistance Program (LIEAP) Fund** - to account for the receipt and expenditure of resources received from the state and federal government for the Low-Income Energy Assistance Program. The LIEAP Program may also be accounted for in the General Fund.
- 233 **Courthouse Building Fund** - to account for the accumulation of a special tax levy not to exceed ninety cents per thousand dollars of taxable valuation annually for the acquisition or construction of a courthouse, office, jail building, county extension buildings, grandstands and bleachers, highway maintenance buildings or public library. (SDCL 7-25-1.)
- 234 **Federal or State Grant and Entitlement Fund(s)** - to account for the receipt and expenditure or resources received from state or federal grants. Each grant should be accounted for in a separate special revenue fund.

- 235 **Revolving Loan Fund(s)** - to account for federal grants that when given to the county are subsequently loaned out to a new business to be repaid over a period of years.
- 236 **Pass-Through Grant Fund(s)** - in accordance with GASB Statement 24 to account for grants and other financial assistance received by the county to transfer to or spend on behalf of a secondary recipient.
- 237 **Joint Law Enforcement Trust Fund** - to account for the operation of a joint powers law enforcement agreement between the county and with another public Custodial of the state. (SDCL 1-24-2)
- 240 **Joint Ambulance Fund** - an account used to provide ambulance service and to enter into agreements with other governmental subdivisions and with other persons for such services. (SDCL 34-11-1)
- 241 **Weed and Pest Cooperative Agreement Fund** - an account authorized by two-thirds of the landowners to assess a special levy to be used for weed and pest control programs in the respective township, a geographic area, or a subdivision of a board member area. The program shall be administered through the county weed and pest board. (SDCL 38-22-34)
- 242 **Dissolved Township Fund** - to account for the funds on hand with the county treasurer to the credit of any dissolved civil township. (SDCL 8-1-27)
- 243 **Historical Preservation Fund** - to account for the Historical Preservation tax levy and related appropriations. (SDCL 1-19B-5)
- 244 **Library Fines Fund** - to account for fines and similar charges, deposited in a library board bank account subject to checks drawn by the librarian for library purposes. (SDCL 14-2-42 AGR 82-33)
- 245 **Library Building Fund** - to account for resources set aside for the construction of a library building. (SDCL 14-2-46)
- 246 **Library Special Gifts Fund** - to account for money derived by gift, bequest or devise to be spent on library purposes. This money is generally held by the library board and all of the dollars received are expendable. (SDCL 14-2-41)
- 247 **Recreation Gift Fund** - to account for gifts received for recreational purposes. (SDCL 42-2-4)
- 248 **24/7 Sobriety Fund** - to account for the fees collected and costs incurred by the 24/7 Sobriety Fund. (SDCL 1-11-17 and ARSD 2:06:01:01) (SDCL 1-11-25 fee distribution)
- 249 **Wetlands Payment in Lieu of Tax Trust Fund** – to account for the proceeds of wetland acquisition agreements. (May also be accounted for within the General Fund as a “Designated Fund Balance”.)
- 250 **Modernization and Preservation Relief Fund** – to account for a portion of the Register of Deed’s recording fees to be restricted for modernization and preservation (SDCL 7-9)

CAPITAL PROJECTS FUNDS

- 308 **Hospital Building Fund** - to account for the accumulation of a special tax levy, not to exceed sixty cents per thousand dollars of taxable valuation, for the purpose of purchasing an existing hospital or for constructing a new hospital. (SDCL 34-8-5)

DEBT SERVICE FUNDS

- 401 **Bond Redemption Fund** - to account for the proceeds of a tax levy received to retire the principal and interest on general long-term debt issued. A separate bond redemption fund should be established for each bond issue. (SDCL 7-24-18)

PERMANENT FUNDS

- 451 **Endowment Fund** - to account for gifts or donations in an endowment fund in which the interest earned from the revenue in the fund may be spent for any legal purpose. The principal in an endowment fund may be expended by the governing body by resolution after a public hearing called for that purpose. (SDCL 6-14-1 and 2)
- 453 **Library Special Gifts Fund** - to account for money derived by gift, bequest of devise to be spent on library purposes. This money is generally held by the library board and only the interest earned off the dollars received may be spent on library purposes. (SDCL 14-2-41)

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

- 501 **Jail or Juvenile Detention Facility Compact Fund** - to account for the operation of a jail or juvenile detention center by a compact of a combination of counties or municipalities. (SDCL 24-11-4.1)
- 502 **Hospital Fund** - to account for the operation of a county hospital to include a medical facility. (SDCL 34-8-1)
- 503 **Nursing Home Fund** - to account for the operation of a county nursing home. (SDCL 34-8-1)
- 504 **Solid Waste Fund** - to account for the solid waste operation of the county as provided by SDCL 34A-6.

INTERNAL SERVICE FUNDS

- 601 **Medical Self-Insurance Fund** - to account for group health insurance for the county officers and employees and their immediate families under a plan of self-insurance in whole or in part if that plan will cover a minimum of one hundred eligible officers and employees in that county. Two or more counties may participate in such a self-insurance plan if the plan will cover a minimum of one hundred eligible officers and employees. (SDCL 7-8-26.2)
- 602 **Unemployment Insurance Compensation Fund** - to account for the payment of unemployment insurance claims pursuant to the Federal Unemployment Insurance Act of 1939. (SDCL 61-1-16.1)

FIDUCIARY FUND TYPES

PRIVATE PURPOSE TRUST FUNDS

- 711 _____

- CUSTODIAL FUNDS (Use additional numbers as necessary to properly account for any further Custodial funds not listed)
- 721 **School Districts Funds** - to account for the taxes collected for each school district in the county which are distributed monthly to the respective school districts through the apportionment process. (SDCL 10-21-1 and 7)
 - 722 **Civil Townships Funds** - to account for the taxes collected for each civil township in the county which are generally distributed monthly to the respective township through the apportionment process. (SDCL 10-21-1 and 7)
 - 723 **Cities and Towns Funds** - to account for the taxes collected for each city and town in the county which are distributed monthly to the respective city and town through the apportionment process. (SDCL 10-21-1 and 7)
 - 724 **Water Development Districts** - to account for the collection of water development district tax levy and/or special assessments which are distributed monthly to the water development district treasurer. (SDCL 46A-3E-9 and 12)
 - 725 **Advance Tax Collections Fund** - to account for property taxes paid in advance of the calendar year in which the taxes are due. This transaction usually takes place when real estate is sold. The taxes for the property to be assessed in the following January by the county are estimated and deposited according to the terms of the real estate sale agreement and held by the county until they are due. This transaction may also represent a full payment of taxes received prior to the end of the year, usually for recording a tax payment for income tax purposes for the taxpayer.
 - 727 **Game Agent's Deposit Fund** - to account for securities furnished by agents within the county to sell game licenses and permits. The game agents are to be bonded or furnish security equal to the total value of the licenses issued to the agents. (SDCL 41-6-59)
 - 728 **Clerk of Courts Trust Fund** - to account for funds received from the clerk of courts pursuant to statute, judgment, decree or court order which funds shall be held in trust by the county and be disbursed only pursuant to a court order or order of the clerk of courts. (SDCL 16-2-28)
 - 729 **Tax Sale Redemption Fund** - to account for the money received for the redemption of real property previously sold for taxes before the issue of a tax deed. The tax sale certificate amount and interest along with all other taxes subsequently paid and interest thereon paid by the interested party shall be held by the county subject to the order of the purchaser, his agent, or attorney. (SDCL 10-24-1)
 - 730 **Irrigation District Assessment Fund** - to account for capital projects and general funds taxes of irrigation districts which shall be paid to the treasurer of such irrigation districts upon an order signed by the president and secretary of such district. (SDCL 46A-7-20 and 21)
 - 733 **Sanitary Sewer District Fund** - to account for the charges, interest and penalties collected for sewer services as well as taxes collected for corporate purposes. The collections shall be distributed to the sanitary sewer district in the same manner as real estate taxes on the same property. (SDCL 34A-5-40)
 - 735 **Partial Payments Fund (delinquent taxes)** - to account for the collection of partial payments of taxes as authorized by the county commissioners to be applied to taxes due. The county treasurer issues a tax receipt for at least one-half of the taxes, including interest for a respective parcel of property is received. (SDCL 10-21-7)

- 736 **Municipalities Fund (5%)** - to account for five percent of the motor vehicle licenses received which is distributed to the municipalities in the proportion which the total street mileage of each municipality bears to the total street mileage of all the municipalities within the county. The apportionment shall be made quarterly by the county in January, April, July and October. In counties that have no municipalities, the five percent shall be placed in the County Road and Bridge Fund. (SDCL 32-11-4.1)
- 737 **School District Bond Redemption Fund** - to account for the tax collections and payment of bonded indebtedness of a dissolved school district. When the bonds are paid and cancelled, any balance should be remitted to the district or districts containing territory of the former school district. (SDCL 13-6-82)
- 738 **County General School Fund (Fines to Schools)** - to account for the net proceeds of all fines for violation of state laws and any tax designated in Title 10. The county should distribute the money to the public school districts on or before the fifth day of January and July in proportion to the average daily membership of children residing in the school districts as certified by the department of education. (SDCL 13-13-4 and 5)
- 739 **Special Assessments Fund** - to account for the collection of municipal special assessments certified to the county under Plan One. The proceeds of special assessments shall be paid over to the municipality affected monthly with the proceeds of other taxes. (SDCL 9-43-34, 35 and 38)
- 740 **Predatory Control Districts Fund** - to account for a special levy collected on sheep and cattle and/or a special levy determined by referendum from the livestock owners in the county based on the amount of livestock owned to be distributed to the predator control district by the tenth day of the following month. (SDCL 40-37-11, 12 and 17).
- 742 **State Motor Vehicles Collections Fund** - to account for the motor vehicle collections due to the State of South Dakota. The amounts to be remitted to the state include excise taxes, general fees, registrations, 4% mobile home registration fees, state motor vehicle funds, and state license plate special revenues funds. Amounts are detailed and recapped on DMV End of Month Fee Invoice reports and are due to the State of South Dakota.
- 748 **Local Emergency Planning Commission Fund** - to account for grants or other receipts received in connection with the local emergency planning commission. (SDCL 1-50)
- 749 **Waste Management Tire Fund** - to account for a solid waste management fee of twenty-five cents per tire, not to exceed one dollar per vehicle on each motor vehicle registered and licensed in this state. The fee collected is remitted to the state secretary of revenue and deposited in the state water and environment fund. (SDCL 34A-6-83 and 85)
- 751 **State Tax Fund** - to account for a state tax levied by the department of revenue. The department shall determine the rate of state tax to be levied for the purposes prescribed by law and such rate shall be based on the aggregate value of the taxable property within the state as assessed. (SDCL 10-12-1)
- 752 **Prepaid Motor Vehicles Fund** - to account for the payment of motor vehicle licenses prior to their due date to be held by the county until due.
- 753 **Overpayment of Taxes Fund** - to account for the overpayment of taxes which will be reimbursed back to the taxpayer. (SDCL 10-21-12)

- 755 **Sales and Excise Tax** - to account as a clearing fund for sales and excise taxes collected by the county for the state. The taxes collected can also be recorded as a liability in the respective fund making the collection.
- 757 **Special Highway Fund (14%) (By Township)** - to account for fourteen percent of all funds collected for motor vehicle licenses in each county which is retained by the county in the Special Highway Fund. The money collected can be used for construction, reconstruction and maintenance of roads and bridges in the county. The amounts distributed to the townships shall be apportioned quarterly by the county in January, April, July and October. The portion distributed to the townships shall be based on the number of miles of maintained township roads of each township to the total of all township maintained roads. Townships also have an option to have the county auditor to pay bills directly out of the township funds based on claims submitted by the township. If unorganized territory exists, the county shall expend the money directly on projects based on the number of miles of the unorganized territory. (SDCL 32-11-4.1, 5, 6 and 7)
- 758 **Drainage Assessments Fund** - to account for drainage assessments collected by the county. An assessment is due from the time a certified copy is filed in the county treasurer's office and the assessments collected shall be remitted to the holders of bonds and assessment certificates upon order of the board. (SDCL 46A-11-7,12 and 27)
- 759 **Rural Fire District Fund** - to account for the collection of a tax levy not to exceed sixty cents per thousand dollars of taxable valuation in the rural fire district for the purchase of rural fire-fighting equipment or for the purpose of assisting and contributing to the purchase and upkeep of fire fighting equipment in adjoining first or second class municipalities. The tax collected is remitted to the secretary-treasurer of the rural fire protection district. (SDCL 34-31A-22 and 24)
- 760 **Dissolved Township Fund(s)** - to account for the cash assets of a dissolved township, which would include payment of current bills and retirement of indebtedness. (SDCL 1-26-25 and 26)
- 762 **Road District Fund(s)** - to account for the collection of a tax levy for road districts which should be apportioned as real estate taxes on the same property (SDCL 31-12A-23).
- 763 **Daycare Escrow Fund** – a clearing fund to account for Section 125 daycare withholdings of employees.
- 764 **Medical Escrow Fund** – a clearing fund to account for Section 125 medical withholdings of employees.
- 765 **Irrigation District Fund** - to provide for a fiscal agent account for the safekeeping and disbursement of Irrigation District monies. (SDCL 46A-6-43).
- 766 **Law Library Fund** - an account used at the direction of the circuit judges for the purchase of law books and/or to pay the necessary expenses of equipping and maintaining a law library. The fund is funded through law book and library fees collected by the clerk of courts. (SDCL 14-6-3 and 4)
- 767 **Ambulance Districts Fund** - to account for the flow-thru of property tax money to be distributed to Ambulance Districts. (SDCL 34-11A)
- 768 **Stateside 24/7 Sobriety Fund** - to account for the flow-thru of 24/7 Sobriety Program Fees to the State. (SDCL 1-11-17)

- 769 **Modernization and Preservation Relief Flow-thru Fund** – to account for the portion of the Register of Deed’s fees that is to be remitted to the South Dakota Association of County Officials. (SDCL 7-9)
- 770 **Inmate Accounts Fund** – to account for fiduciary activities in inmates’ individual accounts held by the County which are used for the benefit of the inmates.
- 771 **Sheriff Fund** – to account for fiduciary activities of the County Sheriff’s Office, whereby assets associated with the activities are held by the County for the benefit of individuals or other governments that are not part of the County.
- 779 **State of South Dakota Fund** - to account for fiduciary activities not prescribed to a specific Custodial Fund whereby assets associated with the activities are held by the County for the benefit of the State of South Dakota.

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

781 _____

INVESTMENT TRUST FUNDS

791 _____

SELF BALANCING ACCOUNTS

- 800 **General Capital Assets** - capital assets of the government that are not specifically related to activities reported in proprietary or fiduciary funds. General capital assets are associated with and generally arise from governmental activities. Most often, they result from expenditures of governmental fund financial resources. They should not be reported as assets in governmental funds but should be reported in the governmental activities column in the government-wide financial statements.
- 900 **General long-term liabilities** - the unmatured principal of bonds, warrants, notes, or other forms of noncurrent or long-term general obligation indebtedness. General long-term debt is not limited to liabilities arising from debt issuances but may also include noncurrent liabilities on lease-purchase agreements and other commitments that are not current liabilities properly recorded in governmental funds. General long-term liabilities should not be reported as liabilities in governmental funds but should be reported in the governmental activities column in the government wide statement of net position.