

REVENUE AND OTHER SOURCES CLASSIFICATIONS

The revenue and other financing sources accounts that follow are also nominal accounts. They exist on the books of account for each fund only until the end-of-the-year closing entries are made. These are the detail accounts which, when totaled at the end of each month, should equal (balance to) the General Ledger control account balance for Revenue (account number 295), for each fund. These detail revenue accounts are used in the revenue budget record. Revenues are categorized by major source, minor source, type and specific. The coding level to be used depends upon the fund and the need for detailed revenue data by county department. At a minimum, the coding level used should provide detail to the revenue type category. For flexibility, the coding structure may be adapted to individual needs, but the major and minor source categories should be identifiable.

Under GASB 34 revenue needs to be identified as “General Revenue” or “Program Revenue” for presentation in the Statement of Activities. All revenues are general revenues unless they are required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues. All other non-tax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues. Program revenues derive directly from the program itself or from parties outside the reporting government’s taxpayers, as a whole; they reduce the net cost of the function to be financed from the government’s general revenues. The Statement of Activities should separately report three categories of program revenues as a) charges for services, b) program-specific operating grants and contributions, and c) program-specific capital grants and contribution. The following revenue accounts are identified by a “G” for general revenue or “P” for program specific revenue to aid in preparing the Statement of Activities. Some revenue sources may not be easily identifiable, such as federal grants, without obtaining specific revenue restrictions from the grant agreements and therefore will be identified with a “G or P” reference.

GASB 33 establishes accounting and financial reporting standards for shared nonexchange revenues. In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. This is different from an exchange transaction in which each part receives and gives up essentially equal values. The principal issued addressed in GASB 33 is the timing of recognition of nonexchange transactions in the financial statements.

There are four classes of nonexchange transactions based on shared characteristics that affect the timing of recognition:

1. Derived Tax Revenues – result from assessments imposed on exchange transactions (for example, income taxes, sales taxes and other assessments on earnings or consumption)
2. Imposed Nonexchange Revenues – result from assessments imposed on nongovernmental entities, including individuals other than assessments on exchange transactions (for example, property taxes, fines and penalties, property forfeitures such as seizures and escheats)
3. Government-Mandated Nonexchange Transactions- occur when a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform)
4. Voluntary Nonexchange Transactions – result from legislative or contractual agreement, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations)

REVENUE AND OTHER SOURCES CLASSIFICATIONS

CHART OF ACCOUNTS

- 310 TAXES
- G 311 **Current Property Taxes** - proceeds from current year tax levies against real property including real estate mobile homes.
 - G 312 **Delinquent Property Taxes** - proceeds from tax levies against real and personal property other than the current year including real estate mobile homes.
 - G 313 **Penalties and Interest** - proceeds representing penalties and interest for late payment of taxes.
 - G 314 **Telephone Tax (Outside)** - proceeds from the taxes on telephone property located outside the corporate limits of any city or town which should be credited to the county General Fund. (SDCL 10-33-20)
 - G 315 **Mobile Home Tax** - county share of taxes levied on registered mobile homes only.
 - G 316 **Wheel Tax** - any county may, by ordinance, impose a wheel tax on all motor vehicles, as defined in SDCL 32-3-1, registered in the county at a rate not to exceed five dollars per vehicle wheel. The tax shall be administered and collected by the county. The total vehicle tax may not exceed sixty dollars per vehicle. (SDCL 32-5A-1)
 - G 318 **Tax Deed** - the proceeds from sale or rental of real estate acquired by counties under tax deed shall, after deducting the expense of collecting the same, be apportioned by the county officials controlling such proceeds in the same manner as taxes would be apportioned from the said real estate. (SDCL 10-25-27 and 10-25-39)
 - G 319 **Other Taxes** - proceeds from taxes (other than property taxes) which are not listed.
- 320 LICENSES AND PERMITS - this group of accounts includes the county's share of amounts collected for licenses and permits.
- P 321 **Marriage** - Previous to any marriage within this state, a license shall be obtained from the county register of deeds of any county, the fee for which is forty dollars. Ten dollars of the marriage license fee shall be retained by the county in which the fee is collected and placed in the county general fund. Thirty dollars of the marriage license fee shall be deposited in the county domestic abuse program fund. (SDCL 25-1-10)
 - P 322 **Alcoholic Beverage** - Fifty percent of all license and transfer fees received under the provisions of subdivisions 35-4-2(16), (17), (17A), and (20) outside the corporate limits of a municipality shall remain in the county in which the licensee is located. In addition, fifty percent of wholesaler license fees received under subdivision 35-4-2(15) outside the corporate limits of a municipality shall revert to the county in which the licensee is located. The remainder of all license and transfer fees and penalties received shall be credited to the state general fund. (SDCL 35-4-2.11)
 - P 323 **Pistol Permits** - the permit to carry a concealed pistol is valid for a period of four years from the date of issuance. The fee for issuing the permit is ten dollars. The local authority shall collect the fee. Seven dollars of the fee shall be remitted to the secretary of state and three dollars shall be deposited in the general fund of the county or municipality issuing the permit. (SDCL 23-7-8.2)
 - P 324 **Zoning and Building Permits**
 - G or P 329 **Other**—Includes Highway Permits Overload/Over Width (P-Public Safety), Lottery \$50/machine (G), Special Events Permit SDCL 7-18-22. Counties may have a large number of licenses and permits. This section should be subdivided to best define these revenue types.

- 330 INTERGOVERNMENTAL REVENUE - this group of accounts includes revenue received from other governments in the form of grants, shared revenue, or payments in lieu of taxes. Grants, sometimes referred to as grants-in-aid, are contributions made by one governmental level or unit to another unit and are not related to specific revenue sources of the granting unit. Shared revenues are those which are levied by one governmental unit but shared, usually in proportion to the amounts collected, with another unit of government or class of governments. Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the receiving government on the same basis as other privately owned property or other tax base. Not included in this major source category are payments on contracts which the county may enter into with another governmental unit to provide goods and/or services, which are recorded as Charges for Goods or Services.
- 331 **Federal Grants**
- P 331.01 **Emergency Management Performance Grant** (CFDA 97.042)
 - P 331.02 **FEMA Grant** - Public Assistance, Federal Share Only (CFDA 97.036)
 - P 331.03 **CDBG Grants** (CFDA 14.228)
 - P 331.06 **Resource Conservation and Development** (CFDA 10.901)
 - P 331.07 **Bureau of Land Management** (CFDA 15.219)
 - P 331.08 **Job Training Partnership Act** (CFDA 17.250)
 - P 331.09 **National Park Service - LWCF** (CFDA 15.916)
 - P 331.10 **Federal Prisoner Reimbursement**
 - P 331.15 **Child Support Enforcement** (CFDA 13.679)
 - P or G 331.16 **Flood Control** (CFDA 12.106)
 - P 331.17 **Outdoor Recreation** (CFDA 15.916)
 - P 331.18 **Community Oriented Policing Services (COPS)** (CFDA 16.710)
 - P 331.20 **Emergency Relief, DOT** (CFDA 20.205)
 - P 331.21 **Election Reform Payments** (CFDA 39.011)
 - P 331.22 **Voting Access for Individuals with Disabilities** (CFDA 93.617)
 - P 331.23 **Homeland Security Grants** (CFDA 97.004)
 - P or G 331.99 **Other**
- 332 **Federal Shared Revenue**
- G 332.1 **U.S. Fish and Wildlife Service Revenue Sharing** (CFDA 15.227)
 - P 332.3 **Forest Apportionment**
 - P 332.4 **Schools and Roads - Grants to Counties** (Bankhead Jones) (CFDA 10.666)
 - P or G 332.9 **Other**
- 333 **Federal Payments in Lieu of Taxes**
- G 333.1 **Bureau of Land Management P.I.L.T. (CFDA 15.226, PL 97-258, 31USC 6901-6907)**
 - P 333.9 **Other**
- 334 **State Grants** (Including State Share of FEMA Grants)
- P 334.01 **Community Access Grants** (DOT)
 - P 334.02 **Surface Transportation Program (STP)**—state highway funds to be used for highway and bridge construction, maintenance and repair.
- 335 **State Shared Revenue**
- G 335.01 **Bank Franchise Tax** - the county upon receipt of such funds shall apportion and distribute the funds between the taxing subdivisions in the same proportion as the real property taxes levied in each taxing subdivision in the previous year as determined and certified by the secretary of revenue. (SDCL 10-43-77)

- P 335.02 **Motor Vehicle Licenses** - funds collected for motor vehicle licenses in each county shall be distributed to the county in the following manner: Twenty-two and one-half percent shall be credited to the county road and bridge fund of the county in which they were collected. (SDCL 32-11-4.1) In addition by the fifteenth day of January, May, July and October, the secretary of revenue shall apportion moneys in the local government highway and bridge fund as provided to the county. (SDCL 32-11-35) In addition sixty seven percent of license fees on noncommercial motor vehicle which is not an automobile, pickup truck, or van as determined by the gross weight of the motor vehicle shall be credited to the county road and bridge fund. (SDCL 32-5-6.3)
- G 335.04 **Liquor Tax Reversion (Unincorporated Town)** - in the case of an unincorporated town within an unorganized township, reversion of its share of the liquor tax reversion shall be so made to the county treasurer of the county wherein such unincorporated town is located who shall deposit the amount so received in the county General Fund. (SDCL 35-5-25)
- G 335.05 **Lottery Shared Revenue** (Deadwood Gaming)
- P 335.06 **State Highway Fund Revenue** (formally 10% Game) (SDCL 31-2-14.3)
- P 335.07 **Court Appointed Attorney/Public Defender** - all moneys in the state court appointed attorney and public defender payment fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer to the county general fund. The distribution shall be based on a percentage ratio between moneys collected and total expenditures incurred by all counties for the past fiscal year and be applied to each county based on gross expenditures for court appointed attorneys and public defender offices in relation to all counties in the state. (SDCL 23A-40-20)
- P 335.08 **Energy Minerals Severance Tax** - one half of all taxes, interest and penalties imposed and collected by the secretary of revenue as energy mineral severance tax shall be returned to the county in which the energy minerals or mineral products were severed. (SDCL 10-39A-8) The county auditor shall at the direction of the board of county commissioners, allocate the funds to be distributed by the county treasurer for school and road purposes to off set social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-10)
- P 335.09 **Prorate License Fees** - each county shall distribute fifty-four percent of its portion of the county road and bridge fund, thirty-four percent of its portion of the special highway fund as provided by subdivision 32-11-4.1 (2) and twelve percent of its portion of the municipalities of the county pursuant to subdivision 32-11-4.1 (3). (SDCL 32-10-35)
- P 335.10 **Abused and Neglected Child Defense** - All moneys in the abused and neglected child defense fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer of the county general fund. The distribution shall be based on a percentage ratio between moneys collected by the state and total expenditures incurred by all counties for abused and neglected children and be applied to each county based on each county's share of abused and neglected children expenditures in relation to all counties in the state. (SDCL 23-3-53 and 26-8A-19)
- P 335.11 **63 ¾% Mobile Homes/Manufactured Homes** - When a mobile home or manufactured home is purchased, a license fee of 4% is paid. Sixty-three and three-fourths percent of the four percent license fee shall be distributed to the county highway and bridge fund. (SDCL 32-5-16.2)
- P 335.13 **Secondary Road Remittances (Unorganized Townships Only)** 14% MV, share of prorated, Local Government Highway and Bridge Fund Quarterly Reversions, Wheel Tax, if any, 23% of license fees on noncommercial motor vehicle which is

not an automobile, pickup truck, or van as determined by the gross weight of the motor vehicle and other remittances applicable to unorganized townships. (SDCL 32-11-4.1 and SDCL 32-5-6.3)

- G 335.14 **Telecommunications Gross Receipts Tax** – Forty percent of the money In the State Telecommunications Gross Receipts Fund will be given to counties in quarterly remittances based on population (SDCL 10-33A-6)
- P 335.15 **Motor Vehicle ¼%** - one quarter of one percent of the revenue from the sale of license plates and one quarter of one percent of license fees on noncommercial motor vehicle which is not an automobile, pickup truck, or van as determined by the gross weight of the motor vehicle shall be retained and spent on treasurer’s office supplies. (SDCL 32-11-4.1 and SDCL 32-5-6.3)
- G 335.16 **Renewable Facility Tax** – an annual tax on capacity and a gross receipts tax on certain wind farms and solar facilities. Counties that have wind farms or solar facilities will annually receive their proportionate share of taxes after May 1st of each year. (SDCL 10-35-21)
- P 335.17 **Motor Fuel Tax** – a distribution each July from the State Motor Fuel Tax Fund to counties and townships. (SDCL 10-47B-149/149.1)
- P 335.18 **911 Remittances** – seventy percent of 911 emergency surcharges received by the state will be remitted monthly to counties that have adopted the applicable surcharge ordinance. (SDCL 34-45) Certain PSAP’s will receive an additional quarterly distribution of 26% of the money deposited in the State Public Safety 911 Emergency Fund. (SDCL 34-45) Also, periodic upgrades to PSAP systems may be funded by remittances from the State SD 911 Coordination Fund. (SDCL 34-45-12)
- G 335.19 **Liquor Tax Reversion (25%)**— Twenty-five percent of all of the revenues deposited in the alcoholic beverage fund shall revert to the counties. Twenty-five percent of such alcoholic beverage fund so distributed to counties shall be divided equally by all counties. The remaining seventy-five percent shall be allocated to counties by the ratio of the population of each county to the total population of all the counties sharing in the receipts. The Department of Revenue shall make the reversion by remitting not later than November first, February first, May first, and August first, of each year to the county auditor of each county its share of the fund. The amount received by each county shall be deposited in the county’s general fund to be dedicated to expenses related to county law enforcement, jails, state’s attorneys, public defenders, and court-appointed attorneys. (SDCL 35-5-22.2)
- G or P 335.99 **Other State Shared Revenue**
- G 336 **State Payments in Lieu of Taxes**
- G 338 **Other Payments in Lieu of Taxes** - ten percent of aggregate shelter rentals received from a redevelopment commission as payments in lieu of taxes from low income housing projects shall be distributed to all of the appropriate governmental units in such proportion that each would receive were such project not exempt from taxation. (SDCL 11-7-73)
- G or P 339 **Other Intergovernmental Revenue**
- 340 **CHARGES FOR GOODS AND SERVICES** - enter amounts received from services performed in connection with specific county activities under the appropriate function of government.
- 341 **General Government**
- P 341.10 **Treasurer's Fees**
- P 341.11 **Advertising Fees** - the county treasurer shall charge and collect, in addition to the taxes and interest and penalty the sum of four

dollars and fifty cents on each tract of real property and on each municipal lot or group of municipal lots advertised for sale or published pursuant to § 10-23-2.3, and each municipal lot or group of municipal lots, comprising a single description. (SDCL 10-23-5)

- P 341.12 **Tax Sale Certificate and Certificate Redemption Fee** - the treasurer shall collect five dollars for each tax certificate, and five dollars for each deed made by him on such sale, and the fee for the notary public or other officer acknowledging the deed or certificate. (SDCL 10-23-19) Upon redemption of a tax certificate that has been sold or assigned to a purchaser other than the county, a fee shall be deducted from the proceeds paid to the holder of the certificate. The county commission may, by resolution, establish a fee not to exceed fifty dollars. No property owner may be assessed this additional fee. The fee shall be deposited in the county general fund. Nothing less than the entire tract or lot may be sold. (SDCL 10-23-8)
- P 341.13 **Comm. Motor Vehicle Refund Admin. Fees** - upon satisfactory evidence that such carrier will not further operate such vehicle as a commercial motor vehicle, the county treasurer shall issue to the person, corporation, or limited liability company, so applying a warrant for the amount due for the remaining months of that year less a ten dollar administrative fee which shall be retained by the county. (SDCL 32-9-21)
- P 341.14 **Mailing Fees** - the applicant may request the county treasurer to mail the plates or stickers for a fee. If the applicant requests that the plates or stickers be express mailed, the applicant shall pay the actual costs of postage and handling. All fees received by the county treasurer for mailing or expressing of the plates or stickers shall be deposited by the treasurer in the county general fund. (SDCL 32-5-82)
- P 341.15 **Lien Notation Fees** - the county treasurer shall charge a fee of ten dollars for each notation of any lien on a certificate of title. No fee may be charged for the cancellation of such lien. The fee shall be deposited in the county general fund. (SDCL 32-3-45 and SDCL 32-3A-30)
- P 341.16 **Boat License Administration Fees** - the county treasurer may charge the boat owner an administrative fee not to exceed three dollars for each boat license sold pursuant to this chapter. The fee shall be deposited in the county general fund. (SDCL 32-3A-15)
- P 341.17 **Reassignment Fee** – the county treasurer shall charge a five dollar fee for reassignment of license plates. (SDCL 32-5)
- P 341.18 **Title Fees**-- used to account for title fees on vehicles and boats. For vehicles the application for a certificate of title shall be accompanied by a fee of ten dollars. Five dollars of the fee shall be deposited in the state motor vehicle fund and five dollars shall be deposited in the county General Fund (SDCL 32-3-18). For boats the county treasurer shall charge a ten dollar fee for issuance of a certificate of title, a transfer of title, or a corrected certificate of title on boats. Five dollars of the fee shall be deposited in the state general fund and five dollars shall be deposited in the county General Fund (SDCL 32-3A-25).
- P 341.19 **Other**
- P 341.20 **Register of Deeds' Fees**
- P 341.21 **Filing/Recording Fees** (SDCL 7-9-15) - The register of deeds shall charge and receive the following fees:
- (1) For recording deeds, mortgages, and all other instruments not specifically provided for in this section or this code, the sum of thirty dollars for the first fifty pages plus two dollars for each additional page or fraction thereof exceeding fifty pages. A real estate document recorded with the register of deeds shall conform

to § 43-28-23, but may not be rejected for recording if the document does not comply with § 43-28-23 unless it is not sufficiently legible or cannot be reproduced as a readable copy using the register of deeds' current method of reproduction;

(2) For a certified copy of any instrument of record, including certificate and official seal, the sum of five dollars for the first page plus one dollar for each additional page or fraction thereof, and for an uncertified copy one dollar for each page. The fee applies to each copy whether it is a hard copy, microfilm, electronic copy, or facsimile transmission. In addition to the fee for a certified copy of the record of any birth, there is an additional charge of two dollars for each copy requested, which shall be submitted on a monthly basis to the state treasurer to be deposited in the children's trust fund;

(3) For filing and indexing a bill of sale, seed grain lien, or thresher's lien, the sum of thirty dollars for the first fifty pages plus two dollars for each page or fraction thereof exceeding fifty pages. No fee may be charged for filing any satisfaction or termination of any instrument as prescribed in this subdivision;

(4) For recording oil, gas, and mineral leases, and other recorded documents relating to mineral or oil and gas lease exploration and development, the sum of thirty dollars for the first fifty pages plus two dollars for each page or fraction thereof exceeding fifty pages;

(5) For recording an easement filed by any entity created by chapter 34A-5, 46A-3A, or 46A-9 or any nonprofit engaged in the treatment, distribution, and sale of water to rural consumers or any document filed by the Department of Transportation pertaining to the acquisition or disposal of highway right-of-way or lands declared surplus, the sum of twenty dollars for the first three pages plus two dollars for each additional page or fraction thereof; and

(6) Notwithstanding the provisions of subdivision (2) of this section, the board of county commissioners shall fix by resolution the fees to be paid by licensed abstractors of the county or by any person who has passed the written examination established by the Abstracters' Board of Examiners pursuant to § 36-13-11 for uncertified copies of recorded instruments, which fee may not exceed the actual cost to the county for providing such copies.

The register of deeds may not charge a fee for discharging or canceling any personal property lien. (SDCL 7-9-15)

P 341.22 **Transfer Fees** - A fee is imposed at the rate of fifty cents for each five hundred dollars of value or fraction thereof upon the privilege of transferring title to real property in the state of South Dakota, which fee shall be paid by the grantor. (SDCL 43-4-21) The proceeds of all fees collected under §43-4-21 shall be remitted on a monthly basis to the credit of the county general fund by the register, who shall obtain a receipt therefor from the county treasurer and keep such records as may be prescribed by the state auditor general. (SDCL 43-4-25)

- P 341.23 **Modernization and Preservation Relief Allocation** – to account for the annual allocation received from the Association of County Officials pertaining to Register of Deed's recording fees. (SDCL 7-9)
- P 341.29 **Other** – Copy Marriage License (SDCL 25-1-10); Copy of Vital Records (ARSD 44:09:06:02, SDCL 34-25-52.2); Passports
- P 341.30 **Drivers License Exams**
- P 341.40 **Legal Services**
- P 341.41 **State's Attorney Fees** - the state's attorney shall pay over to the county treasurer all money he may receive as such state's attorney within ten days after he receives it and shall file with the county auditor a complete list of the amount so paid showing all fees and costs received in civil actions in which the county is the successful party, as well as all fines, recognizances, forfeitures, penalties, or costs received by him. (SDCL 7-16-21)
- P 341.42 **Public Defender and/or Court Appointed Attorney Lien Recoveries** - immediately upon payment by the chargeable county, or upon the setting of the public defender's lien by a circuit court judge or magistrate judge, a statement of claim showing the name and residence of the recipient shall be filed by the county auditor in the office of the register of deeds in the county where the recipient resides. A certified copy of the lien may be filed in any other county in which the recipient may have or may acquire an interest in real or personal property. The lien is enforceable, until satisfied or compromised. (SDCL 23A-40-13)
- P 341.43 **Divorce Fees** - the clerk of courts shall charge and collect a fee of fifty dollars for filing a divorce action. The fee shall be deposited in the county general fund as provided in § 16-2-30. The county treasurer shall deposit half of the fee into the county domestic abuse program fund and half of the fee in the county general fund. (SDCL 16-2-45)
- P 341.49 **Other**
- P 341.50 **Clerk of Court Fees**—Fees charged for the filing of civil actions in accordance with SDCL 16-2-19
- P 341.90 **Other Fees**
- 342 **Public Safety**
- P 342.10 **Law Enforcement**
- P 342.11 **Sheriff Fees** (Service of Process) - the sheriff shall charge and remit the several fees to the county as itemized in SDCL 7-12-18.
- P 342.12 **Law Enforcement Contracts with Federal Agencies**
- P 342.13 **Law Enforcement Contracts with Local Governments**
- P 342.19 **Other**
- P 342.20 **Prisoner Care** (County Jail)
- P 342.21 **Prisoner Care Contracts with Federal Agencies** - All sheriffs or officers having charge of any jail to whom any person shall be sent or committed by virtue of legal process issued by or under the authority of the United States, shall receive such person into custody and safely keep him until he is discharged by due course of the laws of the United States. The United States shall be liable to pay for the support and keeping of such prisoners at such rates as may be negotiated between the United States and the local jail authority. (SDCL 24-11-6)
- P 342.22 **Prisoner Care Contracts with Local Governments** - Any organized township, municipality or county of the state is hereby authorized, upon passage of an affirmative resolution by each of the governing bodies of two or more such subdivisions of the state to enter into a mutually acceptable contract, or to amend or terminate such contract by which a jail may be used, owned, constructed,

maintained, or operated, or any of the foregoing relationships may be established, by such two or more subdivisions. (SDCL 24-11-4)

- P 342.23 **Work Release** - the board of county commissioners may require by resolution that a sum not to exceed the average daily prisoner cost may be charged to work release inmates of the county jails as restitution to be applied toward prisoner maintenance cost, including but not limited to, room and board. In instances of undue hardship, the commissioners may reduce or waive the charges. (SDCL 24-11-32.1)
- P 342.24 **Convict Conveyance Reimbursements** - the county shall pay all necessary expenses, including travel, incurred in the transportation of adult and juvenile prisoners to state correctional institutions. The county may be reimbursed by the state from funds appropriated for such purpose. (SDCL 7-12-22)
- P 342.25 **Commissary Sales**
- P 342.29 **Other**
- P 342.30 **Sobriety Testing** – to track fees pertaining to the 24/7 Sobriety Testing Program (SDCL 1-11-17)
- P 342.90 **Other**

- 343 **Public Works**
- P 343.10 **Road Maintenance Contract Charges**
- P 343.11 **Road Maintenance Contracts with Federal Agencies**
- P 343.12 **Road Maintenance Contracts with State**
- P 343.13 **Road Maintenance Contracts with Subdivisions**
- P 343.19 **Other**
- P 343.20 **Sanitation**
- P 343.30 **Airport**
- P 343.90 **Other Public Works**

- 344 **Health and Welfare**
- P 344.10 **Economic Assistance**
- 344.11 **Poor Lien Recoveries** - Whenever financial assistance is requested under the provisions of this chapter, the board of county commissioners may require the applicant to perform labor or other services of a public nature commensurate with the amount of aid desired or granted. In addition, the board may require the recipient of assistance to enter into a contract for the repayment of all or part of the assistance he receives. (SDCL 28-13-20) When any county shall furnish relief to any person under the provisions off chapter 28-13, such county shall have a claim against the person so relieved for the value of such relief, which may be enforced against any property, not exempt from execution, which such person may have or later acquire. (SDCL 28-14-1)
- P 344.12 **Veterans Service Officer** (Includes state reimbursements)
- P 344.13 **LIEAP**
- P 344.14 **Food Stamp Administration**
- P 344.19 **Other**
- P 344.20 **Health Assistance**
- P 344.21 **County Nurse** (Includes state reimbursements)
- P 344.22 **Ambulance**
- P 344.23 **Hospital**
- P 344.24 **WIC** (Includes state reimbursements)
- P 344.29 **Other**
- P 344.30 **Social Services**
- P 344.31 **Child Support Enforcement** - a board of county commissioners may not give or pay any fees or costs to a state's attorney as part of a salary or in addition to a

salary. However, each board shall participate in the costs of the prosecution and enforcement by the state's attorney of support obligations against any responsible parent whether of a civil or criminal nature on a fee for service bases with the Department of Social Services. The fee is paid to the state's attorney in addition to any other compensation of the states attorney for the performance of other public duties. (SDCL 7-16-23)

- P 344.39 **Other**
- P 344.40 **Mental Health Services**
- P 344.41 **Lien Recoveries** - payment by the county of residences pursuant to § 27A-13-10 is collectible by a civil suit brought in the name of the individual county and any judgment obtained is a lien upon the real property of the patient or responsible person and may be collected as other liens. (SDCL 27-A13-31)
- P 344.49 **Other**
- P 344.90 **Other**

- 345 **Culture and Recreation**
- P 345.10 **Auditorium Use Fees**
- P 345.20 **Recreation Program Fees**
- P 345.30 **Culture Program Fees**
- P 345.40 **County Fair Revenue**
- P 345.90 **Other Fees**

- 346 **Urban and Economic Development**
- 346.10 **Planning and Zoning** (Inspection Fees)
- 346.90 **Other**

- 348 **Conservation of Natural Resources**
- P 348.10 **Weed and Pest Fees** - the county weed and pest board may purchase such quantities of agricultural chemicals, poisons and equipment and hire such labor necessary to carry out the provisions of this chapter. The board may sell and apply agricultural chemicals and poisons for weed and pest control if such services, chemicals and poisons are not available through commercial sources. (SDCL 38-22-23.11)
- P 348.11 **Sale of Rodenticide**
- P 348.12 **Sale of Herbicide**
- P 348.13 **Sale of Insecticide**
- P 348.14 **Chemical Application**
- P 348.20 **Extension Fees**

- 349 **Other Fees and Charges**
- 349.10 **Insurance Premiums**
- 349.11 **Insurance Premiums – Active Employees** – This account is used to record insurance premiums regarding a self-insurance plan.
- 349.12 **Insurance Premiums – Retirees** – payments made by retirees to a county to continue on an entity's insurance plan during their retirement years.
- 349.90 **Other Fees and Charges**

- 350 **FINES AND FORFEITS** - county share of costs, forfeits and fines.
- P 351 **Fines**
- P 352 **Costs** - the clerk of courts shall forward all fees and costs on a monthly basis to the county treasurer for deposit in the county general fund. (SDCL 16-2-30)
- P 353 **Forfeits** - after the forfeiture of recognizance, bond or undertaking of bail, including an appearance bond, the prosecuting attorney shall proceed, with all due diligence, by action

against the bail upon the instrument so forfeited. If money deposited instead of bail, including an appearance bond, is forfeited, the clerk of the court or other officer with whom it is deposited, shall monthly pay the money deposited to the county treasurer who shall deposit it in the county treasury. (SDCL 23A-43-25)

- P or G 359 **Other**

- 360 **MISCELLANEOUS REVENUE** - incidental revenue earned by the county from other than current operations.
- P or G 361 **Earnings on Deposits and Investments** - this includes interest earned on deposits and investment, the gain/loss realized from the sale of securities, and the net increase/decrease in fair value of investments. Patronage dividends received from cooperatives should not be posted to investment earnings but should instead be posted as a reduction to the respective expenditure/expense account.
- P 362 **Rent** - proceeds from rental of county facilities or equipment.
- P 363 **Special Assessments** - proceeds received from goods or services provided to specific benefited property.
- P 364 **Gain on Sale of Fixed Assets** - the amount received in excess of book value of capital assets.
- P or G 365 **Contributions and Donations** - amounts received from private organizations or individuals for use by the county.
- G 366 **Refund of Prior Years' Expenditures** - material amounts received as a result of reimbursement on a prior year's expenditure.
- G 369 **Other** (includes NSF Fees-SDCL 57A-3-422)

- 370 **OTHER FINANCING SOURCES**—Increases in the net position of a governmental fund other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.
- G 371 **Transfers In** – represents financial inflows from other funds of the government reporting entity that are not classified as interfund services provided and used, reimbursements or loans.
- G 372 **Long-Term Debt Issued**
 - 372.1 **General Obligation Bonds Issued**
 - 372.2 **Other Bonds Issued**
 - 372.3 **Refunding Bonds Issued**
 - 372.4 **Bonds Issued**
 - 372.5 **Capital Leases**
 - 372.6 **Other Long-Term Debt Issued**
 - 372.7 **Premium on Bonds Sold**
- G 373 **Insurance Proceeds** - proceeds received from insurance coverage which includes any amounts received from poor and legal catastrophic coverage.
- G or P 374 **Sale of County Property** - proceeds from the sale of county owned property.
- G 375 **Extraordinary Items** - transactions or other events that are both unusual in nature and infrequent in occurrence. Extraordinary items should be reported separately at the bottom of the respective operating statements.
- G 376 **Special Items** - significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Special items should be reported separately in the respective operating statements before extraordinary items.
- G or P 377 **Capital Contributions** - capital contributions to permanent or term endowments, including those reported in permanent and proprietary funds.