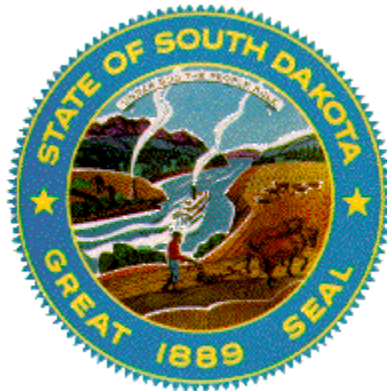


2016 Government Operations and Audit Committee



Other Fund Information by Agency

Prepared by Department of Legislative Audit

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MARTIN L. GUINDON, CPA
AUDITOR GENERAL

August 23, 2016

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2016 Other Fund Information by Agency

The following pages provide information intended to assist the Government Operations and Audit Committee in their review of the 'Other Funds' administered by the state. The amounts shown were obtained primarily from the state's accounting system and are unaudited. The state's accounting system utilizes cash basis accounting. As a result, the cash balances shown may not represent available spendable resources since there may be obligations or commitments outstanding at year-end. The accounting system's coding structure utilizes a field called the Company. A Company may represent one or more statutorily created funds or other activity for which separate accountability is maintained.

Pages 1-7 provide a listing of the funds reviewed by the GOAC in 2013-2016 along with a ranking of the other fund balances. As in the prior year, the funds were ranked using an aggregation of the six rankings below.

1. Size of unreserved fund equity
2. Size of net transfers
3. Unreserved fund equity as percent of expense and transfers out
4. Unreserved fund equity as percent of revenue and transfers in
5. Revenue versus expense ratio
6. Change in equity

Pages 9-12 provide a listing of the cash balances of the various funds of the state which are held in the State Treasury. These monies are pooled for investment purposes in what is referred to as the Cash Flow Portfolio (sometimes incorrectly referred to as the Cash Flow Fund). A layperson's description of the Cash Flow Portfolio would be that it is an account where all of the State's idle monies have been pooled for investment purposes. There is a separate audit report issued annually by our office for the State Investment Council's portfolios. In this report, this portfolio is separated from the other managed portfolios because it has specific classes of securities and investments that it can be invested in. Generally speaking, these investments are shorter in duration and less risky so as to not tie up the available cash flow needed to run the state's operations.

Included at the end of the report is information provided by the Board of Regents regarding their funds and a budget to accrual report for FY2016 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers |
|--|----------------|--------|--------------|----------|----------|--------|--------------|--------|--------|---------------|----------------|-------------------|------------------|---------------|---------------|-----------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | FY2016 | | | | | | | |
| 01 - Governor's Office | | | | | | | | | | | | | | | | |
| Company 3015 - Private Activities Bond Fund | 13 | G | | | | | 162 | 143 | 63 | 906,260.32 | 906,260.32 | - | 906,260.32 | 499,436.90 | - | 8,257.50 |
| Company 3016 - Employer's Investment in South Dakota's Future Fund | 14 | G | | 07/29/14 | | | 7 | 65 | 42 | 26,695,235.64 | 26,695,235.64 | - | 26,695,235.64 | 18,050,715.54 | 26,502,455.83 | (5,211,286.74) |
| Company 3178 - Energy Conservation Loan Special Revenue Fund | 15 | G | | | | | 11 | 10 | 11 | 3,410,258.56 | 11,510,378.14 | - | 11,510,378.14 | 91,243.94 | 24,113.15 | - |
| Company 3178 - GOED Special Revenue Fund | 16 | NB | | | | | 87 | 123 | 126 | 563,745.96 | 563,745.96 | - | 563,745.96 | 450,018.60 | 462,826.86 | - |
| Company 3178 - Ethanol Infrastructure Incentive Fund | 17 | G | | | | | 41 | 31 | 56 | 1,962,891.65 | 1,962,891.65 | - | 1,962,891.65 | - | 449,876.03 | 500,000.00 |
| Company 3186 - Economic Development Partnership Fund | 18 | I | 09/24/13 | 07/29/14 | 08/25/15 | | 48 | 97 | 136 | 994,493.46 | 994,493.46 | - | 994,493.46 | 21,161.42 | 1,734,970.43 | 1,658,552.80 |
| Company 3187 - Local Infrastructure Improvement Grant Fund | 19 | I | 09/24/13 | 07/29/14 | 08/25/15 | | 38 | 27 | 24 | 5,391,925.52 | 5,391,925.52 | - | 5,391,925.52 | 43,017.67 | 1,201,817.98 | 2,764,254.66 |
| Company 3188 - SD Housing Opportunity Fund | 20 | I | | 07/29/14 | 08/25/15 | | 141 | 42 | 35 | 4,342,515.77 | 4,342,515.77 | - | 4,342,515.77 | 45,633.58 | 1,748,072.43 | 2,764,254.66 |
| Company 6510 - Revolving Economic Development and Initiative Fund | 21 | G | | 07/29/14 | 08/25/15 | | 6 | 4 | 4 | 72,195,168.64 | 112,529,026.61 | - | 112,529,026.61 | 1,787,022.46 | 673,211.20 | 2,552,850.93 |
| Company 6518 - Science and Technology Authority | 23 | I | | | | | 17 | 23 | 19 | 15,093,558.64 | 15,093,558.64 | - | 15,093,558.64 | 6,271,119.13 | 8,436,098.35 | (2,500,000.00) |
| Company 6529 - South Dakota Ellsworth Development Authority | 24 | I | | | | | 32 | 38 | 72 | - | 32,016,355.00 | 28,107,036.00 | 3,909,319.00 | 4,166,755.00 | 5,614,610.00 | - |
| Company 8015 - Reinvestment Payment Fund | 25 | NB (3) | | | | | | | | 234 | 292,420.00 | 292,420.00 | 292,420.00 | - | - | - |
| Company 9012 - Research Proof-of-Concept Fund | 26 | G | | | | | 80 | 98 | 222 | - | - | - | - | 20,000.00 | 233,363.96 | - |
| 011 - Bureau of Finance and Management | | | | | | | | | | | | | | | | |
| Company 3003 - Dakota Cement Trust | 27 | NB | | | | | 2 | 2 | 2 | - | 264,198,419.61 | - | 264,198,419.61 | 23,442,733.67 | 1,931,338.10 | (11,436,002.76) |
| Company 3004 - Health Care Trust | 28 | NB | | | | | 3 | 3 | 3 | - | 119,516,792.67 | - | 119,516,792.67 | 9,841,006.86 | 841,297.37 | (4,674,130.44) |
| Company 3005 - Education Enhancement Trust | 29 | NB | | | | | 1 | 1 | 1 | - | 456,594,382.29 | - | 456,594,382.29 | 42,232,226.68 | 3,945,586.08 | (17,036,734.19) |
| Company 3005 - Critical Teaching Needs Scholarship Program | 30 | NB | | | | | 207 | 204 | 212 | - | - | - | - | - | - | (1,500,000.00) |
| Company 3005 - SD Need-Based Grant Fund | 31 | NB | | | | | 207 | 205 | 212 | - | - | - | - | - | - | (1,500,000.00) |
| Company 3005 - Postsecondary Scholarship Grant Fund | 32 | NB | | | | | | | 81 | - | 6,500,000.00 | - | 6,500,000.00 | - | - | 6,500,000.00 |
| Company 6010 - Budgetary Accounting Fund | 33 | G | | | | | 188 | 130 | 140 | 1,073,891.87 | 1,075,391.87 | - | 1,075,391.87 | 4,763,267.88 | 4,659,329.19 | - |
| Company 8000 - Agency Fund | 34 | NB (3) | | | | | | | | 234 | 3,920.58 | 3,920.58 | 3,920.58 | - | - | - |
| Company 9016 - Building South Dakota Fund | 35 | G | | | 08/25/15 | | 20 | 16 | 8 | 10,000,000.00 | 10,000,000.00 | - | 10,000,000.00 | 1,057,018.65 | - | (11,057,018.65) |
| 0115 - South Dakota Building Authority | | | | | | | | | | | | | | | | |
| Company 6013 - Building Authority | 37 | I | | | | | 8 | 9 | 12 | 53,055,692.84 | 53,055,692.84 | 318,040,900.00 | (264,985,207.16) | 24,602,486.85 | 80,175,377.03 | 35,284,983.95 |
| 012 - Bureau of Administration | | | | | | | | | | | | | | | | |
| Company 3007 - State Capital Construction Fund | 38 | NB (1) | | | | | 214 | 219 | 214 | - | - | - | - | 6,766,913.48 | - | (6,766,913.48) |
| Company 3007 - Statewide M&R Fund | 39 | G | | | | | 64 | 202 | 18 | 1,575,000.00 | 1,575,000.00 | - | 1,575,000.00 | 8,464.95 | 8,464.95 | 1,575,000.00 |
| Company 3029 - Extraordinary Litigation Fund | 40 | I | | | | | 74 | 58 | 131 | (541,107.67) | (541,107.67) | - | (541,107.67) | 3,292.19 | 1,097,040.05 | 1,974,502.00 |
| Company 3113 - Maintenance of Buildings and Grounds | 41 | G | | | | | 26 | 15 | 15 | 4,901,799.70 | 4,901,799.70 | - | 4,901,799.70 | 3,113,386.71 | 1,834,448.40 | - |
| Company 6003 - Records Management Internal Service Fund | 42 | G | | | | | 148 | 161 | 154 | 164,966.84 | 164,966.84 | - | 164,966.84 | 240,662.61 | 226,183.18 | - |
| Company 6004 - Buildings and Grounds | 43 | G | | | | | 153 | 156 | 135 | 1,016,459.07 | 1,016,459.07 | - | 1,016,459.07 | 6,653,338.28 | 6,405,064.22 | - |
| Company 6005 - Central Mail Services Fund | 44 | G/NB | | | | | 168 | 146 | 169 | 614,564.86 | 614,564.86 | - | 614,564.86 | 3,817,317.81 | 3,781,529.83 | - |
| Company 6007 - Central Duplicating | 45 | G/NB | | | | | 219 | 119 | 125 | 468,965.60 | 468,965.60 | - | 468,965.60 | 1,237,833.36 | 1,137,253.51 | - |
| Company 6008 - Fleet & Travel Management | 46 | G/NB | | | | | 122 | 131 | 170 | 1,903,514.00 | 1,903,514.00 | - | 1,903,514.00 | 14,740,055.44 | 14,714,013.52 | - |
| Company 6014 - Public Entity Pool for Liability | 47 | I | | | | | 29 | 8 | 27 | 11,066,762.76 | 11,066,762.76 | - | 11,066,762.76 | 1,689,556.42 | 2,181,595.18 | - |
| Company 6015 - Procurement Management Internal Service Fund | 48 | G | | | | | 200 | 203 | 205 | 38,252.46 | 38,252.46 | - | 38,252.46 | 737,766.23 | 715,559.59 | - |
| Company 6016 - State Engineer | 49 | G | | | | | 111 | 124 | 148 | 689,264.79 | 689,264.79 | - | 689,264.79 | 1,106,194.08 | 1,091,799.53 | - |
| Company 6019 - BOA Support Services | 50 | G | | | | | 178 | 150 | 155 | 309,276.93 | 309,276.93 | - | 309,276.93 | 1,045,661.66 | 1,004,124.65 | - |
| Company 6021 - Property Management Internal Service Fund | 51 | G | | | | | 206 | 201 | 204 | 34,015.37 | 34,015.37 | - | 34,015.37 | 306,753.76 | 290,231.19 | - |
| Company 6509 - Special State Flag Account | 52 | NB | | | | | 201 | 177 | 217 | 7,943.17 | 7,943.17 | - | 7,943.17 | 33,501.18 | 39,666.76 | - |
| Company 6511 - Federal Surplus Property | 53 | G/NB | | | | | 159 | 124 | 133 | 871,278.31 | 871,278.31 | - | 871,278.31 | 4,636,771.60 | 4,454,962.22 | - |
| Company 8000 - Agency Fund | 54 | NB (3) | | | | | 219 | 222 | 234 | 1,232,807.48 | 1,232,807.48 | 1,232,807.48 | - | - | - | - |
| Company 9013 - Liability Captive Insurance Company - STA | 55 | I | | 05/19/15 | | | | 88 | 22 | 2,458,428.42 | 2,458,428.42 | - | 2,458,428.42 | 190,892.00 | 212,359.85 | 2,500,000.00 |
| Company 9028 - Liability Captive Insurance Company Fund | 56 | I | | 05/19/15 | | | 111 | 13 | | 2,013,401.14 | 2,013,401.14 | - | 2,013,401.14 | 154,633.00 | 131,052.26 | 2,000,000.00 |

FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers | | |
|---|----------------|--------|--------------|--------|--------|--------------|--------|--------|-------------|--------------|-------------------|----------------|----------------|---------------|----------------|----------------|-----------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | | | | | | | | FY2016 | |
| Company 9034 - Property & Casualty Captive Insurance Company Fund | 57 | I | | | | 05/19/15 | | 208 | 29 | 3,871,545.81 | 3,871,545.81 | - | 3,871,545.81 | 1,566,236.53 | 1,691,018.74 | 4,000,000.00 | |
| 013 - Bureau of Information and Telecommunications | | | | | | | | | | | | | | | | | |
| Company 3008 - SDPB/Tower Rent | 58 | NB | | | | | | 173 | 101 | 75 | 278,980.19 | 278,980.19 | - | 278,980.19 | 297,546.28 | 186,251.05 | - |
| Company 3026 - SD Public Broadcasting - Other | 59 | G | | | | | | 173 | 196 | 200 | 50,187.62 | 50,187.62 | - | 50,187.62 | 1,471,228.92 | 1,554,913.61 | 1,950.00 |
| Company 3027 - SDPB - PBC | 60 | G | | | | | | 176 | 194 | 173 | 423,826.31 | 423,826.31 | - | 423,826.31 | 1,597,611.00 | 1,619,775.44 | - |
| Company 6001 - Data Processing Internal Service Fund | 61 | G | | | | | | 129 | 117 | 101 | 4,199,078.06 | 4,199,078.06 | - | 4,199,078.06 | 24,580,047.35 | 23,472,583.01 | - |
| Company 6002 - Capitol Communications Systems Internal Service Fund | 62 | G | | | | | | 110 | 126 | 199 | 1,822,103.69 | 1,823,128.69 | - | 1,823,128.69 | 15,419,226.00 | 15,413,492.22 | - |
| Company 6011 - Dakota Digital Network | 63 | G | | | | | | 155 | 127 | 149 | 480,017.41 | 480,017.41 | - | 480,017.41 | 817,884.84 | 844,531.77 | - |
| Company 6502 - Radio Communications Fund | 64 | G | | | | | | 147 | 94 | 87 | 562,212.30 | 562,212.30 | - | 562,212.30 | 791,044.73 | 607,648.81 | (21,822.50) |
| 014 - Bureau of Human Resources | | | | | | | | | | | | | | | | | |
| Company 3035 - State Employees Benefits Plan Fund | 65 | G/NB | | | | | | 52 | 57 | 79 | 40,145,810.28 | 40,545,810.28 | 4,580.52 | 40,541,229.76 | 125,414,605.66 | 143,016,827.16 | - |
| Company 3035 - State Employees Workers' Compensation Program Fund | 66 | G/NB | | | | | | 58 | 64 | 67 | 4,070,216.26 | 4,248,216.26 | - | 4,248,216.26 | 4,113,272.79 | 4,276,407.03 | - |
| Company 3035 - Dakota Cement Life and Workers' Compensation | 67 | G/NB | | | | | | 98 | 98 | 94 | 207,018.68 | 207,018.68 | - | 207,018.68 | 7,599.98 | 32,129.97 | - |
| Company 6009 - Human Resources - Labor & Mgmt. | 68 | G | | | | | | 133 | 130 | 145 | 857,034.03 | 857,034.03 | - | 857,034.03 | 4,178,895.25 | 4,356,051.73 | - |
| Company 6521 - South Dakota Risk Pool Fund | 69 | G | | | | | | 58 | 37 | 170 | - | - | - | - | 154,350.32 | 104,343.65 | (3,353,859.61) |
| Company 8000 - Agency Fund | 70 | NB (3) | | | | | | 219 | 222 | 234 | 9,446.31 | 9,446.31 | 9,446.31 | - | - | - | - |
| Company 8301 - State Workers Unemployment Compensation | 71 | NB | | | | | | 145 | 169 | 182 | 101,225.57 | 101,225.57 | - | 101,225.57 | 207,737.52 | 296,588.50 | - |
| 02 - Department of Revenue | | | | | | | | | | | | | | | | | |
| Company 3033 - Property Tax Reduction Fund | 73 | NB (2) | | | | | | 69 | 141 | 193 | - | - | - | - | - | - | (44,000,048.12) |
| Company 3037 - South Dakota Gaming Commission Fund | 74 | I | | | | | | 105 | 107 | 150 | 801,423.63 | 801,423.63 | - | 801,423.63 | 16,315,219.07 | 9,989,200.69 | (6,327,767.27) |
| Company 3038 - Tax Relief Fund | 76 | B (4) | | | | | | 197 | 220 | 234 | - | - | - | - | - | - | - |
| Company 3076 - License Plate Revolving Fund | 77 | G | | | | | | 63 | 20 | 169 | 427,952.46 | 427,952.46 | - | 427,952.46 | 3,927,030.37 | 6,812,125.18 | - |
| Company 3076 - Sales and Use Tax Collection Fund | 78 | G | | | | | | 193 | 192 | 207 | (11.00) | (11.00) | - | (11.00) | 11,535,597.69 | 10,008,407.21 | (1,527,201.48) |
| Company 3078 - Cigarette Stamp Purchasing Fund | 79 | NB | | | | | | 153 | 186 | 219 | (6,553.34) | (6,553.34) | - | (6,553.34) | 28,710.70 | 49,228.03 | - |
| Company 3078 - Ethanol Fuel Fund | 80 | NB | | | | | | 174 | 173 | 187 | 100,000.00 | 100,000.00 | - | 100,000.00 | 8,593,368.58 | 4,500,000.00 | (4,093,368.58) |
| Company 3078 - Wind Energy Tax Fund | 81 | NB | | | | | | 219 | 222 | 234 | - | - | - | - | - | - | - |
| Company 3177 - State Motor Vehicle Fund | 82 | G | | | | | | 56 | 72 | 54 | 2,741,137.07 | 2,741,137.07 | - | 2,741,137.07 | 9,475,515.45 | 7,528,453.21 | (406,575.47) |
| Company 3185 - South Dakota-Bred Racing Fund | 83 | I | | | | | | 179 | 174 | 163 | 79,606.86 | 79,606.86 | - | 79,606.86 | 103,043.67 | 95,800.00 | - |
| Company 3185 - Special Racing Revolving Fund | 84 | I | | | | | | 155 | 151 | 165 | 190,196.15 | 190,196.15 | - | 190,196.15 | 286,399.44 | 278,500.00 | - |
| Company 6516 - Lottery Operating Fund | 85 | I | | | | | | 57 | 71 | 71 | 5,429,927.43 | 6,101,145.83 | 695,571.93 | 5,405,573.90 | 55,514,954.62 | 41,040,686.33 | (14,626,497.00) |
| Company 6516 - Video Lottery Operating Fund | 86 | G | | | | | | 22 | 32 | 36 | 3,759,974.22 | 3,772,272.30 | 18,782.28 | 3,753,490.02 | 2,395,420.93 | 2,154,621.18 | (159,553.83) |
| Company 8000 - Agency Fund | 87 | NB (3) | | | | | | 219 | 222 | 234 | 105,112,027.36 | 105,112,027.36 | 105,112,027.36 | - | - | - | - |
| 03 - Department of Agriculture | | | | | | | | | | | | | | | | | |
| Company 3002 - Wheat Commission | 89 | I | | | | | | 109 | 105 | 146 | 605,653.80 | 605,653.80 | - | 605,653.80 | 1,763,500.32 | 1,883,944.65 | - |
| Company 3050 - Apiary Fund | 90 | G | | | | | | 171 | 159 | 185 | 65,909.32 | 65,909.32 | - | 65,909.32 | 83,530.92 | 86,779.23 | - |
| Company 3050 - Dairy Inspection Fund | 91 | G | | | | | | 126 | 148 | 127 | 251,248.69 | 251,248.69 | - | 251,248.69 | 349,812.36 | 315,865.62 | - |
| Company 3050 - Feed and Remedy Fund | 92 | G | | | | | | 84 | 73 | 102 | 834,474.21 | 834,474.21 | - | 834,474.21 | 386,645.83 | 389,146.64 | - |
| Company 3050 - Fertilizer Fund | 93 | G | | | | | | 61 | 40 | 34 | 782,739.13 | 782,739.13 | - | 782,739.13 | 356,412.18 | 239,441.92 | - |
| Company 3050 - Honey Industry Fund | 94 | G | | | | | | 173 | 157 | 190 | 6,825.61 | 6,825.61 | - | 6,825.61 | 7,237.03 | 7,512.33 | - |
| Company 3050 - Nursery Fund | 95 | G | | | | | | 142 | 188 | 96 | 45,269.51 | 45,269.51 | - | 45,269.51 | 80,653.29 | 19,537.60 | - |
| Company 3050 - Pesticide Regulatory Fund | 96 | G | | | | | | 117 | 113 | 156 | 342,544.79 | 342,544.79 | - | 342,544.79 | 424,315.62 | 431,475.72 | - |
| Company 3050 - Seed Fund | 97 | G | | | | | | 183 | 149 | 197 | 23,412.71 | 23,412.71 | - | 23,412.71 | 50,418.15 | 78,543.30 | - |
| Company 3050 - Weed and Pest Control Fund | 98 | G | | | | | | 79 | 55 | 58 | 1,485,320.12 | 1,485,320.12 | - | 1,485,320.12 | 542,034.01 | 620,697.33 | 106,191.63 |
| Company 3052 - Rural Rehabilitation Fund | 99 | G | | | | | | 14 | 12 | 10 | 2,785,314.53 | 8,599,405.90 | - | 8,599,405.90 | 409,708.04 | 225,139.69 | - |
| Company 3052 - Value Added Finance Authority | 100 | G | | | | | | 202 | 152 | 92 | (4,419.98) | 149,574.33 | - | 149,574.33 | 300.00 | 13,486.55 | (8,257.50) |
| Company 3052 - South Dakota Certified Beef Fund | 101 | G | | | | | | 112 | 185 | 198 | 104,670.17 | 104,670.17 | - | 104,670.17 | - | 3,375.74 | - |
| Company 3053 - American Dairy Association | 102 | I | | | | | | 154 | 160 | 158 | 377,150.68 | 377,150.68 | - | 377,150.68 | 2,443,139.01 | 2,337,208.49 | - |
| Company 3054 - Oilseeds Fund | 103 | I | | | | | | 45 | 78 | 48 | 723,008.24 | 723,008.24 | - | 723,008.24 | 373,899.70 | 306,039.39 | - |
| Company 3054 - Pulse Crops Fund | 104 | I | | | | | | 116 | 43 | 87 | 171,583.02 | 171,583.02 | - | 171,583.02 | 45,103.41 | 40,029.91 | - |

N

FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers |
|---|----------------|--------|--------------|----------|----------|--------|--------------|--------|--------|----------------|----------------|-------------------|----------------|---------------|---------------|----------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | FY2016 | | | | | | | |
| Company 3054 - Soybean Research and Promotion | 105 | I | | | | | 35 | 68 | 68 | 7,132,351.63 | 7,132,351.63 | - | 7,132,351.63 | 9,563,074.97 | 10,548,497.06 | - |
| Company 3055 - Corn Utilization Council | 106 | I | | | | | 62 | 95 | 51 | 4,212,607.81 | 4,212,607.81 | - | 4,212,607.81 | 6,286,491.52 | 5,352,460.56 | - |
| Company 3056 - Forestry Fund | 107 | G | | | | | 65 | 114 | 144 | 267,347.83 | 276,609.25 | - | 276,609.25 | 238,791.68 | 452,253.71 | 128,412.19 |
| Company 3057 - Brand Fund | 108 | I | | | | | 96 | 25 | 53 | 1,065,401.62 | 1,065,401.62 | - | 1,065,401.62 | 121,015.96 | 383,885.23 | - |
| Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund | 109 | I | | | 05/19/15 | | 112 | 144 | 124 | 801,937.42 | 801,937.42 | 100,433.75 | 701,503.67 | 1,720,356.46 | 1,625,601.25 | - |
| Company 3059 - State Fire Suppression Special Revenue Fund | 110 | NB | | | | | 68 | 49 | 105 | (3,769,530.13) | (3,769,530.13) | 9,261.42 | (3,778,791.55) | 2,569,358.36 | 3,862,240.63 | 1,300,000.00 |
| Company 3059 - Mountain Pine Beetle | 111 | NB | | | | | 53 | 53 | 59 | 1,007,771.20 | 1,007,771.20 | - | 1,007,771.20 | 390.00 | 875,234.60 | - |
| Company 3061 - Conservation District Special Revenue Fund | 112 | NB (2) | | | | | 182 | 178 | 143 | 25,051.50 | 191,474.53 | - | 191,474.53 | 4,406.03 | - | - |
| Company 3063 - Coordinated Natural Resources Conservation Fund | 113 | S | | | | | 52 | 55 | 60 | 1,295,601.80 | 1,295,601.80 | - | 1,295,601.80 | 529,986.68 | 816,710.68 | - |
| Company 3063 - Pesticide Recycling and Disposal Fund | 114 | NB | | | | | 97 | 106 | 138 | 393,849.34 | 393,849.34 | - | 393,849.34 | 336,207.10 | 342,127.56 | - |
| Company 3150 - Other Disease Control | 115 | G | | | | | 180 | 180 | 202 | 102,614.40 | 102,614.40 | - | 102,614.40 | - | 410.32 | - |
| Company 3151 - Livestock Disease Emergency Fund | 116 | NB | | | | | 107 | 104 | 9 | 2,290,706.23 | 2,290,706.23 | - | 2,290,706.23 | 198,406.39 | - | (1,575,000.00) |
| Company 6503 - Board of Veterinary Medical Examiners | 117 | I | | | | | 116 | 81 | 112 | 163,236.09 | 163,236.09 | - | 163,236.09 | 35,103.31 | 50,441.06 | - |
| Company 6507 - South Dakota Rodent Control Fund | 118 | G | | | | | 114 | 142 | 195 | 33,670.20 | 33,670.20 | - | 33,670.20 | 90,917.81 | 138,700.13 | - |
| Company 6515 - State Fair Fund | 119 | G | | | | | 148 | 38 | 139 | 831,505.74 | 856,470.74 | - | 856,470.74 | 3,804,448.85 | 6,185,926.44 | (6,087.75) |
| Company 8000 - Agency Fund | 120 | NB (3) | | | | | 219 | 222 | 234 | 409.71 | 409.71 | 409.71 | - | - | - | - |
| 04 - Department of Tourism and State Development | | | | | | | | | | | | | | | | |
| Company 3006 - Tourism Promotion Fund | 121 | G | | | | | 139 | 138 | 125 | 1,612,394.00 | 1,612,394.00 | 1,567.00 | 1,610,827.00 | 11,582,611.84 | 14,118,107.57 | 3,282,247.62 |
| Company 3143 - Arts - Donations and Receipts | 122 | G | | | | | 145 | 128 | 162 | 358,522.31 | 358,522.31 | - | 358,522.31 | 898,595.42 | 878,898.65 | (3,477.60) |
| 06 - Department of Game, Fish and Parks | | | | | | | | | | | | | | | | |
| Company 3121 - Game, Fish and Parks Administration | 123 | G | | | | | 199 | 165 | 203 | 5,513.77 | 5,513.77 | 21,947.01 | (16,433.24) | - | 2,235,504.91 | 1,970,982.58 |
| Company 3122 - Department of Game, Fish and Parks Fund | 124 | G/I | | 09/24/13 | | | 35 | 41 | 28 | 14,328,854.38 | 14,331,853.28 | - | 14,331,853.28 | 32,006,357.61 | 25,556,475.64 | (2,391,661.69) |
| Company 3122 - HMC Natural Resources Restoration Fund | 126 | I | | | | | 174 | 153 | 230 | 172,597.76 | 172,597.76 | - | 172,597.76 | - | - | - |
| Company 3123 - Animal Damage Control Fund | 127 | I | | | | | 177 | 167 | 194 | 179,033.08 | 179,033.08 | - | 179,033.08 | 606,019.41 | 1,243,331.86 | 610,384.00 |
| Company 3124 - Land Acquisition and Development Fund | 128 | I | | | | | 154 | 154 | 90 | 395,376.57 | 395,376.57 | - | 395,376.57 | 35,336.02 | 192,902.54 | 313,184.45 |
| Company 3125 - Parks and Recreation Fund | 129 | G | | 09/24/13 | | | 156 | 50 | 43 | 7,322,509.60 | 7,322,509.60 | 39,082.30 | 7,283,427.30 | 21,126,172.42 | 18,049,359.23 | (734,249.11) |
| Company 3125 - Custer State Park Bond Redemption Fund | 131 | G | | | | | 186 | 94 | 82 | (303,328.91) | (303,328.91) | - | (303,328.91) | 1,521,018.21 | 3,692.40 | (2,078,615.13) |
| Company 3125 - Custer State Park Improvement Fund | 132 | S | | | | | | 24 | 39 | 5,740,126.47 | 5,740,126.47 | - | 5,740,126.47 | 33,238.97 | 5,750,733.32 | - |
| Company 3125 - HMC Natural Resources Recovery Fund | 133 | NB (2) | | | | | 70 | 63 | 130 | 614,418.44 | 614,418.44 | - | 614,418.44 | 7,851.83 | - | - |
| Company 3126 - Snowmobile Trails Fund | 134 | I | | | | | 103 | 60 | 52 | 1,091,851.28 | 1,091,851.28 | - | 1,091,851.28 | 939,586.34 | 774,459.38 | - |
| 07 - Department of Tribal Relations | | | | | | | | | | | | | | | | |
| Company 3025 - Tribal Relations Other Fund | 135 | G | | | | | 40 | 191 | 206 | 1,381.27 | 1,381.27 | - | 1,381.27 | 8,000.00 | 6,618.73 | (2,107.06) |
| 08 - Department of Social Services | | | | | | | | | | | | | | | | |
| Company 3079 - Crime Victims' Compensation Fund | 137 | G | | | 05/19/15 | | 103 | 170 | 191 | 95,567.33 | 95,567.33 | - | 95,567.33 | 399,406.75 | 401,057.75 | (7,714.86) |
| Company 3079 - Prescription Drug Plan Fund | 138 | G | | | 05/19/15 | | 204 | 209 | 209 | 7,332.99 | 7,332.99 | - | 7,332.99 | 49,482.57 | 45,000.00 | - |
| Company 3079 - SS-Other/Local Donated | 139 | G | | | 05/19/15 | | 12 | 28 | 30 | 10,473,456.07 | 10,473,456.07 | - | 10,473,456.07 | 4,537,002.49 | 5,449,962.94 | 174,193.48 |
| Company 6503 - Board of Alcohol and Drug Professionals | 140 | I | | | | | 189 | 183 | 186 | 56,373.98 | 56,373.98 | - | 56,373.98 | 137,598.97 | 130,216.80 | - |
| Company 6503 - Board of Counselor Examiners | 141 | I | | | | | 158 | 139 | 176 | 84,010.19 | 84,010.19 | - | 84,010.19 | 88,014.01 | 96,342.19 | - |
| Company 6503 - Board of Examiners of Psychologists | 142 | I | | | | | 134 | 120 | 115 | 78,864.16 | 78,864.16 | - | 78,864.16 | 65,182.69 | 50,275.85 | - |
| Company 6503 - Board of Social Work Examiners | 143 | I | | | | | 102 | 99 | 89 | 160,598.10 | 160,598.10 | - | 160,598.10 | 93,358.39 | 75,119.87 | - |
| Company 8000 - Agency Fund | 144 | NB (3) | | | | | 219 | 222 | 234 | 8,270,452.13 | 8,270,452.13 | 8,270,452.13 | - | - | - | - |
| Company 8311 - HSC Resident Investment | 145 | NB | | | | | 71 | 57 | 113 | 141,543.49 | 141,543.49 | - | 141,543.49 | 12,829.09 | 16,998.96 | 1,527.60 |
| Company 8311 - Unclaimed Funds Account | 146 | NB | | | | | 123 | 212 | 226 | 483.13 | 483.13 | - | 483.13 | 432.49 | - | - |
| Company 8313 - Child Care Fund | 147 | G | | | | | 185 | 189 | 152 | 198,448.33 | 198,448.33 | - | 198,448.33 | 594,541.59 | 542,509.18 | - |

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FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers |
|---|----------------|--------|--------------|--------|----------|--------|--------------|--------|--------|---------------|------------------|-------------------|------------------|------------------|----------------|-----------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | FY2016 | | | | | | | |
| Company 8328 - Children's Trust Fund | 148 | G | | | | | 67 | 83 | 114 | 198,622.39 | 198,622.39 | - | 198,622.39 | 80,587.81 | 228,234.77 | 19,812.00 |
| 09 - Department of Health | | | | | | | | | | | | | | | | |
| Company 3047 - Health Special Services Fund | 149 | G/NB | | | | | 95 | 84 | 93 | 4,485,652.81 | 4,486,872.81 | - | 4,486,872.81 | 30,944,985.94 | 30,511,849.03 | (800,444.72) |
| Company 3049 - Tobacco Prevention and Reduction Trust Fund | 150 | G | | | | | 92 | 113 | 141 | 757,811.30 | 757,811.30 | - | 757,811.30 | 5,029,251.49 | 5,550,044.68 | (28,735.65) |
| Company 6018 - State Laboratory Fund | 151 | G | | | | | 130 | 145 | 176 | 572,042.39 | 572,042.39 | - | 572,042.39 | 2,962,293.59 | 2,985,161.64 | - |
| Company 6503 - Board of Dentistry | 152 | I | | | | | 48 | 64 | 47 | 707,995.06 | 723,361.35 | - | 723,361.35 | 333,695.27 | 277,486.89 | - |
| Company 6503 - Board of Examiners for Speech-Language Pathology | 153 | I | | | | | 94 | 132 | 64 | 110,014.67 | 110,014.67 | - | 110,014.67 | 86,350.24 | 33,425.85 | - |
| Company 6503 - Board of Hearing Aid Dispensers and Audiologists | 154 | I | | | | | 106 | 86 | 95 | 81,283.18 | 81,283.18 | - | 81,283.18 | 25,503.42 | 21,438.72 | - |
| Company 6503 - Board of Massage Therapy | 155 | I | | | 10/30/15 | | 119 | 135 | 160 | 77,835.92 | 77,835.92 | - | 77,835.92 | 49,825.95 | 70,158.87 | - |
| Company 6503 - Board of Nursing | 156 | I | | | | | 148 | 118 | 142 | 808,876.54 | 813,470.85 | - | 813,470.85 | 1,247,342.07 | 1,264,081.26 | - |
| Company 6503 - Board of Nursing Facility Administrators | 157 | I | | | | | 163 | 100 | 174 | 38,478.78 | 38,478.78 | - | 38,478.78 | 21,553.53 | 42,219.19 | - |
| Company 6503 - Board of Pharmacy | 158 | I | | | | | 71 | 54 | 73 | 1,387,099.22 | 1,387,099.22 | - | 1,387,099.22 | 780,869.32 | 762,471.53 | - |
| Company 6503 - Board of Chiropractic Examiners | 159 | I | | | | | 82 | 82 | 67 | 278,621.74 | 278,621.74 | - | 278,621.74 | 109,420.92 | 92,976.89 | - |
| Company 6503 - Board of Funeral Service | 160 | I | | | | | 121 | 109 | 98 | 113,683.76 | 113,683.76 | - | 113,683.76 | 71,570.36 | 55,839.36 | - |
| Company 6503 - Board of Medical & Osteopathic Examiners | 161 | I | | | | | 28 | 22 | 25 | 3,176,060.42 | 3,178,436.14 | - | 3,178,436.14 | 1,354,969.04 | 1,148,819.55 | - |
| Company 6503 - Board of Examiners in Optometry | 162 | I | | | | | 187 | 181 | 147 | 51,983.12 | 51,983.12 | - | 51,983.12 | 71,403.85 | 55,827.01 | - |
| Company 6503 - Board of Podiatry Examiners | 163 | I | | | | | 131 | 137 | 159 | 30,758.00 | 30,758.00 | - | 30,758.00 | 9,398.77 | 13,795.85 | - |
| 10 - Department of Labor and Regulation | | | | | | | | | | | | | | | | |
| Company 3030 - Employment Security Contingency Fund | 165 | NB | | | | | 54 | 56 | 123 | 359,117.19 | 359,117.19 | - | 359,117.19 | 656,529.01 | 921,736.08 | (452,222.81) |
| Company 3181 - Banking Special Revenue Fund | 166 | NB | | | | | 89 | 162 | 108 | 43,488.41 | 43,488.41 | - | 43,488.41 | 51,522.57 | 22,999.47 | (8,255.00) |
| Company 3183 - Insurance Operating Fund | 167 | G | | | | | 170 | 158 | 179 | 175,000.00 | 175,000.00 | - | 175,000.00 | 10,625,237.84 | 2,182,931.04 | (8,442,306.80) |
| Company 3183 - Investor Education | 168 | NB | | | | | 210 | 211 | 224 | 854.53 | 854.53 | - | 854.53 | 534.20 | - | - |
| Company 3183 - SD Insurance Producers Continuing Education | 169 | G | | | | | 144 | 55 | 100 | 131,878.19 | 131,878.19 | - | 131,878.19 | 37,835.85 | 41,198.55 | (16,646.25) |
| Company 3183 - SD Real Estate Appraiser Fund | 170 | G | | | | | 160 | 158 | 106 | 146,916.67 | 146,916.67 | - | 146,916.67 | 194,912.88 | 145,439.96 | (3,645.19) |
| Company 3183 - South Dakota Appraisal Management Companies Fund | 171 | G | | | | | 39 | 59 | 55 | 259,589.68 | 259,589.68 | - | 259,589.68 | 85,546.87 | 63,924.61 | (1,896.01) |
| Company 3183 - Securities Operating Fund | 172 | G | | | | | 180 | 176 | 189 | 15,000.00 | 15,000.00 | - | 15,000.00 | 38,915,826.58 | 452,325.56 | (38,463,501.02) |
| Company 6503 - Board of Abstractors | 173 | I | | | | | 43 | 41 | 46 | 255,952.61 | 255,952.61 | - | 255,952.61 | 46,581.14 | 26,232.37 | (709.36) |
| Company 6503 - Board of Accountancy | 174 | I | | | | | 77 | 92 | 86 | 375,276.52 | 375,276.52 | - | 375,276.52 | 284,066.05 | 253,132.99 | (4,211.28) |
| Company 6503 - Board of Barber Examiners | 175 | I | | | | | 138 | 138 | 151 | 48,713.01 | 48,713.01 | - | 48,713.01 | 20,083.79 | 23,667.11 | (83.26) |
| Company 6503 - Boxing Commission | 176 | I | | | | | 125 | 168 | 213 | 8,199.96 | 8,199.96 | - | 8,199.96 | 20,085.49 | 40,099.34 | (149.09) |
| Company 6503 - Cosmetology Commission | 177 | I | | | | | 124 | 109 | 139 | 252,891.57 | 252,891.57 | - | 252,891.57 | 295,814.75 | 346,083.62 | (7,594.54) |
| Company 6503 - Electrical Commission | 178 | I | | | | | 66 | 94 | 117 | 1,115,080.76 | 1,115,080.76 | - | 1,115,080.76 | 1,636,444.17 | 1,602,804.92 | (46,541.35) |
| Company 6503 - Plumbing Commission | 179 | I | | | | | 180 | 144 | 132 | 224,190.01 | 224,190.01 | - | 224,190.01 | 636,580.33 | 543,832.64 | (15,461.34) |
| Company 6503 - SD Board of Technical Professions | 180 | I | | | | | 90 | 47 | 32 | 794,794.65 | 794,794.65 | - | 794,794.65 | 334,939.30 | 231,471.25 | (4,302.56) |
| Company 6503 - SD Real Estate Commission | 181 | I | | | | | 132 | 130 | 90 | 435,394.95 | 435,394.95 | - | 435,394.95 | 503,092.76 | 454,149.84 | (12,711.51) |
| Company 6525 - Subsequent Injury Fund | 182 | G/NB | | | | | 21 | 70 | 29 | 2,672,279.48 | 2,672,279.48 | - | 2,672,279.48 | 3,514,121.80 | 1,750,493.62 | (1,004.39) |
| Company 6526 - Banking Special Revenue Fund | 183 | G | | | | | 23 | 21 | 31 | 4,482,283.23 | 4,482,283.23 | - | 4,482,283.23 | 3,059,271.30 | 2,759,728.07 | (76,383.77) |
| Company 6526 - Insurance Examination Fund | 184 | NB | | | | | 18 | 46 | 85 | 1,729,144.66 | 1,729,144.66 | - | 1,729,144.66 | 1,342,000.00 | 2,576,549.25 | - |
| Company 8000 - Agency Fund | 185 | NB (3) | | | | | 219 | 222 | 234 | 945.00 | 945.00 | 945.00 | - | - | - | - |
| Company 8304 - Private Workers Compensation | 186 | G | | | | | 85 | 74 | 68 | 1,110,381.68 | 1,110,381.68 | 244,274.14 | 866,107.54 | 84,109.74 | 371,073.54 | 169,987.51 |
| Company (Local) - Unemployment Compensation | 187 | NB | | | | | 16 | 7 | 6 | - | 91,157,172.00 | 142,651.00 | 91,014,521.00 | 44,000,045.00 | 26,533,301.00 | (433,311.00) |
| 108 - South Dakota Retirement System | | | | | | | | | | | | | | | | |
| Company 3090 - SDRS Supplemental Retirement Admin | 189 | G | | | | | 181 | 210 | 208 | 2,532.13 | 2,532.13 | - | 2,532.13 | 2,532.13 | - | - |
| Company 8000 - Agency Fund | 190 | NB (3) | | | | | 219 | 222 | 234 | 55,550.36 | 55,550.36 | 55,550.36 | - | - | - | - |
| Company 8901 - S.D. Retirement System Pension | 191 | G/NB | | | | | 5 | 5 | 5 | 6,735,353.87 | 9,277,817,339.33 | 30,260.34 | 9,277,787,078.99 | 1,407,248,846.28 | 799,002,512.55 | - |
| 11 - Department of Transportation | | | | | | | | | | | | | | | | |
| Company 3040 - Highway Fund | 193 | G/I | | | | | 60 | 51 | 65 | 73,538,461.77 | 75,791,059.41 | 2,026,751.42 | 73,764,307.99 | 306,969,628.25 | 310,691,159.52 | 2,108,288.77 |

FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers |
|---|----------------|--------|--------------|----------|----------|--------|--------------|--------|--------|---------------|---------------|-------------------|---------------|--------------|---------------|----------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | FY2016 | | | | | | | |
| Company 3041 - State Aeronautics Fund | 195 | G/I | | | | | 33 | 52 | 41 | 4,396,964.23 | 4,484,874.58 | 3,124.39 | 4,481,750.19 | 1,643,691.58 | 1,772,437.60 | - |
| Company 3042 - Railroad Administration Fund | 197 | G | | | | | 73 | 179 | 178 | 237,391.95 | 247,745.95 | 276,980.71 | (29,234.76) | 248,281.84 | 533,227.06 | - |
| Company 3044 - Local Government Transportation Technology Transfer Fund | 198 | NB | | | | | 157 | 146 | 40 | 520,022.35 | 520,022.35 | - | 520,022.35 | 343,948.18 | 265,301.71 | 150,000.00 |
| Company 3044 - Railroad Trust Fund | 199 | NB | | | | | 4 | 17 | 16 | 11,841,122.81 | 35,760,469.78 | - | 35,760,469.78 | 1,312,125.93 | 15,658,260.74 | 5,034,978.90 |
| Company 6012 - Special Aviation Internal Service Fund | 200 | G | | | | | 115 | 122 | 38 | 1,158,805.77 | 1,158,805.77 | - | 1,158,805.77 | 1,187,912.19 | 738,115.05 | - |
| Company 6517 - Railroad Authority | 201 | I | | | | | 69 | 61 | 196 | - | - | - | - | 433.98 | 1.88 | (34,978.90) |
| 12 - Department of Education | | | | | | | | | | | | | | | | |
| Company 3019 - Education Enhancement Tobacco Tax Fund | 203 | G | | | | | 213 | 218 | 234 | - | - | - | - | - | - | - |
| Company 3138 - Hagen-Harvey Memorial Scholarship | 204 | NB | | | | | 66 | 70 | 70 | 866,455.07 | 866,455.07 | - | 866,455.07 | 11,022.37 | 13,750.00 | - |
| Company 3138 - Postsecondary Technical Credentialing Fund | 205 | G | | | | | 195 | 196 | 181 | 39,248.46 | 39,248.46 | - | 39,248.46 | 2,941.00 | - | - |
| Company 3138 - State Institute Fund | 206 | G | | | | | 86 | 103 | 66 | 251,397.57 | 251,397.57 | - | 251,397.57 | 191,393.00 | 104,864.10 | (63,554.75) |
| Company 3138 - Professional Teachers Practices and Standards Commission | 207 | G | | | | | 161 | 163 | 180 | 60,791.55 | 60,791.55 | - | 60,791.55 | - | 49,323.12 | 63,554.75 |
| Company 3138 - Dept. of Education Other | 208 | G | | | | | 93 | 55 | 21 | 3,570,441.30 | 3,570,441.30 | - | 3,570,441.30 | 2,702,166.54 | 1,532,081.37 | - |
| Company 3139 - Archeological Research Center | 209 | G | | | | | 146 | 182 | 104 | 456,477.07 | 456,477.07 | - | 456,477.07 | 1,359,315.80 | 1,201,965.62 | 22,507.79 |
| Company 3139 - Historical Society Special Revenue Fund | 210 | G | | | | | 165 | 155 | 176 | 138,993.88 | 138,993.88 | - | 138,993.88 | 189,960.63 | 186,790.22 | - |
| Company 3139 - Other Activities | 211 | G | | | | | | | 122 | 126,306.07 | 126,306.07 | - | 126,306.07 | 287,321.78 | 192,158.27 | - |
| Company 3145 - Historical Preservation Loan and Grant Fund | 212 | G | | | | | 104 | 89 | 110 | 291,055.15 | 291,055.15 | - | 291,055.15 | 4,842.52 | 119,745.33 | 100,000.00 |
| Company 3146 - State Library | 213 | G | | | | | 167 | 159 | 168 | 10,730.27 | 10,730.27 | - | 10,730.27 | 7,099.02 | 7,001.78 | - |
| Company 3189 - Workforce Education Fund | 214 | I | 08/21/13 | 07/29/14 | 08/25/15 | | 172 | 80 | 56 | 2,847,148.02 | 2,847,148.02 | - | 2,847,148.02 | 30,036.78 | 1,647,333.00 | 3,067,105.60 |
| Company 8000 - Agency Fund | 215 | NB (3) | | | | | 219 | 222 | 234 | 73,965.84 | 73,965.84 | 73,965.84 | - | - | - | - |
| Company 8501 - Postsecondary Technical Institutes Facilities Fund | 216 | G | | | | | 164 | 215 | 77 | 6,806,670.00 | 6,806,670.00 | - | 6,806,670.00 | - | - | 6,806,670.00 |
| Company 8501 - Postsecondary Technical Institutes Equipment Fund | 217 | NB | | | | | 108 | 120 | 116 | 212,931.04 | 212,931.04 | - | 212,931.04 | 17,855.49 | 990,916.02 | - |
| 14 - Department of Public Safety | | | | | | | | | | | | | | | | |
| Company 3040 - Highway Fund | 219 | NB | | | | | 30 | 34 | 210 | - | 850.00 | - | 850.00 | 252,732.90 | 19,016,050.87 | - |
| Company 3048 - Boiler Inspection Fund | 220 | G | | | | | 191 | 175 | 201 | 40,000.00 | 40,000.00 | - | 40,000.00 | 191,945.00 | 183,409.13 | (8,535.87) |
| Company 3072 - Environment and Natural Resources Fee Fund | 221 | G | | | | | 203 | 197 | 229 | - | - | - | - | - | 32,686.97 | - |
| Company 3144 - S.D. 911 Coordination Fund | 222 | G | 11/13/14 | 08/25/15 | | | 10 | 13 | 40 | 7,148,194.36 | 7,148,194.36 | - | 7,148,194.36 | 3,838,294.98 | 4,257,254.12 | (7,094.61) |
| Company 3144 - Special Emergency and Disaster Special Revenue Fund | 223 | NB | | | | | 66 | 108 | 74 | 595,569.33 | 1,092,506.63 | - | 1,092,506.63 | 35,773.61 | 1,080,036.10 | 791,279.21 |
| Company 3177 - State Motor Vehicle Fund | 224 | G | | | | | 129 | 134 | 69 | 1,753,148.82 | 1,755,088.82 | - | 1,755,088.82 | 9,749,204.29 | 8,134,898.14 | (308,565.59) |
| Company 3184 - Cigarette Fire Safety Standard Act Fund | 226 | G | | | | | 47 | 93 | 103 | 137,787.30 | 137,787.30 | - | 137,787.30 | 6,889.64 | 39,561.17 | (1,368.42) |
| Company 3184 - Motorcycle Safety | 227 | G | | | | | 91 | 96 | 129 | 416,615.43 | 416,615.43 | - | 416,615.43 | 629,532.71 | 774,951.32 | (20,528.57) |
| Company 3184 - Other | 228 | G | | | | | 173 | 176 | 192 | 120,472.47 | 120,472.47 | - | 120,472.47 | 281,758.09 | 844,171.21 | 498,303.12 |
| Company 6022 - Public Safety Inspections Fund | 229 | G | | | | | 143 | 136 | 144 | 365,009.30 | 365,009.30 | - | 365,009.30 | 1,701,077.35 | 1,606,824.47 | (56,186.28) |
| Company 8000 - Agency Fund | 230 | NB (3) | | | | | 219 | 222 | 234 | 1,150,391.53 | 1,150,391.53 | 1,150,391.53 | - | - | - | - |
| 16 - Department of the Military | | | | | | | | | | | | | | | | |
| Company 3147 - National Guard Museum and State Weapons Collection Fund | 231 | G | | | | | 107 | 44 | 161 | 177,622.80 | 177,622.80 | - | 177,622.80 | 11,955.73 | - | - |
| Company 3148 - General Militia Fund and Special Militia Fund | 232 | NB | | | | | 50 | 110 | 111 | 332,471.92 | 332,471.92 | - | 332,471.92 | 193,761.91 | 247,895.58 | - |
| 17 - Department of Veterans Affairs | | | | | | | | | | | | | | | | |
| Company 3021 - State Veterans' Home Operating Fund | 233 | G | | | | | 42 | 39 | 80 | 2,660,024.23 | 2,660,024.23 | - | 2,660,024.23 | 4,825,436.17 | 6,251,346.39 | (500,000.00) |
| Company 3021 - Veterans' Home Capital Fund | 234 | G | | | | | 27 | 14 | 60 | 838,423.04 | 838,423.04 | - | 838,423.04 | 89,912.41 | 372,183.49 | - |
| Company 3149 - Veterans Affairs Division Special Revenue Fund | 235 | NB | | | | | 120 | 112 | 62 | 88,307.27 | 88,307.27 | - | 88,307.27 | 1,936.78 | 982.60 | - |
| Company 5017 - Resident Trust Fund | 236 | NB | | | | | 99 | 184 | 101 | 145,892.42 | 145,892.42 | - | 145,892.42 | 2,254.54 | 26,661.58 | - |
| 18 - Department of Corrections | | | | | | | | | | | | | | | | |
| Company 3011 - Parental Support | 237 | G | | | | | 72 | 85 | 166 | - | - | - | - | 322,100.50 | 72,418.61 | (730,235.88) |
| Company 3023 - Dept. of Corrections Miscellaneous | 238 | G/NB | | | | | 75 | 62 | 183 | 1,067,074.61 | 1,067,074.61 | - | 1,067,074.61 | 4,180,621.19 | 4,846,923.34 | (2,958,072.68) |

FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers |
|---|----------------|--------|--------------|--------|----------|--------|--------------|--------|--------|---------------|---------------|-------------------|---------------|--------------|---------------|----------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | FY2016 | | | | | | | |
| Company 5008 - City/County M&R | 240 | NB | | | | | 78 | 52 | 61 | 86,788.01 | 86,788.01 | - | 86,788.01 | 10,478.25 | 4,255.15 | - |
| Company 6504 - Prison Industries Revolving Fund | 241 | G/NB | | | | | 49 | 45 | 106 | 500,000.00 | 500,200.00 | - | 500,200.00 | 8,367,822.93 | 7,763,445.15 | (2,142,720.38) |
| Company Local - Inmate Trust | 243 | NB | | | | | 118 | 111 | 137 | - | 1,492,601.46 | 190,048.63 | 1,302,552.83 | 7,415,376.82 | 8,099,227.88 | - |
| 19 - Department of Human Services | | | | | | | | | | | | | | | | |
| Company 3046 - Fund for Registration of Interpreters for the Deaf | 245 | G | | | | | 140 | 200 | 228 | 53.65 | 53.65 | - | 53.65 | 5,575.00 | 9,204.72 | - |
| Company 3046 - DHS - Other Fees | 246 | G | | | | | 44 | 102 | 118 | 1,112,463.41 | 1,112,463.41 | - | 1,112,463.41 | 1,971,049.87 | 2,056,743.28 | - |
| Company 3046 - Prescription Drug Plan Fund | 247 | G | | | | | 34 | 36 | 33 | 854,352.61 | 854,352.61 | - | 854,352.61 | 433,156.90 | 278,481.91 | - |
| Company 3064 - DHS Other Funds | 248 | G | | | | | | 190 | 218 | 59,946.53 | 59,946.53 | - | 59,946.53 | 4,484,508.07 | 4,477,678.19 | - |
| Company 3091 - Telecommunication Fund for Other Disabilities | 249 | G | | | | | 36 | 35 | 57 | 417,888.58 | 417,888.58 | - | 417,888.58 | 152,760.87 | 148,327.35 | 26,785.30 |
| Company 3091 - Telecommunication Fund for the Deaf | 250 | G | | | | | 24 | 26 | 23 | 3,226,407.95 | 3,226,407.95 | - | 3,226,407.95 | 1,374,847.62 | 1,206,218.53 | (26,785.30) |
| Company 3091 - Other | 251 | G | | | | | 192 | 172 | 181 | (37,954.51) | (37,954.51) | - | (37,954.51) | 30,468.73 | 49,285.44 | - |
| Company 5016 - Redfield Resident Investment | 252 | NB | | | | | 37 | 90 | 97 | 257,553.08 | 257,553.08 | - | 257,553.08 | 21,063.89 | 32,384.90 | - |
| Company 6508 - DHS Canteen Fund | 253 | NB | | | | | 113 | 116 | 134 | 72,735.52 | 72,735.52 | - | 72,735.52 | 979.08 | 2,493.53 | - |
| Company 8314 - DHS/SBVI Business Enterprise Program | 254 | NB | | | | | 115 | 79 | 175 | 88,822.16 | 88,822.16 | - | 88,822.16 | 97,875.26 | 161,489.06 | (839.82) |
| 20 - Department of Environment and Natural Resources | | | | | | | | | | | | | | | | |
| Company 3036 - Petroleum Release Compensation Fund | 255 | G/I | | | 10/30/15 | | 13 | 11 | 20 | 2,054,581.67 | 2,054,581.67 | - | 2,054,581.67 | 1,933,193.22 | 1,127,902.26 | (3,500,000.00) |
| Company 3072 - Environment and Natural Resources Fee Fund | 256 | G/S | | | | | 81 | 75 | 91 | 1,496,867.55 | 1,496,867.55 | - | 1,496,867.55 | 2,325,026.99 | 3,389,401.69 | 479,311.72 |
| Company 3073 - Water and Environment Fund | 258 | S | | | | | 15 | 18 | 17 | 33,863,479.04 | 50,128,006.12 | - | 50,128,006.12 | 2,528,226.30 | 12,371,496.84 | 9,541,176.47 |
| Company 3074 - Board of Certification Fund | 260 | G | | | | | 208 | 213 | 184 | 6,248.97 | 6,248.97 | - | 6,248.97 | 19,436.00 | 13,275.32 | - |
| Company 3074 - Other Activities | 261 | G/S | | | | | 177 | 190 | 216 | (53,609.54) | (53,609.54) | - | (53,609.54) | 1,053,986.50 | 1,044,142.02 | (6,664.10) |
| Company 3075 - Environmental Livestock Cleanup Fund | 262 | NB | | | | | 133 | 133 | 99 | 1,329,524.87 | 1,329,524.87 | - | 1,329,524.87 | 36,242.54 | - | - |
| Company 3075 - Hazardous Waste Revolving Fund | 263 | NB | | | | | 215 | 121 | 231 | - | - | - | - | 89.19 | 14,182.84 | (1,830.70) |
| Company 3075 - Reclamation Fund | 264 | NB | | | | | 9 | 6 | 7 | 16,851,129.64 | 16,851,129.64 | - | 16,851,129.64 | 209,572.14 | 23,519.58 | - |
| Company 3075 - Regulated Substance Response Fund | 265 | I | | | | | 19 | 29 | 37 | 4,579,637.29 | 4,579,637.29 | - | 4,579,637.29 | 182,378.97 | 220,611.64 | - |
| Company 3075 - Well Rehabilitation and Plugging Subfund | 266 | NB | | | | | 196 | 199 | 215 | 7,054.18 | 7,054.18 | - | 7,054.18 | 87.58 | - | - |
| Company 3075 - Clean Water State Revolving Fund | 267 | NB | | | | | 90 | 67 | 45 | 12,114,896.43 | 12,114,896.43 | - | 12,114,896.43 | 8,747,085.51 | 9,330,604.17 | - |
| Company 3075 - Drinking Water State Revolving Fund | 269 | NB | | | | | 59 | 43 | 39 | 8,856,576.40 | 8,856,576.40 | - | 8,856,576.40 | 4,115,954.67 | 4,439,243.14 | - |
| 26 - Public Utilities Commission | | | | | | | | | | | | | | | | |
| Company 3014 - Telephone Solicitation Fund | 271 | G | | | | | 46 | 91 | 83 | 343,670.96 | 343,670.96 | - | 343,670.96 | 49,695.92 | 47,894.22 | - |
| Company 3128 - Grain and Warehouse Fund | 272 | G | | | | | 136 | 87 | 88 | 187,996.93 | 187,996.93 | - | 187,996.93 | 102,234.51 | 84,622.46 | - |
| Company 3128 - Gross Receipts Tax fund | 273 | G | | | | | 31 | 33 | 70 | 3,334,173.23 | 3,334,173.23 | - | 3,334,173.23 | 1,772,623.61 | 1,789,853.40 | - |
| Company 3128 - One-Call Notification Fund | 274 | G | | | | | 83 | 53 | 47 | 1,083,957.49 | 1,084,707.49 | - | 1,084,707.49 | 842,510.35 | 687,339.01 | - |
| Company 3128 - Pipeline Safety Account | 275 | G | | | | | 117 | 147 | 84 | 140,654.49 | 140,654.49 | - | 140,654.49 | 149,088.56 | 84,261.91 | - |
| Company 8316 - PUC Regulatory Assessment Fee Fund | 276 | G | | | | | 175 | 193 | 211 | (94,153.75) | (94,153.75) | - | (94,153.75) | 814,810.88 | 828,524.24 | - |
| Company 8316 - Telecommunication Investigation Fund | 277 | G | | | | | 201 | 222 | 233 | (18.46) | (18.46) | - | (18.46) | - | - | - |
| 27 - Unified Judicial System | | | | | | | | | | | | | | | | |
| Company 3012 - Board of Bar Examiners | 279 | G | | | | | 152 | 151 | 164 | 74,704.52 | 74,704.52 | - | 74,704.52 | 57,075.44 | 56,310.01 | - |
| Company 3012 - Court Appointed Special Advocates Fund | 280 | G | | | | | 198 | 187 | 153 | 80,324.24 | 80,324.24 | - | 80,324.24 | 216,384.31 | 175,678.38 | - |
| Company 3012 - Court Automation Fund | 281 | G | | | 10/30/15 | | 51 | 30 | 50 | 6,735,542.37 | 6,735,542.37 | - | 6,735,542.37 | 7,064,255.51 | 7,177,909.28 | (392,285.14) |
| Company 3039 - Reimbursement for Referee Services | 282 | G | | | | | 211 | 214 | 221 | - | - | - | - | 513,041.62 | 513,041.62 | - |
| Company 8303 - Drug Screening | 283 | G | | | | | 205 | 198 | 157 | 9,332.69 | 9,332.69 | - | 9,332.69 | 13,782.66 | 8,736.00 | - |
| Company 8303 - Other | 284 | G | | | | | 127 | 181 | 188 | 5,689.75 | 5,689.75 | - | 5,689.75 | 609.38 | 16,824.06 | - |
| 28 - Legislative Research Council | | | | | | | | | | | | | | | | |
| Company 3024 - Legislative Capitol Renovation Fund | 285 | G | | | | | 209 | 206 | 232 | 8,369.67 | 8,369.67 | - | 8,369.67 | - | - | - |
| Company 6501 - Postage Administration | 286 | G | | | | | 211 | 216 | 227 | - | - | - | - | 3,953.47 | 3,953.47 | - |
| Company 9047 - Legislative Contingency Fund | 287 | G | | | | | | 115 | 225 | 1,000,000.00 | 1,000,000.00 | - | 1,000,000.00 | - | - | - |
| 29 - Attorney General's Office | | | | | | | | | | | | | | | | |

FY2016 Fund Rankings

| Fund Name | Blue Book Page | Budget | GOAC Reviews | | | | GOAC Ranking | | | Pooled Cash | Total Assets | Total Liabilities | Total Equity | Revenue | Expenses | Net Transfers |
|---|----------------|--------|--------------|----------|----------|--------|--------------|--------|--------|---------------|----------------|-------------------|----------------|---------------|---------------|---------------|
| | | | CY2012 | CY2013 | CY2014 | CY2015 | FY2014 | FY2015 | FY2016 | | | | | | | |
| Company 3000 - Attorney General Other | 289 | G | | | | | 25 | 19 | 31 | 6,712,439.20 | 6,712,439.20 | - | 6,712,439.20 | 2,709,139.23 | 3,096,922.94 | (87,500.00) |
| Company 3000 - 24/7 Sobriety Fund | 290 | G | | | | | 149 | 115 | 121 | 643,890.94 | 643,890.94 | - | 643,890.94 | 1,486,963.82 | 1,404,486.40 | - |
| Company 3000 - Drug Control Fund | 291 | NB | | | | | 190 | 166 | 172 | 197,373.89 | 197,373.89 | - | 197,373.89 | 1,452,233.68 | 1,352,397.52 | - |
| Company 3000 - Drug Control Fund (Local Account) | 292 | NB | | | | | 151 | 140 | 177 | - | 172,404.22 | - | 172,404.22 | 689,215.38 | 795,512.95 | - |
| Company 3010 - 911 Telecommunicator Training Fund | 293 | G | | 01/09/14 | 10/30/15 | | 101 | 77 | 76 | (516,347.54) | (516,347.54) | - | (516,347.54) | 108,087.66 | 218,214.74 | - |
| Company 3010 - Law Enforcement Officers Training Fund | 294 | G | | 09/24/14 | 10/30/15 | | 137 | 171 | 119 | 427,854.47 | 427,854.47 | - | 427,854.47 | 4,175,899.13 | 3,585,899.35 | 400,000.00 |
| Company 6503 - Insurance Fraud Prevention Unit Fund | 295 | I | | | | | 100 | 61 | 109 | 166,765.63 | 166,765.63 | - | 166,765.63 | 3,460.23 | 219,103.33 | - |
| Company 8302 - Antitrust Special Revenue Fund | 296 | NB | | | | | 55 | 25 | 14 | 897,984.42 | 897,984.42 | - | 897,984.42 | 167,789.96 | 2,336.00 | - |
| 30 - School and Public Lands | | | | | | | | | | | | | | | | |
| Company 3001 - Public Lands Weed and Pest Fund | 297 | G | | | | | 106 | 102 | 120 | 300,000.00 | 300,000.00 | - | 300,000.00 | 338,115.79 | 231,924.16 | (106,191.63) |
| Company 3009 - Public Buildings Fund | 298 | G | | | | | 166 | 157 | 107 | - | 326,229.54 | - | 326,229.54 | 78,483.90 | - | - |
| Company 3108 - Escheated Personal Property Fund | 299 | NB | | | | | 169 | 164 | 147 | - | 557,112.99 | 161,162.15 | 395,950.84 | 3,200.62 | - | - |
| Company 5018 - Human Services | 300 | NB | | | 10/30/15 | | 139 | 125 | 49 | - | 3,104,271.18 | - | 3,104,271.18 | 491,243.66 | - | - |
| Company 5018 - Permanent Fund | 301 | NB | | | | | 88 | 76 | 44 | - | 31,421,918.07 | - | 31,421,918.07 | 169,016.07 | - | - |
| Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds | 302 | NB | | | | | 135 | 129 | 171 | - | 1,686,162.67 | - | 1,686,162.67 | 646.52 | - | - |
| Company 8010 - Permanent Fund - Interest and Income | 303 | NB (3) | | | | | 219 | 222 | 234 | - | 33,220,682.59 | 33,220,682.59 | - | - | - | - |
| Company 8610 - Common School - Permanent Fund | 304 | NB | | | | | 76 | 69 | 26 | - | 158,713,506.34 | - | 158,713,506.34 | 903,540.12 | - | - |
| Company 8610 - Common School - Interest and Income | 305 | NB | | | | | 37 | 48 | 78 | - | 10,083,670.55 | - | 10,083,670.55 | 10,252,832.98 | 10,227,405.20 | - |
| 31 - Secretary of State | | | | | | | | | | | | | | | | |
| Company 3013 - Financing Statement and Annual Report Filing Fee Fund | 307 | G | | | | | 200 | 204 | 220 | 25,000.00 | 25,000.00 | - | 25,000.00 | 689,369.87 | 675,268.93 | (16,201.66) |
| Company 8000 - Agency Fund | 308 | NB (3) | | | | | | | 222 | 234 | 3,150.00 | 3,150.00 | 3,150.00 | - | - | - |
| 320 - State Treasurer | | | | | | | | | | | | | | | | |
| Company 3062 - Teen Court Grant Program Fund | 309 | NB | | | | | 150 | 158 | 167 | 260,796.18 | 260,796.18 | - | 260,796.18 | 464.76 | - | 250,000.00 |
| Company 8000 - Agency Fund | 310 | NB (3) | | | | | 219 | 222 | 234 | 753,545.56 | 753,545.56 | 753,545.56 | - | - | - | - |
| Company 8324 - Unclaimed Property Trust Fund | 311 | I | | | | | 194 | 207 | 223 | 49,976.00 | 49,976.00 | - | 49,976.00 | 20,178,826.05 | 20,178,850.05 | - |
| 321 - State Investment Council | | | | | | | | | | | | | | | | |
| Company 3017 - Investment Council Expense Fund | 313 | G | | | | | 128 | 66 | 128 | 1,894,306.07 | 1,894,306.07 | - | 1,894,306.07 | 10,408,547.26 | 12,379,483.09 | - |
| Company 8000 - Agency Fund | 314 | NB (3) | | | | | 219 | 222 | 234 | 17,793,314.30 | 17,793,314.30 | 17,793,314.30 | - | - | - | - |
| 33 - State Auditor | | | | | | | | | | | | | | | | |
| Company 3028 - Equal Access to Our Courts Fund | 315 | G | | | | | 160 | 195 | 185 | 29,124.61 | 29,124.61 | - | 29,124.61 | 56,416.25 | 51,999.99 | - |
| Company 8000 - Agency Fund | 316 | NB (3) | | | | | 219 | 222 | 234 | 8,015,983.14 | 8,015,983.14 | 8,015,983.14 | - | - | - | - |

** - FY2016's financial information was not available at time rankings were determined. Used FY2015 for the rankings.

G - Included in the General Appropriations Bill.

I - Included in the General Appropriations Bill as an Informational Budget.

S - Spending authorized by Special Appropriation.

NB - Not included in the General Appropriations Bill.

(1) - No budget for this fund. There are no disbursements except distributions (by transfers out) to other funds

(2) - To date, no budget has been approved for this fund and there has been no disbursements.

(3) - There are no disbursements from an agency fund requiring a budget.

(4) - The enabling legislation identifies when an appropriation can be made from this fund.

FY2016 Fund Rankings

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GOAC Reviews

GOAC Ranking

Fund Name Budget CY2012 CY2013 CY2014 CY2015 FY2014 FY2015 FY2016 Pooled Cash Total Assets Total Liabilities Total Equity Revenue Expenses Net Transfers



Balances in State's Cash Flow Portfolio

| Fund | June 2014 | June 2015 | June 2016 |
|--|----------------|----------------|-----------------|
| General Fund: | | | |
| Company 1000 - Budget Reserve Fund | 95,325,806.64 | 105,202,155.65 | 99,310,660.37 |
| Company 1000 - General Revenue Replacement Fund | - | - | 44,000,048.12 |
| Company 1000 - State General Fund | 82,140,326.37 | 68,410,486.17 | 43,170,469.66 |
| Federal Funds: | | | |
| Company 2000 - Federal Stimulus Funds (ARRA) | 20,240.14 | - | - |
| Company 2002 - DENR Federal | (844,403.35) | (958,736.30) | (795,412.84) |
| Company 2002 - DENR Indirect Costs | 97,190.71 | 89,237.31 | 97,184.78 |
| Company 2003 - Dept. of Human Services Federal | (1,185,251.19) | (397,569.42) | (2,131,008.18) |
| Company 2003 - Dept. of Human Services Indirect Costs | 301,026.20 | 210,125.44 | 324,060.44 |
| Company 2004 - Dept. of Social Services Federal | (5,475,649.37) | (7,360,360.17) | (10,678,489.43) |
| Company 2005 - Governor's Office Federal | 12,282,851.29 | 12,376,541.15 | 13,630,014.37 |
| Company 2006 - Attorney General Federal | (1,049,019.90) | (1,083,373.21) | (949,725.57) |
| Company 2007 - Secretary of State Federal | 9,881,732.19 | 9,513,519.97 | 9,274,969.53 |
| Company 2010 - Arts and History Federal | 1,046.87 | (229,052.41) | (41,592.74) |
| Company 2011 - State Auditor Federal | 0.01 | 0.01 | 0.01 |
| Company 2012 - Dept. of Labor Federal | 1,273,126.83 | 558,153.90 | 986,259.61 |
| Company 2015 - Dept. of Revenue Federal | - | 22,800.00 | 275,900.00 |
| Company 2016 - Public Utilities Commission Federal | (87,171.76) | (44,344.63) | (33,420.30) |
| Company 2017 - Dept. of Human Services Federal (NB) | (141,728.00) | (64,293.00) | (98,531.00) |
| Company 2018 - Dept. of Health Federal | (139,024.26) | (579,288.23) | (306,852.83) |
| Company 2018 - Dept. of Health Indirect Costs | (31,491.41) | 16,106.20 | 66,708.02 |
| Company 2019 - Dept. of Agriculture Federal | 635,309.73 | 243,869.31 | 6,520.02 |
| Company 2019 - Dept. of Agriculture Indirect Costs | 104,739.21 | 146,466.94 | 227,338.18 |
| Company 2021 - Dept. of Corrections Federal | 908,151.58 | 489,571.91 | 72,846.66 |
| Company 2023 - Dept. of Game, Fish and Parks Federal | 11,342.44 | 603,897.95 | (179,639.61) |
| Company 2024 - Dept. of Education Federal | (180,511.11) | 758,917.78 | 218,644.20 |
| Company 2024 - Dept. of Education Indirect Costs | 139,473.06 | 13,074.10 | (259,468.01) |
| Company 2025 - Dept. of Military and Veterans Affairs Federal | (1,771,066.06) | (1,486,361.89) | (3,102,166.42) |
| Company 2026 - Animal Industry Board Federal | 513,604.70 | 369,820.22 | 569,919.72 |
| Company 2027 - Public Safety Federal | (405,045.79) | (889,185.87) | (1,499,575.73) |
| Company 2028 - Educational Telecommunications Federal | (20,083.78) | (9,797.74) | - |
| Company 2029 - Game and Fish Federal | (581,540.47) | (828,583.58) | (665,871.64) |
| Company 2030 - Dept. of Military and Veterans Affairs Indirect Costs | 41,906.19 | 41,906.19 | 41,906.19 |
| Company 2031 - Unified Judicial System Federal | (3,136.29) | (7,320.58) | (192,010.81) |
| Company 2033 - Transportation Federal | 15,967,826.44 | 17,063,243.91 | 12,089,598.52 |
| Company 2034 - Institutional M & R Federal Fund | 2,193,861.90 | 2,400,733.49 | 2,005,307.59 |
| Company 2035 - Emergency Management Federal | (120,393.31) | (75,937.61) | (496,528.30) |
| Company 2037 - Veterans' Affairs Federal Fund | (5,386,870.84) | (1,410,497.51) | (402,712.51) |
| Other Funds: | | | |
| Company 3000 - 24/7 Sobriety Fund | 471,252.73 | 561,413.52 | 643,890.94 |
| Company 3000 - Attorney General Other | 6,197,708.08 | 7,193,400.83 | 6,712,439.20 |
| Company 3000 - Drug Control Fund | (8,703.10) | 97,537.73 | 197,373.89 |
| Company 3001 - Public Lands Weed and Pest Fund | 300,000.00 | 300,000.00 | 300,000.00 |
| Company 3002 - Wheat Commission | 518,591.10 | 726,098.13 | 605,653.80 |
| Company 3006 - Tourism Promotion Fund | 997,647.00 | 865,627.11 | 1,612,394.00 |
| Company 3007 - Statewide M&R Fund | 1,248,752.10 | - | 1,575,000.00 |
| Company 3008 - SDPB/Tower Rent | 58,136.43 | 167,684.96 | 278,980.19 |
| Company 3010 - 911 Telecommunicator Training Fund | (290,257.43) | (406,220.46) | (516,347.54) |
| Company 3010 - Law Enforcement Officers Training Fund | (549,355.64) | (562,145.31) | 427,854.47 |
| Company 3011 - Parental Support | 679,495.26 | 480,553.99 | - |
| Company 3012 - Board of Bar Examiners | 82,790.09 | 73,939.09 | 74,704.52 |
| Company 3012 - Court Appointed Special Advocates Fund | 26,458.06 | 39,618.31 | 80,324.24 |
| Company 3012 - Court Automation Fund | 5,498,425.76 | 7,241,481.28 | 6,735,542.37 |
| Company 3013 - Financing Statement and Annual Report Filing Fee Fund | 23,945.29 | 24,798.72 | 25,000.00 |
| Company 3014 - Telephone Solicitation Fund | 345,331.71 | 341,869.26 | 343,670.96 |
| Company 3015 - Private Activities Bond Fund | 169,016.20 | 398,565.92 | 906,260.32 |
| Company 3016 - Employer's Investment in South Dakota's Future Fund | 60,661,935.23 | 40,358,262.67 | 26,695,235.64 |
| Company 3017 - Investment Council Expense Fund | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |
| Company 3021 - State Veterans' Home Operating Fund | 3,931,197.52 | 4,585,934.45 | 2,660,024.23 |
| Company 3021 - Veterans' Home Capital Fund | 781,813.35 | 1,120,694.12 | 838,423.04 |
| Company 3023 - Dept. of Corrections Miscellaneous | 5,274,459.68 | 4,691,449.44 | 1,067,074.61 |
| Company 3024 - Legislative Capitol Renovation Fund | 38,369.07 | 8,369.67 | 8,369.67 |
| Company 3025 - Tribal Relations Other Fund | 145,707.06 | 2,107.06 | 1,381.27 |
| Company 3026 - SD Public Broadcasting - Other | 127,666.62 | 131,922.31 | 50,187.62 |
| Company 3027 - SDPB - PBC | 605,879.60 | 445,990.75 | 423,826.31 |
| Company 3028 - Equal Access to Our Courts Fund | 30,671.34 | 24,708.35 | 29,124.61 |
| Company 3029 - Extraordinary Litigation Fund | 636,709.80 | (1,421,861.81) | (541,107.67) |
| Company 3030 - Employment Security Contingency Fund | 1,137,659.24 | 1,076,547.07 | 359,117.19 |
| Company 3033 - Property Tax Reduction Fund | 44,000,048.12 | 44,000,048.12 | - |
| Company 3035 - Dakota Cement Life and Workers' Compensation | 233,455.34 | 231,548.67 | 207,018.68 |
| Company 3035 - State Employees Benefits Plan Fund | 46,370,133.18 | 57,849,504.42 | 40,145,810.28 |
| Company 3035 - State Employees Workers' Compensation Program Fund | 4,490,927.06 | 4,373,350.50 | 4,070,216.26 |
| Company 3036 - Petroleum Release Compensation Fund | 4,033,414.97 | 4,749,290.71 | 2,054,581.67 |

Balances in State's Cash Flow Portfolio

| Fund | June 2014 | June 2015 | June 2016 |
|---|---------------|----------------|----------------|
| Company 3037 - South Dakota Gaming Commission Fund | 865,432.44 | 803,172.52 | 801,423.63 |
| Company 3040 - Highway Fund | 66,909,353.25 | 74,893,497.16 | 73,538,461.77 |
| Company 3041 - State Aeronautics Fund | 4,647,548.14 | 4,538,059.73 | 4,396,964.23 |
| Company 3042 - Railroad Administration Fund | 1,120,079.43 | 539,588.25 | 237,391.95 |
| Company 3044 - Local Government Transportation Technology Transfer Fund | 270,187.88 | 291,375.88 | 520,022.35 |
| Company 3044 - Railroad Trust Fund | 16,958,777.04 | 19,171,976.13 | 11,841,122.81 |
| Company 3046 - DHS - Other Fees | 1,734,534.83 | 1,198,156.82 | 1,112,463.41 |
| Company 3046 - Fund for Registration of Interpreters for the Deaf | 6,098.17 | 3,683.37 | 53.65 |
| Company 3046 - Prescription Drug Plan Fund | 570,629.37 | 699,677.62 | 854,352.61 |
| Company 3047 - Health Special Services Fund | 4,511,617.74 | 4,852,960.62 | 4,485,652.81 |
| Company 3048 - Boiler Inspection Fund | 32,084.74 | 40,000.00 | 40,000.00 |
| Company 3049 - Tobacco Prevention and Reduction Trust Fund | 1,686,521.01 | 1,307,340.14 | 757,811.30 |
| Company 3050 - Apiary Fund | 73,719.07 | 69,157.63 | 65,909.32 |
| Company 3050 - Dairy Inspection Fund | 236,841.79 | 217,301.95 | 251,248.69 |
| Company 3050 - Feed and Remedy Fund | 883,102.84 | 836,975.02 | 834,474.21 |
| Company 3050 - Fertilizer Fund | 560,696.70 | 665,768.87 | 782,739.13 |
| Company 3050 - Honey Industry Fund | 6,764.94 | 7,100.91 | 6,825.61 |
| Company 3050 - Nursery Fund | 48,799.72 | (15,846.18) | 45,269.51 |
| Company 3050 - Pesticide Regulatory Fund | 475,567.61 | 349,704.89 | 342,544.79 |
| Company 3050 - Seed Fund | 31,015.66 | 51,537.86 | 23,412.71 |
| Company 3050 - Weed and Pest Control Fund | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |
| Company 3052 - Rural Rehabilitation Fund | 4,054,926.09 | 2,694,270.24 | 2,785,314.53 |
| Company 3052 - South Dakota Certified Beef Fund | 108,620.96 | 108,045.91 | 104,670.17 |
| Company 3052 - Value Added Finance Authority | 4,635.19 | 17,024.07 | (4,419.98) |
| Company 3053 - American Dairy Association | 387,498.59 | 271,220.16 | 377,150.68 |
| Company 3054 - Oilseeds Fund | 633,186.38 | 655,147.93 | 723,008.24 |
| Company 3054 - Pulse Crops Fund | 139,740.34 | 166,509.52 | 171,583.02 |
| Company 3054 - Soybean Research and Promotion | 10,443,274.73 | 8,117,773.72 | 7,132,351.63 |
| Company 3055 - Corn Utilization Council | 4,028,321.62 | 3,278,576.85 | 4,212,607.81 |
| Company 3056 - Forestry Fund | 347,834.49 | 352,397.67 | 267,347.83 |
| Company 3057 - Brand Fund | 357,505.75 | 1,328,270.89 | 1,065,401.62 |
| Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund | 614,715.49 | 697,080.38 | 801,937.42 |
| Company 3059 - State Fire Suppression Special Revenue Fund | 1,064,043.38 | (1,894,032.06) | (2,761,758.93) |
| Company 3061 - Conservation District Special Revenue Fund | 61,081.52 | 27,085.70 | 25,051.50 |
| Company 3062 - Teen Court Grant Program Fund | 34,359.11 | 10,331.42 | 260,796.18 |
| Company 3063 - Coordinated Natural Resources Conservation Fund | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |
| Company 3063 - Pesticide Recycling and Disposal Fund | 452,089.91 | 399,769.80 | 393,849.34 |
| Company 3064 - DHS Other Funds | - | 53,116.65 | 59,946.53 |
| Company 3072 - Environment and Natural Resources Fee Fund | 2,417,425.96 | 2,081,930.53 | 1,496,867.55 |
| Company 3073 - Water and Environment Fund | 22,349,317.27 | 35,008,188.28 | 33,863,479.04 |
| Company 3074 - Board of Certification Fund | 2,817.82 | 88.29 | 6,248.97 |
| Company 3074 - Other Activities | (78,129.71) | (56,789.92) | (53,609.54) |
| Company 3075 - Clean Water State Revolving Fund | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |
| Company 3075 - Drinking Water State Revolving Fund | 5,533,836.91 | 9,179,864.87 | 8,856,576.40 |
| Company 3075 - Environmental Livestock Cleanup Fund | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |
| Company 3075 - Hazardous Waste Revolving Fund | - | 15,924.35 | - |
| Company 3075 - Reclamation Fund | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |
| Company 3075 - Regulated Substance Response Fund | 4,743,170.41 | 4,617,869.96 | 4,579,637.29 |
| Company 3075 - Well Rehabilitation and Plugging Subfund | 6,897.90 | 6,966.60 | 7,054.18 |
| Company 3076 - License Plate Revolving Fund | 810,914.78 | 3,313,047.27 | 427,952.46 |
| Company 3076 - Not Identified | - | - | (11.00) |
| Company 3078 - Cigarette Stamp Purchasing Fund | 38,450.83 | 13,963.99 | (6,553.34) |
| Company 3078 - Ethanol Fuel Fund | 100,000.00 | 100,000.00 | 100,000.00 |
| Company 3079 - Crime Victims' Compensation Fund | 147,331.15 | 104,933.19 | 95,567.33 |
| Company 3079 - Prescription Drug Plan Fund | 13,978.27 | 2,850.42 | 7,332.99 |
| Company 3079 - SS-Other/Local Donated | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |
| Company 3090 - SDRS Supplemental Retirement Admin | 201,468.37 | - | 2,532.13 |
| Company 3091 - Not Identified | (28,900.35) | (19,137.80) | (37,954.51) |
| Company 3091 - Telecommunication Fund for Other Disabilities | 318,837.84 | 386,669.76 | 417,888.58 |
| Company 3091 - Telecommunication Fund for the Deaf | 2,877,661.32 | 3,084,564.16 | 3,226,407.95 |
| Company 3113 - Maintenance of Buildings and Grounds | 2,728,771.31 | 3,622,861.39 | 4,901,799.70 |
| Company 3121 - Game, Fish and Parks Administration | 108,527.52 | 266,074.10 | 5,513.77 |
| Company 3122 - Department of Game, Fish and Parks Fund | 8,297,719.71 | 10,239,530.01 | 14,328,854.38 |
| Company 3122 - HMC Natural Resources Restoration Fund | 277,697.27 | 172,597.76 | 172,597.76 |
| Company 3123 - Animal Damage Control Fund | 132,025.80 | 214,991.53 | (719,500.11) |
| Company 3123 - South Dakota Sportsmen's Access and Landowner Depredation Fund | (9,030.00) | (9,030.00) | 898,533.19 |
| Company 3124 - Land Acquisition and Development Fund | 304,414.98 | 239,758.64 | 395,376.57 |
| Company 3125 - Custer State Park Bond Redemption Fund | 121,277.02 | 257,960.41 | (303,328.91) |
| Company 3125 - Custer State Park Improvement Fund | - | 11,457,620.82 | 5,740,126.47 |
| Company 3125 - HMC Natural Resources Recovery Fund | 642,693.89 | 606,566.61 | 614,418.44 |
| Company 3125 - Parks and Recreation Fund | 2,137,685.89 | 4,979,945.52 | 7,322,509.60 |
| Company 3126 - Snowmobile Trails Fund | 865,081.22 | 926,724.32 | 1,091,851.28 |
| Company 3128 - Grain and Warehouse Fund | 151,242.04 | 170,384.88 | 187,996.93 |
| Company 3128 - Gross Receipts Tax fund | 3,172,684.40 | 3,351,403.02 | 3,334,173.23 |
| Company 3128 - One-Call Notification Fund | 762,034.66 | 915,584.61 | 1,083,957.49 |
| Company 3128 - Pipeline Safety Account | 108,092.95 | 75,827.84 | 140,654.49 |

Balances in State's Cash Flow Portfolio

| Fund | June 2014 | June 2015 | June 2016 |
|---|----------------|---------------|---------------|
| Company 3138 - Dept. of Education Other | 2,072,009.30 | 2,400,356.13 | 3,570,441.30 |
| Company 3138 - Hagen-Harvey Memorial Scholarship | 881,265.78 | 869,182.70 | 866,455.07 |
| Company 3138 - Postsecondary Technical Credentialing Fund | 33,122.46 | 36,307.46 | 39,248.46 |
| Company 3138 - Professional Teachers Practices and Standards Commission | 66,922.87 | 46,559.92 | 60,791.55 |
| Company 3138 - State Institute Fund | 293,738.85 | 228,423.42 | 251,397.57 |
| Company 3139 - Archeological Research Center | 277,754.98 | 276,619.10 | 456,477.07 |
| Company 3139 - Historical Society Special Revenue Fund | 162,024.05 | 135,823.47 | 138,993.88 |
| Company 3139 - Other Activities | 31,851.54 | 31,142.56 | 126,306.07 |
| Company 3143 - Arts - Donations and Receipts | 308,885.36 | 342,303.14 | 358,522.31 |
| Company 3144 - S.D. 911 Coordination Fund | 6,491,546.06 | 7,574,248.11 | 7,148,194.36 |
| Company 3144 - Special Emergency and Disaster Special Revenue Fund | (3,606,311.35) | 534,459.24 | 595,569.33 |
| Company 3145 - Historical Preservation Loan and Grant Fund | 365,979.01 | 305,957.96 | 291,055.15 |
| Company 3146 - State Library | 14,010.54 | 10,633.03 | 10,730.27 |
| Company 3147 - National Guard Museum and State Weapons Collection Fund | 148,491.39 | 165,667.07 | 177,622.80 |
| Company 3148 - General Militia Fund and Special Militia Fund | 405,377.51 | 393,254.79 | 332,471.92 |
| Company 3149 - Veterans Affairs Division Special Revenue Fund | 89,061.42 | 87,353.09 | 88,307.27 |
| Company 3150 - Other Disease Control | 119,812.64 | 103,024.72 | 102,614.40 |
| Company 3151 - Livestock Disease Emergency Fund | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |
| Company 3177 - State Motor Vehicle Fund | 3,194,422.41 | 2,545,555.51 | 4,494,285.89 |
| Company 3178 - Energy Conservation Loan Special Revenue Fund | 5,627,682.54 | 3,158,942.26 | 3,410,258.56 |
| Company 3178 - Ethanol Infrastructure Incentive Fund | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |
| Company 3178 - GOED Special Revenue Fund | 576,416.23 | 576,554.22 | 563,745.96 |
| Company 3181 - Banking Special Revenue Fund | 40,869.19 | 23,220.31 | 43,488.41 |
| Company 3183 - South Dakota Appraisal Management Companies Fund | 220,712.17 | 239,863.43 | 259,589.68 |
| Company 3183 - Insurance Operating Fund | 175,000.00 | 175,000.00 | 175,000.00 |
| Company 3183 - Investor Education | 30.40 | 320.33 | 854.53 |
| Company 3183 - SD Insurance Producers Continuing Education | 69,309.68 | 151,887.14 | 131,878.19 |
| Company 3183 - SD Real Estate Appraiser Fund | 101,678.30 | 101,088.94 | 146,916.67 |
| Company 3183 - Securities Operating Fund | 15,000.00 | 15,000.00 | 15,000.00 |
| Company 3184 - Cigarette Fire Safety Standard Act Fund | 197,164.29 | 171,827.25 | 137,787.30 |
| Company 3184 - Motorcycle Safety | 785,160.98 | 582,562.61 | 416,615.43 |
| Company 3184 - Not Identified | 160,282.09 | 184,582.47 | 120,472.47 |
| Company 3185 - South Dakota-Bred Racing Fund | 86,729.99 | 72,363.19 | 79,606.86 |
| Company 3185 - Special Racing Revolving Fund | 231,932.82 | 182,296.71 | 190,196.15 |
| Company 3186 - Economic Development Partnership Fund | 879,947.71 | 1,049,749.67 | 994,493.46 |
| Company 3187 - Local Infrastructure Improvement Grant Fund | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |
| Company 3188 - SD Housing Opportunity Fund | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |
| Company 3189 - Workforce Education Fund | 6,796.17 | 1,397,338.64 | 2,847,148.02 |
| Company 5008 - City/County M&R | 74,848.94 | 80,564.91 | 86,788.01 |
| Company 5016 - Redfield Resident Investment | 285,571.59 | 268,874.09 | 257,553.08 |
| Company 5017 - Resident Trust Fund | 168,232.64 | 170,299.46 | 145,892.42 |
| Company 6001 - Data Processing Internal Service Fund | 2,473,468.70 | 3,091,613.72 | 4,199,078.06 |
| Company 6002 - Capitol Communications Systems Internal Service Fund | 2,473,182.62 | 1,817,394.91 | 1,822,103.69 |
| Company 6003 - Records Management Internal Service Fund | 147,200.09 | 150,487.41 | 164,966.84 |
| Company 6004 - Buildings and Grounds | 722,151.24 | 768,185.01 | 1,016,459.07 |
| Company 6005 - Central Mail Services Fund | 491,533.94 | 578,776.88 | 614,564.86 |
| Company 6007 - Central Duplicating | 205,443.34 | 368,385.75 | 468,965.60 |
| Company 6008 - Fleet & Travel Management | 2,217,246.75 | 1,877,472.08 | 1,903,514.00 |
| Company 6009 - Personnel - Labor & Mgmt. | 962,763.47 | 1,034,190.51 | 857,034.03 |
| Company 6010 - Budgetary Accounting Fund | 727,935.34 | 971,453.18 | 1,073,891.87 |
| Company 6011 - Dakota Digital Network | 466,314.75 | 506,664.34 | 480,017.41 |
| Company 6012 - Special Aviation Internal Service Fund | 774,988.58 | 680,997.04 | 1,158,805.77 |
| Company 6013 - Building Authority | 83,555,410.44 | 73,273,599.07 | 53,055,692.84 |
| Company 6014 - Public Entity Pool for Liability | 10,012,899.30 | 11,558,801.52 | 11,066,762.76 |
| Company 6015 - Purchasing and Printing Internal Service Fund | 28,172.60 | 16,045.82 | 38,252.46 |
| Company 6016 - State Engineer | 638,566.97 | 674,870.24 | 689,264.79 |
| Company 6018 - State Laboratory Fund | 778,267.00 | 594,910.44 | 572,042.39 |
| Company 6019 - BOA Support Services | 228,229.60 | 267,739.92 | 309,276.93 |
| Company 6021 - Property Management Internal Service Fund | 12,554.01 | 17,492.80 | 34,015.37 |
| Company 6022 - Public Safety Inspections Fund | 265,604.02 | 326,942.70 | 365,009.30 |
| Company 6502 - Radio Communications Fund | 292,273.42 | 400,638.88 | 562,212.30 |
| Company 6503 - Board of Abstractors | 207,740.38 | 236,313.20 | 255,952.61 |
| Company 6503 - Board of Accountancy | 329,205.62 | 348,554.74 | 375,276.52 |
| Company 6503 - Board of Alcohol and Drug Professionals | 43,172.16 | 48,991.81 | 56,373.98 |
| Company 6503 - Board of Barber Examiners | 54,895.29 | 52,379.59 | 48,713.01 |
| Company 6503 - Board of Chiropractic Examiners | 251,667.22 | 262,177.71 | 278,621.74 |
| Company 6503 - Board of Counselor Examiners | 88,057.32 | 92,338.37 | 84,010.19 |
| Company 6503 - Board of Dentistry | 637,042.78 | 652,171.29 | 707,995.06 |
| Company 6503 - Board of Examiners for Speech-Language Pathology | 72,799.85 | 57,090.28 | 110,014.67 |
| Company 6503 - Board of Examiners in Optometry | 38,025.23 | 36,406.28 | 51,983.12 |
| Company 6503 - Board of Examiners of Psychologists | 50,544.49 | 63,957.32 | 78,864.16 |
| Company 6503 - Board of Funeral Service | 85,509.33 | 97,952.76 | 113,683.76 |
| Company 6503 - Board of Hearing Aid Dispensers and Audiologists | 70,797.36 | 77,218.48 | 81,283.18 |
| Company 6503 - Board of Massage Therapy | 116,845.96 | 98,168.84 | 77,835.92 |
| Company 6503 - Board of Medical & Osteopathic Examiners | 2,653,139.40 | 2,970,152.97 | 3,176,060.42 |
| Company 6503 - Board of Nursing | 864,472.61 | 825,559.97 | 808,876.54 |

Balances in State's Cash Flow Portfolio

| Fund | June 2014 | June 2015 | June 2016 |
|---|-------------------------|-------------------------|-------------------------|
| Company 6503 - Board of Nursing Facility Administrators | 21,894.12 | 59,144.44 | 38,478.78 |
| Company 6503 - Board of Pharmacy | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |
| Company 6503 - Board of Podiatry Examiners | 38,343.45 | 35,155.08 | 30,758.00 |
| Company 6503 - Board of Social Work Examiners | 128,014.94 | 142,359.58 | 160,598.10 |
| Company 6503 - Board of Veterinary Medical Examiners | 166,677.07 | 178,573.84 | 163,236.09 |
| Company 6503 - Boxing Commission | 56,764.70 | 28,362.90 | 8,199.96 |
| Company 6503 - Cosmetology Commission | 299,901.26 | 310,754.98 | 252,891.57 |
| Company 6503 - Electrical Commission | 1,178,257.32 | 1,127,982.86 | 1,115,080.76 |
| Company 6503 - Insurance Fraud Prevention Unit Fund | 289,018.48 | 382,408.73 | 166,765.63 |
| Company 6503 - Plumbing Commission | 94,413.57 | 146,903.66 | 224,190.01 |
| Company 6503 - SD Board of Technical Professions | 616,975.64 | 695,629.16 | 794,794.65 |
| Company 6503 - SD Real Estate Commission | 399,226.95 | 399,163.54 | 435,394.95 |
| Company 6504 - Prison Industries Revolving Fund | 2,313,858.16 | 2,038,342.60 | 500,000.00 |
| Company 6507 - South Dakota Rodent Control Fund | 98,374.91 | 81,452.52 | 33,670.20 |
| Company 6508 - DHS Canteen Fund | 77,663.25 | 74,249.97 | 72,735.52 |
| Company 6509 - Special State Flag Account | 9,760.51 | 14,108.75 | 7,943.17 |
| Company 6510 - Revolving Economic Development and Initiative Fund | 65,486,417.18 | 73,484,516.91 | 72,195,168.64 |
| Company 6511 - Federal Surplus Property | 347,440.43 | 689,468.93 | 871,278.31 |
| Company 6515 - State Fair Fund | 441,202.62 | 3,219,071.08 | 831,505.74 |
| Company 6516 - Lottery Operating Fund | 4,904,929.25 | 4,937,049.36 | 5,431,474.09 |
| Company 6516 - Video Lottery Operating Fund | 3,501,554.07 | 3,654,332.96 | 3,758,427.56 |
| Company 6517 - Railroad Authority | 34,212.90 | 34,546.80 | - |
| Company 6518 - Science and Technology Authority | 28,259,886.75 | 19,758,537.86 | 15,093,558.64 |
| Company 6521 - South Dakota Risk Pool Fund | 6,270,035.18 | 3,303,852.94 | - |
| Company 6525 - Subsequent Injury Fund | 2,861,980.69 | 909,655.69 | 2,672,279.48 |
| Company 6526 - Banking Special Revenue Fund | 3,630,576.27 | 4,259,123.77 | 4,482,283.23 |
| Company 6526 - Insurance Examination Fund | 2,906,080.61 | 2,963,693.91 | 1,729,144.66 |
| Company 6527 - South Dakota Energy Infrastructure Authority | 312.11 | 312.11 | - |
| Company 8000 - Agency Fund | 113,821,789.96 | 127,172,092.66 | 142,476,187.93 |
| Company 8015 - Reinvestment Payment Fund | - | - | 292,420.00 |
| Company 8301 - State Workers Unemployment Compensation | 190,418.04 | 190,076.55 | 101,225.57 |
| Company 8302 - Antitrust Special Revenue Fund | 575,988.55 | 732,530.46 | 897,984.42 |
| Company 8303 - Drug Screening | 4,317.35 | 4,286.03 | 9,332.69 |
| Company 8303 - Other | 60,502.51 | 21,904.43 | 5,689.75 |
| Company 8304 - Private Workers Compensation | 1,246,287.63 | 1,235,569.70 | 1,110,381.68 |
| Company 8311 - HSC Resident Investment | 131,454.48 | 144,185.76 | 141,543.49 |
| Company 8311 - Unclaimed Funds Account | 145.70 | 50.64 | 483.13 |
| Company 8313 - Child Care Fund | 115,056.58 | 144,040.39 | 198,448.33 |
| Company 8314 - DHS/SBVI Business Enterprise Program | 132,889.89 | 153,275.78 | 88,822.16 |
| Company 8316 - Telecommunication Investigation Fund | (18.46) | (18.46) | (18.46) |
| Company 8316 - PUC Regulatory Assessment Fee Fund | (59,094.21) | (80,440.39) | (94,153.75) |
| Company 8324 - Unclaimed Property Trust Fund | 49,862.56 | 50,000.00 | 49,976.00 |
| Company 8328 - Children's Trust Fund | 418,820.65 | 326,457.35 | 198,622.39 |
| Company 8501 - Postsecondary Technical Institutes Equipment Fund | 1,500,000.00 | 1,185,991.57 | 212,931.04 |
| Company 8501 - Postsecondary Technical Institutes Facilities Fund | - | - | 6,806,670.00 |
| Company 8901 - S.D. Retirement System Pension | 2,526,538.61 | 6,694,930.89 | 6,735,353.87 |
| Company 9012 - Research Proof-of-Concept Fund | 451,000.00 | 213,363.96 | - |
| Company 9013 - Liability Captive Insurance Company - STA | - | (20,103.73) | 2,458,428.42 |
| Company 9016 - Building South Dakota Fund | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |
| Company 9028 - Liability Captive Insurance Company Fund | - | (10,179.60) | 2,013,401.14 |
| Company 9034 - Property & Casualty Captive Insurance Company Fund | - | (3,671.98) | 3,871,545.81 |
| Company 9047 - Legislative Contingency Fund | - | 1,000,000.00 | 1,000,000.00 |
| Company 9000 - Warrant Imprest Fund | 20,049,634.77 | 17,554,767.20 | 35,340,953.47 |
| Various - Board of Regents | 191,344,952.34 | 201,186,550.83 | 223,525,862.76 |
| | <u>1,246,760,854.37</u> | <u>1,298,211,543.46</u> | <u>1,236,566,875.74</u> |

Governors Office
State Accounting System - Other Fund Balances
Company 3015 - Private Activities Bond Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 73,044.99 | 169,016.20 | 398,565.92 | 906,260.32 |
| 2 Total Assets | 73,044.99 | 169,016.20 | 398,565.92 | 906,260.32 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 73,044.99 | 169,016.20 | 398,565.92 | 906,260.32 |
| 8 Total Fund Equity | 73,044.99 | 169,016.20 | 398,565.92 | 906,260.32 |
| 9 Total Liabilities and Fund Equity | 73,044.99 | 169,016.20 | 398,565.92 | 906,260.32 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 1,540.33 | 1,064.02 | 882.92 | 2,321.31 |
| 13 Sales and Services | 2,000.00 | 92,993.06 | 226,972.41 | 497,115.59 |
| 14 Total Operating Revenue | 3,540.33 | 94,057.08 | 227,855.33 | 499,436.90 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Total Operating Expenditures/Expenses | - | - | - | - |
| 21 | | | | |
| 22 Transfers In | 2,239.25 | 1,914.13 | 1,694.39 | 8,257.50 |
| 23 Transfers Out | - | - | - | - |
| 24 Net Transfers | 2,239.25 | 1,914.13 | 1,694.39 | 8,257.50 |
| 25 | | | | |
| 26 Net Change | 5,779.58 | 95,971.21 | 229,549.72 | 507,694.40 |
| 27 | | | | |
| 28 Beginning Fund Equity | 67,265.41 | 73,044.99 | 169,016.20 | 398,565.92 |
| 29 Ending Equity | 73,044.99 | 169,016.20 | 398,565.92 | 906,260.32 |

Company: 3015

Company Name: Private Activity Bond Fees Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Fund Name: Private Activities Bond Fund

Purpose: SDCL 1-7-10 created the Private Activities Bond Fund. Source: Fees from the Value Added Finance Authority and the Housing Authority. Use: As recommended by the Governor and approved by the interim appropriation committee or appropriated by the Legislature.

Budget Information: Has not had an appropriation in recent years. Would be included in the General Appropriations Bill.

Additional Information:

There are no statutory or other outside restrictions on the use of the funds. Revenue is derived from a fee of 1/8 of 1% on new bond issuances.

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.5 million to the General Fund. This transfer was made in FY2009.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$400,000 to the South Dakota Science and Technology Authority and \$698,311, or so much thereof as may be necessary, to the General Fund.

Governors Office of Economic Development
State Accounting System - Other Fund Balances
Company 3016 - Employer's Investment in South Dakota's Future Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|-----------------|-----------------|
| 1 Cash Pooled with State Treasurer | 46,016,890.95 | 60,661,935.23 | 40,358,262.67 | 26,695,235.64 |
| 2 Total Assets | 46,016,890.95 | 60,661,935.23 | 40,358,262.67 | 26,695,235.64 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 5,000,000.00 | 12,344,863.48 | 30,033,080.81 | 11,425,122.75 |
| 8 Unreserved Fund Balance | 41,016,890.95 | 48,317,071.75 | 10,325,181.86 | 15,270,112.89 |
| 9 Total Fund Equity | 46,016,890.95 | 60,661,935.23 | 40,358,262.67 | 26,695,235.64 |
| 10 Total Liabilities and Fund Equity | 46,016,890.95 | 60,661,935.23 | 40,358,262.67 | 26,695,235.64 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 14,021,401.87 | 15,316,591.38 | 16,566,849.30 | 17,321,251.54 |
| 14 Use of Money and Property | 708,738.34 | 559,008.51 | 494,496.67 | 658,145.88 |
| 15 Sales and Services | - | - | - | - |
| 16 Other Revenue | 450,000.00 | 2,024,405.20 | 41,836.90 | 71,318.12 |
| 17 Total Operating Revenue | 15,180,140.21 | 17,900,005.09 | 17,103,182.87 | 18,050,715.54 |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | - | - | - | - |
| 21 Contractual Services | - | 644,175.70 | 1,028,304.96 | 953,119.76 |
| 22 Supplies and Materials | - | - | - | - |
| 23 Grants and Subsidies | 7,814,848.55 | 4,467,018.12 | 34,108,027.40 | 25,549,336.07 |
| 24 Capital Outlay | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 7,814,848.55 | 5,111,193.82 | 35,136,332.36 | 26,502,455.83 |
| 26 | | | | |
| 27 Transfers In | 2,000,000.00 | 2,000,000.00 | - | - |
| 28 Transfers Out | - | (143,766.99) | (2,270,523.07) | (5,211,286.74) |
| 29 Net Transfers In (Out) | 2,000,000.00 | 1,856,233.01 | (2,270,523.07) | (5,211,286.74) |
| 30 | | | | |
| 31 Net Change | 9,365,291.66 | 14,645,044.28 | (20,303,672.56) | (13,663,027.03) |
| 32 | | | | |
| 33 Beginning Fund Equity | 36,651,599.29 | 46,016,890.95 | 60,661,935.23 | 40,358,262.67 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 46,016,890.95 | 60,661,935.23 | 40,358,262.67 | 26,695,235.64 |

Company: 3016

Company Name: Employer's Investment in South Dakota's Future Fund

Fund Name: Employer's Investment in South Dakota's Future Fund

Fund Type: Special Revenue

Purpose: SDCL 61-5-29.1 created the Employer's Investment in South Dakota's Future Fund. Source: Monies From an "investment fee" based on employer wages (61-5-29). Use: To be used for purposes related to research and economic development for the state (61-5-29.1).

Budget Information: Included in the General Appropriations Bill.

Governors Office of Economic Development
State Accounting System - Other Fund Balances
Company 3178 - Energy Conservation Loan Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 7,533,031.35 | 5,627,682.54 | 3,158,942.26 | 3,410,258.56 |
| 2 Loans and Notes Receivable | 2,717,267.91 | 4,936,728.33 | 7,644,729.09 | 7,641,971.58 |
| 3 Advances to Other Funds | 1,002,432.00 | 821,004.00 | 639,576.00 | 458,148.00 |
| 4 Total Assets | <u>11,252,731.26</u> | <u>11,385,414.87</u> | <u>11,443,247.35</u> | <u>11,510,378.14</u> |
| 5 | | | | |
| 6 Accounts Payable | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | - | - | - | - |
| 10 Unreserved Fund Balance | 11,252,731.26 | 11,385,414.87 | 11,443,247.35 | 11,510,378.14 |
| 11 Total Fund Equity | <u>11,252,731.26</u> | <u>11,385,414.87</u> | <u>11,443,247.35</u> | <u>11,510,378.14</u> |
| 12 Total Liabilities and Fund Equity | <u>11,252,731.26</u> | <u>11,385,414.87</u> | <u>11,443,247.35</u> | <u>11,510,378.14</u> |
| 13 | | | | |
| 14 | | | | |
| 15 Fines, Forfeits and Penalties | - | - | - | - |
| 16 Use of Money and Property | 238,587.09 | 168,924.22 | 91,390.52 | 91,243.94 |
| 17 Administering Programs | - | - | - | - |
| 18 Total Operating Revenue | <u>238,587.09</u> | <u>168,924.22</u> | <u>91,390.52</u> | <u>91,243.94</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 24,291.91 | 25,501.36 | 33,000.38 | 23,740.99 |
| 21 Travel | 905.23 | - | 479.43 | - |
| 22 Contractual Services | 494.01 | 85.44 | 78.17 | 372.16 |
| 23 Supplies and Materials | - | - | - | - |
| 24 Grants and Subsidies | - | - | - | - |
| 25 Capital Outlay | 74.80 | - | - | - |
| 26 Bad Debts Expense | - | - | - | - |
| 27 Total Operating Expenditures/Expenses | <u>25,765.95</u> | <u>25,586.80</u> | <u>33,557.98</u> | <u>24,113.15</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 32 | | | | |
| 33 Net Change | 212,821.14 | 143,337.42 | 57,832.54 | 67,130.79 |
| 34 | | | | |
| 35 Beginning Fund Equity | 11,089,537.83 | 11,252,731.26 | 11,385,414.87 | 11,443,247.35 |
| 36 Prior Period Adjustment | (49,627.71) | (10,653.81) | (0.06) | - |
| 37 Ending Equity | <u>11,252,731.26</u> | <u>11,385,414.87</u> | <u>11,443,247.35</u> | <u>11,510,378.14</u> |

Company: 3178

Company Name: Energy Conservation Fund

Fund Name: Energy Conservation Loan Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 1-33B-18 created the Energy Conservation Loan Special Revenue Fund. Source: Created in FY83 to account for oil overcharge monies distributed to the state from the U.S. Department of Energy. Uses: Making loans, leases or grants for energy conservation. Any money in the conservation fund is continuously appropriated.

Budget Information: Included in the General Appropriations Bill.

Governors Office of Economic Development

State Accounting System - Other Fund Balances

Company 3178 - GOED Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 520,591.75 | 576,416.23 | 576,554.22 | 563,745.96 |
| 2 Total Assets | 520,591.75 | 576,416.23 | 576,554.22 | 563,745.96 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 5,000,000.00 | - | - | - |
| 8 Unreserved Fund Balance | (4,479,408.25) | 576,416.23 | 576,554.22 | 563,745.96 |
| 9 Total Fund Equity | 520,591.75 | 576,416.23 | 576,554.22 | 563,745.96 |
| 10 Total Liabilities and Fund Equity | 520,591.75 | 576,416.23 | 576,554.22 | 563,745.96 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | 222,302.30 | 157,986.52 | 68,116.00 | 73,498.48 |
| 15 Other Revenue | 344,465.86 | 354,667.99 | 334,900.00 | 376,520.12 |
| 16 Total Operating Revenue | 566,768.16 | 512,654.51 | 403,016.00 | 450,018.60 |
| 17 | | | | |
| 18 Personal Services and Benefits | 8.96 | 13.09 | 8,610.78 | 23.62 |
| 19 Travel | 48,612.59 | 39,790.17 | 23,306.96 | 20,013.67 |
| 20 Contractual Services | 275,673.22 | 323,549.85 | 246,976.52 | 264,836.12 |
| 21 Supplies and Materials | 63,428.29 | 92,957.88 | 123,983.75 | 177,953.45 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | 355.79 | - | - |
| 24 Total Operating Expenditures/Expenses | 387,723.06 | 456,666.78 | 402,878.01 | 462,826.86 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (1,600.00) | (117.25) | - | - |
| 28 Net Transfers In (Out) | (1,600.00) | (117.25) | - | - |
| 29 | | | | |
| 30 Net Change | 177,445.10 | 55,870.48 | 137.99 | (12,808.26) |
| 31 | | | | |
| 32 Beginning Fund Equity | 343,146.65 | 520,591.75 | 576,416.23 | 576,554.22 |
| 33 Prior Period Adjustment | | (46.00) | - | - |
| 34 Ending Equity | 520,591.75 | 576,416.23 | 576,554.22 | 563,745.96 |

Company: 3178

Company Name: Energy Conservation Fund

Fund Name: GOED Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 1-53-7 authorized the Governor's Office of Economic Development to accept private contributions to supplement other money received by it. Contributions received shall be deposited with the state treasurer and in a fund known as the Governor's Office of Economic Development special revenue fund. Use: The fund shall be used for legitimate purposes of soliciting industry and carrying into effect the objectives of the Governor's Office of Economic Development.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

The \$5 million encumbrance reported in FY2012 and FY2013 is associated with the S.D. Wins program appropriated in 2012 Senate Bill 68.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 3178 - Ethanol Infrastructure Incentive Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |
| 2 Total Assets | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |
| 9 Total Fund Equity | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |
| 10 Total Liabilities and Fund Equity | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | - | - | - | - |
| 15 Other Revenue | - | 10,000.00 | - | - |
| 16 Total Operating Revenue | - | 10,000.00 | - | - |
| 17 | | | | |
| 18 Personal Services and Benefits | 7,095.30 | 6,987.56 | 4,081.38 | 12,311.12 |
| 19 Travel | - | - | 235.67 | - |
| 20 Contractual Services | 410.37 | 711.55 | 366.58 | 222,564.91 |
| 21 Supplies and Materials | - | - | 437.16 | - |
| 22 Grants and Subsidies | 569,802.07 | 215,000.00 | 35,000.00 | 215,000.00 |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 577,307.74 | 222,699.11 | 40,120.79 | 449,876.03 |
| 25 | | | | |
| 26 Transfers In | 1,000,000.00 | 500,000.00 | 500,000.00 | 500,000.00 |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | 1,000,000.00 | 500,000.00 | 500,000.00 | 500,000.00 |
| 29 | | | | |
| 30 Net Change | 422,692.26 | 287,300.89 | 459,879.21 | 50,123.97 |
| 31 | | | | |
| 32 Beginning Fund Equity | 742,895.32 | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 |
| 33 Ending Equity | 1,165,587.58 | 1,452,888.47 | 1,912,767.68 | 1,962,891.65 |

Company: 3178

Company Name: Energy Conservation Fund

Fund Name: Ethanol Infrastructure Incentive Fund

Fund Type: Special Revenue

Purpose: SDCL 10-47B-164.1 established the Ethanol Infrastructure Incentive Fund. Source: SDCL 10-47B-164 authorized the transfer from the Ethanol Fuel Fund of \$1 million in FY2012 and FY2013 and \$500,000 in FY2014 through FY2016. Use: To provide incentive grants for the purchase and installation of blender pumps or pumps that dispense gasoline containing up to and including eighty-five percent ethanol; to provide incentive grants to encourage the purchase of flex fuel vehicles; to encourage the increased use of ethanol in South Dakota; and, to otherwise encourage the installation of infrastructure related to sale and distribution of ethanol. Any money in the ethanol infrastructure incentive fund is continuously appropriated.

Budget Information: Included in the General Appropriations Bill.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 3186 - Economic Development Partnership Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,050,000.00 | 879,947.71 | 1,049,749.67 | 994,493.46 |
| 2 Total Assets | 1,050,000.00 | 879,947.71 | 1,049,749.67 | 994,493.46 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,050,000.00 | 879,947.71 | 1,049,749.67 | 994,493.46 |
| 9 Total Fund Equity | 1,050,000.00 | 879,947.71 | 1,049,749.67 | 994,493.46 |
| 10 Total Liabilities and Fund Equity | 1,050,000.00 | 879,947.71 | 1,049,749.67 | 994,493.46 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | 2,012.45 | 7,617.38 | 21,161.42 |
| 14 Total Operating Revenue | - | 2,012.45 | 7,617.38 | 21,161.42 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | - | 173,450.36 | 1,346,728.26 | 1,734,970.43 |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | - | 173,450.36 | 1,346,728.26 | 1,734,970.43 |
| 23 | | | | |
| 24 Transfers In | 1,050,000.00 | 1,385.62 | 1,508,912.84 | 1,658,552.80 |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | 1,050,000.00 | 1,385.62 | 1,508,912.84 | 1,658,552.80 |
| 27 | | | | |
| 28 Net Change | 1,050,000.00 | (170,052.29) | 169,801.96 | (55,256.21) |
| 29 | | | | |
| 30 Beginning Fund Equity | - | 1,050,000.00 | 879,947.71 | 1,049,749.67 |
| 31 Ending Equity | 1,050,000.00 | 879,947.71 | 1,049,749.67 | 994,493.46 |

Company: 3186

Company Name: Economic Development Partnership Fund

Fund Name: Economic Development Partnership Fund

Fund Type: Special Revenue

Purpose: SDCL 1-16G-51 created the Economic Development Partnership Fund. Source: Per § 1-16G-48, this fund will receive 15% of the disbursements from the Building South Dakota Fund. Use: To be used for grants awarded by the Board of Economic Development to any nonprofit development corporation, tribal government, municipality, county, or other political subdivision of this state on a matching basis as provided in §§ 1-16G-52 and 1-16G-53. The awards from fund may be for new staff, or elevate existing part-time staff and equipment and training needs for the purpose of developing or expanding local, community, and economic development programs. The board may also award funds from the fund to commence or replenish a local revolving loan fund for the purpose of developing or expanding housing, community, and economic development programs. Areas of emphasis for funding include creating high quality employment opportunities, repopulation, stronger economies, housing development, business growth, support of entrepreneurship, and job creation, expansion, and retention. Any money in the Economic Development Partnership Fund is continuously appropriated.

Budget Information: This fund is included in the General Appropriations Bill as an informational budget.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 3187 - Local Infrastructure Improvement Grant Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |
| 2 Total Assets | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |
| 9 Total Fund Equity | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |
| 10 Total Liabilities and Fund Equity | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | 3,354.09 | 13,153.06 | 43,017.67 |
| 14 Sales and Services | - | - | - | - |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | - | 3,354.09 | 13,153.06 | 43,017.67 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | 227,527.00 | 269,673.08 | 1,201,817.98 |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | - | 227,527.00 | 269,673.08 | 1,201,817.98 |
| 25 | | | | |
| 26 Transfers In | 1,750,000.00 | 2,309.37 | 2,514,854.73 | 2,764,254.66 |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | 1,750,000.00 | 2,309.37 | 2,514,854.73 | 2,764,254.66 |
| 29 | | | | |
| 30 Net Change | 1,750,000.00 | (221,863.54) | 2,258,334.71 | 1,605,454.35 |
| 31 | | | | |
| 32 Beginning Fund Equity | - | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 |
| 33 Ending Equity | 1,750,000.00 | 1,528,136.46 | 3,786,471.17 | 5,391,925.52 |

Company: 3187

Company Name: Local Infrastructure Improvement Grant Fund

Fund Name: Local Infrastructure Improvement Grant Fund

Fund Type: Special Revenue

Purpose: SDCL 1-16G-50 created the Local Infrastructure Improvement Grant Fund. Source: Per § 1-16G-48, this fund will receive 25% of the disbursements from the Building South Dakota Fund. The commissioner of BFM at the request of the GOED can request approval from the interim appropriations committee to transfer unobligated cash from Building South Dakota Fund between the Local Infrastructure Improvement Grant Fund, the Economic Development Partnership Fund, and the Revolving Economic Development and Initiative Fund. Use: To be used for grants awarded by the Board of Economic Development to any political subdivision of this state, tribal government, or local development corporation to construct or reconstruct infrastructure for the purpose of serving an economic development project. The board shall consult state agencies to evaluate the feasibility and merits of the proposed infrastructure improvements. The board shall consider the funding mechanisms available to and utilized by the applicant when making a decision to award a grant. Interest earned on money in the fund shall be deposited into the fund. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: This fund is included in the General Appropriations Bill as an informational budget.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 3188 - S.D. Housing Opportunity Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |
| 2 Total Assets | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |
| 9 Total Fund Equity | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |
| 10 Total Liabilities and Fund Equity | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | 3,798.20 | 16,141.60 | 45,633.58 |
| 14 Other Revenue | 344,750.00 | - | - | - |
| 15 Total Operating Revenue | 344,750.00 | 3,798.20 | 16,141.60 | 45,633.58 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | 1,351,153.94 | 1,748,072.43 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | - | - | 1,351,153.94 | 1,748,072.43 |
| 24 | | | | |
| 25 Transfers In | 1,750,000.00 | 2,309.37 | 2,514,854.73 | 2,764,254.66 |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | 1,750,000.00 | 2,309.37 | 2,514,854.73 | 2,764,254.66 |
| 28 | | | | |
| 29 Net Change | 2,094,750.00 | 6,107.57 | 1,179,842.39 | 1,061,815.81 |
| 30 | | | | |
| 31 Beginning Fund Equity | - | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 |
| 32 Ending Equity | 2,094,750.00 | 2,100,857.57 | 3,280,699.96 | 4,342,515.77 |

Company: 3188

Company Name: S.D. Housing Opportunity Fund

Fund Name: S.D. Housing Opportunity Fund

Fund Type: Reported by S.D. Housing Authority

Purpose: SDCL 11-13-2 created the South Dakota Housing Opportunity Fund . Source: Per § 1-16G-48, this fund will receive 25% of the disbursements from the Building South Dakota Fund. Use: The fund will be administered by the South Dakota Housing Development Authority for the purpose of preserving and expanding sustainable, affordable, and safe housing that is targeted to low and moderate income families and individuals in South Dakota. Per § 11-13-5 the fund may be used to provide a grant, loan, loan guarantee, loan subsidy and other financial assistance to an eligible applicant. Money from the fund may be used to build, buy, and or rehabilitate affordable housing for rent or home ownership, including single family and multifamily housing. The eligible fund activities include affordable housing projects that consist of new construction or the purchase of rental or home ownership housing, substantial or moderate rehabilitation of rental or home ownership housing, housing preservation, including home repair grants and grants to make homes more accessible to individuals with disabilities, homelessness prevention activities, as well as a community land trust. No more than ten percent of the funds awarded may be used for the administrative costs of any entity that has received funding from the fund. Any money in the fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: This fund is included in the General Appropriations Bill as an informational budget.

Additional Information:

This fund was discussed in the 8/21/13 GOAC meeting.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 6510 - Revolving Economic Development and Initiative Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 61,906,252.08 | 65,486,417.18 | 73,484,516.91 | 72,195,168.64 |
| 2 Loans and Notes Receivable | 41,989,470.42 | 40,396,286.37 | 35,377,589.85 | 40,333,857.97 |
| 3 Total Assets | <u>103,895,722.50</u> | <u>105,882,703.55</u> | <u>108,862,106.76</u> | <u>112,529,026.61</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 103,895,722.50 | 105,882,703.55 | 108,862,106.76 | 112,529,026.61 |
| 10 Total Fund Equity | <u>103,895,722.50</u> | <u>105,882,703.55</u> | <u>108,862,106.76</u> | <u>112,529,026.61</u> |
| 11 Total Liabilities and Fund Equity | <u>103,895,722.50</u> | <u>105,882,703.55</u> | <u>108,862,106.76</u> | <u>112,529,026.61</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Taxes | 135,000.00 | - | - | - |
| 15 Use of Money and Property | 2,503,563.02 | 1,917,428.97 | 1,603,480.98 | 1,633,422.02 |
| 16 Sales and Services | 60,553.81 | 169,442.12 | 182,848.68 | 153,329.91 |
| 17 Other Revenue | 990,000.00 | 834.10 | 5,249.74 | 270.53 |
| 18 Total Operating Revenue | <u>3,689,116.83</u> | <u>2,087,705.19</u> | <u>1,791,579.40</u> | <u>1,787,022.46</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 391,016.51 | 452,592.19 | 450,639.47 | 386,875.38 |
| 21 Travel | 11,799.01 | 10,963.61 | 6,975.04 | 5,100.33 |
| 22 Contractual Services | 285,062.42 | 301,615.11 | 259,119.44 | 257,018.96 |
| 23 Supplies and Materials | 12,480.79 | 23,196.88 | 17,552.41 | 11,845.53 |
| 24 Grants and Subsidies | 25,565.18 | 23,502.23 | 4,000.00 | 12,200.00 |
| 25 Capital Outlay | 7,885.16 | 1,468.00 | 35.16 | 171.00 |
| 26 Bad Debts Expense | 669,635.03 | 123,647.34 | 576,689.24 | - |
| 27 Total Operating Expenditures/Expenses | <u>1,403,444.10</u> | <u>936,985.36</u> | <u>1,315,010.76</u> | <u>673,211.20</u> |
| 28 | | | | |
| 29 Transfers In | 2,350,000.00 | 2,000,461.87 | 2,502,970.95 | 2,552,850.93 |
| 30 Transfers Out | - | (1,164,200.65) | (136.42) | - |
| 31 Net Transfers In (Out) | <u>2,350,000.00</u> | <u>836,261.22</u> | <u>2,502,834.53</u> | <u>2,552,850.93</u> |
| 32 | | | | |
| 33 Net Change | 4,635,672.73 | 1,986,981.05 | 2,979,403.17 | 3,666,662.19 |
| 34 | | | | |
| 35 Beginning Fund Equity | 99,264,235.82 | 103,895,722.50 | 105,882,703.55 | 108,862,106.76 |
| 36 Prior Period Adjustment | (4,186.05) | - | 0.04 | 257.66 |
| 37 Ending Equity | <u>103,895,722.50</u> | <u>105,882,703.55</u> | <u>108,862,106.76</u> | <u>112,529,026.61</u> |

Company: 6510

Company Name: Governors Office - Enterprise

Fund Name: Revolving Economic Development and Initiative Fund

Fund Type: Enterprise

Purpose: SDCL 1-16G-3 created the Revolving Economic Development and Initiative Fund. Source: Initial funding from a temporary one percent tax increase; interest earned on loans and income proration. Per § 1-16G-48, this fund will receive 5% of the disbursements from the Building South Dakota Fund. The commissioner of BFM at the request of the GOED can request approval from the interim appropriations committee to transfer unobligated cash from Building South Dakota Fund between the Local Infrastructure Improvement Grant Fund, the Economic Development Partnership Fund, and the Revolving Economic Development and Initiative Fund. Use: Created to make grants and loans for economic development. SDCL 1-16G-24 - Earnings can be used for administrative costs of the division of finance in the Governor's Office of Economic Development. SDCL 1-16G-5 - Can make loans to Economic Development Finance Authority (EDFA). Any excess in the capital reserve fund of the EDFA or export development authority, on June 30th of each year, shall revert to the revolving economic development and initiative fund for the purpose of principal and interest reduction. The monies provided by the Building South Dakota Fund are to be used for grants to projects that have a total project cost of less than twenty million dollars.

Senate Bill 196 of the 2011 Session revised 10-47B-164 and authorized the transfer from the Ethanol Fuel Fund to:

- The Ethanol Infrastructure Incentive Fund, \$1 million in FY2012 and FY2013 and \$500,000 in FY2014 through FY2016.
- The Economic Development and Initiative Fund, \$2 million in FY2012 through FY2016.

Budget Information: Administrative costs are Included in the General Appropriations Bill.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 6510 - Revolving Economic Development and Initiative Fund

Additional Information:

The Value Added Agriculture Subfund was moved to the Dept. of Agriculture in FY2014 per Ch. 192 of the 2013 Legislative Session.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 6518 - Science and Technology Authority

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 35,447,323.53 | 28,259,886.75 | 19,758,537.86 | 15,093,558.64 |
| 2 Total Assets | <u>35,447,323.53</u> | <u>28,259,886.75</u> | <u>19,758,537.86</u> | <u>15,093,558.64</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Unreserved Fund Balance | 35,447,323.53 | 28,259,886.75 | 19,758,537.86 | 15,093,558.64 |
| 8 Total Fund Equity | <u>35,447,323.53</u> | <u>28,259,886.75</u> | <u>19,758,537.86</u> | <u>15,093,558.64</u> |
| 9 Total Liabilities and Fund Equity | <u>35,447,323.53</u> | <u>28,259,886.75</u> | <u>19,758,537.86</u> | <u>15,093,558.64</u> |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 763,904.97 | 517,803.22 | 348,206.11 | 350,154.13 |
| 13 Other Revenue | 15,000,000.00 | - | - | 5,920,965.00 |
| 14 Total Operating Revenue | <u>15,763,904.97</u> | <u>517,803.22</u> | <u>348,206.11</u> | <u>6,271,119.13</u> |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | 4,096,541.00 | 9,705,240.00 | 12,799,555.00 | 8,436,098.35 |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | <u>4,096,541.00</u> | <u>9,705,240.00</u> | <u>12,799,555.00</u> | <u>8,436,098.35</u> |
| 23 | | | | |
| 24 Transfers In | - | 2,000,000.00 | 3,950,000.00 | - |
| 25 Transfers Out | - | - | - | (2,500,000.00) |
| 26 Net Transfers In (Out) | <u>-</u> | <u>2,000,000.00</u> | <u>3,950,000.00</u> | <u>(2,500,000.00)</u> |
| 27 | | | | |
| 28 Net Change | 11,667,363.97 | (7,187,436.78) | (8,501,348.89) | (4,664,979.22) |
| 29 | | | | |
| 30 Beginning Fund Equity | <u>23,779,959.56</u> | <u>35,447,323.53</u> | <u>28,259,886.75</u> | <u>19,758,537.86</u> |
| 31 Ending Equity | <u>35,447,323.53</u> | <u>28,259,886.75</u> | <u>19,758,537.86</u> | <u>15,093,558.64</u> |

Company: 6518

Company Name: Science & Technology Authority (STA)

Fund Name: Science and Technology Authority

Fund Type: Component Unit – Business Type

Purpose: SDCL 1-16H-4 created the South Dakota Science and Technology Authority as a body corporate and politic. Source: The SDSTA received \$13,623,068, \$670,546, \$20,633,176 and \$2,000,000 in General Funds in FY2004, FY2005, FY2006 and FY2014, respectively, and, \$5,400,000 from various non-General funds in FY2011. Of the \$20,633,176 received in FY2006, \$19,887,630 was initially transferred to the General Fund from the Property Tax Reduction Fund. The SDSTA also received a federal HUD grant that was used to maintain the physical integrity of the mine and has received \$35 million from Mr. T. Denny Sanford. Uses: To foster and facilitate scientific and technological investigation, experimentation, and development by creating a mechanism through which laboratory, experimental, and development facilities, both nonprofit and for-profit, both governmental and nongovernmental, may be acquired, developed, constructed, funded, maintained, and operated.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information: The above only reflects the balances on the state's accounting system. A separate audit report is issued for the Science and Technology Authority which is available on the DLA website.

Governor's Office of Economic Development
State Accounting System - Other Fund Balances
Company 6529 - South Dakota Ellsworth Development Authority

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|---------------|
| 1 Cash and Cash Equivalents | 265,733.00 | 477,662.00 | 2,791,365.00 | - |
| 2 Accounts Receivable | 47,000.00 | 69,250.00 | 310,250.00 | - |
| 3 Interest Receivable | - | - | - | - |
| 4 Prepaid Expenses | - | - | 6,975.00 | - |
| 5 Other Assets | 3,435.00 | - | 113,035.00 | - |
| 6 Long-term Loans Receivable | 50,000.00 | 250,000.00 | 225,000.00 | - |
| 7 Capital Assets, net | 198,320.00 | 381,643.00 | 23,591,410.00 | - |
| 8 Construction in Progress | 5,864,177.00 | 23,466,230.00 | - | - |
| 9 Assets Held for Development, net | 6,324,005.00 | 5,218,320.00 | 4,978,320.00 | - |
| 10 Total Assets | <u>12,752,670.00</u> | <u>29,863,105.00</u> | <u>32,016,355.00</u> | - |
| 11 | | | | |
| 12 Accounts Payable | 1,787,068.00 | 3,366,076.00 | 262,811.00 | - |
| 13 Accrued Interest | - | 353,716.00 | 144,034.00 | - |
| 14 Advances from Primary Government | 3,325,568.00 | 19,129,639.00 | - | - |
| 15 Unearned Revenue | 4,000.00 | 36,000.00 | 2,390,431.00 | - |
| 16 Loans Payable | 2,049,225.00 | 1,620,500.00 | 25,309,760.00 | - |
| 17 Total Liabilities | <u>7,165,861.00</u> | <u>24,505,931.00</u> | <u>28,107,036.00</u> | - |
| 18 | | | | |
| 19 Net Investment in Capital Assets | - | - | 1,083,947.00 | - |
| 20 Unreserved Fund Balance | 5,586,809.00 | 5,357,174.00 | 2,825,372.00 | - |
| 21 Total Fund Equity | <u>5,586,809.00</u> | <u>5,357,174.00</u> | <u>3,909,319.00</u> | - |
| 22 Total Liabilities and Fund Equity | <u>12,752,670.00</u> | <u>29,863,105.00</u> | <u>32,016,355.00</u> | - |
| 23 | | | | |
| 24 Sales and Services | - | - | 2,291,187.00 | - |
| 25 Operating Grants and Contributions | 987,915.00 | 514,000.00 | 500,000.00 | - |
| 26 Capital Grants and Contributions | 20,000.00 | 1,184,440.00 | 1,333,319.00 | - |
| 27 Other Revenue | 44,927.00 | 107,902.00 | 42,249.00 | - |
| 28 Total Revenue | <u>1,052,842.00</u> | <u>1,806,342.00</u> | <u>4,166,755.00</u> | - |
| 29 | | | | |
| 30 Personal Services and Benefits | - | - | - | - |
| 31 Travel | 10,441.00 | 9,246.00 | 13,525.00 | - |
| 32 Contractual Services | 512,844.00 | 611,304.00 | 1,073,777.00 | - |
| 33 Supplies and Materials | 46,887.00 | - | - | - |
| 34 Development (Gains) Losses | 870,068.00 | 45,879.00 | - | - |
| 35 Land Use Compatibility - REPI | - | 1,008,026.00 | - | - |
| 36 Interest Expense | 25,104.00 | 357,208.00 | 704,211.00 | - |
| 37 Impairment of Property | - | - | 1,527,680.00 | - |
| 38 Donation of Property to Other Govt. | - | - | 1,330,980.00 | - |
| 39 Other Expense | 42,636.00 | 879.00 | 964,437.00 | - |
| 40 Total Expenses | <u>1,507,980.00</u> | <u>2,032,542.00</u> | <u>5,614,610.00</u> | - |
| 41 | | | | |
| 42 Net Change | (455,138.00) | (226,200.00) | (1,447,855.00) | - |
| 43 | | | | |
| 44 Beginning Fund Equity | 6,037,991.00 | 5,586,809.00 | 5,357,174.00 | - |
| 45 Prior Period Adjustment | 3,956.00 | (3,435.00) | - | - |
| 46 Ending Equity | <u>5,586,809.00</u> | <u>5,357,174.00</u> | <u>3,909,319.00</u> | - |

Company: 6529

Company Name: South Dakota Ellsworth Development Authority

Fund Name: South Dakota Ellsworth Development Authority

Fund Type: Component Unit – Business Type

Purpose: SDCL 1-16J-1 created the South Dakota Ellsworth Development Authority as a body corporate and politic for the purpose of protecting and promoting the economic impact of Ellsworth Air Force Base and associated industry, and to promote the health and safety of those living or working near the base.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information: This entity is not on the state's accounting system. The above was obtained from the financial information the Authority submitted to BFM for the FY2015 CAFR. FY2016 is not yet available.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 8015 - Reinvestment Payment Fund

| | <u>FY2015</u> | <u>FY2016</u> |
|--|---------------|---------------|
| 1 Cash Pooled with State Treasurer | - | 292,420.00 |
| 2 Total Assets | - | 292,420.00 |
| 3 | | |
| 4 Accounts Payable | - | 292,420.00 |
| 5 Total Liabilities | - | 292,420.00 |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Balance | - | - |
| 9 Total Fund Equity | - | - |
| 10 Total Liabilities and Fund Equity | - | 292,420.00 |
| 11 | | |
| 12 | | |
| 13 Use of Money and Property | - | - |
| 14 Sales and Services | - | - |
| 15 Other Revenue | - | - |
| 16 Total Operating Revenue | - | - |
| 17 | | |
| 18 Personal Services and Benefits | - | - |
| 19 Travel | - | - |
| 20 Contractual Services | - | - |
| 21 Supplies and Materials | - | - |
| 22 Grants and Subsidies | - | - |
| 23 Capital Outlay | - | - |
| 24 Total Operating Expenditures/Expenses | - | - |
| 25 | | |
| 26 Transfers In | - | - |
| 27 Transfers Out | - | - |
| 28 Net Transfers In (Out) | - | - |
| 29 | | |
| 30 Net Change | - | - |
| 31 | | |
| 32 Beginning Fund Equity | - | - |
| 33 Ending Equity | - | - |

Company: 8015

Company Name: Reinvestment Payment Fund

Fund Name: Reinvestment Payment Fund

Fund Type: Agency Fund

Purpose: SDCL 1-16G-64 created the Reinvestment Payment Fund for the purpose of making reinvestment payments pursuant to the provisions of §§ 1-16G-56 to 1-16G-68. The program allows for project owners to receive a reinvestment payment, not to exceed the South Dakota sales and use tax paid on project costs, for new or expanded facilities with project costs in excess of \$20,000,000, or for equipment upgrades with project costs in excess of \$2,000,000. Applications are made to the Board of Economic Development. One of the key criteria considered by the board when approving or denying an application is the likelihood the project would have occurred without the reinvestment payment. Source: If the Board of Economic Development approves a reinvestment payment pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, the Department of Revenue shall deposit a portion or all of the sales and use taxes paid by the project owner up to a maximum amount of the reinvestment payment approved by the board. Use: The funds in the reinvestment project fund are continuously appropriated to GOED to make reinvestment payments pursuant to §§ 1-16G-56 to 1-16G-68, inclusive. If any money deposited in the fund and set aside for a specific reinvestment payment is in excess of the final reinvestment payment or the specific project becomes ineligible for the reinvestment payment, such money shall be deposited into the general fund. Interest earned on money in the fund shall be deposited into the general fund.

For FY2015 there was no money in the fund. Payments of \$854,333.12 were made during FY2015 and \$3,193,331.35 in FY2016.

Budget Information: There are no disbursements in an agency fund to appropriate.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 9012 - Research Proof-of-Concept Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 500,000.00 | 451,000.00 | 213,363.96 | - |
| 2 Total Assets | 500,000.00 | 451,000.00 | 213,363.96 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 500,000.00 | 451,000.00 | 213,363.96 | - |
| 9 Total Fund Equity | 500,000.00 | 451,000.00 | 213,363.96 | - |
| 10 Total Liabilities and Fund Equity | 500,000.00 | 451,000.00 | 213,363.96 | - |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | - | 20,000.00 | - | - |
| 15 Other Revenue | - | - | 28,445.82 | 20,000.00 |
| 16 Total Operating Revenue | - | 20,000.00 | 28,445.82 | 20,000.00 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | 69,000.00 | 266,081.86 | 233,363.96 |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | - | 69,000.00 | 266,081.86 | 233,363.96 |
| 25 | | | | |
| 26 Transfers In | 500,000.00 | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | 500,000.00 | - | - | - |
| 29 | | | | |
| 30 Net Change | 500,000.00 | (49,000.00) | (237,636.04) | (213,363.96) |
| 31 | | | | |
| 32 Beginning Fund Equity | - | 500,000.00 | 451,000.00 | 213,363.96 |
| 33 Ending Equity | 500,000.00 | 451,000.00 | 213,363.96 | - |

Company: 9012

Company Name: Governor's Office (Other)

Fund Name: Research Proof-of-Concept Fund

Fund Type: Reported with General Fund in the CAFR

Purpose: SL 2013 chapter 26, section 138 authorized the transfer of \$500,000 from the General Fund to the Research Proof-of-Concept Fund. The fund was administratively established in December 2012 to provide grants to researchers. If a project proves commercially viable, repayment will be made to the fund.

Budget Information: Will be included in the General Appropriations Bill.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3003 - Dakota Cement Trust

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|-----------------|-----------------|-----------------|
| 1 Investments | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 | 264,198,419.61 |
| 2 Total Assets | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 | 264,198,419.61 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 | 264,198,419.61 |
| 8 Total Fund Equity | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 | 264,198,419.61 |
| 9 Total Liabilities and Fund Equity | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 | 264,198,419.61 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 15,198,296.40 | 20,203,874.84 | 24,938,704.90 | 23,442,733.67 |
| 13 Total Operating Revenue | 15,198,296.40 | 20,203,874.84 | 24,938,704.90 | 23,442,733.67 |
| 14 | | | | |
| 15 Contractual Services | 449,571.55 | 536,503.14 | 199,937.29 | 609,429.02 |
| 16 Loss on Investment Principal | 2,324,377.52 | 1,187,925.13 | 2,430,509.78 | 1,321,909.08 |
| 17 Total Operating Expenditures/Expenses | 2,773,949.07 | 1,724,428.27 | 2,630,447.07 | 1,931,338.10 |
| 18 | | | | |
| 19 Transfers In | - | - | - | - |
| 20 Transfers Out | (9,356,955.02) | (10,063,455.90) | (10,803,625.69) | (11,436,002.76) |
| 21 Net Transfers In (Out) | (9,356,955.02) | (10,063,455.90) | (10,803,625.69) | (11,436,002.76) |
| 22 | | | | |
| 23 Net Change | 3,067,392.31 | 8,415,990.67 | 11,504,632.14 | 10,075,392.81 |
| 24 | | | | |
| 25 Beginning Fund Equity | 231,135,011.68 | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 |
| 26 Ending Equity | 234,202,403.99 | 242,618,394.66 | 254,123,026.80 | 264,198,419.61 |

Company: 3003

Company Name: Dakota Cement Trust

Fund Name: Dakota Cement Trust

Fund Type: Special Revenue

Purpose: Const. Art XIII section 20 created a trust fund from the net proceeds derived from the sale of state cement enterprises. The Investment Council shall invest the trust fund in stocks, bonds, mutual funds, and other financial instruments as provided by law. Use: Per Const. Art XIII section 21, The Legislature shall transfer from the trust fund to the state general fund four percent of the lesser of the average market value of the trust fund determined by adding the market value of the trust fund at the end of the sixteen most recent calendar quarters as of December thirty-first of that year and dividing that sum by sixteen, or the market value of the trust fund at the end of that calendar year for the support of education in South Dakota. The transfer shall be made prior to June thirtieth of the subsequent calendar year.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

The corpus of the trust fund is \$238,000,000.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3004 - Health Care Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|----------------|
| 1 Investments | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 | 119,516,792.67 |
| 2 Total Assets | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 | 119,516,792.67 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 | 119,516,792.67 |
| 8 Total Fund Equity | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 | 119,516,792.67 |
| 9 Total Liabilities and Fund Equity | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 | 119,516,792.67 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 6,790,072.61 | 9,009,479.11 | 10,453,043.44 | 9,841,006.86 |
| 13 Administering Programs | - | - | - | - |
| 14 Total Operating Revenue | 6,790,072.61 | 9,009,479.11 | 10,453,043.44 | 9,841,006.86 |
| 15 | | | | |
| 16 Contractual Services | 194,712.40 | 234,876.79 | 114,625.91 | 296,918.66 |
| 17 Loss on Investment Principal | 865,169.79 | 482,739.15 | 909,154.84 | 544,378.71 |
| 18 Total Operating Expenditures/Expenses | 1,059,882.19 | 717,615.94 | 1,023,780.75 | 841,297.37 |
| 19 | | | | |
| 20 Transfers In | - | - | - | - |
| 21 Transfers Out | (3,825,385.16) | (3,959,754.29) | (4,322,835.18) | (4,674,130.44) |
| 22 Net Transfers In (Out) | (3,825,385.16) | (3,959,754.29) | (4,322,835.18) | (4,674,130.44) |
| 23 | | | | |
| 24 Net Change | 1,904,805.26 | 4,332,108.88 | 5,106,427.51 | 4,325,579.05 |
| 25 | | | | |
| 26 Beginning Fund Equity | 103,847,871.97 | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 |
| 27 Ending Equity | 105,752,677.23 | 110,084,786.11 | 115,191,213.62 | 119,516,792.67 |

Company: 3004

Company Name: Health Care Trust

Fund Name: Health Care Trust Fund

Fund Type: Special Revenue

Purpose: Const. Art XII Section 5 created the Health Care Trust Fund. Source: Any funds on deposit in the intergovernmental transfer fund as of 7/1/01, and thereafter any funds appropriated to the fund. The Investment Council shall invest the health care trust fund in stocks, bonds, mutual funds, and other financial instruments as provided by law. Use: Beginning in FY03, the state treasurer shall make an annual distribution from the Health Care Trust Fund into the General Fund to be appropriated for health care related programs. The calculation of the distribution shall be defined by law and may promote growth of the fund and a steadily growing distribution amount. The Health Care Trust Fund may not be diverted for other purposes nor may the principal be invaded unless appropriated by a three-fourths vote of all the members-elect of each house of the Legislature. The original principal and any funds thereafter deposited or appropriated to the trust fund shall forever remain inviolate.

SDCL 4-5-29.1 states that the state investment officer shall determine the market value of the health care trust fund as of December 31, 2003, and each calendar year thereafter less the investment expenses transferred pursuant to § 4-5-30. The state investment officer shall calculate an amount equal to four percent of that market value, without invading principal, as eligible for distribution. For the purpose of this section, the term, principal, means the sum of all contributions to the fund. Beginning with the distribution in fiscal year 2008, the market value shall be determined by adding the market value of the trust fund at the end of the sixteen most recent calendar quarters as of December thirty-first, and dividing the sum by sixteen. Upon notice of that amount by the state investment officer, the state treasurer shall transfer the amount from the health care trust fund to the state general fund as soon as practicable after July first of the next fiscal year.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

The corpus of the trust fund is \$85,631,023.97.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3005 - Education Enhancement Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------|-----------------|-----------------|-----------------|
| 1 Investments | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 | 456,594,382.29 |
| 2 Total Assets | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 | 456,594,382.29 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 | 456,594,382.29 |
| 8 Total Fund Equity | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 | 456,594,382.29 |
| 9 Total Liabilities and Fund Equity | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 | 456,594,382.29 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 27,052,645.92 | 32,937,348.07 | 38,137,885.69 | 34,664,239.89 |
| 13 Other Revenue | 1,682,682.20 | 7,719,541.71 | 5,520,853.48 | 7,567,986.79 |
| 14 Total Operating Revenue | 28,735,328.12 | 40,656,889.78 | 43,658,739.17 | 42,232,226.68 |
| 15 | | | | |
| 16 Contractual Services | 951,496.14 | 965,483.12 | 501,730.66 | 1,192,105.54 |
| 17 Loss on Investment Principal | 4,516,549.71 | 2,042,692.95 | 4,000,394.75 | 2,753,480.54 |
| 18 Total Operating Expenditures/Expenses | 5,468,045.85 | 3,008,176.07 | 4,502,125.41 | 3,945,586.08 |
| 19 | | | | |
| 20 Transfers In | - | - | - | - |
| 21 Transfers Out | (14,052,699.87) | (14,413,354.12) | (15,699,869.43) | (17,036,734.19) |
| 22 Net Transfers In (Out) | (14,052,699.87) | (14,413,354.12) | (15,699,869.43) | (17,036,734.19) |
| 23 | | | | |
| 24 Net Change | 9,214,582.40 | 23,235,359.59 | 23,456,744.33 | 21,249,906.41 |
| 25 | | | | |
| 26 Beginning Fund Equity | 379,437,789.56 | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 |
| 27 Ending Equity | 388,652,371.96 | 411,887,731.55 | 435,344,475.88 | 456,594,382.29 |

Company: 3005

Company Name: Education Enhancement Trust

Fund Name: Education Enhancement Trust Fund

Fund Type: Special Revenue

Purpose: Const. Art XII created the Education Enhancement Trust Fund. Source: 1) Any funds received as of 7/1/01 and thereafter under the tobacco settlement agreement or the net proceeds of any sale or securitization of rights to receive payments, 2) Any funds in the Youth-at-Risk trust fund as of 7/1/01, and 3) thereafter any funds appropriated to the fund. The Investment Council shall invest the education enhancement trust fund in stocks, bonds, mutual funds, and other financial instruments as provided by law. Use: Beginning in FY03, the state treasurer shall make an annual distribution from the Education Enhancement Trust Fund into the General Fund to be appropriated by law for education enhancement programs. The calculation of the distribution shall be defined by law and may promote growth of the fund and a steadily growing distribution amount. The trust fund may not be diverted for other purposes nor may the principal be invaded unless appropriated by a three-fourths vote of all the Legislature. The original principal and any funds thereafter deposited or appropriated to the trust fund shall forever remain inviolate.

SDCL 4-5-29.2 states that any contributions into the education enhancement trust fund not designated for any other purpose shall be allocated to the postsecondary scholarship grant fund created in § 13-55A-14. The state investment officer shall determine the market value of the education enhancement trust fund as of December 31, 2003, and each calendar year thereafter less the investment expenses transferred pursuant to § 4-5-30. The state investment officer shall calculate an amount equal to four percent of that market value, without invading principal, as eligible for distribution. For the purpose of this section, the term, principal, means the sum of all contributions to the fund. Beginning with the distribution in fiscal year 2008, the market value shall be determined by adding the market value of the trust fund at the end of the sixteen most recent calendar quarters as of December thirty-first, and dividing the sum by sixteen. Upon notice of that amount by the state investment officer, the state treasurer shall transfer the amount from the education enhancement trust fund to the state general fund as soon as practicable after July first of the next fiscal year.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

The corpus of the trust fund is \$329,329,930.47.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3005 - Critical Teaching Needs Scholarship Program

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|----------------|
| 1 Investments | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 2 Total Assets | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 8 Total Fund Equity | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 9 Total Liabilities and Fund Equity | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | - | - | - | - |
| 13 Total Operating Revenue | - | - | - | - |
| 14 | | | | |
| 15 Contractual Services | - | - | - | - |
| 16 Total Operating Expenditures/Expenses | - | - | - | - |
| 17 | | | | |
| 18 Transfers In | 1,500,000.00 | - | - | - |
| 19 Transfers Out | - | - | - | (1,500,000.00) |
| 20 Net Transfers In (Out) | 1,500,000.00 | - | - | (1,500,000.00) |
| 21 | | | | |
| 22 Net Change | 1,500,000.00 | - | - | (1,500,000.00) |
| 23 | | | | |
| 24 Beginning Fund Equity | - | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| 25 Ending Equity | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |

Company: 3005

Company Name: Education Enhancement Trust

Fund Name: Critical Teaching Needs Scholarship Program

Fund Type: Special Revenue

Purpose: SDCL 13-55-64 created the Critical Teaching Needs Scholarship Program. Source: The program received a \$1.5 million General Fund appropriation in FY2013 and will be invested by the South Dakota Investment Council with the Education Enhancement Trust Fund. Use: The purpose of the program is to encourage South Dakota's high school graduates to obtain their postsecondary education in South Dakota for teaching, to remain in the state upon completion of their education, and to contribute to the state and its citizens by working in a critical need teaching area. Per § 4-5-29.2, For fiscal year 2017, the portion of the transfer to the general fund for the postsecondary scholarship grant programs shall be \$126,707.35. Beginning in fiscal year 2018, the portion of the transfer to the general fund for the postsecondary scholarship grant programs, shall be calculated by the state investment officer based on the relative share of the contributions made to the postsecondary scholarship grant fund created pursuant to § 13-55A-14 to the most recently calculated total fair value of the education enhancement fund including the contribution.

Note This monies in the fund were moved to the Postsecondary Scholarship Grant Fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the Education Enhancement Trust Fund.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3005 - SD Need-Based Grant Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|----------------|
| 1 Investments | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 2 Total Assets | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 8 Total Fund Equity | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 9 Total Liabilities and Fund Equity | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | - | - | - | - |
| 13 Total Operating Revenue | - | - | - | - |
| 14 | | | | |
| 15 Contractual Services | - | - | - | - |
| 16 Total Operating Expenditures/Expenses | - | - | - | - |
| 17 | | | | |
| 18 Transfers In | 1,500,000.00 | - | - | - |
| 19 Transfers Out | - | - | - | (1,500,000.00) |
| 20 Net Transfers In (Out) | 1,500,000.00 | - | - | (1,500,000.00) |
| 21 | | | | |
| 22 Net Change | 1,500,000.00 | - | - | (1,500,000.00) |
| 23 | | | | |
| 24 Beginning Fund Equity | - | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| 25 Ending Equity | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |

Company: 3005

Company Name: Education Enhancement Trust

Fund Name: SD Need-Based Grant Fund

Fund Type: Special Revenue

Purpose: SDCL 13-55A-14 created the South Dakota Need-based Grant Fund. Source: The fund received a \$1.5 million General Fund appropriation in FY2013 and will be invested by the South Dakota Investment Council with the Education Enhancement Trust Fund. Use: The purpose is to provide grants through the Board of Regents to qualified students. All distributions from the South Dakota need-based grant fund are subject to transfer to the General Fund and appropriation by the Legislature through the General Appropriations Act or special appropriations acts. Per § 4-5-29.2, beginning in fiscal year 2015, the portion of the transfer to the General Fund for the Need-based Matching Program, shall be calculated by the state investment officer based on the relative share of the contributions made to the Need-based Grant Fund created pursuant to § 13-55A-14 to the most recently calculated total fair value of the Education Enhancement Fund including the contribution. The calculation shall be updated monthly to reflect any additional contributions to the Education Enhancement Trust fund and the portion of the transfer to the General Fund for the need-based matching program shall be based on the average of the monthly calculation.

Note This Fund ceased to exist in FY2016 and SDCL 13-55A-14 was revised to create the Postsecondary Scholarship Grant Fund. See next page.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the Education Enhancement Trust Fund.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3005 - Postsecondary Scholarship Grant Fund

| | <u>FY2016</u> |
|--|---------------------|
| 1 Investments | <u>6,500,000.00</u> |
| 2 Total Assets | <u>6,500,000.00</u> |
| 3 | |
| 4 Accounts Payable | <u>-</u> |
| 5 Total Liabilities | <u>-</u> |
| 6 | |
| 7 Unreserved Fund Balance | <u>6,500,000.00</u> |
| 8 Total Fund Equity | <u>6,500,000.00</u> |
| 9 Total Liabilities and Fund Equity | <u>6,500,000.00</u> |
| 10 | |
| 11 | |
| 12 Use of Money and Property | <u>-</u> |
| 13 Total Operating Revenue | <u>-</u> |
| 14 | |
| 15 Contractual Services | <u>-</u> |
| 16 Total Operating Expenditures/Expenses | <u>-</u> |
| 17 | |
| 18 Transfers In | 6,500,000.00 |
| 19 Transfers Out | - |
| 20 Net Transfers In (Out) | <u>6,500,000.00</u> |
| 21 | |
| 22 Net Change | 6,500,000.00 |
| 23 | |
| 24 Beginning Fund Equity | <u>-</u> |
| 25 Ending Equity | <u>6,500,000.00</u> |

Company: 3005

Company Name: Education Enhancement Trust

Fund Name: Postsecondary Scholarship Grant Fund

Fund Type: Special Revenue

Purpose: SDCL 13-55A-14 created the Postsecondary Scholarship Grant Fund. Source: In FY2016 the fund received a transfer of the original contribution of \$1.5 million from the Critical Teaching Needs Scholarship Fund pursuant to § 13-55-64 and \$1.5 million from the Need-Based Grant Fund. The state investment officer calculated the fair value of the transfer amounts for purposes of the monthly calculations per § 4-5-29.2 using the most recent monthly calculation applied to the most recently calculated total fair value of the Education Enhancement Trust Fund. The fund also received \$2.1 million from a General Fund appropriation of \$2.1 million and a transfer of \$1.4 million from the Tuition and Fees Fund created by § 13-53-15. Use: The purpose is for providing grants and scholarships through the Board of Regents for the need-based grant program pursuant to chapter 13-55A and the critical teaching needs scholarship program pursuant to §§ 13-55-64 to 13-55-71, inclusive. All distributions from the South Dakota postsecondary scholarship grant fund are subject to transfer to the general fund and expenditure of all distributions shall be by an appropriation by the Legislature through the General Appropriations Act or special appropriations acts for the postsecondary scholarship grant programs consistent with the provision of S.D. Const., Art. XII, § 6, and § 4-5-29.2. The board may accept any gifts, contributions, or funds obtained from any other source for the purpose of carrying out the provisions of this section. For each fiscal year, the board may determine the amounts awarded for each scholarship grant program and shall award all available funds from the postsecondary scholarship grant fund annual transfer pursuant to § 4-5-29.2.

Per § 4-5-29.2, for fiscal year 2017, the portion of the transfer to the general fund for the postsecondary scholarship grant programs shall be \$126,707.35. Beginning in fiscal year 2018, the portion of the transfer to the general fund for the postsecondary scholarship grant programs, shall be calculated by the state investment officer based on the relative share of the contributions made to the postsecondary scholarship grant fund created pursuant to § 13-55A-14 to the most recently calculated total fair value of the education enhancement fund including the contribution. The calculation shall be updated monthly to reflect any additional contributions to the education enhancement trust fund and the portion of the transfer to the general fund for the postsecondary scholarship grant programs shall be based on the average of the monthly calculation as of December thirty-first, using the months available for the first forty-eight months and then the most recent forty-eight calendar months thereafter.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the Education Enhancement Trust Fund.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 6010 - Budgetary Accounting Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 840,463.72 | 727,935.34 | 971,453.18 | 1,073,891.87 |
| 2 Accounts Receivable | - | - | - | 1,500.00 |
| 3 Total Assets | <u>840,463.72</u> | <u>727,935.34</u> | <u>971,453.18</u> | <u>1,075,391.87</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 214,284.00 | 771,057.35 | 377,888.62 | 140,100.00 |
| 9 Unreserved Fund Balance | 626,179.72 | (43,122.01) | 593,564.56 | 935,291.87 |
| 10 Total Fund Equity | <u>840,463.72</u> | <u>727,935.34</u> | <u>971,453.18</u> | <u>1,075,391.87</u> |
| 11 Total Liabilities and Fund Equity | <u>840,463.72</u> | <u>727,935.34</u> | <u>971,453.18</u> | <u>1,075,391.87</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 46,498.75 | 34,781.62 | 14,734.51 | 12,292.59 |
| 15 Sales and Services | 3,693,350.80 | 3,806,783.17 | 4,440,176.16 | 4,738,608.67 |
| 16 Other Revenue | 11,692.50 | 11,811.68 | 12,096.24 | 12,366.62 |
| 17 Total Operating Revenue | <u>3,751,542.05</u> | <u>3,853,376.47</u> | <u>4,467,006.91</u> | <u>4,763,267.88</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 1,201,209.34 | 1,271,279.96 | 1,518,311.72 | 1,576,675.99 |
| 20 Travel | 5,972.37 | 2,161.89 | 8,822.69 | 11,600.99 |
| 21 Contractual Services | 1,741,581.92 | 1,933,350.68 | 1,990,041.55 | 2,611,209.76 |
| 22 Supplies and Materials | 73,405.10 | 67,735.18 | 81,272.57 | 76,192.58 |
| 23 Capital Outlay | 15,349.72 | 691,377.14 | 625,040.54 | 383,649.87 |
| 24 Interest Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | <u>3,037,518.45</u> | <u>3,965,904.85</u> | <u>4,223,489.07</u> | <u>4,659,329.19</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (1,839,990.00) | - | - | - |
| 29 Net Transfers In (Out) | <u>(1,839,990.00)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | (1,125,966.40) | (112,528.38) | 243,517.84 | 103,938.69 |
| 32 | | | | |
| 33 Beginning Fund Equity | 1,966,430.12 | 840,463.72 | 727,935.34 | 971,453.18 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | <u>840,463.72</u> | <u>727,935.34</u> | <u>971,453.18</u> | <u>1,075,391.87</u> |

Company: 6010

Company Name: Budgetary Accounting Fund

Fund Name: Budgetary Accounting Fund

Fund Type: Internal Service

Purpose: SDCL 4-7-25.2 created the Budgetary Accounting Fund. Sources: 4-7-25.4 The fee schedule for the services shall be designed, to the extent practicable, to recover all costs incurred in the operation of the service agency. No charges shall be assessed for budgetary accounting services performed in relation to general fund accounts. Uses: To defray the expenses of the budgetary accounting services provided.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

In FY2008 a transfer of \$4,008,132 was made to the General Fund as authorized by the 2007 appropriations bill. Per discussion with the GOAC, BFM is allowed to bill for some of the General-funded agencies which is one of the reasons the balance has been able to grow in this fund. One example is the Dept. of Legislative Audit memo bills the Bureau of Finance and Management for costs associated with auditing the state's annual financial report that cannot be specifically billed to other agencies. The memo billing in FY06 was \$260,617.00, FY07 was \$226,857.60, FY08 was \$308,252.60 and FY09 was \$245,117.60. The BFM would include these amounts to what they are recovering through their rates but, because they did not incur a cost in their company 6010, revenue will exceed the expenses creating a cash balance.

Transfers to the state General Fund included \$2,020,021 in FY2010, \$310,487 in FY2011 and \$1,839,990 in FY2013.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2016 |
|--|------------------------|
| 1 Cash Pooled with State Treasurer | <u>3,920.58</u> |
| 2 Total Assets | <u><u>3,920.58</u></u> |
| 3 | |
| 4 Due to Other Funds | <u>3,920.58</u> |
| 5 Total Liabilities | <u>3,920.58</u> |
| 6 | |
| 8 Unreserved Fund Balance | <u>-</u> |
| 9 Total Fund Equity | <u>-</u> |
| 10 Total Liabilities and Fund Equity | <u><u>3,920.58</u></u> |
| 11 | |
| 12 Taxes | - |
| 13 Use of Money and Property | <u>-</u> |
| 14 Total Operating Revenue | <u>-</u> |
| 15 | |
| 16 Contractual Services | - |
| 17 Total Operating Expenditures/Expenses | <u>-</u> |
| 18 | |
| 19 Transfers In | - |
| 20 Transfers Out | <u>-</u> |
| 21 Net Transfers In (Out) | <u>-</u> |
| 22 | |
| 23 Net Change | - |
| 24 | |
| 25 Beginning Fund Equity | <u>-</u> |
| 26 Ending Equity | <u><u>-</u></u> |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Administratively created fund used to deposit monies collected for fuel tax refunds and to distribute those monies to other funds. Generally this fund does not have a balance at year-end.

Budget Information: There are no disbursements in an agency fund to appropriate.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 9016 - Building South Dakota Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|---------------|-----------------|-----------------|
| 1 Cash Pooled with State Treasurer | - | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |
| 2 Total Assets | - | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 8 Unreserved Fund Balance | - | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |
| 9 Total Fund Equity | - | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |
| 10 Total Liabilities and Fund Equity | - | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |
| 11 | | | | |
| 12 Taxes | | | | 840,000.00 |
| 13 Use of Money and Property | - | 9,237.49 | 59,418.92 | 217,018.65 |
| 14 Total Operating Revenue | - | 9,237.49 | 59,418.92 | 1,057,018.65 |
| 15 | | | | |
| 16 Contractual Services | - | - | - | - |
| 17 Total Operating Expenditures/Expenses | - | - | - | - |
| 18 | | | | |
| 19 Transfers In | 7,000,000.00 | 30,000,000.00 | - | - |
| 20 Transfers Out | (7,000,000.00) | (9,237.49) | (10,059,418.92) | (11,057,018.65) |
| 21 Net Transfers In (Out) | - | 29,990,762.51 | (10,059,418.92) | (11,057,018.65) |
| 22 | | | | |
| 23 Net Change | - | 30,000,000.00 | (10,000,000.00) | (10,000,000.00) |
| 24 | | | | |
| 25 Beginning Fund Equity | - | - | 30,000,000.00 | 20,000,000.00 |
| 26 Ending Equity | - | 30,000,000.00 | 20,000,000.00 | 10,000,000.00 |

Company: 9016

Company Name: Building South Dakota Fund

Fund Name: Building South Dakota Fund

Fund Type: Special Revenue Fund (reported in General Fund for CAFR)

Purpose: SDCL 1-16G-47 created the Building South Dakota Fund. The purpose of the fund is for building and reinvesting in South Dakota's economy and to create high quality jobs. Source: The state may accept and expend for the purposes of chapter §1-16G any funds obtained from appropriations or any other source. Interest earned on money in the fund shall be deposited into the fund. Transfers to the fund are based upon the provisions of SDCLs 4-7-42, 4-7-43 and 4-7-44.

SDCL 4-7-43 states that notwithstanding the provisions of §§ 4-7-32 and 4-7-39, on July first of each fiscal year or at such time that the prior fiscal year general fund ending unobligated cash balance is determined, BFM shall transfer all prior year unobligated cash as follows:

- (1) If the combined cash balance** is less than ten percent of the general fund appropriations from the general appropriations act for the prior year, an amount of unobligated cash shall be transferred to the budget reserve fund, so that the combined cash balance equals ten percent of the general appropriations from the general appropriations act for the prior year;
 - ** per SDCL 4-7-42, the "combined cash balance," the total cash balance of the (a) Budget reserve fund at the end of the prior fiscal year including any outstanding balance on repayments due to the budget reserve fund pursuant to a legislative act; and (b) General revenue replacement fund at the end of the prior fiscal year.
- (2) If the combined cash balance is equal to or greater than ten percent of the general fund appropriations from the general appropriations act for the prior year, or there is additional unobligated cash after the provisions in subdivision (1) are satisfied, an amount of unobligated cash shall be transferred to the building South Dakota fund, so that the collective BSDF cash balance does not exceed one percent of the general fund appropriations in the general appropriations act for the previous fiscal year; and
- (3) If the collective BSDF cash balance exceeds one percent of the prior year's general fund appropriations in the general appropriations act, or if there is additional unobligated cash remaining after the transfers in subdivisions (1) and (2), the remaining unobligated cash shall be transferred to the budget reserve fund and general revenue replacement fund pursuant to the provisions of §§ 4-7-32 and 4-7-39.

** per SDCL 4-7-42, the collective BSDF cash balance is the total cash balance in the; (a) Building South Dakota fund; (b) Local infrastructure improvement grant fund; (c) Economic development partnership fund; (d) Workforce education fund; (e) South Dakota housing opportunity fund; and (f) Funds disbursed pursuant to the provisions of subdivision 1-16G-48(5);

SDCL 4-7-44 states that:

If the collective BSDF cash balance is less than one half percent of the prior year's general fund appropriations in the general appropriations act, BFM shall transfer money from the property tax reduction fund to the Building South Dakota Fund so that the total of the amount deposited pursuant to this section and § 4-7-43 does not exceed one half percent of the general fund appropriations in the general appropriations act for the previous fiscal year. However, the combined cash balance may not be reduced to less than ten percent of the general fund appropriations from the general appropriations act for the prior year by any transfer made to the Building South Dakota Fund pursuant to this section.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 9016 - Building South Dakota Fund

Use: If the Board of Economic Development approves a new or expanded facility with project costs exceeding twenty million dollars to receive a reinvestment payment pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, the Department of Revenue shall deposit all of the contractor's excise tax imposed and paid pursuant to the provisions of chapter 10-46A or 10-46B on the project costs into the Building South Dakota Fund.

Per § 1-16G-48, BFM will distribute money from the Building South Dakota Fund to the following:

- (1) Twenty-five percent of the fund shall be transferred to the local infrastructure improvement grant fund created in § 1-16G-50;
- (2) Fifteen percent of the fund shall be transferred to the economic development partnership fund created in § 1-16G-51;
- (3) Thirty percent of the fund shall be transferred to the workforce education fund created in § 13-13-88;
- (4) Twenty-five percent of the fund shall be transferred to the South Dakota housing opportunity fund created in § 11-13-2;
- (5) Five percent of the fund shall be transferred to the revolving economic development and initiative fund created in § 1-16G-3 for the purpose of making grants to projects that have a total project cost of less than twenty million dollars.

Budget Information:

This fund is continuously appropriated.

Additional Information:

Chapter 24 of the 2014 Session Laws appropriated \$30 million from the General Fund in an emergency bill and is shown as a transfer-in in FY2014. No more than \$10 million is to be disbursed in any one fiscal year.

SDCL 1-16G-47 was substantially amended by Chapter 25 of the 2014 Session Laws and was effective for FY2015.

Building Authority
State Accounting System - Other Fund Balances
Company 6013 - Building Authority

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|------------------|------------------|------------------|------------------|
| 1 Cash Pooled with State Treasurer | 2,409,685.77 | 83,555,410.44 | 73,273,599.07 | 53,055,692.84 |
| 2 Total Assets | 2,409,685.77 | 83,555,410.44 | 73,273,599.07 | 53,055,692.84 |
| 3 | | | | |
| 4 Bonds and Notes Payable | 212,090,000.00 | 282,445,000.00 | 317,970,900.00 | 318,040,900.00 |
| 5 Total Liabilities | 212,090,000.00 | 282,445,000.00 | 317,970,900.00 | 318,040,900.00 |
| 6 | | | | |
| 7 Unreserved Fund Balance | (209,680,314.23) | (198,889,589.56) | (244,697,300.93) | (264,985,207.16) |
| 8 Total Fund Equity | (209,680,314.23) | (198,889,589.56) | (244,697,300.93) | (264,985,207.16) |
| 9 Total Liabilities and Fund Equity | 2,409,685.77 | 83,555,410.44 | 73,273,599.07 | 53,055,692.84 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 21,569,726.09 | 24,157,455.35 | 23,277,464.41 | 24,589,325.45 |
| 13 Other Revenue | 6,824.06 | 1,510,379.69 | 93,693.03 | 13,161.40 |
| 14 Bond Proceeds | - | - | 1,190,692.04 | - |
| 15 Premium on Bonds Issued | - | 4,283,822.43 | 5,763,344.39 | - |
| 16 Proceeds of Refunding Bonds | - | - | - | - |
| 17 Total Operating Revenue | 21,576,550.15 | 29,951,657.47 | 30,325,193.87 | 24,602,486.85 |
| 18 | | | | |
| 19 Personal Services and Benefits | 1,485.57 | 1,614.75 | 1,162.62 | 645.90 |
| 20 Travel | 4,427.31 | 3,508.03 | 25,391.71 | 21,492.45 |
| 21 Contractual Services | 613,807.71 | 522,167.56 | 453,181.15 | 485,167.90 |
| 22 Supplies and Materials | 5,524.44 | 4,002.00 | 3,858.83 | 3,425.71 |
| 23 Capital Outlay | 9,305,221.58 | 13,291,173.10 | 47,803,085.21 | 65,967,052.67 |
| 24 Interest Expense | 10,715,258.62 | 11,826,838.29 | 12,714,552.13 | 13,697,592.40 |
| 25 Total Operating Expenditures/Expenses | 20,645,725.23 | 25,649,303.73 | 61,001,231.65 | 80,175,377.03 |
| 26 | | | | |
| 27 Transfers In | - | 6,732,565.00 | - | 35,505,414.00 |
| 28 Transfers Out | (234,884.29) | (244,194.07) | (15,131,673.59) | (220,430.05) |
| 29 Net Transfers | (234,884.29) | 6,488,370.93 | (15,131,673.59) | 35,284,983.95 |
| 30 | | | | |
| 31 Net Change | 695,940.63 | 10,790,724.67 | (45,807,711.37) | (20,287,906.23) |
| 32 | | | | |
| 33 Beginning Fund Equity | (210,376,254.86) | (209,680,314.23) | (198,889,589.56) | (244,697,300.93) |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | (209,680,314.23) | (198,889,589.56) | (244,697,300.93) | (264,985,207.16) |

Company: 6013

Company Name: SDBA Public Building Fund

Fund Name: Building Authority

Fund Type: Component Unit

Purpose: SDCL 5-12-1 created the South Dakota Building Authority, a body corporate and politic, consisting of seven members appointed by the Governor with the advice and consent of the Senate. Source/Use: This fund accounts for the proceeds of the issuance of bonds and disbursement of those monies for the projects as authorized by the Legislature.

Per SDCL 4-7-46, the total principal amount of debt outstanding through the South Dakota Building Authority and the vocational education program of the South Dakota Health and Educational Facilities Authority may not exceed one and two-tenths percent of South Dakota's gross domestic product for the most recently completed calendar year as calculated by the United States Bureau of Economic Analysis.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

A separately issued audited report is issued annual by the Dept. of Legislative Audit for the Building Authority. The Building Authority is administered by employees of the SD Health and Education Facilities Authority who bill the Building Authority for the administrative costs incurred.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3007 - State Capital Construction Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------|-----------------|-----------------|-----------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Total Assets | - | - | - | - |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | - | - | - | - |
| 8 Total Fund Equity | - | - | - | - |
| 9 Total Liabilities and Fund Equity | - | - | - | - |
| 10 | | | | |
| 11 | | | | |
| 12 Taxes | 6,820,439.76 | 6,543,687.74 | 6,774,797.97 | 6,762,981.07 |
| 13 Use of Money and Property | 12,951.68 | 5,741.60 | 3,018.24 | 3,932.41 |
| 14 Total Operating Revenue | 6,833,391.44 | 6,549,429.34 | 6,777,816.21 | 6,766,913.48 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Total Operating Expenditures/Expenses | - | - | - | - |
| 21 | | | | |
| 22 Transfers In | 8,505,577.00 | 8,487,780.00 | 7,017,262.00 | 7,177,367.00 |
| 23 Transfers Out | (15,338,968.44) | (15,037,209.34) | (13,795,078.21) | (13,944,280.48) |
| 24 Net Transfers In (Out) | (6,833,391.44) | (6,549,429.34) | (6,777,816.21) | (6,766,913.48) |
| 25 | | | | |
| 26 Net Change | - | - | - | - |
| 27 | | | | |
| 28 Beginning Fund Equity | - | - | - | - |
| 29 Ending Equity | - | - | - | - |

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: State Capital Construction Fund

Fund Type: Agency Fund

Purpose: SDCL 5-27-1 created the State Capital Construction Fund. The Lottery deposits into this fund the remaining net proceeds to the state from the sale of on-line lottery tickets after the first one million four hundred thousand dollars is deposited into the general fund. SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into this fund. The fund shall be a participating fund and shall be credited for all interest earned on fund balances. Expenditures from the fund shall be made only upon approval by the Legislature. All monies received in this fund are transferred to the following funds: SDCL 5-27-4 (25 6/10% to ethanol fuel fund), SDCL 5-27-5 (2 6/10% to highway fund), and, SDCL 5-27-6 (71 8/10% to water and environment fund).

Budget Information: There is no budget for this fund (no disbursements outside of distributions to other funds).

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3007 - Statewide M&R Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|----------------|----------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,694,405.59 | 1,248,752.10 | - | 1,575,000.00 |
| 2 Total Assets | 2,694,405.59 | 1,248,752.10 | - | 1,575,000.00 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 2,694,405.59 | 1,248,752.10 | - | 1,575,000.00 |
| 9 Total Fund Equity | 2,694,405.59 | 1,248,752.10 | - | 1,575,000.00 |
| 10 Total Liabilities and Fund Equity | 2,694,405.59 | 1,248,752.10 | - | 1,575,000.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 85,439.26 | 40,428.54 | 23,717.34 | 8,464.95 |
| 14 Sales and Services | - | - | - | - |
| 15 Other Revenue | 13,366.76 | 1,245.22 | 531.00 | - |
| 16 Total Operating Revenue | 98,806.02 | 41,673.76 | 24,248.34 | 8,464.95 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | 10,006.53 | 5,828.32 | 2,669.56 | - |
| 22 Capital Outlay | 300,000.00 | 1,481,498.93 | 1,270,330.88 | 8,464.95 |
| 23 Total Operating Expenditures/Expenses | 310,006.53 | 1,487,327.25 | 1,273,000.44 | 8,464.95 |
| 24 | | | | |
| 25 Transfers In | 300,000.00 | | | 1,575,000.00 |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | 300,000.00 | - | - | 1,575,000.00 |
| 28 | | | | |
| 29 Net Change | 88,799.49 | (1,445,653.49) | (1,248,752.10) | 1,575,000.00 |
| 30 | | | | |
| 31 Beginning Fund Equity | 2,605,606.10 | 2,694,405.59 | 1,248,752.10 | - |
| 32 Ending Equity | 2,694,405.59 | 1,248,752.10 | - | 1,575,000.00 |

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: Statewide M&R Fund

Fund Type: Special Revenue

Purpose: SDCL 5-14-30 created the Statewide M&R Fund. Source: Money previously received from State Capital Construction Fund, no longer has a significant revenue source. Receive monies occasionally from bond refundings. Use: To be used for maintenance and repair of state buildings.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This fund was discussed in 6/23/09 GOAC meeting. Part of funding for maintenance and repair projects.

There was a \$300,000 transfer from School and Public Lands Public Building Fund in FY2013.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3029 - Extraordinary Litigation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | 1,185,107.46 | 636,709.80 | (1,421,861.81) | (541,107.67) |
| 2 Total Assets | 1,185,107.46 | 636,709.80 | (1,421,861.81) | (541,107.67) |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 1,185,107.46 | 636,709.80 | (1,421,861.81) | (541,107.67) |
| 8 Total Fund Equity | 1,185,107.46 | 636,709.80 | (1,421,861.81) | (541,107.67) |
| 9 Total Liabilities and Fund Equity | 1,185,107.46 | 636,709.80 | (1,421,861.81) | (541,107.67) |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 5,576.81 | 14,778.02 | 10,878.12 | 3,292.19 |
| 13 Other Revenue | - | - | - | - |
| 14 Total Operating Revenue | 5,576.81 | 14,778.02 | 10,878.12 | 3,292.19 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | 4,687.91 | 9,026.23 | 17,505.46 | 1,540.42 |
| 18 Contractual Services | 26,769.21 | 554,111.02 | 561,944.27 | 284,124.63 |
| 19 Supplies and Materials | - | 38.43 | - | - |
| 20 Capital Outlay | - | - | - | - |
| 21 Insurance Claims | - | - | 1,490,000.00 | 811,375.00 |
| 22 Total Operating Expenditures/Expenses | 31,457.12 | 563,175.68 | 2,069,449.73 | 1,097,040.05 |
| 23 | | | | |
| 24 Transfers In | - | - | - | 1,974,502.00 |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | 1,974,502.00 |
| 27 | | | | |
| 28 Net Change | (25,880.31) | (548,397.66) | (2,058,571.61) | 880,754.14 |
| 29 | | | | |
| 30 Beginning Fund Equity | 1,210,987.77 | 1,185,107.46 | 636,709.80 | (1,421,861.81) |
| 31 Ending Equity | 1,185,107.46 | 636,709.80 | (1,421,861.81) | (541,107.67) |

Company: 3029

Company Name: BOA Special Revenue Fund (Info)

Fund Name: Extraordinary Litigation Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 1-14-3.1 created the Extraordinary Litigation Fund. Source: Appropriations from General Fund.

Unexpended money and any interest that may be credited to the fund shall remain in the fund. Use: The fund may be used for plaintiff attorney fee awards, retention of outside counsel, or other litigation expenses not otherwise eligible to be paid under § 3-22-1. The Extraordinary Litigation Fund is hereby continuously appropriated and shall be budgeted through the informational budget process.

The Life Protection Subfund is established within the Extraordinary Litigation Fund. The Subfund shall be used to cover the litigation costs, including expert witness fees and attorney fees awarded under 42 U.S.C. § 1988 or other applicable statutes, associated with defending South Dakota statutes that regulate or proscribe abortion or contraception. In addition to moneys that the Legislature may appropriate to the subfund, the commissioner of the Bureau of Administration may accept private contributions for the subfund's purposes and deposit those moneys in the subfund. The Life Protection Litigation Subfund shall retain the interest income derived from the moneys credited to the subfund in accordance with §§ 4-5-30 and 4-5-30.1.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3113 - Maintenance of Buildings and Grounds

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 2,093,682.87 | 2,728,771.31 | 3,622,861.39 | 4,901,799.70 |
| 2 Advances to Other Funds | - | - | - | - |
| 3 Total Assets | <u>2,093,682.87</u> | <u>2,728,771.31</u> | <u>3,622,861.39</u> | <u>4,901,799.70</u> |
| 4 | | | | |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 13,728.60 | 4,985.56 | - | - |
| 9 Unreserved Fund Balance | 2,079,954.27 | 2,723,785.75 | 3,622,861.39 | 4,901,799.70 |
| 10 Total Fund Equity | <u>2,093,682.87</u> | <u>2,728,771.31</u> | <u>3,622,861.39</u> | <u>4,901,799.70</u> |
| 11 Total Liabilities and Fund Equity | <u>2,093,682.87</u> | <u>2,728,771.31</u> | <u>3,622,861.39</u> | <u>4,901,799.70</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | - | - | - | 31,596.66 |
| 15 Sales and Services | 1,598,745.04 | 1,709,684.73 | 1,672,722.00 | 2,876,520.38 |
| 16 Administering Programs | 337,859.00 | 164,141.00 | - | 205,269.67 |
| 17 Other Revenue | - | 2,036.57 | 6,296.56 | - |
| 18 Total Operating Revenue | <u>1,936,604.04</u> | <u>1,875,862.30</u> | <u>1,679,018.56</u> | <u>3,113,386.71</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | - | - | - | - |
| 21 Travel | - | - | - | - |
| 22 Contractual Services | - | - | - | - |
| 23 Supplies and Materials | - | - | - | - |
| 24 Capital Outlay | 1,557,530.07 | 1,240,773.86 | 784,928.48 | 1,834,448.40 |
| 25 Total Operating Expenditures/Expenses | <u>1,557,530.07</u> | <u>1,240,773.86</u> | <u>784,928.48</u> | <u>1,834,448.40</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | 379,073.97 | 635,088.44 | 894,090.08 | 1,278,938.31 |
| 32 | | | | |
| 33 Beginning Fund Equity | 1,714,608.90 | 2,093,682.87 | 2,728,771.31 | 3,622,861.39 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | <u>2,093,682.87</u> | <u>2,728,771.31</u> | <u>3,622,861.39</u> | <u>4,901,799.70</u> |

Company: 3113

Company Name: Maintenance and Repair

Fund Name: Maintenance of Buildings and Grounds

Fund Type: Special Revenue

Purpose: SDCL 5-15-28 established the working capital account for maintenance of buildings and grounds. SDCL 5-15-29 authorized the Bureau of Administration to obtain monthly reimbursements for the depreciation of physical facilities computed on their useful life and the actual cost of providing maintenance of physical facilities, including a proper share of utility costs, janitorial services and supplies, utilized by the agency receiving such services. SDCL 5-15-29.1 established a Building Depreciation Fund in which funds collected for depreciation pursuant to SDCL 5-15-29 shall be deposited. SDCL 5-15-30 restricts use to providing maintenance services for buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This fund was discussed in 6/23/09 GOAC meeting. Part of funding for maintenance and repair projects. This fund is specifically for the state capital complex.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6003 - Records Management Internal Service Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 127,247.48 | 147,200.09 | 150,487.41 | 164,966.84 |
| 2 Total Assets | 127,247.48 | 147,200.09 | 150,487.41 | 164,966.84 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 127,247.48 | 147,200.09 | 150,487.41 | 164,966.84 |
| 8 Total Fund Equity | 127,247.48 | 147,200.09 | 150,487.41 | 164,966.84 |
| 9 Total Liabilities and Fund Equity | 127,247.48 | 147,200.09 | 150,487.41 | 164,966.84 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 4,112.74 | 2,445.97 | 1,595.23 | 2,052.83 |
| 13 Sales and Services | 229,283.81 | 252,742.72 | 235,478.87 | 238,609.78 |
| 14 Other Revenue | - | - | - | - |
| 15 Total Operating Revenue | 233,396.55 | 255,188.69 | 237,074.10 | 240,662.61 |
| 16 | | | | |
| 17 Personal Services and Benefits | 149,595.60 | 166,072.16 | 155,274.87 | 145,300.99 |
| 18 Travel | - | 76.16 | - | - |
| 19 Contractual Services | 67,529.03 | 50,402.53 | 63,119.40 | 54,090.13 |
| 20 Supplies and Materials | 20,911.02 | 16,854.80 | 15,392.51 | 10,854.72 |
| 21 Capital Outlay | 5,327.33 | 1,830.43 | - | 15,937.34 |
| 22 Total Operating Expenditures/Expenses | 243,362.98 | 235,236.08 | 233,786.78 | 226,183.18 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | (9,966.43) | 19,952.61 | 3,287.32 | 14,479.43 |
| 29 | | | | |
| 30 Beginning Fund Equity | 137,213.91 | 127,247.48 | 147,200.09 | 150,487.41 |
| 31 Ending Equity | 127,247.48 | 147,200.09 | 150,487.41 | 164,966.84 |

Company: 6003

Company Name: Records Management Fund

Fund Name: Records Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 1-27-12.1 created the Records Management Internal Service Fund. Sources: All payments received by the Bureau of Administration pursuant to this section. Uses: The Commissioner of Administration shall apportion all expenses incurred in the administration and operation of the Records Management Program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6004 - Buildings and Grounds Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 660,965.44 | 722,151.24 | 768,185.01 | 1,016,459.07 |
| 2 Total Assets | 660,965.44 | 722,151.24 | 768,185.01 | 1,016,459.07 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 4,495.00 | - | - | 15.34 |
| 8 Unreserved Fund Balance | 656,470.44 | 722,151.24 | 768,185.01 | 1,016,443.73 |
| 9 Total Fund Equity | 660,965.44 | 722,151.24 | 768,185.01 | 1,016,459.07 |
| 10 Total Liabilities and Fund Equity | 660,965.44 | 722,151.24 | 768,185.01 | 1,016,459.07 |
| 11 | | | | |
| 12 Use of Money and Property | 4,007.18 | 2,412.54 | 3,634.51 | 6,302.17 |
| 13 Sales and Services | 6,040,722.88 | 6,018,308.21 | 6,132,688.40 | 6,621,652.35 |
| 14 Administering Programs | - | - | - | 18,048.65 |
| 15 Other Revenue | 18,089.77 | 3,144.75 | 8,152.70 | 7,335.11 |
| 16 Total Operating Revenue | 6,062,819.83 | 6,023,865.50 | 6,144,475.61 | 6,653,338.28 |
| 17 | | | | |
| 18 Personal Services and Benefits | 2,818,546.10 | 3,029,112.70 | 3,151,441.59 | 3,117,444.98 |
| 19 Travel | 2,591.22 | 3,329.63 | 426.00 | 6,551.03 |
| 20 Contractual Services | 1,913,500.77 | 2,036,281.36 | 2,132,338.68 | 2,387,100.31 |
| 21 Supplies and Materials | 869,472.55 | 869,988.69 | 787,732.30 | 820,489.06 |
| 22 Capital Outlay | 66,637.99 | 23,954.82 | 26,489.46 | 72,899.27 |
| 23 Interest Expense | 116.76 | 12.50 | 13.81 | 579.57 |
| 24 Total Operating Expenditures/Expenses | 5,670,865.39 | 5,962,679.70 | 6,098,441.84 | 6,405,064.22 |
| 25 | | | | |
| 26 Transfers In | 200,000.00 | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | 200,000.00 | - | - | - |
| 29 | | | | |
| 30 Net Change | 591,954.44 | 61,185.80 | 46,033.77 | 248,274.06 |
| 31 | | | | |
| 32 Beginning Fund Equity | 69,011.00 | 660,965.44 | 722,151.24 | 768,185.01 |
| 33 Ending Equity | 660,965.44 | 722,151.24 | 768,185.01 | 1,016,459.07 |

Company: 6004

Company Name: Buildings and Grounds Fund

Fund Name: Buildings and Grounds Fund

Fund Type: Internal Service

Purpose: SDCL 5-15-26 provided that the Commissioner of Administration shall be the superintendent of the State Capitol, and shall have control, manage and supervise the buildings and grounds, and shall employ engineers, carpenters, electricians, plumbers, mechanics, watchmen, policemen, elevator operators, guides, janitors, and other laborers as may be necessary for the proper care, safety, management, and maintenance of the capitol and grounds, and the public property there kept, and for the proper protection of the properties from injury and deterioration. SDCL 5-15-28 established a working capital account in the state treasury for the purpose of providing maintenance services for the various buildings and grounds under the jurisdiction of the Bureau of Administration. This fund is used to account for the costs incurred in providing maintenance of buildings and grounds services to various state agencies. Revenue is derived by charging user agencies for maintenance of buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6005 - Central Mail Services Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 518,454.86 | 491,533.94 | 578,776.88 | 614,564.86 |
| 2 Total Assets | 518,454.86 | 491,533.94 | 578,776.88 | 614,564.86 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 518,454.86 | 491,533.94 | 578,776.88 | 614,564.86 |
| 9 Total Fund Equity | 518,454.86 | 491,533.94 | 578,776.88 | 614,564.86 |
| 10 Total Liabilities and Fund Equity | 518,454.86 | 491,533.94 | 578,776.88 | 614,564.86 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 11,814.62 | 7,639.78 | 4,298.73 | 5,848.69 |
| 14 Sales and Services | 3,391,177.83 | 3,462,242.46 | 3,681,942.07 | 3,811,060.58 |
| 15 Other Revenue | - | 900.00 | 92.50 | 408.54 |
| 16 Total Operating Revenue | 3,402,992.45 | 3,470,782.24 | 3,686,333.30 | 3,817,317.81 |
| 17 | | | | |
| 18 Personal Services and Benefits | 351,878.81 | 363,351.31 | 362,435.86 | 363,374.67 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 169,510.02 | 179,530.39 | 213,265.20 | 186,532.18 |
| 21 Supplies and Materials | 2,956,574.94 | 2,954,360.51 | 2,972,289.37 | 3,149,832.14 |
| 22 Capital Outlay | 81,270.80 | 460.95 | 45,132.65 | 76,827.93 |
| 23 Interest Expense | - | - | 5,967.28 | 4,962.91 |
| 24 Total Operating Expenditures/Expenses | 3,559,234.57 | 3,497,703.16 | 3,599,090.36 | 3,781,529.83 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (156,242.12) | (26,920.92) | 87,242.94 | 35,787.98 |
| 31 | | | | |
| 32 Beginning Fund Equity | 674,696.98 | 518,454.86 | 491,533.94 | 578,776.88 |
| 33 Ending Equity | 518,454.86 | 491,533.94 | 578,776.88 | 614,564.86 |

Company: 6005

Company Name: Central Mail Services Fund

Fund Name: Central Mail Service Fund

Fund Type: Internal Service

Purpose: SDCL 1-14-18 created a Central Mail Service Fund to encompass the operations of the capitol central mail system. The Commissioner of the Bureau of Administration is authorized to apportion all expenses encountered in the operation of the capitol central mail system to all state departments, agencies, and institutions that utilize the system.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale such as postage are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6007 - Central Duplicating Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 215,589.39 | 205,443.34 | 368,385.75 | 468,965.60 |
| 2 Total Assets | 215,589.39 | 205,443.34 | 368,385.75 | 468,965.60 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 420.00 |
| 8 Unreserved Fund Balance | 215,589.39 | 205,443.34 | 368,385.75 | 468,545.60 |
| 9 Total Fund Equity | 215,589.39 | 205,443.34 | 368,385.75 | 468,965.60 |
| 10 Total Liabilities and Fund Equity | 215,589.39 | 205,443.34 | 368,385.75 | 468,965.60 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 8,305.47 | 3,902.39 | 2,555.12 | 3,526.33 |
| 14 Sales and Services | 1,309,112.39 | 1,267,650.94 | 1,324,170.18 | 1,234,307.03 |
| 15 Other Revenue | - | - | 144.22 | - |
| 16 Total Operating Revenue | 1,317,417.86 | 1,271,553.33 | 1,326,869.52 | 1,237,833.36 |
| 17 | | | | |
| 18 Personal Services and Benefits | 386,088.94 | 386,875.66 | 374,484.71 | 327,398.79 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 551,031.68 | 574,071.60 | 497,496.96 | 523,344.86 |
| 21 Supplies and Materials | 347,043.56 | 319,943.95 | 288,709.74 | 277,396.34 |
| 22 Capital Outlay | 849.00 | 808.17 | 3,235.70 | 9,113.52 |
| 23 Interest Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 1,285,013.18 | 1,281,699.38 | 1,163,927.11 | 1,137,253.51 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 32,404.68 | (10,146.05) | 162,942.41 | 100,579.85 |
| 31 | | | | |
| 32 Beginning Fund Equity | 183,184.71 | 215,589.39 | 205,443.34 | 368,385.75 |
| 33 Ending Equity | 215,589.39 | 205,443.34 | 368,385.75 | 468,965.60 |

Company: 6007

Company Name: Central Duplicating Fund

Fund Name: Central Duplicating Fund

Fund Type: Internal Service

Purpose: This fund was established to account for costs associated with and revenues received for providing duplicating services to state agencies.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6008 - Fleet & Travel Management Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 1,885,349.57 | 2,217,246.75 | 1,877,472.08 | 1,903,514.00 |
| 2 Accounts Receivable | 1,297.00 | - | - | - |
| 3 Total Assets | <u>1,886,646.57</u> | <u>2,217,246.75</u> | <u>1,877,472.08</u> | <u>1,903,514.00</u> |
| 4 | | | | |
| 5 Due to Other Funds | - | - | - | - |
| 6 Advances From Other Funds | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | 23,542.00 | 270,884.00 | 153,491.00 | 259,880.00 |
| 10 Unreserved Fund Balance | 1,863,104.57 | 1,946,362.75 | 1,723,981.08 | 1,643,634.00 |
| 11 Total Fund Equity | <u>1,886,646.57</u> | <u>2,217,246.75</u> | <u>1,877,472.08</u> | <u>1,903,514.00</u> |
| 12 Total Liabilities and Fund Equity | <u>1,886,646.57</u> | <u>2,217,246.75</u> | <u>1,877,472.08</u> | <u>1,903,514.00</u> |
| 13 | | | | |
| 14 Use of Money and Property | 20,874.04 | 4,322.65 | 13,477.63 | 21,324.48 |
| 15 Sales and Services | 16,688,011.73 | 15,760,449.34 | 14,744,595.95 | 13,789,487.30 |
| 16 Administering Programs | - | - | - | 14,750.00 |
| 17 Other Revenue | 597,310.55 | 1,001,573.76 | 1,147,195.33 | 914,493.66 |
| 18 Total Operating Revenue | <u>17,306,196.32</u> | <u>16,766,345.75</u> | <u>15,905,268.91</u> | <u>14,740,055.44</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 613,579.42 | 616,345.54 | 661,903.52 | 651,551.28 |
| 21 Travel | 6,013.46 | 6,227.29 | 9,516.21 | 9,651.24 |
| 22 Contractual Services | 2,355,462.09 | 2,375,395.97 | 2,813,497.50 | 2,362,476.62 |
| 23 Supplies and Materials | 9,573,955.39 | 9,619,074.66 | 8,180,766.25 | 6,630,506.81 |
| 24 Capital Outlay | 2,872,640.02 | 3,604,748.56 | 4,319,190.54 | 4,757,331.43 |
| 25 Other Expense | - | - | - | - |
| 26 Interest Expense | 139,374.30 | 213,953.55 | 246,651.04 | 302,496.14 |
| 27 Total Operating Expenditures/Expenses | <u>15,561,024.68</u> | <u>16,435,745.57</u> | <u>16,231,525.06</u> | <u>14,714,013.52</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 32 | | | | |
| 33 Net Change | 1,745,171.64 | 330,600.18 | (326,256.15) | 26,041.92 |
| 34 | | | | |
| 35 Beginning Fund Equity | 141,474.93 | 1,886,646.57 | 2,217,246.75 | 1,877,472.08 |
| 36 Prior Period Adjustment | - | - | (13,518.52) | - |
| 36 Ending Equity | <u>1,886,646.57</u> | <u>2,217,246.75</u> | <u>1,877,472.08</u> | <u>1,903,514.00</u> |

Company: 6008

Company Name: Fleet & Travel Management Fund

Fund Name: Fleet & Travel Management Fund

Fund Type: Internal Service

Purpose: SDCL 5-25-4 authorized the establishment of an internal service fund to collect and disburse mileage payments and motor vehicle disbursements equitably between the several departments, agencies, and officers of the state.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6014 - Public Entity Pool for Liability

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 9,845,622.24 | 10,012,899.30 | 11,558,801.52 | 11,066,762.76 |
| 2 Total Assets | 9,845,622.24 | 10,012,899.30 | 11,558,801.52 | 11,066,762.76 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | 19,776.95 | - |
| 8 Unreserved Fund Balance | 9,845,622.24 | 10,012,899.30 | 11,539,024.57 | 11,066,762.76 |
| 9 Total Fund Equity | 9,845,622.24 | 10,012,899.30 | 11,558,801.52 | 11,066,762.76 |
| 10 Total Liabilities and Fund Equity | 9,845,622.24 | 10,012,899.30 | 11,558,801.52 | 11,066,762.76 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 197,865.10 | 135,593.01 | 92,040.31 | 120,427.44 |
| 14 Sales and Services | 1,965,509.01 | 2,895,816.65 | 3,304,667.48 | 1,556,551.98 |
| 15 Other Revenue | - | 43,068.21 | 15,000.00 | 12,577.00 |
| 16 Total Operating Revenue | 2,163,374.11 | 3,074,477.87 | 3,411,707.79 | 1,689,556.42 |
| 17 | | | | |
| 18 Personal Services and Benefits | 245,153.19 | 266,984.77 | 247,623.18 | 311,697.67 |
| 19 Travel | 24,311.33 | 19,370.32 | 20,592.96 | 30,930.30 |
| 20 Contractual Services | 2,077,954.24 | 2,219,599.07 | 1,567,356.66 | 1,609,282.43 |
| 21 Supplies and Materials | 2,917.79 | 3,058.79 | 3,236.01 | 5,220.10 |
| 22 Capital Outlay | 1,817.65 | 1,895.99 | 7,128.51 | 14,464.68 |
| 23 Insurance Claims | 296,763.97 | 396,291.87 | 75,000.00 | 210,000.00 |
| 24 Total Operating Expenditures/Expenses | 2,648,918.17 | 2,907,200.81 | 1,920,937.32 | 2,181,595.18 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (485,544.06) | 167,277.06 | 1,490,770.47 | (492,038.76) |
| 31 | | | | |
| 32 Beginning Fund Equity | 10,331,166.30 | 9,845,622.24 | 10,012,899.30 | 11,558,801.52 |
| 33 Prior Period Adjustment | - | - | 55,131.75 | - |
| 34 Ending Equity | 9,845,622.24 | 10,012,899.30 | 11,558,801.52 | 11,066,762.76 |

Company: 6014

Company Name: Public Entity Pool for Liability Fund

Fund Name: Public Entity Pool for Liability

Fund Type: Internal Service

Purpose: SDCL 3-22-1 created the public entity pool for liability fund. Source: Billings to state agencies. Use: Payment of valid tort claims against all member public entities of the state and their officers and employees for all liability they may incur based upon negligence in the operation of motor vehicles or negligence in performing other acts within an employee's scope of employment and federal claims.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6015 - Procurement Management Internal Service Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 13,453.72 | 28,172.60 | 16,045.82 | 38,252.46 |
| 2 Total Assets | 13,453.72 | 28,172.60 | 16,045.82 | 38,252.46 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 13,453.72 | 28,172.60 | 16,045.82 | 38,252.46 |
| 9 Total Fund Equity | 13,453.72 | 28,172.60 | 16,045.82 | 38,252.46 |
| 10 Total Liabilities and Fund Equity | 13,453.72 | 28,172.60 | 16,045.82 | 38,252.46 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 2,647.83 | 687.54 | 332.55 | 706.61 |
| 14 Sales and Services | 468,845.65 | 591,198.13 | 557,955.33 | 635,690.74 |
| 15 Other Revenue | 80,696.56 | 120,752.12 | 115,876.98 | 101,368.88 |
| 16 Total Operating Revenue | 552,190.04 | 712,637.79 | 674,164.86 | 737,766.23 |
| 17 | | | | |
| 18 Personal Services and Benefits | 451,838.68 | 478,031.52 | 492,177.31 | 502,522.60 |
| 19 Travel | 164.15 | - | - | - |
| 20 Contractual Services | 161,920.58 | 216,729.31 | 137,598.56 | 208,430.64 |
| 21 Supplies and Materials | 6,909.62 | 2,509.95 | 2,249.40 | 2,565.15 |
| 22 Capital Outlay | 64,096.35 | 648.13 | 54,266.37 | 2,041.20 |
| 23 Interest Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 684,929.38 | 697,918.91 | 686,291.64 | 715,559.59 |
| 25 | | | | |
| 26 Transfers In | 37,180.74 | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | 37,180.74 | - | - | - |
| 29 | | | | |
| 30 Net Change | (95,558.60) | 14,718.88 | (12,126.78) | 22,206.64 |
| 31 | | | | |
| 32 Beginning Fund Equity | 109,012.32 | 13,453.72 | 28,172.60 | 16,045.82 |
| 33 Ending Equity | 13,453.72 | 28,172.60 | 16,045.82 | 38,252.46 |

Company: 6015

Company Name: Procurement Management Fund

Fund Name: Procurement Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-18D-8 created the Procurement Management Internal Service Fund. Source: Payments received from the administration of the procurement management system. Use: The commissioner of administration shall apportion all expenses incurred in the administration of the procurement management system to all state departments, agencies, and institutions utilizing such system.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6016 - State Engineer

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 559,253.62 | 638,566.97 | 674,870.24 | 689,264.79 |
| 2 Total Assets | 559,253.62 | 638,566.97 | 674,870.24 | 689,264.79 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 37,406.27 |
| 8 Unreserved Fund Balance | 559,253.62 | 638,566.97 | 674,870.24 | 651,858.52 |
| 9 Total Fund Equity | 559,253.62 | 638,566.97 | 674,870.24 | 689,264.79 |
| 10 Total Liabilities and Fund Equity | 559,253.62 | 638,566.97 | 674,870.24 | 689,264.79 |
| 11 | | | | |
| 13 Use of Money and Property | 13,900.05 | 7,583.75 | 5,216.28 | 7,680.76 |
| 14 Sales and Services | 969,338.50 | 1,101,629.00 | 1,109,652.20 | 1,097,356.40 |
| 12 Administering Programs | - | - | - | 1,156.92 |
| 15 Total Operating Revenue | 983,238.55 | 1,109,212.75 | 1,114,868.48 | 1,106,194.08 |
| 16 | | | | |
| 17 Personal Services and Benefits | 777,955.95 | 841,249.03 | 859,470.81 | 856,750.44 |
| 18 Travel | 52,848.27 | 50,687.54 | 47,266.93 | 52,842.59 |
| 19 Contractual Services | 122,721.23 | 126,943.82 | 141,591.94 | 155,317.57 |
| 20 Supplies and Materials | 12,062.55 | 10,123.06 | 10,477.28 | 18,241.42 |
| 21 Capital Outlay | 11,237.04 | 895.95 | 19,758.25 | 8,647.51 |
| 22 Total Operating Expenditures/Expenses | 976,825.04 | 1,029,899.40 | 1,078,565.21 | 1,091,799.53 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | 6,413.51 | 79,313.35 | 36,303.27 | 14,394.55 |
| 29 | | | | |
| 30 Beginning Fund Equity | 552,840.11 | 559,253.62 | 638,566.97 | 674,870.24 |
| 31 Ending Equity | 559,253.62 | 638,566.97 | 674,870.24 | 689,264.79 |

Company: 6016

Company Name: State Engineer Fund

Fund Name: State Engineer

Fund Type: Internal Service

Purpose: This fund was created for the purpose of receiving payment of expenses incurred for plans specifications, and supervision of construction, including the actual and necessary expenses of the Bureau of Administration and to make expenditures out of such accounts for such expenses.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6019 - BOA Support Services

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 238,561.60 | 228,229.60 | 267,739.92 | 309,276.93 |
| 2 Accounts Receivable | - | - | - | - |
| 3 Total Assets | <u>238,561.60</u> | <u>228,229.60</u> | <u>267,739.92</u> | <u>309,276.93</u> |
| 4 | | | | |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | 70.32 | 4,951.12 | - |
| 9 Unreserved Fund Balance | 238,561.60 | 228,159.28 | 262,788.80 | 309,276.93 |
| 10 Total Fund Equity | <u>238,561.60</u> | <u>228,229.60</u> | <u>267,739.92</u> | <u>309,276.93</u> |
| 11 Total Liabilities and Fund Equity | <u>238,561.60</u> | <u>228,229.60</u> | <u>267,739.92</u> | <u>309,276.93</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 3,465.24 | 2,045.20 | 1,132.67 | 1,039.66 |
| 15 Sales and Services | 849,000.00 | 892,000.00 | 1,030,000.00 | 1,044,522.00 |
| 16 Other Revenue | - | - | - | 100.00 |
| 17 Total Operating Revenue | <u>852,465.24</u> | <u>894,045.20</u> | <u>1,031,132.67</u> | <u>1,045,661.66</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 741,748.03 | 779,390.28 | 860,554.23 | 860,297.79 |
| 20 Travel | 3,886.15 | 7,624.53 | 7,319.99 | 4,192.65 |
| 21 Contractual Services | 103,934.79 | 107,906.69 | 111,460.96 | 119,793.73 |
| 22 Supplies and Materials | 7,224.56 | 6,805.49 | 4,563.53 | 6,640.67 |
| 23 Capital Outlay | 3,567.25 | 2,645.21 | 7,723.64 | 13,199.81 |
| 24 Interest Expense | 10.00 | 5.00 | - | - |
| 25 Total Operating Expenditures/Expenses | <u>860,370.78</u> | <u>904,377.20</u> | <u>991,622.35</u> | <u>1,004,124.65</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | (7,905.54) | (10,332.00) | 39,510.32 | 41,537.01 |
| 32 | | | | |
| 33 Beginning Fund Equity | 246,467.14 | 238,561.60 | 228,229.60 | 267,739.92 |
| 34 Ending Equity | <u>238,561.60</u> | <u>228,229.60</u> | <u>267,739.92</u> | <u>309,276.93</u> |

Company: 6019

Company Name: BOA Support Services

Fund Name: BOA Support Services

Fund Type: Internal Service

Purpose: This fund was established to account for revenues received by state agencies as reimbursement of the administrative costs incurred by the Bureau of Administration.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6021 - Property Management Internal Service Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 25,882.18 | 12,554.01 | 17,492.80 | 34,015.37 |
| 2 Total Assets | 25,882.18 | 12,554.01 | 17,492.80 | 34,015.37 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 25,882.18 | 12,554.01 | 17,492.80 | 34,015.37 |
| 9 Total Fund Equity | 25,882.18 | 12,554.01 | 17,492.80 | 34,015.37 |
| 10 Total Liabilities and Fund Equity | 25,882.18 | 12,554.01 | 17,492.80 | 34,015.37 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 965.37 | 4,549.84 | 1,057.61 | 428.16 |
| 14 Sales and Services | 215,644.51 | 247,004.65 | 290,952.15 | 306,325.60 |
| 15 Total Operating Revenue | 216,609.88 | 251,554.49 | 292,009.76 | 306,753.76 |
| 16 | | | | |
| 17 Personal Services and Benefits | 124,348.93 | 150,223.54 | 176,301.75 | 180,011.04 |
| 18 Travel | 414.00 | 561.00 | 1,196.00 | 3,430.24 |
| 19 Contractual Services | 106,895.86 | 103,470.18 | 98,224.49 | 97,900.66 |
| 20 Supplies and Materials | 5,831.46 | 10,016.79 | 9,213.07 | 8,591.79 |
| 21 Capital Outlay | 84.21 | 610.56 | 2,135.66 | 286.06 |
| 22 Interest Expense | - | 0.59 | - | 11.40 |
| 23 Total Operating Expenditures/Expenses | 237,574.46 | 264,882.66 | 287,070.97 | 290,231.19 |
| 24 | | | | |
| 25 Transfers In | 15,000.00 | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | 15,000.00 | - | - | - |
| 28 | | | | |
| 29 Net Change | (5,964.58) | (13,328.17) | 4,938.79 | 16,522.57 |
| 30 | | | | |
| 31 Beginning Fund Equity | 31,846.76 | 25,882.18 | 12,554.01 | 17,492.80 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 25,882.18 | 12,554.01 | 17,492.80 | 34,015.37 |

Company: 6021

Company Name: Property Management Fund

Fund Name: Property Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-24-14 created the Property Management Internal Service Fund. Sources: All payments received by the Bureau of Administration pursuant to this section. Uses: The Commissioner of Administration shall apportion all expenses incurred in the administration and operation of the property management program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6509 - Special State Flag Account

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 16,156.97 | 9,760.51 | 14,108.75 | 7,943.17 |
| 2 Total Assets | 16,156.97 | 9,760.51 | 14,108.75 | 7,943.17 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 284.70 | - | - | - |
| 8 Unreserved Fund Balance | 15,872.27 | 9,760.51 | 14,108.75 | 7,943.17 |
| 9 Total Fund Equity | 16,156.97 | 9,760.51 | 14,108.75 | 7,943.17 |
| 10 Total Liabilities and Fund Equity | 16,156.97 | 9,760.51 | 14,108.75 | 7,943.17 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | 30,737.71 | 29,006.12 | 36,504.72 | 33,501.18 |
| 15 Total Operating Revenue | 30,737.71 | 29,006.12 | 36,504.72 | 33,501.18 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | 26,953.77 | 35,372.09 | 32,156.48 | 39,666.76 |
| 21 Capital Outlay | - | 30.49 | - | - |
| 22 Total Operating Expenditures/Expenses | 26,953.77 | 35,402.58 | 32,156.48 | 39,666.76 |
| 23 | | | | |
| 24 Transfers In | 12,000.00 | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | 12,000.00 | - | - | - |
| 27 | | | | |
| 28 Net Change | 15,783.94 | (6,396.46) | 4,348.24 | (6,165.58) |
| 29 | | | | |
| 30 Beginning Fund Equity | 373.03 | 16,156.97 | 9,760.51 | 14,108.75 |
| 31 Ending Equity | 16,156.97 | 9,760.51 | 14,108.75 | 7,943.17 |

Company: 6509

Company Name: State Flag Account

Fund Name: Special State Flag Account

Fund Type: Enterprise

Purpose: SDCL 1-6-6 created the Special State Flag Account. Source: All funds from the sale of such flags shall be deposited into this account, from which payment shall be made by the bureau for the purchase of state flags and their replacements as it may deem sufficient from time to time. Use: The Bureau of Administration shall acquire, by purchase or otherwise, and to keep on hand at all times a sufficient quantity of the SD state flags, for distribution, loan or sale as it may determine, in order to meet the demand therefore from various public, semipublic and private organizations or persons.

Budget Information: Not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6511 - Federal Surplus Property

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 534,437.20 | 347,440.43 | 689,468.93 | 871,278.31 |
| 2 Total Assets | 534,437.20 | 347,440.43 | 689,468.93 | 871,278.31 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | 8,418.00 | - |
| 8 Unreserved Fund Balance | 534,437.20 | 347,440.43 | 681,050.93 | 871,278.31 |
| 9 Total Fund Equity | 534,437.20 | 347,440.43 | 689,468.93 | 871,278.31 |
| 10 Total Liabilities and Fund Equity | 534,437.20 | 347,440.43 | 689,468.93 | 871,278.31 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 10,920.52 | 6,589.56 | 5,061.30 | 8,091.42 |
| 14 Sales and Services | 4,433,289.47 | 4,889,638.16 | 4,461,387.91 | 4,627,489.52 |
| 15 Other Revenue | 7,488.98 | 10,511.51 | 6,581.55 | 1,190.66 |
| 16 Total Operating Revenue | 4,451,698.97 | 4,906,739.23 | 4,473,030.76 | 4,636,771.60 |
| 17 | | | | |
| 18 Personal Services and Benefits | 538,655.07 | 536,792.71 | 507,391.35 | 515,909.05 |
| 19 Travel | 5,828.23 | 5,783.64 | 4,260.07 | 4,698.49 |
| 20 Contractual Services | 698,146.98 | 708,946.12 | 698,849.81 | 839,668.57 |
| 21 Supplies and Materials | 3,066,571.01 | 3,842,203.97 | 2,919,582.73 | 3,075,697.31 |
| 22 Capital Outlay | 1,341.08 | - | 918.30 | 18,985.46 |
| 23 Interest Expense | - | 9.56 | - | 3.34 |
| 24 Total Operating Expenditures/Expenses | 4,310,542.37 | 5,093,736.00 | 4,131,002.26 | 4,454,962.22 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 141,156.60 | (186,996.77) | 342,028.50 | 181,809.38 |
| 31 | | | | |
| 32 Beginning Fund Equity | 393,280.60 | 534,437.20 | 347,440.43 | 689,468.93 |
| 33 Ending Equity | 534,437.20 | 347,440.43 | 689,468.93 | 871,278.31 |

Company: 6511

Company Name: Federal Surplus Property

Fund Name: Federal Surplus Property

Fund Type: Enterprise

Purpose: SDCL 5-24-13 authorized the Bureau of Administration to expend monies and accept federal surplus commodities and property for the care, exchange and distribution of same to all eligible institutions.

Budget Information: Included in the General Appropriations Bill. Merchandise purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 309,048.97 | (142,690.61) | 1,109,122.68 | 1,232,807.48 |
| 2 Total Assets | 309,048.97 | (142,690.61) | 1,109,122.68 | 1,232,807.48 |
| 3 | | | | |
| 4 Due to Other Funds | 308,394.28 | (142,690.61) | 1,109,122.68 | 1,232,807.48 |
| 5 Other Liabilities | 654.69 | - | - | - |
| 5 Total Liabilities | 309,048.97 | (142,690.61) | 1,109,122.68 | 1,232,807.48 |

Company: 8000

Company Name: Main Agency Fund

Fund Name: Surplus Property Sales Account

Fund Type: Agency

Purpose: SDCL 5-24A-13 states that any money derived from the sale of public personal property shall be retained in a revolving account. This revolving account shall be used to pay the administrative expenses pertaining directly to the transportation, sale, and storage of surplus public personal property. Any money derived from the sale of property acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of such property shall be returned to the respective fund or institution. Any money derived from the sale of property not acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of the property, shall be paid to the state treasurer at the end of each fiscal year.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 9013 - Liability Captive Insurance Company - STA

| | <u>FY2015</u> | <u>FY2016</u> |
|--|--------------------|---------------------|
| 1 Cash Pooled with State Treasurer | (20,103.73) | 2,458,428.42 |
| 2 Total Assets | <u>(20,103.73)</u> | <u>2,458,428.42</u> |
| 3 | | |
| 4 Due to Other Funds | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Balance | (20,103.73) | 2,458,428.42 |
| 9 Total Fund Equity | <u>(20,103.73)</u> | <u>2,458,428.42</u> |
| 10 Total Liabilities and Fund Equity | <u>(20,103.73)</u> | <u>2,458,428.42</u> |
| 11 | | |
| 12 | | |
| 13 Use of Money and Property | - | - |
| 14 Sales and Services | - | 190,892.00 |
| 15 Other Revenue | 15,000.00 | - |
| 16 Total Operating Revenue | <u>15,000.00</u> | <u>190,892.00</u> |
| 17 | | |
| 18 Personal Services and Benefits | - | 21,999.64 |
| 19 Travel | - | 100.50 |
| 20 Contractual Services | 2,703.58 | 189,138.36 |
| 21 Supplies and Materials | - | 76.21 |
| 22 Capital Outlay | - | 1,044.32 |
| 23 Interest Expense | - | 0.82 |
| 24 Total Operating Expenditures/Expenses | <u>2,703.58</u> | <u>212,359.85</u> |
| 25 | | |
| 26 Transfers In | - | 2,500,000.00 |
| 27 Transfers Out | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>2,500,000.00</u> |
| 29 | | |
| 30 Net Change | 12,296.42 | 2,478,532.15 |
| 31 | | |
| 32 Beginning Fund Equity | <u>(32,400.15)</u> | <u>(20,103.73)</u> |
| 33 Ending Equity | <u>(20,103.73)</u> | <u>2,458,428.42</u> |

Company: 9013

Company Name: Liability Captive Insurance Company - STA

Fund Name: Liability Captive Insurance Company Fund

Fund Type: Component Unit – Business Type

Purpose: SDCL 5-14-40 created the Liability Captive Insurance Company Fund. Part of this fund was separated to account for the portion providing coverage to the Science and Technology Authority. Source: The fund was capitalized with \$2.5 million released from the Science and Technology Authority indemnity fund (per SL 2015, HB 1186). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Administration may enter into an agreement with a captive insurance company for the management of the company's funds. Money in this fund may be used to pay for liability coverage as well as administrative costs for this fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Any money in the liability captive insurance company fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Per information on the BFM website, the insurance company will provide for \$1 million in coverage with a \$25,000 deductible. Reinsurance will be purchased to cover claims over the \$1 million. A separate audit report is issued for this fund on a calendar year basis.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 9028 - Liability Captive Insurance Company Fund

| | <u>FY2015</u> | <u>FY2016</u> |
|--|--------------------|---------------------|
| 1 Cash Pooled with State Treasurer | (10,179.60) | 2,013,401.14 |
| 2 Total Assets | <u>(10,179.60)</u> | <u>2,013,401.14</u> |
| 3 | | |
| 4 Due to Other Funds | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Balance | (10,179.60) | 2,013,401.14 |
| 9 Total Fund Equity | <u>(10,179.60)</u> | <u>2,013,401.14</u> |
| 10 Total Liabilities and Fund Equity | <u>(10,179.60)</u> | <u>2,013,401.14</u> |
| 11 | | |
| 12 | | |
| 13 Use of Money and Property | - | - |
| 14 Sales and Services | - | 154,633.00 |
| 15 Other Revenue | 15,000.00 | - |
| 16 Total Operating Revenue | <u>15,000.00</u> | <u>154,633.00</u> |
| 17 | | |
| 18 Personal Services and Benefits | - | 16,770.16 |
| 19 Travel | - | 19.50 |
| 20 Contractual Services | 2,787.45 | 113,101.45 |
| 21 Supplies and Materials | - | 74.89 |
| 22 Capital Outlay | - | 1,085.69 |
| 23 Interest Expense | - | 0.57 |
| 24 Total Operating Expenditures/Expenses | <u>2,787.45</u> | <u>131,052.26</u> |
| 25 | | |
| 26 Transfers In | - | 2,000,000.00 |
| 27 Transfers Out | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>2,000,000.00</u> |
| 29 | | |
| 30 Net Change | 12,212.55 | 2,023,580.74 |
| 31 | | |
| 32 Beginning Fund Equity | <u>(22,392.15)</u> | <u>(10,179.60)</u> |
| 33 Ending Equity | <u>(10,179.60)</u> | <u>2,013,401.14</u> |

Company: 9028

Company Name: Liability Captive Insurance Company Fund

Fund Name: Liability Captive Insurance Company Fund

Fund Type: Component Unit – Business Type

Purpose: SDCL 5-14-40 created the Liability Captive Insurance Company Fund to provide liability coverage to the South Dakota Building Authority, South Dakota Health and Educational Facilities Authority, South Dakota Housing Development Authority, South Dakota Ellsworth Development Authority, and the South Dakota Educational Enhancement Funding Corporation. Source: The fund was capitalized with a \$2.0 million General Fund appropriation (per SL 2015, HB 1187). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Administration may enter into an agreement with a captive insurance company for the management of the company's funds. Money in this fund may be used to pay for liability coverage as well as administrative costs for this fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Any money in the liability captive insurance company fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Per information on the BFM website, the insurance company will provide for \$1 million in coverage with a \$25,000 deductible. Reinsurance will be purchased to cover claims over the \$1 million. A separate audit report is issued for this fund on a calendar year basis.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 9034 - Property & Casualty Captive Insurance Company Fund

| | <u>FY2015</u> | <u>FY2016</u> |
|--|-------------------|---------------------|
| 1 Cash Pooled with State Treasurer | (3,671.98) | 3,871,545.81 |
| 2 Total Assets | <u>(3,671.98)</u> | <u>3,871,545.81</u> |
| 3 | | |
| 4 Due to Other Funds | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Balance | (3,671.98) | 3,871,545.81 |
| 9 Total Fund Equity | <u>(3,671.98)</u> | <u>3,871,545.81</u> |
| 10 Total Liabilities and Fund Equity | <u>(3,671.98)</u> | <u>3,871,545.81</u> |
| 11 | | |
| 12 Use of Money and Property | - | - |
| 13 Sales and Services | - | 1,565,773.74 |
| 14 Administering Programs | - | 462.79 |
| 15 Other Revenue | - | - |
| 16 Total Operating Revenue | <u>-</u> | <u>1,566,236.53</u> |
| 17 | | |
| 18 Personal Services and Benefits | - | 70,007.34 |
| 19 Travel | - | 10,628.16 |
| 20 Contractual Services | 3,332.53 | 1,494,648.11 |
| 21 Supplies and Materials | - | 241.76 |
| 22 Capital Outlay | - | 3,466.85 |
| 23 Interest Expense | - | 0.45 |
| 24 Insurance Claims | - | 112,026.07 |
| 25 Total Operating Expenditures/Expenses | <u>3,332.53</u> | <u>1,691,018.74</u> |
| 26 | | |
| 27 Transfers In | - | 4,000,000.00 |
| 28 Transfers Out | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>4,000,000.00</u> |
| 30 | | |
| 31 Net Change | (3,332.53) | 3,875,217.79 |
| 32 | | |
| 33 Beginning Fund Equity | <u>(339.45)</u> | <u>(3,671.98)</u> |
| 34 Ending Equity | <u>(3,671.98)</u> | <u>3,871,545.81</u> |

Company: 9013

Company Name: Property & Casualty Captive Insurance Company Fund

Fund Name: Property & Casualty Captive Insurance Company Fund

Fund Type: Component Unit – Business Type

Purpose: SDCL 5-14-39 created the Property and Casualty Captive Insurance Company Fund to provide coverage for state-owned property. Source: The fund was capitalized with a \$4.0 million General Fund appropriation (per SL 2015, HB 1185). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Administration may enter into an agreement with a captive insurance company for the management of the company's funds. Money in this fund may be used to pay for property and casualty losses for state owned property as well as administrative and reinsurance costs for this fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Any money in the property and casualty captive insurance company fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Per information on the BFM website, the insurance company will provide for \$450,000 (\$700,000 wind/hail) in coverage with a \$50,000 deductible. Reinsurance will be purchased to cover claims over the \$450,000 (\$700,000 wind/hail).

A separate audit report is issued for this fund on a calendar year basis.

Bureau of Information and Telecommunications**State Accounting System - Other Fund Balances****Company 3008 - SDPB/Tower Rent**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 42,520.26 | 58,136.43 | 167,684.96 | 278,980.19 |
| 2 Total Assets | 42,520.26 | 58,136.43 | 167,684.96 | 278,980.19 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 21,704.00 |
| 8 Unreserved Fund Balance | 42,520.26 | 58,136.43 | 167,684.96 | 257,276.19 |
| 9 Total Fund Equity | 42,520.26 | 58,136.43 | 167,684.96 | 278,980.19 |
| 10 Total Liabilities and Fund Equity | 42,520.26 | 58,136.43 | 167,684.96 | 278,980.19 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 140,975.96 | 201,388.15 | 331,614.98 | 297,546.28 |
| 14 Sales and Services | - | - | - | - |
| 15 Total Operating Revenue | 140,975.96 | 201,388.15 | 331,614.98 | 297,546.28 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | 69,761.53 | 73,322.77 |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 103,397.44 | 79,760.82 | 56,430.04 | 59,851.81 |
| 20 Supplies and Materials | 4,758.00 | 3,324.90 | 20,001.79 | 20,224.47 |
| 21 Capital Outlay | 22,191.00 | 102,686.26 | 75,873.09 | 32,852.00 |
| 22 Total Operating Expenditures/Expenses | 130,346.44 | 185,771.98 | 222,066.45 | 186,251.05 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | 10,629.52 | 15,616.17 | 109,548.53 | 111,295.23 |
| 29 | | | | |
| 30 Beginning Fund Equity | 31,890.74 | 42,520.26 | 58,136.43 | 167,684.96 |
| 31 Ending Equity | 42,520.26 | 58,136.43 | 167,684.96 | 278,980.19 |

Company: 3008**Company Name:** SDPB/Tower Rent**Fund Name:** SDPB/Tower Rent**Fund Type:** Special Revenue**Purpose:** Administratively created fund for monies received from tower rent and used to maintain towers.**Budget Information:** Not included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 3026 - SD Public Broadcasting - Other

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 272,393.71 | 127,666.62 | 131,922.31 | 50,187.62 |
| 2 Total Assets | 272,393.71 | 127,666.62 | 131,922.31 | 50,187.62 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 3,499.00 | 247,844.00 | 7,937.85 |
| 8 Unreserved Fund Balance | 272,393.71 | 124,167.62 | (115,921.69) | 42,249.77 |
| 9 Total Fund Equity | 272,393.71 | 127,666.62 | 131,922.31 | 50,187.62 |
| 10 Total Liabilities and Fund Equity | 272,393.71 | 127,666.62 | 131,922.31 | 50,187.62 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 41,040.56 | 39,748.35 | 29,431.56 | 25,505.18 |
| 14 Sales and Services | 61,913.71 | 66,674.95 | 72,335.28 | 81,780.44 |
| 15 Administering Programs | 1,083,099.80 | 1,490,324.69 | 1,224,873.39 | 1,362,945.81 |
| 16 Other Revenue | 1,949.73 | 12,083.78 | 880.18 | 997.49 |
| 17 Total Operating Revenue | 1,188,003.80 | 1,608,831.77 | 1,327,520.41 | 1,471,228.92 |
| 18 | | | | |
| 19 Personal Services and Benefits | 299,786.96 | 341,078.46 | 340,547.45 | 248,569.22 |
| 20 Travel | 111,082.12 | 138,653.23 | 141,436.30 | 141,772.94 |
| 21 Contractual Services | 630,570.68 | 1,049,455.38 | 780,301.69 | 729,248.77 |
| 22 Supplies and Materials | 48,095.09 | 28,703.12 | 40,566.23 | 59,500.65 |
| 23 Capital Outlay | 65,563.27 | 200,667.27 | 25,392.62 | 375,820.99 |
| 24 Interest Expense | 4.82 | 1.40 | 20.43 | 1.04 |
| 25 Total Operating Expenditures/Expenses | 1,155,102.94 | 1,758,558.86 | 1,328,264.72 | 1,554,913.61 |
| 26 | | | | |
| 27 Transfers In | - | 5,000.00 | 5,000.00 | 1,950.00 |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | 5,000.00 | 5,000.00 | 1,950.00 |
| 30 | | | | |
| 31 Net Change | 32,900.86 | (144,727.09) | 4,255.69 | (81,734.69) |
| 32 | | | | |
| 33 Beginning Fund Equity | 239,492.85 | 272,393.71 | 127,666.62 | 131,922.31 |
| 34 Ending Equity | 272,393.71 | 127,666.62 | 131,922.31 | 50,187.62 |

Company: 3026

Company Name: SD Public Broadcasting - Other

Fund Name: SD Public Broadcasting - Other

Fund Type: Special Revenue

Purpose: Administratively created fund. Source of money is primarily from Friends of Public Broadcasting used for programming/production costs.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications**State Accounting System - Other Fund Balances****Company 3027 - SD Public Broadcasting - PBC**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 649,454.08 | 605,879.60 | 445,990.75 | 423,826.31 |
| 2 Total Assets | 649,454.08 | 605,879.60 | 445,990.75 | 423,826.31 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 396,525.40 | 422,006.00 | - |
| 8 Unreserved Fund Balance | 649,454.08 | 209,354.20 | 23,984.75 | 423,826.31 |
| 9 Total Fund Equity | 649,454.08 | 605,879.60 | 445,990.75 | 423,826.31 |
| 10 Total Liabilities and Fund Equity | 649,454.08 | 605,879.60 | 445,990.75 | 423,826.31 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Administering Programs | 1,519,543.00 | 1,491,714.00 | 1,591,902.00 | 1,597,611.00 |
| 15 Total Operating Revenue | 1,519,543.00 | 1,491,714.00 | 1,591,902.00 | 1,597,611.00 |
| 16 | | | | |
| 17 Personal Services and Benefits | 467,701.66 | 477,504.44 | 539,703.71 | 412,818.70 |
| 18 Travel | 41,938.19 | 9,463.79 | - | 30,990.74 |
| 19 Contractual Services | 436,107.59 | 976,424.34 | 713,482.82 | 716,965.21 |
| 20 Supplies and Materials | 10,655.46 | 16,383.75 | - | 5,958.00 |
| 21 Capital Outlay | 335,645.47 | 55,512.16 | 498,604.32 | 453,042.79 |
| 22 Other Expense | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 1,292,048.37 | 1,535,288.48 | 1,751,790.85 | 1,619,775.44 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 227,494.63 | (43,574.48) | (159,888.85) | (22,164.44) |
| 30 | | | | |
| 31 Beginning Fund Equity | 421,959.45 | 649,454.08 | 605,879.60 | 445,990.75 |
| 32 Ending Equity | 649,454.08 | 605,879.60 | 445,990.75 | 423,826.31 |

Company: 3027**Company Name:** SD Public Broadcasting-PBC**Fund Name:** SD Public Broadcasting-PBC**Fund Type:** Special Revenue**Purpose:** Administratively created fund. Source of money is community service and interconnection grants, used for operating costs.**Budget Information:** Included in the General Appropriations Bill.

Bureau of Information and Telecommunications**State Accounting System - Other Fund Balances****Company 6001 - Data Processing Internal Service Fund**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 3,361,325.02 | 2,473,468.70 | 3,091,613.72 | 4,199,078.06 |
| 2 Accounts Receivable | - | - | - | - |
| 3 Total Assets | <u>3,361,325.02</u> | <u>2,473,468.70</u> | <u>3,091,613.72</u> | <u>4,199,078.06</u> |
| 4 | | | | |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 1,559,632.21 | 871,184.92 | 654,583.84 | 456,905.86 |
| 9 Unreserved Fund Balance | 1,801,692.81 | 1,602,283.78 | 2,437,029.88 | 3,742,172.20 |
| 10 Total Fund Equity | <u>3,361,325.02</u> | <u>2,473,468.70</u> | <u>3,091,613.72</u> | <u>4,199,078.06</u> |
| 11 Total Liabilities and Fund Equity | <u>3,361,325.02</u> | <u>2,473,468.70</u> | <u>3,091,613.72</u> | <u>4,199,078.06</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 68,379.61 | 38,011.49 | 24,005.64 | 29,978.43 |
| 15 Sales and Services | 19,654,931.35 | 22,076,879.83 | 23,241,123.75 | 24,454,461.68 |
| 16 Administering Programs | 77,893.17 | 52,080.48 | - | - |
| 17 Other Revenue | 25,104.62 | - | 21,009.23 | 95,607.24 |
| 18 Total Operating Revenue | <u>19,826,308.75</u> | <u>22,166,971.80</u> | <u>23,286,138.62</u> | <u>24,580,047.35</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 13,352,633.57 | 15,008,627.70 | 16,070,563.46 | 17,070,208.76 |
| 21 Travel | 93,413.15 | 103,806.21 | 100,336.58 | 100,376.83 |
| 22 Contractual Services | 4,498,535.36 | 4,921,561.00 | 4,675,653.51 | 4,823,658.92 |
| 23 Supplies and Materials | 135,419.16 | 101,922.50 | 91,399.33 | 98,416.67 |
| 24 Capital Outlay | 1,188,383.56 | 2,879,643.39 | 1,687,924.59 | 1,324,389.31 |
| 25 Interest Expense | 37,326.73 | 39,267.32 | 42,116.13 | 55,532.52 |
| 26 Total Operating Expenditures/Expenses | <u>19,305,711.53</u> | <u>23,054,828.12</u> | <u>22,667,993.60</u> | <u>23,472,583.01</u> |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 31 | | | | |
| 32 Net Change | 520,597.22 | (887,856.32) | 618,145.02 | 1,107,464.34 |
| 33 | | | | |
| 34 Beginning Fund Equity | <u>2,840,727.80</u> | <u>3,361,325.02</u> | <u>2,473,468.70</u> | <u>3,091,613.72</u> |
| 35 Ending Equity | <u>3,361,325.02</u> | <u>2,473,468.70</u> | <u>3,091,613.72</u> | <u>4,199,078.06</u> |

Company: 6001**Company Name:** Data Processing Fund**Fund Name:** Data Processing Internal Service Fund**Fund Type:** Internal Service

Purpose: SDCL 1-33-50 created the Data Processing Internal Service Fund. Any receipts or revenues into said fund may be expended for the purpose of defraying the expenses of the data processing services provided by the service agency authorized by § 1-33-45. The fee schedule for services rendered by the service agency shall provide for a maximum operating balance of two months' average operating expenditures incurred by such operation. This average shall be calculated on an accrual basis and shall be double a moving monthly average of the twelve months' operating expenditures preceding the month of operation.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications**State Accounting System - Other Fund Balances****Company 6002 - Telecommunications Fund**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 2,004,323.28 | 2,473,182.62 | 1,817,394.91 | 1,822,103.69 |
| 2 Accounts Receivable | - | - | - | 1,025.00 |
| 3 Total Assets | <u>2,004,323.28</u> | <u>2,473,182.62</u> | <u>1,817,394.91</u> | <u>1,823,128.69</u> |
| 4 | | | | |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 155,573.89 | 272,143.81 | - | 1,443,798.00 |
| 9 Unreserved Fund Balance | 1,848,749.39 | 2,201,038.81 | 1,817,394.91 | 379,330.69 |
| 10 Total Fund Equity | <u>2,004,323.28</u> | <u>2,473,182.62</u> | <u>1,817,394.91</u> | <u>1,823,128.69</u> |
| 11 Total Liabilities and Fund Equity | <u>2,004,323.28</u> | <u>2,473,182.62</u> | <u>1,817,394.91</u> | <u>1,823,128.69</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 26,692.03 | 19,544.11 | 19,784.68 | 20,596.33 |
| 15 Sales and Services | 13,752,641.09 | 14,287,160.00 | 14,815,313.62 | 15,386,434.25 |
| 16 Administering Programs | 50,000.00 | - | - | - |
| 17 Other Revenue | 22,729.00 | 2,830.19 | 4,479.23 | 12,195.42 |
| 18 Total Operating Revenue | <u>13,852,062.12</u> | <u>14,309,534.30</u> | <u>14,839,577.53</u> | <u>15,419,226.00</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 4,731,711.17 | 4,964,472.67 | 5,143,116.81 | 5,244,197.45 |
| 21 Travel | 121,052.19 | 117,438.26 | 119,086.68 | 116,609.16 |
| 22 Contractual Services | 8,058,859.72 | 8,011,231.46 | 9,443,974.79 | 9,760,036.31 |
| 23 Supplies and Materials | 66,797.60 | 70,477.55 | 57,965.08 | 54,697.56 |
| 24 Capital Outlay | 427,526.10 | 676,265.30 | 731,125.63 | 237,357.26 |
| 25 Interest Expense | 5,323.51 | 789.72 | 96.25 | 594.48 |
| 26 Total Operating Expenditures/Expenses | <u>13,411,270.29</u> | <u>13,840,674.96</u> | <u>15,495,365.24</u> | <u>15,413,492.22</u> |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 31 | | | | |
| 32 Net Change | 440,791.83 | 468,859.34 | (655,787.71) | 5,733.78 |
| 33 | | | | |
| 34 Beginning Fund Equity | <u>1,563,531.45</u> | <u>2,004,323.28</u> | <u>2,473,182.62</u> | <u>1,817,394.91</u> |
| 35 Ending Equity | <u>2,004,323.28</u> | <u>2,473,182.62</u> | <u>1,817,394.91</u> | <u>1,823,128.69</u> |

Company: 6002**Company Name:** Telecommunications Fund**Fund Name:** Capitol Communications Systems Internal Service Fund**Fund Type:** Internal Service

Purpose: SDCL 4-8-18 created the Capitol Communications Systems Internal Service Fund to encompass the operations of the capitol telephone system and any and all other capitol communication systems. The Commissioner of the Bureau of Information and Telecommunications is authorized to apportion all expenses encountered in the operation of the capitol communications systems to all state departments, agencies, and institutions who utilize such systems.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6011 - Digital Dakota Network

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 509,470.31 | 466,314.75 | 506,664.34 | 480,017.41 |
| 2 Total Assets | 509,470.31 | 466,314.75 | 506,664.34 | 480,017.41 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 104,632.00 | 161,830.00 | 50,456.00 | 18,616.17 |
| 8 Unreserved Fund Balance | 404,838.31 | 304,484.75 | 456,208.34 | 461,401.24 |
| 9 Total Fund Equity | 509,470.31 | 466,314.75 | 506,664.34 | 480,017.41 |
| 10 Total Liabilities and Fund Equity | 509,470.31 | 466,314.75 | 506,664.34 | 480,017.41 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 11,720.06 | 6,502.30 | 3,647.31 | 5,172.59 |
| 14 Sales and Services | 677,667.74 | 772,798.26 | 742,903.45 | 812,534.40 |
| 15 Administering Programs | - | - | - | - |
| 16 Other Revenue | - | - | 161,867.00 | 177.85 |
| 17 Total Operating Revenue | 689,387.80 | 779,300.56 | 908,417.76 | 817,884.84 |
| 18 | | | | |
| 19 Personal Services and Benefits | 340,216.75 | 374,192.14 | 387,389.29 | 433,988.19 |
| 20 Travel | 12,111.40 | 13,293.94 | 7,970.03 | 6,881.23 |
| 21 Contractual Services | 252,631.32 | 271,305.07 | 454,238.40 | 321,476.12 |
| 22 Supplies and Materials | 7,380.45 | 6,419.98 | 9,447.60 | 9,958.63 |
| 23 Capital Outlay | 26,924.04 | 157,244.99 | 9,022.85 | 72,217.60 |
| 24 Interest Expense | - | - | - | 10.00 |
| 25 Total Operating Expenditures/Expenses | 639,263.96 | 822,456.12 | 868,068.17 | 844,531.77 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 50,123.84 | (43,155.56) | 40,349.59 | (26,646.93) |
| 32 | | | | |
| 33 Beginning Fund Equity | 459,346.47 | 509,470.31 | 466,314.75 | 506,664.34 |
| 34 Ending Equity | 509,470.31 | 466,314.75 | 506,664.34 | 480,017.41 |

Company: 6011

Company Name: Digital Dakota Network

Fund Name: Digital Dakota Network

Fund Type: Internal Service

Purpose: SDCL 1-33-26 to 36 authorized the operation of the Digital Dakota Network. Source: Billings to users of the network. Use: Creating a statewide video telecommunications network options, creating a telecommunications network, providing cost-effective services for education, government, business, and rural economic development, ensuring network uses are consistent with the best interests of the state and network users.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6502 - Radio Communications Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 261,274.63 | 292,273.42 | 400,638.88 | 562,212.30 |
| 2 Total Assets | 261,274.63 | 292,273.42 | 400,638.88 | 562,212.30 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 156,228.00 |
| 8 Unreserved Fund Balance | 261,274.63 | 292,273.42 | 400,638.88 | 405,984.30 |
| 9 Total Fund Equity | 261,274.63 | 292,273.42 | 400,638.88 | 562,212.30 |
| 10 Total Liabilities and Fund Equity | 261,274.63 | 292,273.42 | 400,638.88 | 562,212.30 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | 725,948.34 | 700,062.33 | 762,491.66 | 774,133.73 |
| 15 Administering Programs | 12,580.00 | 82,000.00 | 19,800.00 | 16,911.00 |
| 16 Other Revenue | - | - | - | - |
| 17 Total Operating Revenue | 738,528.34 | 782,062.33 | 782,291.66 | 791,044.73 |
| 18 | | | | |
| 19 Personal Services and Benefits | 7,255.33 | 9,013.16 | 110,465.44 | 92,563.92 |
| 20 Travel | 3,211.79 | 2,648.76 | 3,459.64 | 3,298.81 |
| 21 Contractual Services | 665,411.16 | 626,647.17 | 498,928.58 | 469,118.88 |
| 22 Supplies and Materials | 12,758.54 | 71.94 | 9,974.42 | 1,883.60 |
| 23 Capital Outlay | 2,596.70 | 112,667.51 | 34,541.04 | 40,783.60 |
| 24 Interest Expense | - | 15.00 | - | - |
| 25 Total Operating Expenditures/Expenses | 691,233.52 | 751,063.54 | 657,369.12 | 607,648.81 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | (16,557.08) | (21,822.50) |
| 29 Net Transfers In (Out) | - | - | (16,557.08) | (21,822.50) |
| 30 | | | | |
| 31 Net Change | 47,294.82 | 30,998.79 | 108,365.46 | 161,573.42 |
| 32 | | | | |
| 33 Beginning Fund Equity | 213,979.81 | 261,274.63 | 292,273.42 | 400,638.88 |
| 34 Ending Equity | 261,274.63 | 292,273.42 | 400,638.88 | 562,212.30 |

Company: 6502

Company Name: Radio Communications Fund

Fund Name: Radio Communications Fund

Fund Type: Enterprise

Purpose: SDCL 1-13-4 identified the Radio Communications Fund as a continuing fund. Any unexpended balance remaining in the Radio Communications Fund at the end of any fiscal year shall not revert but shall remain in said fund and be available for expenditure during the succeeding fiscal year. Use: This fund is primarily used to account for monies derived from charges to teletype users and payment of expenses to provide digital communications services, training, and technical support to all sheriffs, departments, the Highway Patrol, Attorney General and certain municipal police. SDCL 1-13-1 states that the Bureau of Information and Telecommunications is charged with the operation and maintenance of the state communications system, however, the Department of Public Safety shall operate and maintain the South Dakota law enforcement telecommunications system. SDSC 1-13-3 states that the costs for operation and maintenance of the South Dakota law enforcement telecommunications system shall be paid out of the Radio Communications Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This page includes activity and balances for the fund of both the Bureau of Information and Technology and the Department of Public Safety.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 3035 - State Employees Benefits Plan Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 20,791,005.65 | 46,370,133.18 | 57,849,504.42 | 40,145,810.28 |
| 2 Deferred Charges and Other Assets | 300,000.00 | 300,000.00 | 300,000.00 | 400,000.00 |
| 3 Total Assets | <u>21,091,005.65</u> | <u>46,670,133.18</u> | <u>58,149,504.42</u> | <u>40,545,810.28</u> |
| 4 | | | | |
| 5 Deferred Revenue | 15,513.35 | 8,603.84 | 6,053.16 | 4,580.52 |
| 6 Total Liabilities | <u>15,513.35</u> | <u>8,603.84</u> | <u>6,053.16</u> | <u>4,580.52</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 1,485.57 | - | - | - |
| 9 Unreserved Fund Balance | 21,074,006.73 | 46,661,529.34 | 58,143,451.26 | 40,541,229.76 |
| 10 Total Fund Equity | <u>21,075,492.30</u> | <u>46,661,529.34</u> | <u>58,143,451.26</u> | <u>40,541,229.76</u> |
| 11 Total Liabilities and Fund Equity | <u>21,091,005.65</u> | <u>46,670,133.18</u> | <u>58,149,504.42</u> | <u>40,545,810.28</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 502,156.05 | 220,150.26 | 212,830.71 | 566,919.85 |
| 15 Sales and Services | 139,093,413.00 | 158,448,635.00 | 149,416,431.18 | 120,423,697.95 |
| 16 Other Revenue | 1,864,075.96 | 1,073,497.35 | 2,333,015.12 | 4,423,987.86 |
| 17 Total Operating Revenue | <u>141,459,645.01</u> | <u>159,742,282.61</u> | <u>151,962,277.01</u> | <u>125,414,605.66</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 578,605.86 | 694,089.27 | 774,470.36 | 745,641.44 |
| 20 Travel | 21,154.69 | 35,625.00 | 22,547.73 | 27,738.88 |
| 21 Contractual Services | 17,960,224.90 | 21,790,477.60 | 25,765,108.69 | 27,757,051.32 |
| 22 Supplies and Materials | 26,098.03 | 36,404.23 | 44,056.71 | 56,474.60 |
| 23 Capital Outlay | 11,098.54 | 7,757.94 | 3,354.59 | 14,323.11 |
| 24 Other Expense | 3,494.64 | - | - | - |
| 25 Interest Expense | - | 550.85 | 1,962.89 | 850.11 |
| 26 Insurance Claims | 116,532,286.35 | 111,601,245.49 | 113,868,027.80 | 114,414,747.70 |
| 27 Total Operating Expenditures/Expenses | <u>135,132,963.01</u> | <u>134,166,150.38</u> | <u>140,479,528.77</u> | <u>143,016,827.16</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 32 | | | | |
| 33 Net Change | 6,326,682.00 | 25,576,132.23 | 11,482,748.24 | (17,602,221.50) |
| 34 | | | | |
| 35 Beginning Fund Equity | 14,748,810.30 | 21,075,492.30 | 46,661,529.34 | 58,143,451.26 |
| 36 Prior Period Adjustment | - | 9,904.81 | (826.32) | - |
| 37 Ending Equity | <u>21,075,492.30</u> | <u>46,661,529.34</u> | <u>58,143,451.26</u> | <u>40,541,229.76</u> |

Company: 3035

Company Name: Insurance Administration

Fund Name: State Employees Benefits Plan Fund

Fund Type: Internal Service

Purpose: SDCL 3-6E-10 created the State Employees Benefits Plan Fund. SDCL 3-6E-2 authorized that the Bureau of Human Resources may establish a benefits plan, for employees of the state. The plan may either be self-funded or established as a group health insurance program. The plan may provide for group health coverage against the financial cost of hospital, surgical, pharmacy, and medical treatment and care, and such other coverage or benefits, as deemed appropriate and desirable by the commissioner. The commissioner may include a flexible benefit plan which allows an employee to choose the employee's own benefits or levels of coverage, provided under this chapter (health and life insurance) by means of a plan which is self-insured. Source: Deductions from employers and employees. Use: Operating costs of the self-insurance program.

Budget Information: Included in the General Appropriations Bill except health insurance claims which are not included in the General Appropriations Bill.

Additional Information: Prior to FY2013 this was called the Public Employees Insurance System Fund.

Bureau of Human Resources

State Accounting System - Other Fund Balances

Company 3035 - State Employees Workers' Compensation Program Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 5,741,181.71 | 4,490,927.06 | 4,373,350.50 | 4,070,216.26 |
| 2 Deferred Charges and Other Assets | 38,000.00 | 38,000.00 | 38,000.00 | 178,000.00 |
| 3 Total Assets | <u>5,779,181.71</u> | <u>4,528,927.06</u> | <u>4,411,350.50</u> | <u>4,248,216.26</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 5,779,181.71 | 4,528,927.06 | 4,411,350.50 | 4,248,216.26 |
| 10 Total Fund Equity | <u>5,779,181.71</u> | <u>4,528,927.06</u> | <u>4,411,350.50</u> | <u>4,248,216.26</u> |
| 11 Total Liabilities and Fund Equity | <u>5,779,181.71</u> | <u>4,528,927.06</u> | <u>4,411,350.50</u> | <u>4,248,216.26</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 152,128.08 | 98,696.21 | 56,753.02 | 60,544.47 |
| 15 Sales and Services | 2,460,044.51 | 2,550,827.09 | 3,636,270.79 | 4,030,076.74 |
| 16 Other Revenue | 49,114.81 | 32,482.02 | 6,078.29 | 22,651.58 |
| 17 Total Operating Revenue | <u>2,661,287.40</u> | <u>2,682,005.32</u> | <u>3,699,102.10</u> | <u>4,113,272.79</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 153,214.35 | 183,075.91 | 199,518.60 | 237,697.63 |
| 20 Travel | 509.90 | - | 532.65 | 1,585.28 |
| 21 Contractual Services | 262,253.70 | 205,733.28 | 219,466.16 | 215,572.55 |
| 22 Supplies and Materials | 3,803.77 | 3,389.58 | 4,651.23 | 4,298.85 |
| 23 Capital Outlay | 4,783.90 | 199.00 | 1,348.00 | 4,790.17 |
| 24 Other Expense | - | - | - | - |
| 25 Interest Expense | - | - | - | 0.65 |
| 26 Insurance Claims | 3,573,582.64 | 3,539,769.50 | 3,390,362.02 | 3,812,461.90 |
| 27 Total Operating Expenditures/Expenses | <u>3,998,148.26</u> | <u>3,932,167.27</u> | <u>3,815,878.66</u> | <u>4,276,407.03</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 32 | | | | |
| 33 Net Change | (1,336,860.86) | (1,250,161.95) | (116,776.56) | (163,134.24) |
| 34 | | | | |
| 35 Beginning Fund Equity | 7,116,042.57 | 5,779,181.71 | 4,528,927.06 | 4,411,350.50 |
| 36 Prior Period Adjustment | - | (92.70) | (800.00) | - |
| 37 Ending Equity | <u>5,779,181.71</u> | <u>4,528,927.06</u> | <u>4,411,350.50</u> | <u>4,248,216.26</u> |

Company: 3035

Company Name: Insurance Administration

Fund Name: State Employees Workers' Compensation Program

Fund Type: Internal Service

Purpose: The State Employees Workers' Compensation Program was authorized by SDCL 3-6A-14.

Source: All funds transferred to the office of the State Treasurer as designated transfers to the state employees workers' compensation program. Uses: Operating costs of the workers' compensation program.

Budget Information: Included in the General Appropriations Bill except workers' compensation claims which are not included in the General Appropriations Bill.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 3035 - Dakota Cement Life and Workers' Compensation

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 278,157.80 | 233,455.34 | 231,548.67 | 207,018.68 |
| 2 Total Assets | 278,157.80 | 233,455.34 | 231,548.67 | 207,018.68 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 278,157.80 | 233,455.34 | 231,548.67 | 207,018.68 |
| 9 Total Fund Equity | 278,157.80 | 233,455.34 | 231,548.67 | 207,018.68 |
| 10 Total Liabilities and Fund Equity | 278,157.80 | 233,455.34 | 231,548.67 | 207,018.68 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 7,467.02 | 4,436.42 | 2,714.57 | 3,109.26 |
| 14 Sales and Services | - | - | - | - |
| 15 Other Revenue | 3,929.24 | 4,513.26 | 27,711.44 | 4,490.72 |
| 16 Total Operating Revenue | 11,396.26 | 8,949.68 | 30,426.01 | 7,599.98 |
| 17 | | | | |
| 18 Personal Services and Benefits | 1,277.55 | 1,180.70 | 1,115.89 | 1,050.60 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 2,600.00 | 2,400.00 | 2,400.00 | 2,200.00 |
| 21 Supplies and Materials | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | - | - | - | - |
| 24 Interest Expense | - | - | - | - |
| 25 Insurance Claims | 29,057.49 | 50,071.44 | 28,816.79 | 28,879.37 |
| 26 Total Operating Expenditures/Expenses | 32,935.04 | 53,652.14 | 32,332.68 | 32,129.97 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | (21,538.78) | (44,702.46) | (1,906.67) | (24,529.99) |
| 33 | | | | |
| 34 Beginning Fund Equity | 299,696.58 | 278,157.80 | 233,455.34 | 231,548.67 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 278,157.80 | 233,455.34 | 231,548.67 | 207,018.68 |

Company: 3035
Company Name: Insurance Administration
Fund Name: Dakota Cement Life and Workers' Compensation
Fund Type: Internal Service

Purpose: Senate Bill 166 of the 2010 legislative session provided for the liquidation of the State Cement Plant Commission and transfer of remaining net proceeds. The bill authorized the transfer of \$350,000 to the Bureau of Human Resources for purpose of administering and paying existing and future workers compensation claims and life insurance coverage of former employees of the Commission. SDCL 3-6E-15 affixed responsibility of the workers compensation claims for the former Cement Plant with the state employees workers' compensation program.

Budget Information: Included in the General Appropriations Bill except workers' compensation claims which are not included in the General Appropriations Bill.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 6009 - Human Resources Labor & Management

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 903,312.96 | 962,763.47 | 1,034,190.51 | 857,034.03 |
| 2 Total Assets | 903,312.96 | 962,763.47 | 1,034,190.51 | 857,034.03 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 311.58 | 109.00 | 1,326.50 | - |
| 8 Unreserved Fund Balance | 903,001.38 | 962,654.47 | 1,032,864.01 | 857,034.03 |
| 9 Total Fund Equity | 903,312.96 | 962,763.47 | 1,034,190.51 | 857,034.03 |
| 10 Total Liabilities and Fund Equity | 903,312.96 | 962,763.47 | 1,034,190.51 | 857,034.03 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 21,106.61 | 13,020.93 | 8,761.83 | 12,220.28 |
| 14 Sales and Services | 3,784,636.30 | 4,258,257.34 | 4,229,091.96 | 4,149,708.05 |
| 15 Other Revenue | - | 165.00 | 40.03 | 16,966.92 |
| 16 Total Operating Revenue | 3,805,742.91 | 4,271,443.27 | 4,237,893.82 | 4,178,895.25 |
| 17 | | | | |
| 18 Personal Services and Benefits | 2,988,972.12 | 3,124,984.86 | 3,189,557.77 | 3,196,724.45 |
| 19 Travel | 71,581.64 | 50,138.14 | 69,336.34 | 75,373.30 |
| 20 Contractual Services | 595,544.86 | 889,240.13 | 741,453.35 | 952,684.14 |
| 21 Supplies and Materials | 82,095.06 | 83,743.58 | 102,492.32 | 87,068.26 |
| 22 Capital Outlay | 38,008.18 | 63,833.77 | 64,258.00 | 44,200.09 |
| 23 Interest Expense | 67.28 | 52.28 | - | 1.49 |
| 24 Total Operating Expenditures/Expenses | 3,776,269.14 | 4,211,992.76 | 4,167,097.78 | 4,356,051.73 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 29,473.77 | 59,450.51 | 70,796.04 | (177,156.48) |
| 31 | | | | |
| 32 Beginning Fund Equity | 873,839.19 | 903,312.96 | 962,763.47 | 1,034,190.51 |
| 33 Prior Period Adjustment | - | - | 631.00 | - |
| 34 Ending Equity | 903,312.96 | 962,763.47 | 1,034,190.51 | 857,034.03 |

Company: 6009

Company Name: Human Resources Labor & Management

Fund Name: Human Resources Labor & Management

Fund Type: Internal Service

Purpose: This fund was established to account for costs associated with and revenues received for providing recruitment services and employee training to state agencies.

Budget Information: Included in the General Appropriations Bill.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 6521 - South Dakota Risk Pool Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | 7,107,024.78 | 6,270,035.18 | 3,303,852.94 | - |
| 2 Total Assets | 7,107,024.78 | 6,270,035.18 | 3,303,852.94 | - |
| 3 | | | | |
| 4 Deferred Revenue | 14,094.00 | - | - | - |
| 5 Total Liabilities | 14,094.00 | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 7,092,930.78 | 6,270,035.18 | 3,303,852.94 | 0.00 |
| 9 Total Fund Equity | 7,092,930.78 | 6,270,035.18 | 3,303,852.94 | 0.00 |
| 10 Total Liabilities and Fund Equity | 7,107,024.78 | 6,270,035.18 | 3,303,852.94 | 0.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 168,725.68 | 101,719.32 | 65,186.85 | 76,905.30 |
| 14 Sales and Services | 5,855,129.91 | 4,482,333.02 | 1,078,013.65 | - |
| 15 Other Revenue | 193,340.11 | 78,198.14 | 242,560.88 | 77,445.02 |
| 16 Total Operating Revenue | 6,217,195.70 | 4,662,250.48 | 1,385,761.38 | 154,350.32 |
| 17 | | | | |
| 18 Personal Services and Benefits | 93,897.03 | 71,413.54 | 19,740.02 | 321.00 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 340,195.63 | 244,925.09 | 81,743.57 | 15,496.39 |
| 21 Supplies and Materials | 901.20 | 803.51 | 615.42 | 225.38 |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | - | - | - | 687.00 |
| 24 Insurance Claims | 5,445,040.93 | 5,161,744.62 | 1,831,381.36 | 87,613.88 |
| 25 Total Operating Expenditures/Expenses | 5,880,034.79 | 5,478,886.76 | 1,933,480.37 | 104,343.65 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | (2,420,000.00) | (3,353,859.61) |
| 29 Net Transfers In (Out) | - | - | (2,420,000.00) | (3,353,859.61) |
| 30 | | | | |
| 31 Net Change | 337,160.91 | (816,636.28) | (2,967,718.99) | (3,303,852.94) |
| 32 | | | | |
| 33 Beginning Fund Equity | 6,755,769.87 | 7,092,930.78 | 6,270,035.18 | 3,303,852.94 |
| 34 Prior Period Adjustment | - | (6,259.32) | 1,536.75 | - |
| 35 Ending Equity | 7,092,930.78 | 6,270,035.18 | 3,303,852.94 | 0.00 |

Company: 6521

Company Name: Bureau of Human Resources - Enterprise

Fund Name: South Dakota Risk Pool Fund

Fund Type: Enterprise

Purpose: SDCL 58-17-120 created the South Dakota Risk Pool Fund within the Bureau of Human Resources to receive premiums, assessments, federal funds, and any claims and make payments either directly or indirectly to health care providers and others to carry out the functions of the risk pool.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

SL 2015, ch 249 effective 7/1/15 (FY2016) amended and repealed various statutes in chapter 58-17. SDCL 58-17-145.1 provided a deadline for submission of a health claim under the risk pool stating that any person covered under a risk pool established pursuant to the provisions of § 58-17-113 may submit a health claim within six months from June 30, 2015. A claim shall be paid in accordance with the South Dakota risk pool plan document in effect July 1, 2014, through June 30, 2015, inclusive.

In FY2015 \$1.4 million was transferred to the General Fund in accordance with SL 2015 ch 55 and \$1 million was transferred to the Legislative Contingency Fund in accordance with SL 2015 ch 99. In FY16, the unobligated balance in the fund was transferred to the General Fund in accordance with SL 2016 ch 36.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 7,259.05 | 248,062.72 | 9,530.55 | 9,446.31 |
| 2 Total Assets | 7,259.05 | 248,062.72 | 9,530.55 | 9,446.31 |
| 3 | | | | |
| 4 Escrow Payable | 7,259.05 | 248,062.72 | 9,530.55 | 9,446.31 |
| 5 Total Liabilities | 7,259.05 | 248,062.72 | 9,530.55 | 9,446.31 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

Purpose: Used to account for money received from retirees aged 65 years and older that have chosen to go through BOP to purchase their Medicare supplement. Once a retiree reaches the age of 65 they can no longer be on the State's health plan. Lincoln Mutual in North Dakota provides the policy and BOHR collects the premiums and provide an accounting of who has paid for the coverage.

Budget Information: There are no disbursements in an agency fund to appropriate.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 8301 - State Workers Unemployment Compensation

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 316,932.90 | 190,418.04 | 190,076.55 | 101,225.57 |
| 2 Total Assets | 316,932.90 | 190,418.04 | 190,076.55 | 101,225.57 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 316,932.90 | 190,418.04 | 190,076.55 | 101,225.57 |
| 9 Total Fund Equity | 316,932.90 | 190,418.04 | 190,076.55 | 101,225.57 |
| 10 Total Liabilities and Fund Equity | 316,932.90 | 190,418.04 | 190,076.55 | 101,225.57 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 3,012.32 | 3,547.15 | 2,448.05 | 2,443.30 |
| 14 Sales and Services | 464,319.91 | 209,424.30 | 307,846.25 | 205,294.22 |
| 15 Total Operating Revenue | 467,332.23 | 212,971.45 | 310,294.30 | 207,737.52 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Insurance Claims | 384,544.47 | 339,486.31 | 310,635.79 | 296,588.50 |
| 23 Total Operating Expenditures/Expenses | 384,544.47 | 339,486.31 | 310,635.79 | 296,588.50 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 82,787.76 | (126,514.86) | (341.49) | (88,850.98) |
| 30 | | | | |
| 31 Beginning Fund Equity | 234,145.14 | 316,932.90 | 190,418.04 | 190,076.55 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 316,932.90 | 190,418.04 | 190,076.55 | 101,225.57 |

Company: 8301

Company Name: State Workers Unemployment Compensation

Fund Name: State Workers Unemployment Compensation

Fund Type: Special Revenue

Purpose: This fund is used to account for unemployment compensation deductions which are automatically deducted from each state agency's bi-weekly payroll and payments received by agencies and political subdivisions not on the central payroll for unemployment insurance coverage. Use: The Department of Labor submits quarterly billings itemizing the unemployment benefits paid on behalf of the state.

Budget Information: Not included in the General Appropriations Bill.



Department of Revenue
State Accounting System - Other Fund Balances
Company 3033 - Property Tax Reduction Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|------------------|------------------|------------------|-----------------|
| 1 Cash Pooled with State Treasurer | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 | - |
| 2 Total Assets | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 | - |
| 9 Total Fund Equity | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 | - |
| 10 Total Liabilities and Fund Equity | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 | - |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 15,851,649.10 | 14,916,748.49 | 14,401,014.88 | - |
| 14 Use of Money and Property | - | - | - | - |
| 15 Sales and Services | 91,409,517.03 | 91,612,447.99 | 98,289,781.78 | - |
| 16 Total Operating Revenue | 107,261,166.13 | 106,529,196.48 | 112,690,796.66 | - |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | - | - | - | - |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (107,261,166.13) | (126,155,417.48) | (112,690,796.66) | (44,000,048.12) |
| 28 Net Transfers In (Out) | (107,261,166.13) | (126,155,417.48) | (112,690,796.66) | (44,000,048.12) |
| 29 | | | | |
| 30 Net Change | - | (19,626,221.00) | - | (44,000,048.12) |
| 31 | | | | |
| 32 Beginning Fund Equity | 63,626,269.12 | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 63,626,269.12 | 44,000,048.12 | 44,000,048.12 | - |

Company: 3033

Company Name: Property Tax Reduction Fund

Fund Name: Property Tax Reduction Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 10-13-44 created the Property Tax Reduction Fund. Sources: SDCL 4-7-39 states that after the Budget Reserve Fund has been fully funded, all remaining unobligated cash in the General Fund is deposited into this fund if the amount in the Property Tax Reduction Fund does not exceed 15% of the prior year's general fund appropriation. SDCL 42-7A-63 authorizes that the state's percentage of net machine income shall be directly deposited to the Property Tax Reduction Fund, except for one-half of one percent of net machine income authorized for deposit into the Video Lottery Operating Fund. SDCL 10-33A-5.1 authorizes 60% of the telecommunications tax to be deposited to this fund. Uses: 10-13-44. The Commissioner of Finance and Management may transfer moneys available from the Property Tax Reduction Fund to the General Fund necessary to provide property tax relief through State Aid to Education.

SL 2015, ch 39 effective 7/1/15 (FY2016) repealed the Property Tax Reduction Fund. Monies that previously would be deposited to the Property Tax Reduction Fund per 42-7A-24, 42-7A-63, 10-33A-5.1 will be deposited to the General Fund. SDCL 4-7-39 was revised to transfer unobligated cash in the General Fund, after the Budget Reserve Fund has been fully funded, to the new General Revenue Replacement Fund.

Budget Information:

Additional Information:

Department of Revenue
State Accounting System - Other Fund Balances
Company 3037 - South Dakota Gaming Commission Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 938,491.27 | 865,432.44 | 803,172.52 | 801,423.63 |
| 2 Total Assets | <u>938,491.27</u> | <u>865,432.44</u> | <u>803,172.52</u> | <u>801,423.63</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | 455.00 | - | - | 4,355.00 |
| 8 Unreserved Fund Balance | 938,036.27 | 865,432.44 | 803,172.52 | 797,068.63 |
| 9 Total Fund Equity | <u>938,491.27</u> | <u>865,432.44</u> | <u>803,172.52</u> | <u>801,423.63</u> |
| 10 Total Liabilities and Fund Equity | <u>938,491.27</u> | <u>865,432.44</u> | <u>803,172.52</u> | <u>801,423.63</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 9,562,956.71 | 9,142,992.78 | 9,289,193.49 | 9,657,387.93 |
| 14 Licenses, Permits and Fees | 7,518,043.71 | 7,004,505.29 | 6,723,158.94 | 6,635,369.30 |
| 15 Fines, Forfeits and Penalties | 6,050.00 | 3,000.00 | 26,078.00 | 2,590.00 |
| 16 Use of Money and Property | 45,806.84 | 28,849.11 | 17,922.62 | 19,674.29 |
| 17 Sales and Services | - | - | - | - |
| 18 Other Revenue | - | - | - | 197.55 |
| 19 Total Operating Revenue | <u>17,132,857.26</u> | <u>16,179,347.18</u> | <u>16,056,353.05</u> | <u>16,315,219.07</u> |
| 20 | | | | |
| 21 Personal Services and Benefits | 831,662.28 | 851,955.22 | 901,414.51 | 933,147.47 |
| 22 Travel | 71,944.05 | 69,515.33 | 69,233.48 | 72,296.43 |
| 23 Contractual Services | 351,809.41 | 334,293.99 | 299,532.44 | 316,446.61 |
| 24 Supplies and Materials | 27,378.18 | 25,877.46 | 37,731.16 | 27,743.46 |
| 25 Grants and Subsidies | 8,697,801.66 | 8,531,343.47 | 8,472,479.87 | 8,631,881.21 |
| 26 Capital Outlay | 81,284.24 | 5,691.46 | 6,615.00 | 7,685.51 |
| 27 Other Expense | 340.03 | - | 168.62 | - |
| 28 Total Operating Expenditures/Expenses | <u>10,062,219.85</u> | <u>9,818,676.93</u> | <u>9,787,175.08</u> | <u>9,989,200.69</u> |
| 29 | | | | |
| 30 Transfers In | - | - | - | - |
| 31 Transfers Out | (7,030,025.72) | (6,433,729.08) | (6,331,437.89) | (6,327,767.27) |
| 32 Net Transfers In (Out) | <u>(7,030,025.72)</u> | <u>(6,433,729.08)</u> | <u>(6,331,437.89)</u> | <u>(6,327,767.27)</u> |
| 33 | | | | |
| 34 Net Change | 40,611.69 | (73,058.83) | (62,259.92) | (1,748.89) |
| 35 | | | | |
| 36 Beginning Fund Equity | 897,879.58 | 938,491.27 | 865,432.44 | 803,172.52 |
| 37 Ending Equity | <u>938,491.27</u> | <u>865,432.44</u> | <u>803,172.52</u> | <u>801,423.63</u> |

Company: 3037

Company Name: S D Gaming Commission Fund

Fund Name: South Dakota Gaming Commission Fund

Fund Type: Special Revenue

Purpose: SDCL 42-7B-48 created the South Dakota Gaming Commission Fund. Sources: Proceeds from the gaming tax, license stamp fees, license fees, application fees, the net proceeds generated by the operation of the five-cent slot machines. Use: Moneys are continuously appropriated. Per 42-7B-48, 40% of the gaming tax collected is transferred to the Tourism Promotion Fund and 10% is paid to Lawrence County, expenses of commission. All funds remaining after above payments less \$100,000 transferred to the Historical Preservation Loan and Grant Fund (in company 3145) shall be disbursed to the City of Deadwood.

42-7B-48.1 states that disbursements from the Gaming Commission fund shall be as set forth in § 42-7B-48 until such time as the net municipal proceeds paid to the City of Deadwood equals six million eight hundred thousand dollars for each year, and after payment of commission expenses pursuant to subdivision 42-7B-48(2), and after payment of one hundred thousand dollars to the State Historical Preservation Grant and Loan fund pursuant to subdivision 42-7B-48(4). Thereafter, all remaining funds shall be distributed as follows:

- (1) Seventy percent to the state general fund;
- (2) Ten percent to be distributed to municipalities in Lawrence County, except the City of Deadwood, pro rata according to their population;
- (3) Ten percent to be distributed to school districts, pro rata based upon the previous year's average daily membership, located in whole or in part, in Lawrence County. For any school district located only partly in Lawrence County, only that portion of the attendance which represents students residing in Lawrence County

Department of Revenue

State Accounting System - Other Fund Balances

Company 3037 - South Dakota Gaming Commission Fund

- shall be considered in calculating the proration required by this subdivision; and
- (4) Ten percent to the City of Deadwood for deposit in the historic restoration and preservation fund.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3038 - Tax Relief Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|---------------|
| 1 Cash Pooled with State Treasurer | 188,427.59 | - | - | - |
| 2 Total Assets | 188,427.59 | - | - | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 188,427.59 | (0.00) | - | - |
| 9 Total Fund Equity | 188,427.59 | (0.00) | - | - |
| 10 Total Liabilities and Fund Equity | 188,427.59 | (0.00) | - | - |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 1,878,172.49 | 2,125,764.12 | 2,721,985.00 | - |
| 14 Use of Money and Property | 31,010.77 | 41,851.03 | 10,016.44 | - |
| 15 Total Operating Revenue | 1,909,183.26 | 2,167,615.15 | 2,732,001.44 | - |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | - | - | - | - |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | (4,133,192.00) | (2,356,042.74) | (2,732,001.44) | - |
| 26 Net Transfers In (Out) | (4,133,192.00) | (2,356,042.74) | (2,732,001.44) | - |
| 27 | | | | |
| 28 Net Change | (2,224,008.74) | (188,427.59) | - | - |
| 29 | | | | |
| 30 Beginning Fund Equity | 2,412,436.33 | 188,427.59 | - | - |
| 31 Ending Equity | 188,427.59 | (0.00) | - | - |

Company: 3038

Company Name: Tax Relief Fund

Fund Name: Tax Relief Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: ~~SDCL 10-45C-14 created the Tax Relief Fund. Source: The additional net revenue received by the state from voluntary retail licensees shall be deposited in the Tax Relief Fund created pursuant to § 10-45C-14 for the purpose of reducing the rate of taxation or reducing property taxes. For the purposes of § 10-45C-14, a voluntary retail licensee is any person licensed through the Streamlined Sales and Use Tax Agreement to remit sales and use tax pursuant to chapters 10-45 and 10-46 who does not otherwise have a legal obligation to remit such taxes. The fund shall be invested as provided by law, and the interest earned shall be credited to the fund. Use: The Legislature may not appropriate any money from the Tax Relief Fund until the second fiscal year after Congress approves legislation giving states the authority to require retailers to collect South Dakota's Sales and Use Tax. A collection allowance credit was authorized by § 10-45-27.2 equal to one and one-half percent of the gross amount of the tax due, not to exceed seventy dollars per return period. The allowance is granted for any return to be filed and for any tax to be remitted after January 1, 2014.~~

SL 2015, ch 39 effective 7/1/15 (FY2016) repealed the Tax Relief Fund.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3076 - License Plate Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | 35,520.84 | 810,914.78 | 3,313,047.27 | 427,952.46 |
| 2 Total Assets | 35,520.84 | 810,914.78 | 3,313,047.27 | 427,952.46 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 35,520.84 | 810,914.78 | 3,313,047.27 | 427,952.46 |
| 9 Total Fund Equity | 35,520.84 | 810,914.78 | 3,313,047.27 | 427,952.46 |
| 10 Total Liabilities and Fund Equity | 35,520.84 | 810,914.78 | 3,313,047.27 | 427,952.46 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 2,916,823.77 | 3,315,205.93 | 3,584,720.11 | 3,890,930.61 |
| 14 Use of Money and Property | 32,878.88 | 16,666.11 | 12,228.56 | 29,078.26 |
| 15 Other Revenue | | | | 7,021.50 |
| 16 Total Operating Revenue | 2,949,702.65 | 3,331,872.04 | 3,596,948.67 | 3,927,030.37 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 488,165.69 | 511,049.23 | 529,425.09 | 542,660.74 |
| 21 Supplies and Materials | 568,857.63 | 620,428.87 | 563,690.74 | 6,269,464.44 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | 1,700.35 | - |
| 24 Total Operating Expenditures/Expenses | 1,057,023.32 | 1,131,478.10 | 1,094,816.18 | 6,812,125.18 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 1,892,679.33 | 2,200,393.94 | 2,502,132.49 | (2,885,094.81) |
| 31 | | | | |
| 32 Beginning Fund Equity | 42,841.51 | 35,520.84 | 810,914.78 | 3,313,047.27 |
| 33 Prior Period Adjustment | (1,900,000.00) | (1,425,000.00) | - | - |
| 34 Ending Equity | 35,520.84 | 810,914.78 | 3,313,047.27 | 427,952.46 |

Company: 3076

Company Name: Dept. of Revenue - Other

Fund Name: License Plate Revolving Fund

Fund Type: Special Revenue

Purpose: SDCL 32-5-67 created the License Plate Revolving Fund. Source: Collection of vehicle license fees, permits to move mobile homes, Use: SDCL 32-11-33 states that a balance necessary for the manufacturing and distribution of license plates shall be maintained in the License Plate Special Revenue Fund. All other moneys shall be transferred to the Local Government Highway and Bridge Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3076 - Sales and Use Tax Collection Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | - | - | - | (11.00) |
| 2 Total Assets | - | - | - | (11.00) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 156,925.05 | 85,054.43 | 99,388.50 | 39,118.32 |
| 8 Unreserved Fund Balance | (156,925.05) | (85,054.43) | (99,388.50) | (39,129.32) |
| 9 Total Fund Equity | 0.00 | - | 0.00 | (11.00) |
| 10 Total Liabilities and Fund Equity | 0.00 | - | 0.00 | (11.00) |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 9,737,677.31 | 10,397,428.05 | 10,901,238.30 | 11,535,145.68 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Other Revenue | 28.30 | 14,234.85 | - | 452.01 |
| 16 Total Operating Revenue | 9,737,705.61 | 10,411,662.90 | 10,901,238.30 | 11,535,597.69 |
| 17 | | | | |
| 18 Personal Services and Benefits | 6,753,854.82 | 7,439,059.37 | 7,568,173.75 | 7,456,435.43 |
| 19 Travel | 406,040.09 | 409,555.93 | 393,674.02 | 446,989.37 |
| 20 Contractual Services | 1,189,516.13 | 1,194,136.26 | 1,382,012.56 | 1,494,466.23 |
| 21 Supplies and Materials | 388,764.27 | 432,411.61 | 412,902.42 | 412,403.91 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 333,835.13 | 297,453.96 | 152,641.67 | 198,089.09 |
| 24 Interest Expense | | | | 23.18 |
| 25 Total Operating Expenditures/Expenses | 9,072,010.44 | 9,772,617.13 | 9,909,404.42 | 10,008,407.21 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (665,695.17) | (639,045.77) | (991,833.88) | (1,527,201.48) |
| 29 Net Transfers In (Out) | (665,695.17) | (639,045.77) | (991,833.88) | (1,527,201.48) |
| 30 | | | | |
| 31 Net Change | 0.00 | - | 0.00 | (11.00) |
| 32 | | | | |
| 33 Beginning Fund Equity | - | - | - | 0.00 |
| 34 Ending Equity | 0.00 | - | 0.00 | (11.00) |

Company: 3076

Company Name: Dept. of Revenue - Other

Fund Name: Sales and Use Tax Collection Fund

Fund Type: Special Revenue

Purpose: SDCL 10-1-44 established the Sales and Use Tax Collection Fund for the purpose of administering the sales, use, municipal non-ad valorem, and contractors' excise taxes. Sources: Charges for the administration and collection of taxes collected pursuant to chapter 10-52. In addition, the secretary of the Dept. of Revenue shall, on a monthly basis, deposit revenue collected as a result of taxes imposed in chapters 10-45, 10-46, and 10-58 in the Sales and Use Tax Collection Fund. The total amount deposited in the Sales and Use Tax Collection Fund may not exceed the amount budgeted for such purposes. At the end of each fiscal year any cash balance left in the Sales and Use Tax Collection Fund shall be transferred to the General Fund. Uses: Administration costs associated with collecting sales, use, municipal non-ad valorem, and contractors' excise taxes.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3078 - Cigarette Stamp Purchasing Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 38,008.18 | 38,450.83 | 13,963.99 | (6,553.34) |
| 2 Total Assets | 38,008.18 | 38,450.83 | 13,963.99 | (6,553.34) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 38,008.18 | 38,450.83 | 13,963.99 | (6,553.34) |
| 9 Total Fund Equity | 38,008.18 | 38,450.83 | 13,963.99 | (6,553.34) |
| 10 Total Liabilities and Fund Equity | 38,008.18 | 38,450.83 | 13,963.99 | (6,553.34) |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | 33,322.48 | 26,401.80 | 17,188.86 | 28,710.70 |
| 15 Total Operating Revenue | 33,322.48 | 26,401.80 | 17,188.86 | 28,710.70 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | 28.03 |
| 20 Supplies and Materials | 37,107.00 | 25,959.15 | 41,675.70 | 49,200.00 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 37,107.00 | 25,959.15 | 41,675.70 | 49,228.03 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (3,784.52) | 442.65 | (24,486.84) | (20,517.33) |
| 31 | | | | |
| 32 Beginning Fund Equity | 41,792.70 | 38,008.18 | 38,450.83 | 13,963.99 |
| 33 Ending Equity | 38,008.18 | 38,450.83 | 13,963.99 | (6,553.34) |

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Cigarette Stamp Purchasing Fund

Fund Type: Special Revenue

Purpose: SDCL 10-50-58 created the Cigarette Stamp Purchasing Fund. Source: In addition to the taxes and fees imposed by chapter 10-50, the Secretary of Revenue may recover the cost of any stamps or other indicia that are required to be affixed to packages of cigarettes from those licensees affixing said stamps or indicia.

Use: All money in the fund is continuously appropriated to purchase stamps or other indicia.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3078 - Ethanol Fuel Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 2 Total Assets | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 9 Total Fund Equity | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 10 Total Liabilities and Fund Equity | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 8,666,378.38 | 8,314,724.00 | 8,608,383.64 | 8,593,368.58 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 8,666,378.38 | 8,314,724.00 | 8,608,383.64 | 8,593,368.58 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | 4,000,000.00 | 4,500,000.00 | 4,500,000.00 | 4,500,000.00 |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 4,000,000.00 | 4,500,000.00 | 4,500,000.00 | 4,500,000.00 |
| 25 | | | | |
| 26 Transfers In | 3,926,775.93 | 3,849,525.58 | 3,531,540.02 | 3,569,735.80 |
| 27 Transfers Out | (8,593,154.31) | (7,664,249.58) | (7,639,923.66) | (7,663,104.38) |
| 28 Net Transfers In (Out) | (4,666,378.38) | (3,814,724.00) | (4,108,383.64) | (4,093,368.58) |
| 29 | | | | |
| 30 Net Change | - | - | - | - |
| 31 | | | | |
| 32 Beginning Fund Equity | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 33 Ending Equity | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Ethanol Fuel Fund

Fund Type: Special Revenue

Purpose: This fund was created in the 1993 session laws, chapter 48 which was codified in 5-27-4. Source: This fund receives twenty-five and six-tenths percent of the monthly State Capital Construction Fund revenues (shown above as Transfers In). Use: SDCL 10-47B-162 authorized production incentive payments of up to \$1 million annually to ethanol producers. Limits are set at \$9,682,000 in cumulative incentives per facility and also total incentives paid from the fund each year (\$7.0 million for FY2011 and FY2011, \$4.0 million for FY2012 and FY2013, \$4.5 million for FY2014 through FY2016 and \$7.0 million thereafter). SDCL 10-47B-164 continuously appropriated monies from the Ethanol Fuel Fund and authorizes that any unobligated cash in excess of \$100,000 be transferred to the State Highway Fund at the end of each year (shown above as Transfers Out).

Senate Bill 196 of the 2011 Session revised 10-47B-164 and authorized the transfer from the Ethanol Fuel Fund to:

- The Ethanol Infrastructure Incentive Fund, \$1 million in FY2012 and FY2013 and \$500,000 in FY2014 through FY2016.
- The Economic Development and Initiative Fund, \$2 million in FY2012 through FY2016.

The transfers from the Ethanol Fuel Fund to the Ethanol Infrastructure Incentive Fund and the Revolving Economic Development and Initiative Fund in each fiscal year shall be made before any production incentive payment is made pursuant to § 10-47B-162 in the fiscal year. No production incentive payment may be made pursuant to § 10-47B-162 unless the Ethanol Fuel Fund has a balance of at least nine hundred fifty thousand dollars.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3078 - Wind Energy Tax Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Total Assets | - | - | - | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | - | 0.00 | - | 0.00 |
| 9 Total Fund Equity | - | 0.00 | - | 0.00 |
| 10 Total Liabilities and Fund Equity | - | 0.00 | - | 0.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | | | | |
| 14 Wind energy tax receipts | 4,268,137.40 | 4,233,858.44 | 4,399,692.89 | 4,468,595.87 |
| 15 Paid to companies | (1,766,113.11) | (1,695,126.10) | (1,769,270.33) | (737,468.57) |
| 16 Paid to counties | (2,502,024.29) | (2,538,732.34) | (2,630,422.56) | (2,460,810.16) |
| 17 Moved to General Fund | - | - | - | (1,270,317.14) |
| 18 Use of Money and Property | - | - | - | - |
| 19 Total Operating Revenue | - | 0.00 | (0.00) | 0.00 |
| 20 | | | | |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | - | - | - | - |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | - | 0.00 | (0.00) | 0.00 |
| 29 | | | | |
| 30 Beginning Fund Equity | - | - | 0.00 | - |
| 31 Ending Equity | - | 0.00 | - | 0.00 |

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Wind Energy Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 10-35-20 created the Wind Energy Tax Fund. Source: Tax imposed by §§ 10-35-18 and 10-35-19.

Use: The secretary shall distribute all of the tax deposited in the wind energy tax fund pursuant to § 10-35-18 and twenty percent of the tax deposited in the wind energy tax fund pursuant to § 10-35-19 and section 3 of this Act to the county treasurer where the wind farm is located. If a wind farm is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers in the wind farm located in the county. Upon receipt of the taxes, the county auditor shall apportion the tax among the school districts, the county, and the organized townships where a wind tower is located. The tax shall be apportioned by the county auditor by allocating fifty percent of the tax to the school district where each wind tower is located, fifteen percent to the organized township where each wind tower is located, and thirty-five percent to the county. If a wind tower is located in a township that is not organized, the unorganized township's share of the tax for that wind tower is allocated to the county. The secretary shall distribute the money to the counties on or before the first day of May. Any remaining revenue in the wind energy tax fund shall be deposited in the state general fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

SL 2016 chapter 61, renamed the Wind Energy Tax Fund the Renewable Facility Tax Fund and statutes were revised to include solar facilities. This is effective FY2017.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3177 - State Motor Vehicle Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| 1 Cash Pooled with State Treasurer | 2,329,620.56 | 2,480,685.15 | 2,098,147.25 | 2,741,137.07 |
| 2 Total Assets | <u>2,329,620.56</u> | <u>2,480,685.15</u> | <u>2,098,147.25</u> | <u>2,741,137.07</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | 154,716.55 | 128,472.76 | 24,316.00 | 36,499.65 |
| 8 Unreserved Fund Balance | 2,174,904.01 | 2,352,212.39 | 2,073,831.25 | 2,704,637.42 |
| 9 Total Fund Equity | <u>2,329,620.56</u> | <u>2,480,685.15</u> | <u>2,098,147.25</u> | <u>2,741,137.07</u> |
| 10 Total Liabilities and Fund Equity | <u><u>2,329,620.56</u></u> | <u><u>2,480,685.15</u></u> | <u><u>2,098,147.25</u></u> | <u><u>2,741,137.07</u></u> |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 3,042,109.17 | 2,982,257.01 | 3,123,866.87 | 3,901,634.64 |
| 14 Licenses, Permits and Fees | 4,578,653.48 | 4,891,509.18 | 5,257,830.03 | 5,537,640.32 |
| 15 Use of Money and Property | 82,198.73 | 56,883.33 | 36,840.63 | 36,190.33 |
| 16 Sales and Services | - | - | - | - |
| 17 Other Revenue | - | 236,238.49 | - | 50.16 |
| 18 Total Operating Revenue | <u>7,702,961.38</u> | <u>8,166,888.01</u> | <u>8,418,537.53</u> | <u>9,475,515.45</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 2,928,712.76 | 3,103,123.32 | 3,299,684.79 | 3,288,121.34 |
| 21 Travel | 82,953.56 | 102,194.89 | 85,950.76 | 117,037.38 |
| 22 Contractual Services | 1,526,111.79 | 1,684,253.18 | 1,960,446.88 | 2,278,139.64 |
| 23 Supplies and Materials | 554,384.65 | 572,280.70 | 494,588.05 | 731,035.98 |
| 24 Grants and Subsidies | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 |
| 25 Capital Outlay | 125,005.15 | 58,222.14 | 289,926.01 | 80,849.77 |
| 26 Total Operating Expenditures/Expenses | <u>6,250,437.01</u> | <u>6,553,343.33</u> | <u>7,163,865.59</u> | <u>7,528,453.21</u> |
| 27 | | | | |
| 28 Transfers In | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 | 1,033,269.10 |
| 29 Transfers Out | (1,095,547.23) | (1,596,444.98) | (1,611,582.04) | (1,439,844.57) |
| 30 Net Transfers In (Out) | <u>(62,278.13)</u> | <u>(563,175.88)</u> | <u>(578,312.94)</u> | <u>(406,575.47)</u> |
| 31 | | | | |
| 32 Net Change | 1,390,246.24 | 1,050,368.80 | 676,359.00 | 1,540,486.77 |
| 33 | | | | |
| 34 Beginning Fund Equity | 1,954,845.13 | 2,329,620.56 | 2,480,685.15 | 2,098,147.25 |
| 35 Prior Period Adjustment | (1,015,470.81) | (899,304.21) | (1,058,896.90) | (897,496.95) |
| 36 Ending Equity | <u>2,329,620.56</u> | <u>2,480,685.15</u> | <u>2,098,147.25</u> | <u>2,741,137.07</u> |

Company: 3177

Company Name: State Motor Vehicle Fund

Fund Name: State Motor Vehicle Fund

Fund Type: Special Revenue

Purpose: SDCL 32-11-29 created the State Motor Vehicle Fund. Sources: fees collected under general administration of motor vehicles; two percent of motor vehicle license collections; 10 percent of snowmobile fees and registrations; title fees; two percent of the deposits made to the Motor Fuel Tax Fund during the preceding month shall be deposited into the fuel tax administration account balance to cover the expenses incurred in administering all motor fuel and special fuel tax laws of this state (10-47B- 149); fees for abstract of operating record (32-35-101) and fees for driver licenses (32-12-16) Uses: All expenses in administering the state motor vehicle and driver functions shall be paid from the Motor Vehicle Fund. SDCL 32-11-32 requires the transfer of excess funds to the Local Government Highway and Bridge Fund, less a balance for cash flow. Per (10-47B-149), on or about August first of each year, the preceding year's remaining motor fuel tax administration account balance, less an amount to provide cash flow within the account, shall be transferred to the State Highway Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Note:

The prior period adjustment amounts reflect decreases to the fund's cash for the distributions to the Local Government Highway and Bridge Fund.

Vehicle dealer licenses were increased in SL 2008 ch 155. Motor vehicle fees were increased by SL 2009 ch. 152 and by SL 2015, ch 167.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3185 - South Dakota-Bred Racing Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 95,068.30 | 86,729.99 | 72,363.19 | 79,606.86 |
| 2 Total Assets | 95,068.30 | 86,729.99 | 72,363.19 | 79,606.86 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 95,068.30 | 86,729.99 | 72,363.19 | 79,606.86 |
| 9 Total Fund Equity | 95,068.30 | 86,729.99 | 72,363.19 | 79,606.86 |
| 10 Total Liabilities and Fund Equity | 95,068.30 | 86,729.99 | 72,363.19 | 79,606.86 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 3,076.67 | 2,025.39 | 1,441.87 | 808.52 |
| 14 Sales and Services | 144,291.76 | 127,636.30 | 109,297.33 | 102,235.15 |
| 15 Total Operating Revenue | 147,368.43 | 129,661.69 | 110,739.20 | 103,043.67 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | 125,000.00 | 138,000.00 | 125,106.00 | 95,800.00 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 125,000.00 | 138,000.00 | 125,106.00 | 95,800.00 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 22,368.43 | (8,338.31) | (14,366.80) | 7,243.67 |
| 30 | | | | |
| 31 Beginning Fund Equity | 72,699.87 | 95,068.30 | 86,729.99 | 72,363.19 |
| 32 Ending Equity | 95,068.30 | 86,729.99 | 72,363.19 | 79,606.86 |

Company: 3185

Company Name: Gaming Funds

Fund Name: South Dakota-Bred Racing Fund

Fund Type: Special Revenue

Purpose: SDCL 42-7-71 created the South Dakota-Bred Racing Fund. Sources: One-fourth of all money received from licensees operating horse racing tracks. One half of remaining revenue in the Special Racing Fund in excess of seventy-five thousand dollars shall be transferred to the Bred Racing Fund. Uses: The fund shall be used by the commission to encourage horse racing and the raising and breeding of horses in SD and shall be used for the purpose of providing compensation to SD bred horses by providing funds to all horse tracks licensed in SD. However, not more than one-fourth of the moneys deposited in the SD Bred Racing Fund may be used by the commission to provide purse supplements to horse tracks for horses other than SD bred horses.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3185 - Special Racing Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 252,212.62 | 231,932.82 | 182,296.71 | 190,196.15 |
| 2 Total Assets | 252,212.62 | 231,932.82 | 182,296.71 | 190,196.15 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 252,212.62 | 231,932.82 | 182,296.71 | 190,196.15 |
| 9 Total Fund Equity | 252,212.62 | 231,932.82 | 182,296.71 | 190,196.15 |
| 10 Total Liabilities and Fund Equity | 252,212.62 | 231,932.82 | 182,296.71 | 190,196.15 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 10,396.67 | 6,157.25 | 3,412.35 | 4,455.55 |
| 14 Sales and Services | 389,404.00 | 333,562.95 | 278,845.54 | 281,943.89 |
| 15 Total Operating Revenue | 399,800.67 | 339,720.20 | 282,257.89 | 286,399.44 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | 497,000.00 | 360,000.00 | 331,894.00 | 278,500.00 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 497,000.00 | 360,000.00 | 331,894.00 | 278,500.00 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (97,199.33) | (20,279.80) | (49,636.11) | 7,899.44 |
| 30 | | | | |
| 31 Beginning Fund Equity | 349,411.95 | 252,212.62 | 231,932.82 | 182,296.71 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 252,212.62 | 231,932.82 | 182,296.71 | 190,196.15 |

Company: 3185

Company Name: Gaming Funds

Fund Name: Special Racing Revolving Fund

Fund Type: Special Revenue

Purpose: SDCL 42-7-79.1 created the Special Racing Revolving Fund. Source: The first \$75,000 received in the Special Racing Fund (an agency fund) and one half of remaining revenue received in the Special Racing Fund in excess of seventy-five thousand dollars shall be transferred to the Special Racing Revolving Fund.

Use: to increase purses or for operations, or upon request, funds may be granted to a political subdivision of the state for unusual or unique law enforcement expenses incidental to having a race track or off-track site in that political subdivision.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue
State Accounting System - Other Fund Balances
Company 6516 - Lottery Operating Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|------------------------|------------------------|------------------------|------------------------|
| 1 Cash Pooled with State Treasurer | 6,180,909.29 | 4,903,381.76 | 4,935,502.70 | 5,429,927.43 |
| 2 Cash and Cash Equivalents | 8,655.33 | 15,325.06 | 15,451.68 | 19,992.06 |
| 3 Restricted Receivables | 817,116.88 | 813,002.88 | 700,806.63 | 633,133.11 |
| 4 Accounts Receivable | 14,475.63 | 567,337.45 | 564,678.77 | 18,093.23 |
| 5 Total Assets | <u>7,021,157.13</u> | <u>6,299,047.15</u> | <u>6,216,439.78</u> | <u>6,101,145.83</u> |
| 6 | | | | |
| 7 Accounts Payable | 622,183.65 | 537,564.58 | 569,152.37 | 694,472.13 |
| 8 Due to Other Funds | 1,254.36 | 1,599.80 | 1,599.80 | 1,099.80 |
| 9 Due to Other Governments | (2,500.00) | 20,640.00 | 50,000.00 | - |
| 10 Total Liabilities | <u>620,938.01</u> | <u>559,804.38</u> | <u>620,752.17</u> | <u>695,571.93</u> |
| 11 | | | | |
| 12 Reserve for Encumbrances | 3,002.20 | - | 20,000.00 | 32,043.62 |
| 13 Unreserved Fund Balance | <u>6,397,216.92</u> | <u>5,739,242.77</u> | <u>5,575,687.61</u> | <u>5,373,530.28</u> |
| 14 Total Fund Equity | <u>6,400,219.12</u> | <u>5,739,242.77</u> | <u>5,595,687.61</u> | <u>5,405,573.90</u> |
| 15 Total Liabilities and Fund Equity | <u>7,021,157.13</u> | <u>6,299,047.15</u> | <u>6,216,439.78</u> | <u>6,101,145.83</u> |
| 16 | | | | |
| 17 | | | | |
| 18 Licenses, Permits and Fees | 142,735.69 | 161,609.70 | 154,664.56 | 175,845.23 |
| 19 Use of Money and Property | 270,863.49 | 184,596.41 | 163,405.16 | 142,515.79 |
| 20 Sales and Services | 57,229,309.17 | 54,626,685.56 | 51,384,164.39 | 55,123,523.79 |
| 21 Other Revenue | 110,065.30 | 15,363.62 | 33,860.50 | 73,069.81 |
| 22 Total Operating Revenue | <u>57,752,973.65</u> | <u>54,988,255.29</u> | <u>51,736,094.61</u> | <u>55,514,954.62</u> |
| 23 | | | | |
| 24 Personal Services and Benefits | 1,063,974.58 | 1,207,655.03 | 1,162,743.66 | 1,150,324.38 |
| 25 Travel | 127,068.51 | 123,775.53 | 119,011.23 | 117,401.67 |
| 26 Contractual Services | 8,231,722.00 | 7,755,508.96 | 7,701,101.88 | 8,274,189.93 |
| 27 Supplies and Materials | 837,916.63 | 661,432.41 | 496,164.86 | 630,620.09 |
| 28 Capital Outlay | 25,995.82 | 38,289.99 | 37,399.29 | 108,448.30 |
| 29 Other Expense | 76,919.00 | 68,085.00 | 64,997.00 | 69,178.00 |
| 30 Bad Debts Expense | - | - | - | - |
| 31 Insurance Claims | 259.00 | 99.00 | 145.65 | 98.95 |
| 32 Lottery Prizes | 31,130,204.62 | 31,085,008.72 | 28,418,518.20 | 30,690,425.01 |
| 33 Total Operating Expenditures/Expenses | <u>41,494,060.16</u> | <u>40,939,854.64</u> | <u>38,000,081.77</u> | <u>41,040,686.33</u> |
| 34 | | | | |
| 35 Transfers In | - | - | - | - |
| 36 Transfers Out | (16,106,553.00) | (14,709,380.00) | (13,879,568.00) | (14,626,497.00) |
| 37 Net Transfers In (Out) | <u>(16,106,553.00)</u> | <u>(14,709,380.00)</u> | <u>(13,879,568.00)</u> | <u>(14,626,497.00)</u> |
| 38 | | | | |
| 39 Net Change | 152,360.49 | (660,979.35) | (143,555.16) | (152,228.71) |
| 40 | | | | |
| 41 Beginning Fund Equity | 6,247,858.63 | 6,400,219.12 | 5,739,242.77 | 5,595,687.61 |
| 42 Prior Period Adjustment | - | 3.00 | - | (37,885.00) |
| 43 Ending Equity | <u>6,400,219.12</u> | <u>5,739,242.77</u> | <u>5,595,687.61</u> | <u>5,405,573.90</u> |

Company: 6516

Company Name: Lottery Operating Funds

Fund Name: Lottery Operating Fund

Fund Type: Enterprise

Purpose: SDCL 42-7A-22 created the Lottery Operating Fund. Source: All revenues from the sale of lottery tickets, interest received on moneys in the Lottery Operating Fund, and all other fees and moneys collected. Use: Moneys are continuously appropriated for payment of prizes, expenses of the lottery. Per § 42-7A-24, the net proceeds from the sale of instant lottery tickets shall be transferred to the General Fund on an annual basis after July first each year. Net proceeds are funds in the Lottery Operating Fund which are not needed for the payment of prizes, lottery expenses, and total retained earnings up to one and one-half million dollars cash deemed necessary by the executive director and commission for replacement, maintenance, and upgrade of business systems, product development, legal and operating contingencies of the lottery. In each fiscal year, the commission shall transfer the first one million four hundred thousand dollars from the net proceeds from the sale of on-line lottery tickets collected pursuant to § 42-7A-24 to the General Fund. The commission shall then transfer an amount equal to the remaining net proceeds from the sale of on-line lottery tickets collected pursuant to § 42-7A-24 to the State Capital Construction Fund created in § 5-27-1.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue
State Accounting System - Other Fund Balances
Company 6516 - Video Lottery Operating Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 3,223,119.66 | 3,503,101.56 | 3,655,879.62 | 3,759,974.22 |
| 2 Accounts Receivable | 44,195.71 | 65,064.12 | 7,361.76 | 12,298.08 |
| 3 Total Assets | <u>3,267,315.37</u> | <u>3,568,165.68</u> | <u>3,663,241.38</u> | <u>3,772,272.30</u> |
| 4 | | | | |
| 5 Accounts Payable | 582.28 | 582.28 | 582.28 | 582.28 |
| 6 Due to Other Funds | - | - | - | - |
| 7 Other Liabilities | 21,581.66 | 24,181.66 | 28,300.00 | 18,200.00 |
| 8 Total Liabilities | <u>22,163.94</u> | <u>24,763.94</u> | <u>28,882.28</u> | <u>18,782.28</u> |
| 9 | | | | |
| 10 Reserve for Encumbrances | 95,158.01 | - | - | 59,206.37 |
| 11 Unreserved Fund Balance | 3,149,993.42 | 3,543,401.74 | 3,634,359.10 | 3,694,283.65 |
| 12 Total Fund Equity | <u>3,245,151.43</u> | <u>3,543,401.74</u> | <u>3,634,359.10</u> | <u>3,753,490.02</u> |
| 13 Total Liabilities and Fund Equity | <u>3,267,315.37</u> | <u>3,568,165.68</u> | <u>3,663,241.38</u> | <u>3,772,272.30</u> |
| 14 | | | | |
| 15 | | | | |
| 16 Licenses, Permits and Fees | 1,328,850.00 | 1,310,110.00 | 1,300,175.00 | 1,303,310.00 |
| 17 Fines, Forfeits and Penalties | - | - | - | - |
| 18 Use of Money and Property | 68,277.64 | 50,411.78 | 30.00 | 54,328.68 |
| 19 Sales and Services | 925,865.44 | 928,203.25 | 995,421.07 | 1,037,782.25 |
| 20 Other Revenue | 478.30 | 6.76 | - | - |
| 21 Total Operating Revenue | <u>2,323,471.38</u> | <u>2,288,731.79</u> | <u>2,295,626.07</u> | <u>2,395,420.93</u> |
| 22 | | | | |
| 23 Personal Services and Benefits | 506,284.56 | 582,711.00 | 654,515.46 | 653,720.41 |
| 24 Travel | 10,489.75 | 11,883.34 | 9,564.30 | 20,717.05 |
| 25 Contractual Services | 989,489.89 | 1,219,395.62 | 1,222,630.43 | 1,401,963.03 |
| 26 Supplies and Materials | 11,406.93 | 15,942.36 | 27,399.35 | 23,103.66 |
| 27 Capital Outlay | 12,710.80 | 7,896.20 | 85,511.80 | 55,117.03 |
| 28 Total Operating Expenditures/Expenses | <u>1,530,381.93</u> | <u>1,837,828.52</u> | <u>1,999,621.34</u> | <u>2,154,621.18</u> |
| 29 | | | | |
| 30 Transfers In | - | - | - | - |
| 31 Transfers Out | (174,138.50) | (152,652.96) | (205,047.37) | (159,553.83) |
| 32 Net Transfers In (Out) | <u>(174,138.50)</u> | <u>(152,652.96)</u> | <u>(205,047.37)</u> | <u>(159,553.83)</u> |
| 33 | | | | |
| 34 Net Change | 618,950.95 | 298,250.31 | 90,957.36 | 81,245.92 |
| 35 | | | | |
| 36 Beginning Fund Equity | 2,626,200.48 | 3,245,151.43 | 3,543,401.74 | 3,634,359.10 |
| 37 Prior Period Adjustment | - | - | - | 37,885.00 |
| 38 Ending Equity | <u>3,245,151.43</u> | <u>3,543,401.74</u> | <u>3,634,359.10</u> | <u>3,753,490.02</u> |

Company: 6516

Company Name: Lottery Operating Funds

Fund Name: Video Lottery Operating Fund

Fund Type: Enterprise

Purpose: SDCL 42-7A-41.1 created the Video Lottery Operating Fund. Source: .5% of net machine revenue, annual license fee, application fee. Use: Operating costs of video lottery program.

Budget Information: Included in the General Appropriations Bill.

Additional Information: Per § 42-7A-24 net machine income from video lottery games shall be directly deposited in the General Fund (prior to FY2016 this was the State Property Tax Reduction Fund)

Department of Revenue
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|----------------|---------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | 119,413,253.77 | 87,700,501.29 | 91,769,086.38 | 105,112,027.36 |
| 2 Total Assets | 119,413,253.77 | 87,700,501.29 | 91,769,086.38 | 105,112,027.36 |
| 3 | | | | |
| 4 Accounts Payable | 8,822.33 | 7,082.02 | 8,612.50 | 16,419.89 |
| 5 Due to Other Funds | 32,643,947.05 | 29,241,603.61 | 34,086,761.08 | 38,092,462.26 |
| 6 Due to Other Governments | 51,259,257.91 | 55,719,209.55 | 52,210,430.81 | 60,824,293.05 |
| 7 Other Liabilities | 35,501,226.48 | 2,732,606.11 | 5,463,281.99 | 6,178,852.16 |
| 8 Total Liabilities | 119,413,253.77 | 87,700,501.29 | 91,769,086.38 | 105,112,027.36 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds or to local governments. Includes the Special Municipal Non-Ad Valorem Tax Fund created by SDCL 10-52-5. Source: Non-ad valorem taxes collected by the Dept. of Revenue on behalf of cities. Use: Cities' share is disbursed monthly.

Local Government Highway and Bridge Fund created by SDCL 32-11-34. Source: Excess monies not necessary for the manufacturing and distribution of license plates in the license plate special revenue fund are transferred to the Local Government Highway and Bridge Fund. Use: Transferred by the Dept. of Revenue to the counties' Local Government Highway and Bridge Fund based upon apportionment established in § 32-11-35. Beginning on October 1, 2015, before each quarterly disbursement is made pursuant to § 32-11-35, the secretary of revenue shall transfer one million seven hundred fifty thousand dollars to the local bridge improvement grant fund created pursuant to § 32-11-38.

County Telecommunications Gross Receipts Fund created by 10-33A-5.1. Source: SDCL 10-33A-5.1 authorized that 40% of the revenue collected from the tax imposed by chapter 10-33A be deposited into a County Telecommunications Gross Receipts Fund. Use: SDCL 10-33A-6.1 the distribution to each county in an amount equal to the money deposited in the county telecommunications gross receipts fund times the ratio of population of the county to the total population of all counties. The distributions will be made each March, June, September, and December.

Source: Deposit of sales or use tax and contractors' excise tax for refunds on construction projects under § 10-45B.

Budget Information: There are no disbursements in an agency fund to appropriate.

Additional Information:

The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of \$9,617,142 to the state General Fund from the tax refund construction liability fund. For FY2014, House Bill 1040 authorized the transfer of \$19,424,586 from the tax refund construction liability fund to the state General Fund.



Department of Agriculture
State Accounting System - Other Fund Balances
Company 3002 - Wheat Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 340,487.24 | 518,591.10 | 726,098.13 | 605,653.80 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>340,487.24</u> | <u>518,591.10</u> | <u>726,098.13</u> | <u>605,653.80</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 340,487.24 | 518,591.10 | 726,098.13 | 605,653.80 |
| 10 Total Fund Equity | <u>340,487.24</u> | <u>518,591.10</u> | <u>726,098.13</u> | <u>605,653.80</u> |
| 11 Total Liabilities and Fund Equity | <u>340,487.24</u> | <u>518,591.10</u> | <u>726,098.13</u> | <u>605,653.80</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 1,326,616.55 | 1,331,470.96 | 2,294,153.11 | 1,754,229.40 |
| 15 Use of Money and Property | 16,210.33 | 7,548.85 | 4,873.89 | 9,270.92 |
| 16 Total Operating Revenue | <u>1,342,826.88</u> | <u>1,339,019.81</u> | <u>2,299,027.00</u> | <u>1,763,500.32</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 226,293.08 | 185,915.95 | 154,519.97 | 158,944.65 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 1,137,000.00 | 975,000.00 | 1,937,000.00 | 1,725,000.00 |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | <u>1,363,293.08</u> | <u>1,160,915.95</u> | <u>2,091,519.97</u> | <u>1,883,944.65</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | (20,466.20) | 178,103.86 | 207,507.03 | (120,444.33) |
| 32 | | | | |
| 33 Beginning Fund Equity | 360,953.44 | 340,487.24 | 518,591.10 | 726,098.13 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | <u>340,487.24</u> | <u>518,591.10</u> | <u>726,098.13</u> | <u>605,653.80</u> |

Company: 3002

Company Name: Wheat Commission

Fund Name: Wheat Commission

Fund Type: Special Revenue

Purpose: SDCL 38-10-35 created a special revenue fund for the Wheat Commission. Source: Revenue from check-off fees assessed in 38-10-22 of four-tenths of one percent of the value of the net market price per bushel upon all wheat sold through commercial channels in the State of South Dakota. Use: Monies are continuously appropriated for administration.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Apiary Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 80,696.99 | 73,719.07 | 69,157.63 | 65,909.32 |
| 2 Total Assets | 80,696.99 | 73,719.07 | 69,157.63 | 65,909.32 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 80,696.99 | 73,719.07 | 69,157.63 | 65,909.32 |
| 9 Total Fund Equity | 80,696.99 | 73,719.07 | 69,157.63 | 65,909.32 |
| 10 Total Liabilities and Fund Equity | 80,696.99 | 73,719.07 | 69,157.63 | 65,909.32 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 77,061.05 | 79,103.84 | 80,338.50 | 82,740.78 |
| 14 Use of Money and Property | 1,808.34 | 1,074.61 | 686.86 | 790.14 |
| 15 Other Revenue | 30.43 | 93.42 | - | - |
| 16 Total Operating Revenue | 78,899.82 | 80,271.87 | 81,025.36 | 83,530.92 |
| 17 | | | | |
| 18 Personal Services and Benefits | 61,951.35 | 71,631.99 | 70,154.97 | 68,503.59 |
| 19 Travel | 1,317.15 | 1,306.40 | 1,062.87 | 1,212.49 |
| 20 Contractual Services | 13,989.13 | 11,230.79 | 12,540.07 | 13,113.27 |
| 21 Supplies and Materials | 1,922.89 | 2,016.21 | 1,786.39 | 2,040.88 |
| 22 Capital Outlay | - | 1,064.40 | - | 1,909.00 |
| 23 Other Expense | 22.00 | - | 42.50 | - |
| 24 Total Operating Expenditures/Expenses | 79,202.52 | 87,249.79 | 85,586.80 | 86,779.23 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (302.70) | (6,977.92) | (4,561.44) | (3,248.31) |
| 31 | | | | |
| 32 Beginning Fund Equity | 80,999.69 | 80,696.99 | 73,719.07 | 69,157.63 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 80,696.99 | 73,719.07 | 69,157.63 | 65,909.32 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Apiary Fund

Fund Type: Special Revenue

Purpose: SDCL 38-18-5.1 created the Apiary Fund as a special revenue fund. Source: \$11 apiary (bee) registration fee and civil penalties. Use: Defray the expenses of all activities associated with administering the apiary program. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Dairy Inspection Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 207,913.42 | 236,841.79 | 217,301.95 | 251,248.69 |
| 2 Total Assets | 207,913.42 | 236,841.79 | 217,301.95 | 251,248.69 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 84.00 | - | - |
| 8 Unreserved Fund Balance | 207,913.42 | 236,757.79 | 217,301.95 | 251,248.69 |
| 9 Total Fund Equity | 207,913.42 | 236,841.79 | 217,301.95 | 251,248.69 |
| 10 Total Liabilities and Fund Equity | 207,913.42 | 236,841.79 | 217,301.95 | 251,248.69 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 282,468.77 | 302,990.55 | 307,024.74 | 349,812.36 |
| 14 Other Revenue | 2,457.13 | 1,477.50 | 100.00 | - |
| 15 Total Operating Revenue | 284,925.90 | 304,468.05 | 307,124.74 | 349,812.36 |
| 16 | | | | |
| 17 Personal Services and Benefits | 195,770.81 | 172,809.95 | 223,631.74 | 222,317.01 |
| 18 Travel | 16,860.42 | 15,399.62 | 15,332.67 | 14,035.34 |
| 19 Contractual Services | 79,837.34 | 81,572.05 | 80,875.30 | 72,487.26 |
| 20 Supplies and Materials | 5,837.14 | 5,758.06 | 6,813.77 | 6,756.29 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | 23.99 | - | 11.10 | 269.72 |
| 23 Total Operating Expenditures/Expenses | 298,329.70 | 275,539.68 | 326,664.58 | 315,865.62 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (13,403.80) | 28,928.37 | (19,539.84) | 33,946.74 |
| 30 | | | | |
| 31 Beginning Fund Equity | 221,317.22 | 207,913.42 | 236,841.79 | 217,301.95 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 207,913.42 | 236,841.79 | 217,301.95 | 251,248.69 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Dairy Inspection Fund

Fund Type: Special Revenue

Purpose: SDCL 40-32-29 created the Dairy Inspection Fund. Source: Fees collected pursuant to chapter 40--32.
 Use: Expenditures of these funds shall not exceed sixty percent of the total dairy program budget.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Feed and Remedy Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 899,047.50 | 883,102.84 | 836,975.02 | 834,474.21 |
| 2 Total Assets | 899,047.50 | 883,102.84 | 836,975.02 | 834,474.21 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 899,047.50 | 883,102.84 | 836,975.02 | 834,474.21 |
| 9 Total Fund Equity | 899,047.50 | 883,102.84 | 836,975.02 | 834,474.21 |
| 10 Total Liabilities and Fund Equity | 899,047.50 | 883,102.84 | 836,975.02 | 834,474.21 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | - | - | - | - |
| 14 Licenses, Permits and Fees | 216,421.82 | 317,722.81 | 315,329.64 | 375,821.45 |
| 15 Fines, Forfeits and Penalties | - | - | - | - |
| 16 Use of Money and Property | 16,944.29 | 12,463.59 | 8,990.52 | 10,798.63 |
| 17 Sales and Services | - | - | - | - |
| 18 Administering Programs | - | - | - | - |
| 19 Other Revenue | 1,316.58 | - | - | 25.75 |
| 20 Total Operating Revenue | 234,682.69 | 330,186.40 | 324,320.16 | 386,645.83 |
| 21 | | | | |
| 22 Personal Services and Benefits | 65,541.11 | 71,376.12 | 92,797.10 | 88,187.05 |
| 23 Travel | 290.82 | 328.22 | 3,057.12 | 4,865.62 |
| 24 Contractual Services | 114,560.25 | 267,410.86 | 265,620.51 | 264,612.11 |
| 25 Supplies and Materials | 2,431.62 | 5,301.47 | 4,426.38 | 31,013.73 |
| 26 Grants and Subsidies | - | - | - | - |
| 27 Capital Outlay | - | 1,694.40 | 4,546.87 | 218.13 |
| 28 Other Expense | 2,345.00 | 20.00 | - | 250.00 |
| 29 Interest Expense | 0.01 | - | - | - |
| 30 Bad Debts Expense | - | - | - | - |
| 31 Total Operating Expenditures/Expenses | 185,168.81 | 346,131.07 | 370,447.98 | 389,146.64 |
| 32 | | | | |
| 33 Transfers In | - | 0.01 | - | - |
| 34 Transfers Out | - | - | - | - |
| 35 Net Transfers In (Out) | - | 0.01 | - | - |
| 36 | | | | |
| 37 Net Change | 49,513.88 | (15,944.66) | (46,127.82) | (2,500.81) |
| 38 | | | | |
| 39 Beginning Fund Equity | 849,533.62 | 899,047.50 | 883,102.84 | 836,975.02 |
| 40 Prior Period Adjustment | - | - | - | - |
| 41 Ending Equity | 899,047.50 | 883,102.84 | 836,975.02 | 834,474.21 |

Company: 3050
Company Name: Agricultural Services
Fund Name: Feed and Remedy Fund
Fund Type: Special Revenue

Purpose: SDCL 39-14-45 created the Feed and Remedy Fund. Source: Fees collected pursuant to 39-14-40.1, 39-14-43 and 39-14-44, chapter 39-18. Use: Defray the expenses of all activities associated with administering the feed and remedy program. Unexpended funds and interest shall remain in the fund until appropriated.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Fertilizer Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 490,570.10 | 560,696.70 | 665,768.87 | 782,739.13 |
| 2 Total Assets | 490,570.10 | 560,696.70 | 665,768.87 | 782,739.13 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 490,570.10 | 560,696.70 | 665,768.87 | 782,739.13 |
| 9 Total Fund Equity | 490,570.10 | 560,696.70 | 665,768.87 | 782,739.13 |
| 10 Total Liabilities and Fund Equity | 490,570.10 | 560,696.70 | 665,768.87 | 782,739.13 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 302,480.77 | 350,358.78 | 358,327.01 | 348,441.83 |
| 14 Use of Money and Property | 4,706.88 | 5,115.52 | 4,875.47 | 7,320.35 |
| 15 Other Revenue | 50,617.57 | - | 19.75 | 650.00 |
| 16 Total Operating Revenue | 357,805.22 | 355,474.30 | 363,222.23 | 356,412.18 |
| 17 | | | | |
| 18 Personal Services and Benefits | 110,010.22 | 147,466.41 | 124,138.11 | 109,392.97 |
| 19 Travel | 1,487.55 | 1,418.44 | 3,953.79 | 5,533.89 |
| 20 Contractual Services | 88,722.34 | 131,743.58 | 122,022.15 | 120,610.75 |
| 21 Supplies and Materials | 2,156.15 | 3,579.87 | 3,350.97 | 3,661.18 |
| 22 Grants and Subsidies | - | 1,064.40 | - | - |
| 23 Capital Outlay | 161.71 | 75.00 | 4,385.04 | 218.13 |
| 24 Other Expense | - | - | 300.00 | 25.00 |
| 25 Total Operating Expenditures/Expenses | 202,537.97 | 285,347.70 | 258,150.06 | 239,441.92 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 155,267.25 | 70,126.60 | 105,072.17 | 116,970.26 |
| 32 | | | | |
| 33 Beginning Fund Equity | 335,302.85 | 490,570.10 | 560,696.70 | 665,768.87 |
| 34 Ending Equity | 490,570.10 | 560,696.70 | 665,768.87 | 782,739.13 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Fertilizer Fund

Fund Type: Special Revenue

Purpose: SDCL 38-19-14 created the Fertilizer Fund. Source: Licenses and fees. Use: Defray the expenses of all activities associated with administering the fertilizer program. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Honey Industry Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 6,478.32 | 6,764.94 | 7,100.91 | 6,825.61 |
| 2 Total Assets | 6,478.32 | 6,764.94 | 7,100.91 | 6,825.61 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 6,478.32 | 6,764.94 | 7,100.91 | 6,825.61 |
| 9 Total Fund Equity | 6,478.32 | 6,764.94 | 7,100.91 | 6,825.61 |
| 10 Total Liabilities and Fund Equity | 6,478.32 | 6,764.94 | 7,100.91 | 6,825.61 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 6,659.13 | 6,841.72 | 6,970.30 | 7,189.82 |
| 14 Use of Money and Property | 93.92 | 50.78 | 34.06 | 47.21 |
| 15 Total Operating Revenue | 6,753.05 | 6,892.50 | 7,004.36 | 7,237.03 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | 6.11 | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 7,058.32 | 6,605.88 | 6,662.28 | 7,512.33 |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 7,058.32 | 6,605.88 | 6,668.39 | 7,512.33 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (305.27) | 286.62 | 335.97 | (275.30) |
| 30 | | | | |
| 31 Beginning Fund Equity | 6,783.59 | 6,478.32 | 6,764.94 | 7,100.91 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 6,478.32 | 6,764.94 | 7,100.91 | 6,825.61 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Honey Industry Fund

Fund Type: Special Revenue

Purpose: SDCL 38-18-33 created the Honey Industry Fund. Source: Annual assessment of \$1 per bee location within the state. Use: promoting the processing, marketing, sale and consumption of honey and honey by-products produced in this state.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Nursery Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 25,359.02 | 48,799.72 | (15,846.18) | 45,269.51 |
| 2 Total Assets | 25,359.02 | 48,799.72 | (15,846.18) | 45,269.51 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 25,359.02 | 48,799.72 | (15,846.18) | 45,269.51 |
| 9 Total Fund Equity | 25,359.02 | 48,799.72 | (15,846.18) | 45,269.51 |
| 10 Total Liabilities and Fund Equity | 25,359.02 | 48,799.72 | (15,846.18) | 45,269.51 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 21,765.00 | 84,641.90 | 22,615.00 | 80,451.72 |
| 14 Use of Money and Property | 1,590.08 | 813.70 | 405.34 | 201.57 |
| 15 Other Revenue | 650.00 | - | - | - |
| 16 Total Operating Revenue | 24,005.08 | 85,455.60 | 23,020.34 | 80,653.29 |
| 17 | | | | |
| 18 Personal Services and Benefits | 62,729.84 | 51,261.44 | 73,959.38 | 12,963.01 |
| 19 Travel | 957.47 | 1,023.39 | 2,573.34 | 976.15 |
| 20 Contractual Services | 12,729.09 | 9,419.78 | 10,290.37 | 5,157.40 |
| 21 Supplies and Materials | 396.19 | 310.29 | 843.15 | 60.54 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | 380.50 |
| 24 Total Operating Expenditures/Expenses | 76,812.59 | 62,014.90 | 87,666.24 | 19,537.60 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (52,807.51) | 23,440.70 | (64,645.90) | 61,115.69 |
| 31 | | | | |
| 32 Beginning Fund Equity | 78,166.53 | 25,359.02 | 48,799.72 | (15,846.18) |
| 33 Ending Equity | 25,359.02 | 48,799.72 | (15,846.18) | 45,269.51 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Nursery Fund

Fund Type: Special Revenue

Purpose: SDCL 38-24B-30 created the Nursery Fund as a special revenue fund. Source: Moneys from public and private sources including legislative appropriations, federal grants, gifts, and the fees. Use: Defray the expenses of all activities associated with administering the nursery program.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Pesticide Regulatory Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 511,364.43 | 475,567.61 | 349,704.89 | 342,544.79 |
| 2 Total Assets | 511,364.43 | 475,567.61 | 349,704.89 | 342,544.79 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 511,364.43 | 475,567.61 | 349,704.89 | 342,544.79 |
| 9 Total Fund Equity | 511,364.43 | 475,567.61 | 349,704.89 | 342,544.79 |
| 10 Total Liabilities and Fund Equity | 511,364.43 | 475,567.61 | 349,704.89 | 342,544.79 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 313,298.18 | 367,350.69 | 325,187.63 | 414,893.62 |
| 14 Fines, Forfeits and Penalties | - | - | - | - |
| 15 Use of Money and Property | 19,986.81 | 13,738.23 | 6,774.42 | 6,550.01 |
| 16 Other Revenue | 21,271.32 | - | 3,343.24 | 2,871.99 |
| 17 Total Operating Revenue | 354,556.31 | 381,088.92 | 335,305.29 | 424,315.62 |
| 18 | | | | |
| 19 Personal Services and Benefits | 269,074.68 | 271,379.76 | 271,313.24 | 273,015.35 |
| 20 Travel | 2,479.11 | 2,943.51 | 6,013.37 | 8,121.72 |
| 21 Contractual Services | 59,646.24 | 108,343.67 | 160,213.46 | 132,126.82 |
| 22 Supplies and Materials | 10,729.56 | 12,875.40 | 17,328.51 | 12,238.07 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | 238.31 | 2,302.39 | 3,415.63 | 3,657.52 |
| 25 Other Expense | 9,265.00 | 12,078.56 | 325.00 | 465.00 |
| 26 Interest Expense | 8,009.75 | 6,962.45 | 2,558.80 | 1,851.24 |
| 27 Total Operating Expenditures/Expenses | 359,442.65 | 416,885.74 | 461,168.01 | 431,475.72 |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | - | - | - | - |
| 32 | | | | |
| 33 Net Change | (4,886.34) | (35,796.82) | (125,862.72) | (7,160.10) |
| 34 | | | | |
| 35 Beginning Fund Equity | 516,250.77 | 511,364.43 | 475,567.61 | 349,704.89 |
| 36 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 511,364.43 | 475,567.61 | 349,704.89 | 342,544.79 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Pesticide Regulatory Fund

Fund Type: Special Revenue

Purpose: SDCL 38-21-57 created the Pesticide Regulatory Fund. Source: (\$40) of each pesticide registration fee. Use: Defray the expenses of all activities associated with administering the pesticide program. Unexpended funds and interest shall remain in the fund until appropriated.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Seed Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 97,664.32 | 31,015.66 | 51,537.86 | 23,412.71 |
| 2 Total Assets | 97,664.32 | 31,015.66 | 51,537.86 | 23,412.71 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 97,664.32 | 31,015.66 | 51,537.86 | 23,412.71 |
| 9 Total Fund Equity | 97,664.32 | 31,015.66 | 51,537.86 | 23,412.71 |
| 10 Total Liabilities and Fund Equity | 97,664.32 | 31,015.66 | 51,537.86 | 23,412.71 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 120,050.00 | 47,800.00 | 112,500.00 | 49,693.34 |
| 14 Use of Money and Property | 1,716.85 | 1,452.82 | 841.17 | 724.81 |
| 15 Other Revenue | 400.00 | - | - | - |
| 16 Total Operating Revenue | 122,166.85 | 49,252.82 | 113,341.17 | 50,418.15 |
| 17 | | | | |
| 18 Personal Services and Benefits | 73,595.19 | 81,455.19 | 62,360.92 | 45,367.67 |
| 19 Travel | 875.55 | 849.13 | 1,201.42 | 3,085.53 |
| 20 Contractual Services | 23,552.28 | 32,046.11 | 26,251.42 | 28,644.60 |
| 21 Supplies and Materials | 1,465.68 | 1,551.05 | 3,005.21 | 1,065.00 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | 380.50 |
| 24 Other Expense | - | - | - | - |
| 25 Interest Expense | - | - | - | - |
| 26 Total Operating Expenditures/Expenses | 99,488.70 | 115,901.48 | 92,818.97 | 78,543.30 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | 22,678.15 | (66,648.66) | 20,522.20 | (28,125.15) |
| 33 | | | | |
| 34 Beginning Fund Equity | 74,986.17 | 97,664.32 | 31,015.66 | 51,537.86 |
| 35 Ending Equity | 97,664.32 | 31,015.66 | 51,537.86 | 23,412.71 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Seed Fund

Fund Type: Special Revenue

Purpose: 38-12A-11.1 created the Seed Fund as a special revenue fund. Source: Fees received from sale of seed permits. Use: Defray the expenses of all activities associated with administering the seed program. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Weed and Pest Control Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |
| 2 Total Assets | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |
| 9 Total Fund Equity | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |
| 10 Total Liabilities and Fund Equity | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 411,585.83 | 425,819.39 | 422,243.25 | 523,787.49 |
| 14 Use of Money and Property | 25,808.58 | 19,613.69 | 14,139.00 | 18,246.52 |
| 15 Other Revenue | 200.00 | - | - | - |
| 16 Total Operating Revenue | 437,594.41 | 445,433.08 | 436,382.25 | 542,034.01 |
| 17 | | | | |
| 18 Personal Services and Benefits | 16,478.37 | 15,741.04 | 23,669.50 | 22,687.67 |
| 19 Travel | 3,603.94 | 4,425.30 | 3,408.81 | 6,295.04 |
| 20 Contractual Services | 4,726.69 | 2,507.14 | 2,740.98 | 3,483.44 |
| 21 Supplies and Materials | 129.21 | 163.31 | 840.29 | 491.41 |
| 22 Grants and Subsidies | 347,487.92 | 554,175.63 | 541,614.02 | 586,529.77 |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | 10,125.00 | 22,220.00 | 67.50 | 1,210.00 |
| 25 Total Operating Expenditures/Expenses | 382,551.13 | 599,232.42 | 572,341.10 | 620,697.33 |
| 26 | | | | |
| 27 Transfers In | 98,322.66 | 140,268.98 | 87,220.43 | 106,191.63 |
| 28 Transfers Out | - | (0.01) | - | - |
| 29 Net Transfers In (Out) | 98,322.66 | 140,268.97 | 87,220.43 | 106,191.63 |
| 30 | | | | |
| 31 Net Change | 153,365.94 | (13,530.37) | (48,738.42) | 27,528.31 |
| 32 | | | | |
| 33 Beginning Fund Equity | 1,366,694.66 | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 1,520,060.60 | 1,506,530.23 | 1,457,791.81 | 1,485,320.12 |

Company: 3050

Company Name: Agricultural Services

Fund Name: Weed and Pest Control Fund

Fund Type: Special Revenue

Purpose: SDCL 38-22-35 created the Weed and Pest Control Fund. Source: (\$67.50) of each pesticide registration fee. Use: Weed and pest control projects. The commission may also expend funds to pay for the costs of administering the Weed and Pest Control Fund not to exceed three percent of the allowable expenditure for each fiscal year and for administrative expenses incurred by the commission.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3052 - Rural Rehabilitation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 4,846,953.12 | 4,054,926.09 | 2,694,270.24 | 2,785,314.53 |
| 2 Loans and Notes Receivable | 2,331,560.38 | 4,240,939.57 | 5,720,567.31 | 5,814,091.37 |
| 3 Total Assets | <u>7,178,513.50</u> | <u>8,295,865.66</u> | <u>8,414,837.55</u> | <u>8,599,405.90</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 9,984.00 | - | 332.00 | - |
| 9 Unreserved Fund Balance | 7,168,529.50 | 8,295,865.66 | 8,414,505.55 | 8,599,405.90 |
| 10 Total Fund Equity | <u>7,178,513.50</u> | <u>8,295,865.66</u> | <u>8,414,837.55</u> | <u>8,599,405.90</u> |
| 11 Total Liabilities and Fund Equity | <u>7,178,513.50</u> | <u>8,295,865.66</u> | <u>8,414,837.55</u> | <u>8,599,405.90</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 3,512.50 | 13,382.50 | 10,750.00 | 23,000.00 |
| 15 Use of Money and Property | 231,434.74 | 259,295.45 | 200,087.12 | 233,965.46 |
| 16 Sales and Services | 1,424.51 | 2,127.50 | 1,400.00 | 1,900.00 |
| 17 Other Revenue | 12,293.39 | 135,375.00 | 151,540.78 | 150,842.58 |
| 18 Total Operating Revenue | <u>248,665.14</u> | <u>410,180.45</u> | <u>363,777.90</u> | <u>409,708.04</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 298,646.59 | 257,551.79 | 83,830.11 | 59,434.65 |
| 21 Travel | 64,712.72 | 22,449.87 | 7,745.03 | 7,446.24 |
| 22 Contractual Services | 146,049.17 | 88,978.21 | 22,774.95 | 52,146.88 |
| 23 Supplies and Materials | 23,731.62 | 23,025.78 | 1,295.13 | 1,058.45 |
| 24 Grants and Subsidies | 30,287.78 | 88,150.00 | 117,438.86 | 104,028.35 |
| 25 Capital Outlay | 8,184.20 | 2,788.07 | 242.50 | 1,025.12 |
| 26 Other Expense | - | - | 4,052.70 | - |
| 27 Bad Debts Expense | 151,998.14 | - | 7,426.73 | - |
| 28 Total Operating Expenditures/Expenses | <u>723,610.22</u> | <u>482,943.72</u> | <u>244,806.01</u> | <u>225,139.69</u> |
| 29 | | | | |
| 30 Transfers In | 935.00 | 1,186,062.73 | - | - |
| 31 Transfers Out | - | - | - | - |
| 32 Net Transfers In (Out) | <u>935.00</u> | <u>1,186,062.73</u> | <u>-</u> | <u>-</u> |
| 33 | | | | |
| 34 Net Change | (474,010.08) | 1,113,299.46 | 118,971.89 | 184,568.35 |
| 35 | | | | |
| 36 Beginning Fund Equity | 7,655,681.32 | 7,178,513.50 | 8,295,865.66 | 8,414,837.55 |
| 37 Prior Period Adjustment | (3,157.74) | 4,052.70 | - | - |
| 38 Ending Equity | <u>7,178,513.50</u> | <u>8,295,865.66</u> | <u>8,414,837.55</u> | <u>8,599,405.90</u> |

Company: 3052

Company Name: Rural Rehabilitation

Fund Name: Rural Rehabilitation Fund

Fund Type: Enterprise

Purpose: The South Dakota Rural Rehabilitation Fund receives its funding from federal sources and the repayment of loans plus interest which are designated to be used in aiding low income farmers and ranchers and assisting agricultural youth groups. Expenditures include administrative expenses as well as loans to qualifying individuals.

SDCL 54-13-5 created the Agricultural Mediation Operating Fund. Source: Fees charged equally to borrowers and creditors. Use: Moneys are continuously appropriated for the purposes of administering the agricultural mediation program. This fund is not separately identified within the Rural Rehabilitation Fund.

SDCL 38-6-13 created the Value Added Agriculture Subfund. Source: SDCL 10-47B-149 provides that each July \$135,000 shall be transferred from the amount of motor fuel tax collected from the motor fuel used for nonhighway purposes to the Value Added Agriculture Subfund. Use: The purpose of the subfund is to make grants or loans for agricultural development, feasibility studies, or marketing.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3052 - Value Added Finance Authority

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 34,427.88 | 4,635.19 | 17,024.07 | (4,419.98) |
| 2 Loans and Notes Receivable | | | | 153,994.31 |
| 3 Total Assets | <u>34,427.88</u> | <u>4,635.19</u> | <u>17,024.07</u> | <u>149,574.33</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 34,427.88 | 4,635.19 | 17,024.07 | 149,574.33 |
| 10 Total Fund Equity | <u>34,427.88</u> | <u>4,635.19</u> | <u>17,024.07</u> | <u>149,574.33</u> |
| 11 Total Liabilities and Fund Equity | <u>34,427.88</u> | <u>4,635.19</u> | <u>17,024.07</u> | <u>149,574.33</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 23,769.50 | 22,332.73 | 42,863.35 | 300.00 |
| 15 Total Operating Revenue | <u>23,769.50</u> | <u>22,332.73</u> | <u>42,863.35</u> | <u>300.00</u> |
| 16 | | | | |
| 17 Personal Services and Benefits | 14,930.58 | 21,694.15 | 15,698.53 | 4,903.95 |
| 18 Travel | 2,951.34 | 2,001.91 | 1,246.70 | 967.68 |
| 19 Contractual Services | 9,687.80 | 26,314.82 | 11,285.01 | 7,362.29 |
| 20 Supplies and Materials | 353.62 | 200.41 | 447.34 | 252.63 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | 102.50 | - |
| 23 Total Operating Expenditures/Expenses | <u>27,923.34</u> | <u>50,211.29</u> | <u>28,780.08</u> | <u>13,486.55</u> |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | (2,239.25) | (1,914.13) | (1,694.39) | (8,257.50) |
| 27 Net Transfers In (Out) | <u>(2,239.25)</u> | <u>(1,914.13)</u> | <u>(1,694.39)</u> | <u>(8,257.50)</u> |
| 28 | | | | |
| 29 Net Change | (6,393.09) | (29,792.69) | 12,388.88 | (21,444.05) |
| 30 | | | | |
| 31 Beginning Fund Equity | 40,820.97 | 34,427.88 | 4,635.19 | 17,024.07 |
| 32 Prior Period Adjustment | - | - | - | 153,994.31 |
| 33 Ending Equity | <u>34,427.88</u> | <u>4,635.19</u> | <u>17,024.07</u> | <u>149,574.33</u> |

Company: 3052

Company Name: Rural Rehabilitation

Fund Name: Value Added Finance Authority

Fund Type: Enterprise

Purpose: SDCL 1-16E-4 created the Value Added Finance Authority as a body politic and corporate entity.

Source: Fees, bonds or other revenue as authorized by the authority. **Use:** Administer the beginning farmer bond program and facilitate the retention of agricultural commodities and products in this state for the maximum feasible time span during the life cycle, use, or consumption of the commodity or product.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3052 - South Dakota Certified Beef Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 122,517.56 | 108,620.96 | 108,045.91 | 104,670.17 |
| 2 Total Assets | 122,517.56 | 108,620.96 | 108,045.91 | 104,670.17 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 122,517.56 | 108,620.96 | 108,045.91 | 104,670.17 |
| 9 Total Fund Equity | 122,517.56 | 108,620.96 | 108,045.91 | 104,670.17 |
| 10 Total Liabilities and Fund Equity | 122,517.56 | 108,620.96 | 108,045.91 | 104,670.17 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 9,072.25 | 2,127.75 | - | - |
| 14 Administering Programs | 171,474.00 | - | - | - |
| 15 Total Operating Revenue | 180,546.25 | 2,127.75 | - | - |
| 16 | | | | |
| 17 Personal Services and Benefits | 28,244.55 | 10,735.88 | - | - |
| 18 Travel | 1,323.63 | - | - | - |
| 19 Contractual Services | 7,589.65 | 5,209.47 | 575.05 | 3,375.74 |
| 20 Supplies and Materials | 1,328.01 | 79.00 | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | 66.66 | - | - | - |
| 23 Total Operating Expenditures/Expenses | 38,552.50 | 16,024.35 | 575.05 | 3,375.74 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 141,993.75 | (13,896.60) | (575.05) | (3,375.74) |
| 30 | | | | |
| 31 Beginning Fund Equity | (19,476.19) | 122,517.56 | 108,620.96 | 108,045.91 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 122,517.56 | 108,620.96 | 108,045.91 | 104,670.17 |

Company: 3052

Company Name: Rural Rehabilitation

Fund Name: South Dakota Certified Beef Fund

Fund Type: Special Revenue

Purpose: SDCL 39-24-10 created the South Dakota Certified Beef Fund. Source: All license fees, inspection fees, and other fees or revenues paid to the state from the operation of the South Dakota Certified beef program.

Use: Developing, administering, and marketing the South Dakota Certified beef program.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3053 - American Dairy Association

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 473,115.40 | 387,498.59 | 271,220.16 | 377,150.68 |
| 2 Total Assets | 473,115.40 | 387,498.59 | 271,220.16 | 377,150.68 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 473,115.40 | 387,498.59 | 271,220.16 | 377,150.68 |
| 9 Total Fund Equity | 473,115.40 | 387,498.59 | 271,220.16 | 377,150.68 |
| 10 Total Liabilities and Fund Equity | 473,115.40 | 387,498.59 | 271,220.16 | 377,150.68 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 1,938,062.91 | 2,047,033.34 | 2,208,482.03 | 2,440,533.36 |
| 14 Use of Money and Property | 3,695.60 | 3,734.62 | 2,674.50 | 2,580.65 |
| 15 Sales and Services | 25.00 | 25.00 | 25.00 | 25.00 |
| 16 Total Operating Revenue | 1,941,783.51 | 2,050,792.96 | 2,211,181.53 | 2,443,139.01 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | 64.59 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 1,743,788.50 | 2,136,376.02 | 2,327,421.27 | 2,337,143.90 |
| 21 Supplies and Materials | 34.49 | 33.75 | 38.69 | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 1,743,822.99 | 2,136,409.77 | 2,327,459.96 | 2,337,208.49 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 197,960.52 | (85,616.81) | (116,278.43) | 105,930.52 |
| 31 | | | | |
| 32 Beginning Fund Equity | 275,154.88 | 473,115.40 | 387,498.59 | 271,220.16 |
| 33 Ending Equity | 473,115.40 | 387,498.59 | 271,220.16 | 377,150.68 |

Company: 3053

Company Name: American Dairy Association of SD Fund

Fund Name: American Dairy Association

Fund Type: Agency

Purpose: SDCL 40-31-18 created the American Dairy Association Fund. Source: Assessments on milk producers. Use: All monies are paid out to national dairy association, refunds or other costs. For the CAFR, this fund is eliminated and reported as an agency fund.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3054 - Oilseeds Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 508,309.11 | 633,186.38 | 655,147.93 | 723,008.24 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>508,309.11</u> | <u>633,186.38</u> | <u>655,147.93</u> | <u>723,008.24</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 508,309.11 | 633,186.38 | 655,147.93 | 723,008.24 |
| 10 Total Fund Equity | <u>508,309.11</u> | <u>633,186.38</u> | <u>655,147.93</u> | <u>723,008.24</u> |
| 11 Total Liabilities and Fund Equity | <u>508,309.11</u> | <u>633,186.38</u> | <u>655,147.93</u> | <u>723,008.24</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 319,418.75 | 407,537.12 | 403,841.43 | 367,055.19 |
| 15 Use of Money and Property | 9,128.43 | 6,197.34 | 4,710.85 | 6,844.51 |
| 16 Total Operating Revenue | <u>328,547.18</u> | <u>413,734.46</u> | <u>408,552.28</u> | <u>373,899.70</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 582.69 | 581.31 | 387.54 | 904.26 |
| 19 Travel | 858.36 | 731.12 | 421.22 | 1,928.63 |
| 20 Contractual Services | 67,301.18 | 101,039.74 | 67,530.34 | 242,494.15 |
| 21 Supplies and Materials | 158.05 | 270.09 | 44.51 | 1,154.35 |
| 22 Grants and Subsidies | 226,026.74 | 186,234.93 | 318,207.12 | 59,558.00 |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | <u>294,927.02</u> | <u>288,857.19</u> | <u>386,590.73</u> | <u>306,039.39</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | 33,620.16 | 124,877.27 | 21,961.55 | 67,860.31 |
| 32 | | | | |
| 33 Beginning Fund Equity | 474,688.95 | 508,309.11 | 633,186.38 | 655,147.93 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | <u>508,309.11</u> | <u>633,186.38</u> | <u>655,147.93</u> | <u>723,008.24</u> |

Company: 3054

Company Name: Oilseeds/Soybean Fund

Fund Name: Oilseeds Fund

Fund Type: Special Revenue

Purpose: SDCL 38-27-7 created the Oilseeds Fund. Source: Funds remaining in the "sunflower fund"; assessment of three cents per hundredweight upon all sunflowers, safflowers, and canola grown in the state or sold to a first purchaser, and an assessment of one cent per bushel upon all flax grown in the state or sold to a first purchaser. Use: Production, development, marketing and promotion of sunflowers, safflowers, canola and flax.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3054 - Pulse Crops Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 147,380.54 | 139,740.34 | 166,509.52 | 171,583.02 |
| 2 Total Assets | 147,380.54 | 139,740.34 | 166,509.52 | 171,583.02 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 147,380.54 | 139,740.34 | 166,509.52 | 171,583.02 |
| 9 Total Fund Equity | 147,380.54 | 139,740.34 | 166,509.52 | 171,583.02 |
| 10 Total Liabilities and Fund Equity | 147,380.54 | 139,740.34 | 166,509.52 | 171,583.02 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 29,755.06 | 15,361.34 | 32,523.05 | 43,171.40 |
| 14 Use of Money and Property | 2,506.70 | 1,995.97 | 1,457.99 | 1,932.01 |
| 15 Total Operating Revenue | 32,261.76 | 17,357.31 | 33,981.04 | 45,103.41 |
| 16 | | | | |
| 17 Personal Services and Benefits | 388.23 | 452.13 | 1,033.44 | 1,356.39 |
| 18 Travel | 371.60 | 381.10 | 456.58 | 1,175.86 |
| 19 Contractual Services | 2,342.65 | 4,015.28 | 1,592.84 | 4,456.79 |
| 20 Supplies and Materials | - | - | - | 137.87 |
| 21 Grants and Subsidies | 7,649.00 | 20,149.00 | 4,129.00 | 32,903.00 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 10,751.48 | 24,997.51 | 7,211.86 | 40,029.91 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 21,510.28 | (7,640.20) | 26,769.18 | 5,073.50 |
| 30 | | | | |
| 31 Beginning Fund Equity | 125,870.26 | 147,380.54 | 139,740.34 | 166,509.52 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 147,380.54 | 139,740.34 | 166,509.52 | 171,583.02 |

Company: 3054

Company Name: Oilseeds/Soybean Fund

Fund Name: Pulse Crops Fund

Fund Type: Special Revenue

Purpose: SDCL 38-34-6 created the Pulse Crops Fund. Source: Assessment at the rate of one percent of the net market price is levied and imposed on any pulse crop grown or sold in South Dakota to a first purchaser.

Use: Promote the development, marketing, processing, and production of pulse crops.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3054 - Soybean Research and Promotion Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 8,237,496.92 | 10,443,274.73 | 8,117,773.72 | 7,132,351.63 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>8,237,496.92</u> | <u>10,443,274.73</u> | <u>8,117,773.72</u> | <u>7,132,351.63</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 8,237,496.92 | 10,443,274.73 | 8,117,773.72 | 7,132,351.63 |
| 10 Total Fund Equity | <u>8,237,496.92</u> | <u>10,443,274.73</u> | <u>8,117,773.72</u> | <u>7,132,351.63</u> |
| 11 Total Liabilities and Fund Equity | <u>8,237,496.92</u> | <u>10,443,274.73</u> | <u>8,117,773.72</u> | <u>7,132,351.63</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 9,562,108.29 | 12,713,300.08 | 10,231,860.79 | 9,446,903.47 |
| 15 Use of Money and Property | 188,982.56 | 127,818.84 | 92,330.94 | 116,171.50 |
| 16 Total Operating Revenue | <u>9,751,090.85</u> | <u>12,841,118.92</u> | <u>10,324,191.73</u> | <u>9,563,074.97</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 303,767.10 | 396,963.34 | 426,619.88 | 416,611.99 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 9,335,190.07 | 10,238,377.77 | 12,222,988.85 | 10,131,885.07 |
| 21 Supplies and Materials | - | - | 84.01 | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | <u>9,638,957.17</u> | <u>10,635,341.11</u> | <u>12,649,692.74</u> | <u>10,548,497.06</u> |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 29 | | | | |
| 30 Net Change | 112,133.68 | 2,205,777.81 | (2,325,501.01) | (985,422.09) |
| 31 | | | | |
| 32 Beginning Fund Equity | 8,125,363.24 | 8,237,496.92 | 10,443,274.73 | 8,117,773.72 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | <u>8,237,496.92</u> | <u>10,443,274.73</u> | <u>8,117,773.72</u> | <u>7,132,351.63</u> |

Company: 3054

Company Name: Oilseeds/Soybean Fund

Fund Name: Soybean Research and Promotion Fund

Fund Type: Special Revenue

Purpose: SDCL 38-29-6 created a Special Revolving Fund for the Soybean Research and Promotion Council.

Source: Moneys collected from a soybean checkoff assessment at the rate of one-half of one percent of the value of the net market price upon all soybeans grown in the state or sold to a first purchaser within the state.

Use: Soybean research and promotion.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3055 - Corn Utilization Council

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 3,517,272.60 | 4,028,321.62 | 3,278,576.85 | 4,212,607.81 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>3,517,272.60</u> | <u>4,028,321.62</u> | <u>3,278,576.85</u> | <u>4,212,607.81</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 3,517,272.60 | 4,028,321.62 | 3,278,576.85 | 4,212,607.81 |
| 10 Total Fund Equity | <u>3,517,272.60</u> | <u>4,028,321.62</u> | <u>3,278,576.85</u> | <u>4,212,607.81</u> |
| 11 Total Liabilities and Fund Equity | <u>3,517,272.60</u> | <u>4,028,321.62</u> | <u>3,278,576.85</u> | <u>4,212,607.81</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 4,812,690.46 | 5,497,541.77 | 6,167,855.93 | 6,236,195.30 |
| 15 Use of Money and Property | 51,008.84 | 37,672.26 | 34,879.09 | 50,296.22 |
| 16 Total Operating Revenue | <u>4,863,699.30</u> | <u>5,535,214.03</u> | <u>6,202,735.02</u> | <u>6,286,491.52</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 90,083.52 | 88,646.19 | 88,192.15 | 89,947.11 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 3,718,228.36 | 4,935,518.82 | 6,864,287.64 | 5,262,513.45 |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | <u>3,808,311.88</u> | <u>5,024,165.01</u> | <u>6,952,479.79</u> | <u>5,352,460.56</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | 1,055,387.42 | 511,049.02 | (749,744.77) | 934,030.96 |
| 32 | | | | |
| 33 Beginning Fund Equity | 2,461,885.18 | 3,517,272.60 | 4,028,321.62 | 3,278,576.85 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | <u>3,517,272.60</u> | <u>4,028,321.62</u> | <u>3,278,576.85</u> | <u>4,212,607.81</u> |

Company: 3055

Company Name: Corn Utilization Council

Fund Name: Corn Utilization Council

Fund Type: Special Revenue

Purpose: SDCL 38-32-12 created a special revolving fund for the Corn Utilization Council. Source: Moneys collected from corn checkoff fees. Use: Corn research and promotion.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3056 - Forestry Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 240,777.76 | 347,834.49 | 352,397.67 | 267,347.83 |
| 2 Due From Other Funds | 9,261.42 | 9,261.42 | 9,261.42 | 9,261.42 |
| 3 Total Assets | <u>250,039.18</u> | <u>357,095.91</u> | <u>361,659.09</u> | <u>276,609.25</u> |
| 4 | | | | |
| 5 Accounts Payable | 530.00 | 530.00 | 530.00 | - |
| 6 Total Liabilities | <u>530.00</u> | <u>530.00</u> | <u>530.00</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | 689.87 | 1,657.37 | 15,030.00 |
| 9 Unreserved Fund Balance | 249,509.18 | 355,876.04 | 359,471.72 | 261,579.25 |
| 10 Total Fund Equity | <u>249,509.18</u> | <u>356,565.91</u> | <u>361,129.09</u> | <u>276,609.25</u> |
| 11 Total Liabilities and Fund Equity | <u>250,039.18</u> | <u>357,095.91</u> | <u>361,659.09</u> | <u>276,609.25</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Taxes | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 |
| 15 Use of Money and Property | 42,833.08 | 1,171.95 | - | 63.12 |
| 16 Sales and Services | 220,074.28 | 103,038.79 | 92,536.16 | 85,037.91 |
| 17 Administering Programs | 4,164.26 | - | - | - |
| 18 Other Revenue | 18,801.18 | 149,704.15 | 95,376.06 | 78,690.65 |
| 19 Total Operating Revenue | <u>360,872.80</u> | <u>328,914.89</u> | <u>262,912.22</u> | <u>238,791.68</u> |
| 20 | | | | |
| 21 Personal Services and Benefits | 201,087.49 | 3,048.18 | 43,869.21 | 124,381.59 |
| 22 Travel | 21,667.56 | 4,868.37 | 10,221.89 | 3,032.00 |
| 23 Contractual Services | 95,498.63 | 39,461.82 | 57,011.60 | 82,295.14 |
| 24 Supplies and Materials | 138,396.48 | 89,228.75 | 55,065.69 | 62,329.05 |
| 25 Grants and Subsidies | 86,634.06 | 75,000.00 | 75,490.34 | 110,545.56 |
| 26 Capital Outlay | 5,225.96 | 10,249.00 | 16,689.87 | 69,670.37 |
| 27 Other Expense | - | - | - | - |
| 28 Interest Expense | 7.69 | 2.04 | 0.44 | - |
| 29 Total Operating Expenditures/Expenses | <u>548,517.87</u> | <u>221,858.16</u> | <u>258,349.04</u> | <u>452,253.71</u> |
| 30 | | | | |
| 31 Transfers In | - | - | - | 128,412.19 |
| 32 Transfers Out | - | - | - | - |
| 33 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>128,412.19</u> |
| 34 | | | | |
| 35 Net Change | (187,645.07) | 107,056.73 | 4,563.18 | (85,049.84) |
| 36 | | | | |
| 37 Beginning Fund Equity | 450,918.34 | 249,509.18 | 356,565.91 | 361,129.09 |
| 38 Prior Period Adjustment | (13,764.09) | - | - | 530.00 |
| 39 Ending Equity | <u>249,509.18</u> | <u>356,565.91</u> | <u>361,129.09</u> | <u>276,609.25</u> |

Company: 3056
Company Name: Agriculture Revolving Fund
Fund Name: Forestry Fund
Fund Type: Special Revenue

Purpose: SDCL 41-20-22 created the Forestry Fund. Source: The fund shall consist of funds coming into the Dept. of Agriculture as may be made available to that department for the operation of forestry programs . This fund is used for various revenue sources including surplus property sales, GSA sales of fire merchandise, prescribed burn charges, pheasants for everyone grants, and other miscellaneous revenues. Use: Operating costs of Resource Conservation and Forestry Division.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3057 - Brand Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 668,467.95 | 357,505.75 | 1,328,270.89 | 1,065,401.62 |
| 2 Total Assets | 668,467.95 | 357,505.75 | 1,328,270.89 | 1,065,401.62 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 668,467.95 | 357,505.72 | 1,328,270.89 | 1,065,401.62 |
| 9 Total Fund Equity | 668,467.95 | 357,505.72 | 1,328,270.89 | 1,065,401.62 |
| 10 Total Liabilities and Fund Equity | 668,467.95 | 357,505.72 | 1,328,270.89 | 1,065,401.62 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 34,424.00 | 28,540.00 | 1,295,970.00 | 105,397.00 |
| 14 Fines, Forfeits and Penalties | - | - | 100.00 | - |
| 15 Use of Money and Property | 32,887.80 | 15,552.89 | 6,870.36 | 7,829.96 |
| 16 Sales and Services | 928.00 | 888.00 | 624.00 | 7,204.00 |
| 17 Other Revenue | 292.40 | 381.12 | 855.41 | 585.00 |
| 18 Total Operating Revenue | 68,532.20 | 45,362.01 | 1,304,419.77 | 121,015.96 |
| 19 | | | | |
| 20 Personal Services and Benefits | 350,995.24 | 162,047.76 | 147,807.81 | 175,973.75 |
| 21 Travel | 11,760.11 | 4,223.71 | 2,519.61 | 4,308.19 |
| 22 Contractual Services | 73,453.49 | 185,909.29 | 164,399.10 | 185,461.92 |
| 23 Supplies and Materials | 6,792.75 | 4,093.84 | 18,893.07 | 18,040.99 |
| 24 Grants and Subsidies | - | - | - | - |
| 25 Capital Outlay | 7,275.99 | 10.37 | - | 25.49 |
| 26 Other Expense | 94.23 | 39.27 | 35.04 | 74.89 |
| 27 Total Operating Expenditures/Expenses | 450,371.81 | 356,324.24 | 333,654.63 | 383,885.23 |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | - | - | - | - |
| 32 | | | | |
| 33 Net Change | (381,839.61) | (310,962.23) | 970,765.14 | (262,869.27) |
| 34 | | | | |
| 35 Beginning Fund Equity | 1,050,307.56 | 668,467.95 | 357,505.75 | 1,328,270.89 |
| 36 Ending Equity | 668,467.95 | 357,505.72 | 1,328,270.89 | 1,065,401.62 |

Company: 3057

Company Name: Brand Board Funds

Fund Name: Brand Fund

Fund Type: Enterprise

Purpose: SDCL 40-19-22 created the Brand Fund. Source: Monies derived from the collection of fees for brand applications, transfers and renewals. Per SDCL 40-19-12 each registered brand is subject to renewal on January first in years ending in zero and five. Use: Administration of the Brand Board.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund

| | FY2014 | FY2015 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 614,715.49 | 697,080.38 | 697,080.38 | 801,937.42 |
| 2 Total Assets | 614,715.49 | 697,080.38 | 697,080.38 | 801,937.42 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Other Liabilities | 31,116.94 | 90,331.92 | 90,331.92 | 100,433.75 |
| 6 Total Liabilities | 31,116.94 | 90,331.92 | 90,331.92 | 100,433.75 |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 583,598.55 | 606,748.46 | 606,748.46 | 701,503.67 |
| 10 Total Fund Equity | 583,598.55 | 606,748.46 | 606,748.46 | 701,503.67 |
| 11 Total Liabilities and Fund Equity | 614,715.49 | 697,080.38 | 697,080.38 | 801,937.42 |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 1,573,702.77 | 1,558,856.81 | 1,558,856.81 | 1,682,993.25 |
| 15 Fines, Forfeits and Penalties | 1,747.70 | 6,301.36 | 6,301.36 | 30,330.72 |
| 16 Use of Money and Property | 3,492.69 | 4,140.38 | 4,140.38 | 6,541.19 |
| 17 Sales and Services | - | - | - | - |
| 18 Other Revenue | 893.00 | 1,063.92 | 1,063.92 | 491.30 |
| 19 Total Operating Revenue | 1,579,836.16 | 1,570,362.47 | 1,570,362.47 | 1,720,356.46 |
| 20 | | | | |
| 21 Personal Services and Benefits | 1,205,738.85 | 1,307,001.74 | 1,307,001.74 | 1,348,517.03 |
| 22 Travel | 115,355.03 | 127,655.85 | 127,655.85 | 142,786.79 |
| 23 Contractual Services | 81,908.38 | 90,470.59 | 90,470.59 | 97,550.65 |
| 24 Supplies and Materials | 26,840.60 | 19,963.12 | 19,963.12 | 25,946.10 |
| 25 Grants and Subsidies | - | - | - | - |
| 26 Capital Outlay | 5,916.59 | 2,121.26 | 2,121.26 | 10,800.68 |
| 27 Other Expense | - | - | - | - |
| 28 Total Operating Expenditures/Expenses | 1,435,759.45 | 1,547,212.56 | 1,547,212.56 | 1,625,601.25 |
| 29 | | | | |
| 30 Transfers In | - | - | - | - |
| 31 Transfers Out | - | - | - | - |
| 32 Net Transfers In (Out) | - | - | - | - |
| 33 | | | | |
| 34 Net Change | 144,076.71 | 23,149.91 | 23,149.91 | 94,755.21 |
| 35 | | | | |
| 36 Beginning Fund Equity | 439,521.84 | 583,598.55 | 583,598.55 | 606,748.46 |
| 37 Ending Equity | 583,598.55 | 606,748.46 | 606,748.46 | 701,503.67 |

Company: 3057

Company Name: Brand Board Funds

Fund Name: Livestock Ownership Inspection and Theft Prevention Fund

Fund Type: Enterprise

Purpose: SDCL 40-21-9 created the Livestock Ownership Inspection and Theft Prevention Fund. Source: Inspection fees. Use: Operation of the ownership inspection program.

In FY2009, this fund began accounting for the Brand Fund Inspection Subfund. These brand inspection services were previously provided for under a contract between the Brand Board and the S.D. Stockgrowers. SDCL 40-20-28 states that the board may charge and collect a fee from any open market for services pertaining to the brand inspection of livestock as required by chapters 40-20 and 40-21. Use: The amount of such fees shall be based upon the cost of providing ownership inspection at the market and shall be collected if the current inspection income does not cover the cost of brand inspection. SDCL 40-18-16 established a fee of up to \$1 for each head of livestock.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3059 - State Fire Suppression Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | (2,942,038.46) | (2,067,335.05) | (3,776,647.86) | (3,769,530.13) |
| 2 Total Assets | (2,942,038.46) | (2,067,335.05) | (3,776,647.86) | (3,769,530.13) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Due to Other Funds | 9,261.42 | 9,261.42 | 9,261.42 | 9,261.42 |
| 6 Total Liabilities | 9,261.42 | 9,261.42 | 9,261.42 | 9,261.42 |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | (2,951,299.88) | (2,076,596.47) | (3,785,909.28) | (3,778,791.55) |
| 10 Total Fund Equity | (2,951,299.88) | (2,076,596.47) | (3,785,909.28) | (3,778,791.55) |
| 11 Total Liabilities and Fund Equity | (2,942,038.46) | (2,067,335.05) | (3,776,647.86) | (3,769,530.13) |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 1,500.00 | 2,355.97 | - | 182.57 |
| 15 Sales and Services | 3,456,423.06 | 4,393,445.70 | 1,299,199.77 | 2,569,175.79 |
| 16 Other Revenue | 1,085.87 | 11,300.57 | 8,933.98 | - |
| 17 Total Operating Revenue | 3,459,008.93 | 4,407,102.24 | 1,308,133.75 | 2,569,358.36 |
| 18 | | | | |
| 19 Personal Services and Benefits | 1,596,430.52 | 962,232.66 | 754,347.43 | 1,093,036.50 |
| 20 Travel | 114,217.50 | 55,570.76 | 50,028.87 | 101,602.55 |
| 21 Contractual Services | 6,504,327.57 | 2,489,615.37 | 2,204,338.63 | 2,628,788.38 |
| 22 Supplies and Materials | 257,818.38 | 22,017.94 | 8,705.49 | 38,577.92 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | - | 2,944.10 | - | - |
| 25 Other Expense | - | - | - | - |
| 26 Interest Expense | 1,250.70 | 18.00 | 26.14 | 235.28 |
| 27 Total Operating Expenditures/Expenses | 8,474,044.67 | 3,532,398.83 | 3,017,446.56 | 3,862,240.63 |
| 28 | | | | |
| 29 Transfers In | 4,200,000.00 | - | - | 1,300,000.00 |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | 4,200,000.00 | - | - | 1,300,000.00 |
| 32 | | | | |
| 33 Net Change | (815,035.74) | 874,703.41 | (1,709,312.81) | 7,117.73 |
| 34 | | | | |
| 35 Beginning Fund Equity | (2,136,264.14) | (2,951,299.88) | (2,076,596.47) | (3,785,909.28) |
| 36 Prior Period Adjustment | - | - | - | - |
| 37 Ending Equity | (2,951,299.88) | (2,076,596.47) | (3,785,909.28) | (3,778,791.55) |

Company: 3059

Company Name: State Fire Suppression Fund

Fund Name: State Fire Suppression Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 41-20A-8 created the State Fire Suppression Special Revenue Fund. Source: General Fund Appropriations; reimbursement of costs incurred in suppressing forest fires as authorized by 41-20A-10 and 41-20A-11; any damages paid from judgments or settlements and civil actions. Use: Payment of costs incurred by the state wildland fire coordinator in suppressing and extinguishing forest and wildland fires and emergency rangeland fires; for the payment of costs incurred by the Governor in authorizing fire prevention measures; and for the payment of costs incurred by the secretary of agriculture in hiring a fire suppression force to assist any other fire suppression agency, regardless of whether the fire being suppressed is within the territorial jurisdiction of the State of South Dakota.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

This fund is backfilled with General Fund appropriations generally enacted as emergency bills and are included in the Transfers In.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3059 - Mountain Pine Beetle

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 3,752,088.70 | 3,131,378.43 | 1,882,615.80 | 1,007,771.20 |
| 2 Total Assets | <u>3,752,088.70</u> | <u>3,131,378.43</u> | <u>1,882,615.80</u> | <u>1,007,771.20</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 3,752,088.70 | 3,131,378.43 | 1,882,615.80 | 1,007,771.20 |
| 10 Total Fund Equity | <u>3,752,088.70</u> | <u>3,131,378.43</u> | <u>1,882,615.80</u> | <u>1,007,771.20</u> |
| 11 Total Liabilities and Fund Equity | <u>3,752,088.70</u> | <u>3,131,378.43</u> | <u>1,882,615.80</u> | <u>1,007,771.20</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | - | - | - | - |
| 15 Sales and Services | - | - | - | - |
| 16 Other Revenue | 2,187.00 | - | 3,396.00 | 390.00 |
| 17 Total Operating Revenue | <u>2,187.00</u> | <u>-</u> | <u>3,396.00</u> | <u>390.00</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 13,646.68 | 13,195.66 | 18,294.06 | 1,678.98 |
| 20 Travel | 225.18 | - | 256.50 | - |
| 21 Contractual Services | 1,547,169.34 | 1,422,078.15 | 1,481,495.78 | 707,078.42 |
| 22 Supplies and Materials | 5,117.91 | 2,239.23 | 7,249.22 | 3,013.13 |
| 23 Grants and Subsidies | 870,928.44 | 1,193,959.23 | 436,343.97 | 163,464.07 |
| 24 Capital Outlay | 51,493.00 | 9,238.00 | - | - |
| 25 Other Expense | - | - | - | - |
| 26 Interest Expense | - | - | - | - |
| 27 Total Operating Expenditures/Expenses | <u>2,488,580.55</u> | <u>2,640,710.27</u> | <u>1,943,639.53</u> | <u>875,234.60</u> |
| 28 | | | | |
| 29 Transfers In | 2,000,000.00 | 1,950,000.00 | 750,000.00 | - |
| 30 Transfers Out | - | - | (58,519.10) | - |
| 31 Net Transfers In (Out) | <u>2,000,000.00</u> | <u>1,950,000.00</u> | <u>691,480.90</u> | <u>-</u> |
| 32 | | | | |
| 33 Net Change | (486,393.55) | (690,710.27) | (1,248,762.63) | (874,844.60) |
| 34 | | | | |
| 35 Beginning Fund Equity | 4,238,482.25 | 3,752,088.70 | 3,131,378.43 | 1,882,615.80 |
| 36 Prior Period Adjustment | - | 70,000.00 | - | - |
| 37 Ending Equity | <u>3,752,088.70</u> | <u>3,131,378.43</u> | <u>1,882,615.80</u> | <u>1,007,771.20</u> |

Company: 3059

Company Name: State Fire Suppression Fund

Fund Name: Mountain Pine Beetle

Fund Type: Special Revenue

Purpose: Administratively created fund. Source: General Fund appropriations of \$6,146,646 in FY2012, \$2.0 million in FY2013, \$1,950,000 in FY2014 and \$750, in FY2015. Use: Payment of costs for mountain pine beetle eradication.

Budget Information: Not included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3061 - Conservation District Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 29,918.99 | 61,081.52 | 27,085.70 | 25,051.50 |
| 2 Loans and Notes Receivable | 149,596.39 | 122,610.32 | 159,982.80 | 166,423.03 |
| 3 Total Assets | <u>179,515.38</u> | <u>183,691.84</u> | <u>187,068.50</u> | <u>191,474.53</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 179,515.38 | 183,691.84 | 187,068.50 | 191,474.53 |
| 10 Total Fund Equity | <u>179,515.38</u> | <u>183,691.84</u> | <u>187,068.50</u> | <u>191,474.53</u> |
| 11 Total Liabilities and Fund Equity | <u>179,515.38</u> | <u>183,691.84</u> | <u>187,068.50</u> | <u>191,474.53</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 4,316.82 | 4,176.46 | 3,376.66 | 4,406.03 |
| 15 Total Operating Revenue | <u>4,316.82</u> | <u>4,176.46</u> | <u>3,376.66</u> | <u>4,406.03</u> |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 28 | | | | |
| 29 Net Change | 4,316.82 | 4,176.46 | 3,376.66 | 4,406.03 |
| 30 | | | | |
| 31 Beginning Fund Equity | 175,198.56 | 179,515.38 | 183,691.84 | 187,068.50 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | <u>179,515.38</u> | <u>183,691.84</u> | <u>187,068.50</u> | <u>191,474.53</u> |

Company: 3061

Company Name: Conservation District Special Revenue Fund

Fund Name: Conservation District Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 38-8-53 created the Conservation District Special Revenue Fund. Source: General Fund appropriations. Use: Aiding, assisting and cooperating with conservation districts of the state in securing by purchase, or otherwise, necessary equipment, trees, and other planting materials, and supplies as needed in furthering the program of conservation in these districts. This fund shall be administered by the State Conservation Commission and expended upon vouchers approved by the commission, or its designated representative. This loan fund shall be made available to conservation districts of the state on a reimbursable basis by the districts.

Budget Information: There have been no disbursements from this fund requiring an appropriation.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3063 - Coordinated Natural Resources Conservation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |
| 2 Total Assets | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |
| 9 Total Fund Equity | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |
| 10 Total Liabilities and Fund Equity | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 |
| 14 Licenses, Permits and Fees | - | - | - | - |
| 15 Use of Money and Property | 73,702.23 | 41,684.99 | 28,118.67 | 29,986.68 |
| 16 Other Revenue | - | - | - | - |
| 17 Total Operating Revenue | 573,702.23 | 541,684.99 | 528,118.67 | 529,986.68 |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | - | - | - | - |
| 21 Contractual Services | - | - | - | - |
| 22 Supplies and Materials | - | - | - | - |
| 23 Grants and Subsidies | 868,452.17 | 1,000,147.79 | 840,362.30 | 816,710.68 |
| 24 Capital Outlay | - | - | - | - |
| 25 Other Expense | - | - | - | - |
| 26 Total Operating Expenditures/Expenses | 868,452.17 | 1,000,147.79 | 840,362.30 | 816,710.68 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | (294,749.94) | (458,462.80) | (312,243.63) | (286,724.00) |
| 33 | | | | |
| 34 Beginning Fund Equity | 2,663,603.68 | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 |
| 35 Prior Period Adjustment | - | (15,821.51) | - | - |
| 36 Ending Equity | 2,368,853.74 | 1,894,569.43 | 1,582,325.80 | 1,295,601.80 |

Company: 3063

Company Name: Pesticide Recycling and Disposal

Fund Name: Coordinated Natural Resources Conservation Fund

Fund Type: Special Revenue

Purpose: SDCL 38-7-25 created the Coordinated Natural Resources Conservation Fund . Source: SDCL 10-47B-149 authorizes that each July, \$500,000 be transferred from the amount of motor fuel tax collected from the motor fuel used for nonhighway purposes to the Coordinated Natural Resources Conservation Fund. Also receives; all public and private sources including legislative appropriations or federal grants. Use: Under the Coordinated Natural Resources Conservation Program the State Conservation Commission may grant funds from the Coordinated Natural Resources Conservation Fund. The Conservation Commission shall promulgate rules for administration, terms and conditions for disbursement of grants to conservation districts and to establish criteria for the selection of projects to receive grants through the Coordinated Natural Resources Conservation Program.

Budget Information: Included in the General Appropriations Bill although recent disbursements have been made through special appropriations bills.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3063 - Pesticide Recycling and Disposal Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 417,165.71 | 452,089.91 | 399,769.80 | 393,849.34 |
| 2 Total Assets | 417,165.71 | 452,089.91 | 399,769.80 | 393,849.34 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 417,165.71 | 452,089.91 | 399,769.80 | 393,849.34 |
| 9 Total Fund Equity | 417,165.71 | 452,089.91 | 399,769.80 | 393,849.34 |
| 10 Total Liabilities and Fund Equity | 417,165.71 | 452,089.91 | 399,769.80 | 393,849.34 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 239,411.28 | 256,245.86 | 245,159.12 | 302,663.10 |
| 14 Use of Money and Property | - | 5,151.55 | - | - |
| 15 Sales and Services | 28,542.75 | 26,131.25 | 36,212.10 | 33,544.00 |
| 16 Other Revenue | - | - | - | - |
| 17 Total Operating Revenue | 267,954.03 | 287,528.66 | 281,371.22 | 336,207.10 |
| 18 | | | | |
| 19 Personal Services and Benefits | 102,214.29 | 106,508.66 | 117,180.52 | 120,285.52 |
| 20 Travel | 3,404.42 | 3,374.15 | 4,569.47 | 4,346.56 |
| 21 Contractual Services | 117,395.96 | 124,209.88 | 184,593.02 | 189,058.52 |
| 22 Supplies and Materials | 15,686.49 | 25,588.28 | 20,046.32 | 21,596.96 |
| 23 Grants and Subsidies | - | 665.00 | - | - |
| 24 Capital Outlay | 1,833.00 | 8,080.00 | 7,262.00 | 6,400.00 |
| 25 Other Expense | 6,000.00 | - | 40.00 | 440.00 |
| 26 Total Operating Expenditures/Expenses | 246,534.16 | 268,425.97 | 333,691.33 | 342,127.56 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | 21,419.87 | 19,102.69 | (52,320.11) | (5,920.46) |
| 33 | | | | |
| 34 Beginning Fund Equity | 395,745.84 | 417,165.71 | 452,089.91 | 399,769.80 |
| 35 Prior Period Adjustment | - | 15,821.51 | - | - |
| 36 Ending Equity | 417,165.71 | 452,089.91 | 399,769.80 | 393,849.34 |

Company: 3063

Company Name: Pesticide Recycling and Disposal

Fund Name: Pesticide Recycling and Disposal Fund

Fund Type: Special Revenue

Purpose: SDCL 38-20A-56 created the Pesticide Recycling and Disposal Fund. Source: Two year additional fee on pesticide registration ending 6/30/97; \$40 biennial pesticide application fee (38-20A-59), interest accrued on money. Use: Moneys are continuously appropriated for the Pesticide Recycling Program.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3150 - Other Disease Control

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 148,342.16 | 119,812.64 | 103,024.72 | 102,614.40 |
| 2 Total Assets | 148,342.16 | 119,812.64 | 103,024.72 | 102,614.40 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 148,342.16 | 119,812.64 | 103,024.72 | 102,614.40 |
| 9 Total Fund Equity | 148,342.16 | 119,812.64 | 103,024.72 | 102,614.40 |
| 10 Total Liabilities and Fund Equity | 148,342.16 | 119,812.64 | 103,024.72 | 102,614.40 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Administering Programs | - | - | - | - |
| 15 Total Operating Revenue | - | - | - | - |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | 8,135.02 | - | - | - |
| 19 Contractual Services | 160.52 | 3,799.08 | 16,560.95 | 374.84 |
| 20 Supplies and Materials | 255.64 | - | 226.97 | 35.48 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | 24,730.44 | - | - |
| 23 Total Operating Expenditures/Expenses | 8,551.18 | 28,529.52 | 16,787.92 | 410.32 |
| 24 | | | | |
| 25 Transfers In | 75,000.00 | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | 75,000.00 | - | - | - |
| 28 | | | | |
| 29 Net Change | 66,448.82 | (28,529.52) | (16,787.92) | (410.32) |
| 30 | | | | |
| 31 Beginning Fund Equity | 81,893.34 | 148,342.16 | 119,812.64 | 103,024.72 |
| 32 Ending Equity | 148,342.16 | 119,812.64 | 103,024.72 | 102,614.40 |

Company: 3150

Company Name: Special Livestock Disease Indemnity Fund

Fund Name: Other Disease Control

Fund Type: Special Revenue

Purpose: SDCL 40-8-37 created the Scabies Eradication Fund and was repealed in the 2006

Legislative Session. Source: Fees which were repealed in FY91. Presently, the fund is used for other disease control programs, including pseudorabies, brucellosis, tuberculosis, CWD, Johne's, and other disease programs. Present source of funds has been excess cash in federal fund. Use: Livestock disease control activities.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3151 - Livestock Disease Emergency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |
| 2 Total Assets | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |
| 9 Total Fund Equity | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |
| 10 Total Liabilities and Fund Equity | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 129,504.49 | 213,758.87 | 169,712.42 | 153,821.65 |
| 14 Use of Money and Property | 67,940.36 | 46,144.61 | 33,328.71 | 44,584.74 |
| 15 Total Operating Revenue | 197,444.85 | 259,903.48 | 203,041.13 | 198,406.39 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | - | - | - | - |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | (1,575,000.00) |
| 27 Net Transfers In (Out) | - | - | - | (1,575,000.00) |
| 28 | | | | |
| 29 Net Change | 197,444.85 | 259,903.48 | 203,041.13 | (1,376,593.61) |
| 30 | | | | |
| 31 Beginning Fund Equity | 3,006,910.38 | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 |
| 32 Ending Equity | 3,204,355.23 | 3,464,258.71 | 3,667,299.84 | 2,290,706.23 |

Company: 3151

Company Name: Livestock Disease Emergency Fund

Fund Name: Livestock Disease Emergency Fund

Fund Type: Special Revenue

Purpose: SDCL 40-15-38 created the Livestock Disease Emergency Fund. Source: License and renewal fees and the inspection fees paid by livestock auction agencies; any net repayments made pursuant to chapter 13-49. Use: Available for use to the Animal Industry Board only pursuant to determination of the Governor that an emergency exists and an order from the Governor authorizing the use of said funds for the eradication and control of virulent diseases among livestock; the Governor may utilize all funds in excess of two hundred thousand dollars in the Livestock Disease Emergency Fund to provide for reserved veterinary slots or grants in out-of-state school as authorized in this chapter.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/22/13. Last time there was an outbreak that resulted in costs being incurred was FY2006 and prior to that in FY1996. Receives 10% of the vet inspection fees with 90% retained by veterinarian for their services. Also receives auction market license fee and payback of the veterinary medicine education tuition assistance as authorized by SDCL 13-49-20.10.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 6503 - Board of Veterinary Medical Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 173,220.20 | 166,677.07 | 178,573.84 | 163,236.09 |
| 2 Total Assets | 173,220.20 | 166,677.07 | 178,573.84 | 163,236.09 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 173,220.20 | 166,677.07 | 178,573.84 | 163,236.09 |
| 9 Total Fund Equity | 173,220.20 | 166,677.07 | 178,573.84 | 163,236.09 |
| 10 Total Liabilities and Fund Equity | 173,220.20 | 166,677.07 | 178,573.84 | 163,236.09 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 66,105.00 | 30,120.00 | 68,895.00 | 30,082.83 |
| 14 Use of Money and Property | 3,842.72 | 2,181.08 | 1,586.72 | 1,920.48 |
| 15 Sales and Services | 2,500.00 | 2,800.00 | 3,400.00 | 3,100.00 |
| 16 Total Operating Revenue | 72,447.72 | 35,101.08 | 73,881.72 | 35,103.31 |
| 17 | | | | |
| 18 Personal Services and Benefits | 775.08 | 775.08 | 775.08 | 710.49 |
| 19 Travel | 2,627.65 | 2,196.00 | 2,559.18 | 3,146.73 |
| 20 Contractual Services | 49,689.97 | 37,770.23 | 54,606.76 | 45,471.59 |
| 21 Supplies and Materials | 1,096.06 | 902.90 | 1,253.73 | 1,112.25 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | 2,790.20 | - |
| 24 Total Operating Expenditures/Expenses | 54,188.76 | 41,644.21 | 61,984.95 | 50,441.06 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 18,258.96 | (6,543.13) | 11,896.77 | (15,337.75) |
| 31 | | | | |
| 32 Beginning Fund Equity | 154,961.24 | 173,220.20 | 166,677.07 | 178,573.84 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 173,220.20 | 166,677.07 | 178,573.84 | 163,236.09 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Veterinary Medical Examiners

Fund Type: Enterprise

Purpose: This fund accounts for various licensing boards. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected. Boards included: Board of Veterinary Medical Examiners.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 6507 - South Dakota Rodent Control Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 90,574.41 | 98,374.91 | 81,452.52 | 33,670.20 |
| 2 Total Assets | 90,574.41 | 98,374.91 | 81,452.52 | 33,670.20 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 90,574.41 | 98,374.91 | 81,452.52 | 33,670.20 |
| 9 Total Fund Equity | 90,574.41 | 98,374.91 | 81,452.52 | 33,670.20 |
| 10 Total Liabilities and Fund Equity | 90,574.41 | 98,374.91 | 81,452.52 | 33,670.20 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 2,600.14 | 1,344.76 | 1,010.00 | 1,177.86 |
| 14 Sales and Services | 72,658.63 | 54,993.34 | 49,548.15 | 89,739.95 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 75,258.77 | 56,338.10 | 50,558.15 | 90,917.81 |
| 17 | | | | |
| 18 Personal Services and Benefits | 9,653.00 | 6,069.81 | 6,581.70 | 10,274.55 |
| 19 Travel | - | - | 189.17 | 418.12 |
| 20 Contractual Services | 11,801.94 | 9,174.20 | 10,326.46 | 9,975.32 |
| 21 Supplies and Materials | 72,542.65 | 33,293.59 | 50,383.21 | 98,432.14 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | 19,600.00 |
| 24 Total Operating Expenditures/Expenses | 93,997.59 | 48,537.60 | 67,480.54 | 138,700.13 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (18,738.82) | 7,800.50 | (16,922.39) | (47,782.32) |
| 31 | | | | |
| 32 Beginning Fund Equity | 109,313.23 | 90,574.41 | 98,374.91 | 81,452.52 |
| 33 Ending Equity | 90,574.41 | 98,374.91 | 81,452.52 | 33,670.20 |

Company: 6507

Company Name: Rodent Control

Fund Name: South Dakota Rodent Control Fund

Fund Type: Enterprise

Purpose: SDCL 40-36-40 and 40-36-39.1 created the South Dakota Rodent Control Fund. Source: All furs, skins, or other parts of the carcasses of such rodents and such reptiles taken by employees in accordance with the provisions of 40-36-38 and 40-36-39. shall be the property of the state of South Dakota and those having commercial value shall be sold. Per § 40-36-13, county auditors shall, on or before the fifteenth of June and November, present one-half of the appropriation, made pursuant to § 40-36-11, to the state remittance center, to be placed in the state animal damage control fund. Use: Control and extermination of harmful and destructive rodents and poisonous or destructive reptiles.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 6515 - State Fair Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 677,308.76 | 441,202.62 | 3,219,071.08 | 831,505.74 |
| 2 Accounts Receivable | 2,735.00 | 2,735.00 | 2,735.00 | 2,735.00 |
| 3 Property, Plant & Equipment | 22,230.00 | 22,230.00 | 22,230.00 | 22,230.00 |
| 4 Total Assets | <u>702,273.76</u> | <u>466,167.62</u> | <u>3,244,036.08</u> | <u>856,470.74</u> |
| 5 | | | | |
| 6 Accounts Payable | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | 3,692.00 | 455.88 | 337.14 | - |
| 10 Unreserved Fund Balance | 698,581.76 | 465,711.74 | 3,243,698.94 | 856,470.74 |
| 11 Total Fund Equity | <u>702,273.76</u> | <u>466,167.62</u> | <u>3,244,036.08</u> | <u>856,470.74</u> |
| 12 Total Liabilities and Fund Equity | <u>702,273.76</u> | <u>466,167.62</u> | <u>3,244,036.08</u> | <u>856,470.74</u> |
| 13 | | | | |
| 14 | | | | |
| 15 Licenses, Permits and Fees | 1,167,179.77 | 1,143,333.11 | 1,498,861.48 | 1,427,865.13 |
| 16 Use of Money and Property | 438,227.23 | 484,677.76 | 469,098.95 | 544,057.09 |
| 17 Sales and Services | 576,407.43 | 585,664.57 | 718,928.29 | 750,137.38 |
| 18 Administering Programs | 41,367.96 | 28,244.56 | 36,796.37 | 59,869.12 |
| 19 Other Revenue | 271,827.27 | 248,966.08 | 3,135,213.13 | 1,022,520.13 |
| 20 Total Operating Revenue | <u>2,495,009.66</u> | <u>2,490,886.08</u> | <u>5,858,898.22</u> | <u>3,804,448.85</u> |
| 21 | | | | |
| 22 Personal Services and Benefits | 680,782.79 | 802,970.12 | 854,810.55 | 831,702.78 |
| 23 Travel | 4,039.83 | 4,858.77 | 6,345.42 | 9,603.84 |
| 24 Contractual Services | 1,303,167.64 | 1,332,447.31 | 1,643,203.50 | 1,741,513.18 |
| 25 Supplies and Materials | 408,438.32 | 436,084.78 | 476,358.10 | 384,155.84 |
| 26 Capital Outlay | 9,611.05 | 96,573.80 | 38,919.50 | 3,161,206.15 |
| 27 Other Expense | 55,767.99 | 54,057.44 | 61,392.69 | 57,744.65 |
| 28 Interest Expense | - | - | - | - |
| 29 Total Operating Expenditures/Expenses | <u>2,461,807.62</u> | <u>2,726,992.22</u> | <u>3,081,029.76</u> | <u>6,185,926.44</u> |
| 30 | | | | |
| 31 Transfers In | - | - | - | - |
| 32 Transfers Out | - | - | - | (6,087.75) |
| 33 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>(6,087.75)</u> |
| 34 | | | | |
| 35 Net Change | 33,202.04 | (236,106.14) | 2,777,868.46 | (2,387,565.34) |
| 36 | | | | |
| 37 Beginning Fund Equity | 669,296.31 | 702,273.76 | 466,167.62 | 3,244,036.08 |
| 38 Prior Period Adjustment | (224.59) | - | - | - |
| 39 Ending Equity | <u>702,273.76</u> | <u>466,167.62</u> | <u>3,244,036.08</u> | <u>856,470.74</u> |

Company: 6515

Company Name: State Fair Fund

Fund Name: State Fair Fund

Fund Type: Enterprise

Purpose: SDCL 1-21-14 authorized the monies received for admissions, concessions, and privileges, or for any purpose, by the Secretary of Agriculture, be placed in the State Fair Fund and authorized the disbursement .

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | - | - | 409.41 | 409.71 |
| 2 Total Assets | - | - | 409.41 | 409.71 |
| 3 | | | | |
| 4 Accounts Payable | - | - | 409.41 | 409.41 |
| 5 Due to Other Funds | | | | 0.30 |
| 6 Total Liabilities | - | - | 409.41 | 409.71 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds or to livestock auction market inspectors.

SDCL 40-15-37 created the Livestock Auction Market Inspectors Fund. Source: License and renewal fees and the inspection fees shall be paid by the livestock auction agency to the Animal Industry Board. The state treasurer shall credit ten percent of the amount received to a fund to be known as the Livestock Disease Emergency Fund (Company 3151) and shall distribute and apply such fund as provided by law. The remaining ninety percent of the amount received shall be credited to a fund to be known as the Livestock Auction Market Inspectors Fund. Use: All shall be distributed and applied by the Animal Industry Board as compensation to the livestock auction market inspectors on a monthly basis.

Budget Information: There are no disbursements in an agency fund to appropriate.

Department of Tourism
State Accounting System - Other Fund Balances
Company 3006 - Tourism Promotion Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------------|--------------------------|--------------------------|----------------------------|
| 1 Cash Pooled with State Treasurer | 1,097,343.04 | 997,647.00 | 865,627.11 | 1,612,394.00 |
| 2 Total Assets | <u>1,097,343.04</u> | <u>997,647.00</u> | <u>865,627.11</u> | <u>1,612,394.00</u> |
| 3 | | | | |
| 4 Accounts Payable | 2,923.12 | 1,537.00 | 1,552.00 | 1,567.00 |
| 5 Total Liabilities | <u>2,923.12</u> | <u>1,537.00</u> | <u>1,552.00</u> | <u>1,567.00</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | 8,961.00 | 19,606.00 | 5,182.80 | 503,632.60 |
| 8 Unreserved Fund Balance | 1,085,458.92 | 976,504.00 | 858,892.31 | 1,107,194.40 |
| 9 Total Fund Equity | <u>1,094,419.92</u> | <u>996,110.00</u> | <u>864,075.11</u> | <u>1,610,827.00</u> |
| 10 Total Liabilities and Fund Equity | <u><u>1,097,343.04</u></u> | <u><u>997,647.00</u></u> | <u><u>865,627.11</u></u> | <u><u>1,612,394.00</u></u> |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 8,782,880.81 | 9,263,961.04 | 9,904,217.63 | 11,198,010.57 |
| 14 Use of Money and Property | 54,907.03 | 39,315.03 | 29,299.59 | 27,517.24 |
| 15 Sales and Services | 380,289.60 | 565,504.28 | 322,782.71 | 283,659.03 |
| 16 Administering Programs | - | - | - | - |
| 17 Other Revenue | 20,653.74 | 77,568.12 | 63,220.52 | 73,425.00 |
| 18 Total Operating Revenue | <u>9,238,731.18</u> | <u>9,946,348.47</u> | <u>10,319,520.45</u> | <u>11,582,611.84</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,501,095.00 | 1,581,604.58 | 1,626,697.00 | 1,621,070.11 |
| 21 Travel | 181,330.44 | 206,893.42 | 217,775.22 | 213,074.05 |
| 22 Contractual Services | 10,227,446.56 | 10,540,350.71 | 10,902,109.00 | 11,303,992.34 |
| 23 Supplies and Materials | 453,149.65 | 511,340.74 | 495,149.63 | 523,463.81 |
| 24 Grants and Subsidies | 320,000.00 | 320,000.00 | 420,000.00 | 431,000.00 |
| 25 Capital Outlay | 50,525.02 | 59,846.13 | 8,013.35 | 25,507.26 |
| 26 Total Operating Expenditures/Expenses | <u>12,733,546.67</u> | <u>13,220,035.58</u> | <u>13,669,744.20</u> | <u>14,118,107.57</u> |
| 27 Operating Income | | | | |
| 28 Transfers In | 3,298,850.45 | 3,175,377.19 | 3,218,188.86 | 3,282,247.62 |
| 29 Transfers Out | (31,407.04) | - | - | - |
| 30 Net Transfers In (Out) | <u>3,267,443.41</u> | <u>3,175,377.19</u> | <u>3,218,188.86</u> | <u>3,282,247.62</u> |
| 31 | | | | |
| 32 Net Change | (227,372.08) | (98,309.92) | (132,034.89) | 746,751.89 |
| 33 | | | | |
| 34 Beginning Fund Equity | 1,321,792.00 | 1,094,419.92 | 996,110.00 | 864,075.11 |
| 35 Ending Equity | <u><u>1,094,419.92</u></u> | <u><u>996,110.00</u></u> | <u><u>864,075.11</u></u> | <u><u>1,610,827.00</u></u> |

Company: 3006

Company Name: Tourism Promotion Fund

Fund Name: Tourism Promotion Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 1-52-17 created the Tourism Promotion Fund. Source: Receives 40% of gaming tax (42-7B-48), seasonal 1 1/2% gross receipts tax (10-45D-2), misc. sales and charges. Use: Used for operating expenses of the department.

Budget Information: Included in the General Appropriations Bill.

Other Information:

The FY2012 Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center.

Department of Tourism
State Accounting System - Other Fund Balances
Company 3143 - Arts - Donations and Receipts

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 297,627.15 | 308,885.36 | 342,303.14 | 358,522.31 |
| 2 Total Assets | 297,627.15 | 308,885.36 | 342,303.14 | 358,522.31 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | 224.72 | 320.46 |
| 8 Unreserved Fund Balance | 297,627.15 | 308,885.36 | 342,078.42 | 358,201.85 |
| 9 Total Fund Equity | 297,627.15 | 308,885.36 | 342,303.14 | 358,522.31 |
| 10 Total Liabilities and Fund Equity | 297,627.15 | 308,885.36 | 342,303.14 | 358,522.31 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 700,294.13 | 738,654.27 | 789,704.59 | 892,864.11 |
| 14 Use of Money and Property | 187.77 | 4,857.19 | 106.33 | 4,231.31 |
| 15 Sales and Services | - | - | 7,800.00 | - |
| 16 Other Revenue | 50.00 | 1,050.00 | 136.00 | 1,500.00 |
| 17 Total Operating Revenue | 700,531.90 | 744,561.46 | 797,746.92 | 898,595.42 |
| 18 | | | | |
| 19 Personal Services and Benefits | 198,436.50 | 215,612.16 | 202,044.90 | 245,853.99 |
| 20 Travel | 11,966.09 | 15,090.46 | 22,660.93 | 21,112.66 |
| 21 Contractual Services | 45,086.86 | 48,060.05 | 91,108.76 | 152,770.87 |
| 22 Supplies and Materials | 35,121.38 | 10,666.22 | 9,761.40 | 5,787.65 |
| 23 Grants and Subsidies | 390,363.79 | 436,295.41 | 413,834.23 | 434,115.76 |
| 24 Capital Outlay | 17,064.83 | - | 18,634.02 | 19,257.72 |
| 25 Total Operating Expenditures/Expenses | 698,039.45 | 725,724.30 | 758,044.24 | 878,898.65 |
| 26 | | | | |
| 27 Transfers In | 31,407.04 | - | - | - |
| 28 Transfers Out | - | (7,578.95) | (6,284.90) | (3,477.60) |
| 29 Net Transfers In (Out) | 31,407.04 | (7,578.95) | (6,284.90) | (3,477.60) |
| 30 | | | | |
| 31 Net Change | 33,899.49 | 11,258.21 | 33,417.78 | 16,219.17 |
| 32 | | | | |
| 33 Beginning Fund Equity | 263,727.66 | 297,627.15 | 308,885.36 | 342,303.14 |
| 34 Ending Equity | 297,627.15 | 308,885.36 | 342,303.14 | 358,522.31 |

Company: 3143

Company Name: Fine Arts

Fund Name: Arts - Donations and Receipts

Fund Type: Special Revenue

Purpose: Administratively created fund used to account for local income other than state and local sources for the purpose of providing supplemental support for arts activities. Included within this company would be the Art for State Buildings Fund established in SDCL 1-22-11 which would be funded from grants, gifts or other appropriations

Budget Information: Included in the General Appropriations Bill.

Other Information:

The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3121 - Game, Fish and Parks Administration

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 127,024.78 | 108,527.52 | 266,074.10 | 5,513.77 |
| 2 Total Assets | 127,024.78 | 108,527.52 | 266,074.10 | 5,513.77 |
| 3 | | | | |
| 4 Accounts Payable | 7,766.01 | 12,586.01 | 17,985.01 | 21,947.01 |
| 5 Total Liabilities | 7,766.01 | 12,586.01 | 17,985.01 | 21,947.01 |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 2,962.20 | 4.00 | - |
| 8 Unreserved Fund Equity | 119,258.77 | 92,979.31 | 248,085.09 | (16,433.24) |
| 9 Total Fund Equity | 119,258.77 | 95,941.51 | 248,089.09 | (16,433.24) |
| 10 Total Liabilities and Fund Equity | 127,024.78 | 108,527.52 | 266,074.10 | 5,513.77 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | - | - | - | - |
| 13 Sales and Services | - | - | - | - |
| 14 Use of Money and Property | - | - | - | - |
| 15 Administering Programs | - | - | - | - |
| 16 Other Revenue | 43.00 | - | - | - |
| 17 Total Operating Revenue | 43.00 | - | - | - |
| 18 | | | | |
| 19 Personal Services and Benefits | 1,511,017.89 | 1,599,757.84 | 1,491,501.87 | 1,481,023.64 |
| 20 Travel | 69,834.05 | 69,725.76 | 76,163.11 | 87,295.85 |
| 21 Contractual Services | 784,814.78 | 855,135.47 | 1,075,985.76 | 578,639.18 |
| 22 Supplies and Materials | 276,686.09 | 226,680.43 | 233,234.64 | 73,566.24 |
| 23 Capital Outlay | 37,908.82 | 9,688.30 | 32,433.26 | 14,980.00 |
| 24 Other Expense | 7,185.00 | 2,998.00 | 560.00 | - |
| 25 Interest Expense | - | - | - | - |
| 26 Total Operating Expenditures | 2,687,446.63 | 2,763,985.80 | 2,909,878.64 | 2,235,504.91 |
| 27 | | | | |
| 28 Transfers In | 3,206,804.33 | 3,305,004.00 | 3,417,424.00 | 1,988,555.58 |
| 29 Transfers Out | (461,986.43) | (525,255.38) | (355,397.78) | (17,573.00) |
| 30 Net Transfers In (Out) | 2,744,817.90 | 2,779,748.62 | 3,062,026.22 | 1,970,982.58 |
| 31 | | | | |
| 32 Net Change | 57,414.27 | 15,762.82 | 152,147.58 | (264,522.33) |
| 33 | | | | |
| 33 Beginning Fund Balance | 61,844.50 | 119,258.77 | 95,941.51 | 248,089.09 |
| 33 Prior Period Adjustment | | (39,080.08) | - | - |
| 33 Ending Fund Balance | 119,258.77 | 95,941.51 | 248,089.09 | (16,433.24) |

Company: 3121

Company Name: Game, Fish and Parks Administration

Fund Name: Game, Fish and Parks Administration

Fund Type: Special Revenue Fund

Purpose: This is an administratively created fund. Source: Transfer from line programs within the department and miscellaneous sales and services. Use: To provide a mechanism enabling funds in the line divisions to participate in defraying the costs of the Division of Administration.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC Meeting 10/15/07: Transfers are made into this fund at the beginning of each quarter to cover expenditures which creates a cash balance. The charge to G,F&P funds run around 4% of appropriated balances. Basically this is used to fund the Administration division.

GOAC reviewed this fund on 10/20/09.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - Department of Game, Fish and Parks Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 6,397,732.43 | 8,297,719.71 | 10,239,530.01 | 14,328,854.38 |
| 2 Accounts Receivable | 2,108.05 | - | - | 2,998.90 |
| 3 Total Assets | <u>6,399,840.48</u> | <u>8,297,719.71</u> | <u>10,239,530.01</u> | <u>14,331,853.28</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 842,722.13 | 263,901.40 | 714,965.98 | 358,661.09 |
| 9 Unreserved Fund Equity | 5,557,118.35 | 8,033,818.31 | 9,524,564.03 | 13,973,192.19 |
| 10 Total Fund Equity | <u>6,399,840.48</u> | <u>8,297,719.71</u> | <u>10,239,530.01</u> | <u>14,331,853.28</u> |
| 11 Total Liabilities and Fund Equity | <u>6,399,840.48</u> | <u>8,297,719.71</u> | <u>10,239,530.01</u> | <u>14,331,853.28</u> |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 27,302,796.12 | 27,791,476.46 | 28,607,909.06 | 31,011,487.97 |
| 14 Fines, Forfeits and Penalties | 2,788.00 | - | 895.74 | - |
| 15 Use of Money and Property | 641,427.87 | 449,872.33 | 417,933.78 | 414,126.66 |
| 16 Sales and Services | 123,141.71 | 243,822.73 | 166,572.00 | 171,207.64 |
| 17 Administering Programs | 53,289.65 | 105,049.67 | 9,500.00 | 55,197.10 |
| 18 Other Revenue | 587,045.73 | 820,366.38 | 356,283.35 | 354,338.24 |
| 19 Total Operating Revenue | <u>28,710,489.08</u> | <u>29,410,587.57</u> | <u>29,559,093.93</u> | <u>32,006,357.61</u> |
| 20 | | | | |
| 21 Personal Services and Benefits | 12,569,468.67 | 12,292,656.65 | 12,855,910.22 | 12,738,644.67 |
| 22 Travel | 489,637.28 | 491,002.40 | 445,982.92 | 505,570.67 |
| 23 Contractual Services | 7,614,404.33 | 6,965,974.23 | 6,381,577.00 | 7,417,420.11 |
| 24 Supplies and Materials | 2,510,945.66 | 1,848,460.58 | 2,160,852.55 | 2,594,939.21 |
| 25 Grants and Subsidies | 370,458.25 | 260,259.25 | 194,214.01 | 253,422.93 |
| 26 Capital Outlay | 3,480,156.75 | 1,604,535.69 | 1,615,572.97 | 2,021,446.79 |
| 27 Other Expense | 22,209.81 | 8,064.78 | 23,787.77 | 22,878.00 |
| 28 Interest Expense | 58.69 | 961.46 | 104.39 | 153.26 |
| 29 Insurance Claims | - | 4,000.00 | 2,000.00 | 2,000.00 |
| 30 Total Operating Expenditures | <u>27,057,339.44</u> | <u>23,475,915.04</u> | <u>23,680,001.83</u> | <u>25,556,475.64</u> |
| 31 | | | | |
| 32 Transfers In | 446,357.06 | 568,098.48 | 598,793.01 | - |
| 33 Transfers Out | (5,247,169.95) | (4,967,463.41) | (4,536,074.81) | (2,391,661.69) |
| 34 Net Transfers In (Out) | <u>(4,800,812.89)</u> | <u>(4,399,364.93)</u> | <u>(3,937,281.80)</u> | <u>(2,391,661.69)</u> |
| 35 | | | | |
| 36 Net Change | (3,147,663.25) | 1,535,307.60 | 1,941,810.30 | 4,058,220.28 |
| 37 | | | | |
| 38 Beginning Fund Balance | 9,598,953.34 | 6,399,840.48 | 8,297,719.71 | 10,239,530.01 |
| 39 Prior Period Adjustment | (51,449.61) | 362,571.63 | - | 34,102.99 |
| 40 Ending Fund Balance | <u>6,399,840.48</u> | <u>8,297,719.71</u> | <u>10,239,530.01</u> | <u>14,331,853.28</u> |

Company: 3122

Company Name: Dept. of Game, Fish and Parks Fund

Fund Name: Department of Game, Fish and Parks Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 41-2-34 created the Department of Game, Fish and Parks Fund. Source: All moneys collected under any of the game and fish laws of this state including sums paid for licenses or on account of bonds or contracts entered into with any persons, and money due from other sources connected with the game and fish laws of this state except fines. Excepting receipts from sales of timber on school lands, all sums received from rentals, contracts, licenses, sales of personal property or any source, except such sums as are derived from or which have accrued through the operation of the division of forestry and parks and Custer State Park, shall be deposited into this fund.

Budget Information: Included in the General Appropriations Bill as an informational budget. Some appropriations have been made for maintenance which are included in the General Appropriations Bill.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - Department of Game, Fish and Parks Fund

Company: 3122

Company Name: Game and Fish Fund

Fund Name: Sportsmen's Access and Landowner Depredation Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 41-2-34.2 created the Sportsmen's Access and Landowner Depredation Fund. **Source:** A \$5 surcharge (\$6 effective 3/20/13) on each classification of hunting licenses issued by G,F&P with the exception of licenses to take fur-bearing animals, one-day small game licenses, predator/varmint licenses, migratory bird certification permits, youth deer licenses, youth small game licenses, and mentored youth big game licenses authorized by § 41-6-81. Of the revenue from the surcharge for each such license, one dollar shall be deposited in the Animal Damage Control Fund established pursuant to § 40-36-10; and five dollars shall be deposited in the South Dakota Sportsmen's Access and Landowner Depredation Fund. **Uses:** Money in the fund is continuously appropriated. Fifty percent of the money in the South Dakota Sportsmen's Access and Landowner Depredation Fund shall be available to landowners pursuant to procedures and amounts to be established in rules promulgated by the commission for purposes of providing hunting access on the landowners' land and for wildlife depredation and damage management programs. Fifty percent of the money in the South Dakota Sportsmen's Access and Landowner Depredation Fund shall be available for purposes of acquiring free public hunting access by lease agreement. Separate identification of this fund is not maintained on the state's accounting system. Financial reports are prepared annually by G,F&P for this fund.

Additional Information:

GOAC Meeting 10/15/07: At some future time this fund may include Dingle Johnson funds. Dingle Johnson funds are generated from federal excise taxes on the sale of boats and other fishing equipment. It is received back in the form of grants to be used for sport fish restoration projects. The Pittman-Robertson program is funded through a federal excise tax on sporting arms and ammunition, may be used to support a variety of wildlife projects, including acquisition and improvement of wildlife habitat.

GOAC reviewed this fund on 10/20/09. The \$5 surcharge generates about \$1.8 - \$2.0 million annually which is split between depredation and access. The Dingle Johnson and Pittman-Robertson funds amount to \$9 - \$10 million annually and are considered federal grants and accounted for in the G,F&P federal fund. A further breakout and discussion of subfunds within this fund was discussed during a GOAC meeting on 12/7/09.

GOAC reviewed this fund on 9/24/13. The G,F&P Commission obligated and built up money for the outdoor campus in Rapid City. The Commission has recognized the volatility of the revenue and has established a policy to maintain a cash balance of \$10 million.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - HMC Natural Resources Restoration Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 273,640.72 | 277,697.27 | 172,597.76 | 172,597.76 |
| 2 Total Assets | 273,640.72 | 277,697.27 | 172,597.76 | 172,597.76 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Equity | 273,640.72 | 277,697.27 | 172,597.76 | 172,597.76 |
| 9 Total Fund Equity | 273,640.72 | 277,697.27 | 172,597.76 | 172,597.76 |
| 10 Total Liabilities and Fund Equity | 273,640.72 | 277,697.27 | 172,597.76 | 172,597.76 |
| 11 | | | | |
| 12 Use of Money and Property | 6,201.53 | 4,056.55 | - | - |
| 13 Total Operating Revenue | 6,201.53 | 4,056.55 | - | - |
| 14 | | | | |
| 15 Personal Services and Benefits | - | - | - | - |
| 16 Travel | - | - | - | - |
| 17 Contractual Services | - | - | - | - |
| 18 Supplies and Materials | - | - | - | - |
| 19 Grants and Subsidies | - | - | - | - |
| 20 Capital Outlay | - | - | - | - |
| 21 Total Operating Expenditures | - | - | - | - |
| 22 | | | | |
| 23 Transfers In | - | - | - | - |
| 24 Transfers Out | - | - | (105,099.51) | - |
| 25 Net Transfers In (Out) | - | - | (105,099.51) | - |
| 26 | | | | |
| 27 Net Change | 6,201.53 | 4,056.55 | (105,099.51) | - |
| 28 | | | | |
| 29 Beginning Fund Balance | 267,439.19 | 273,640.72 | 277,697.27 | 172,597.76 |
| 30 Ending Fund Balance | 273,640.72 | 277,697.27 | 172,597.76 | 172,597.76 |

Company: 3122

Company Name: Dept. of Game, Fish and Parks Fund

Fund Name: HMC Natural Resources Restoration Fund

Fund Type: Special Revenue Fund

Purpose: The HMC Natural Resources Restoration Fund is accounted for in the Game and Fish Fund per the memorandum of agreement between DENR, G,F&P and the US Department of the Interior. Source: State's share of settlement agreement with Homestake Mining Company for pollution in the Black Hills area. Use: Per the Final Conceptual Restoration and Compensation Plan for Whitewood Creek and the Belle Fourche and Cheyenne River Watersheds, South Dakota, the monies are to be used to restore, replace and/or acquire equivalent trust natural resources and lost services within the Whitewood Creek and the Belle Fourche and Cheyenne River watersheds for perpetual protection and conservation management.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3123 - Animal Damage Control Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 39,912.41 | 122,995.80 | 205,961.53 | 179,033.08 |
| 2 Total Assets | 39,912.41 | 122,995.80 | 205,961.53 | 179,033.08 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 10,000.00 | - | 16,790.00 | 20,000.00 |
| 8 Unreserved Fund Equity | 29,912.41 | 122,995.80 | 189,171.53 | 159,033.08 |
| 9 Total Fund Equity | 39,912.41 | 122,995.80 | 205,961.53 | 179,033.08 |
| 10 Total Liabilities and Fund Equity | 39,912.41 | 122,995.80 | 205,961.53 | 179,033.08 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 309,846.80 | 295,628.73 | 305,192.00 | 599,569.29 |
| 13 Use of Money and Property | 3,740.73 | 2,212.12 | 1,701.73 | 2,478.07 |
| 14 Sales and Services | 8,135.50 | 3,737.00 | 6,427.50 | 3,212.55 |
| 15 Administering Programs | - | - | 25,000.00 | - |
| 16 Other Revenue | 10,500.00 | - | - | 759.50 |
| 17 Total Operating Revenue | 332,223.03 | 301,577.85 | 338,321.23 | 606,019.41 |
| 18 | | | | |
| 19 Personal Services and Benefits | 640,599.14 | 713,396.83 | 706,841.14 | 788,188.66 |
| 20 Travel | 27,648.19 | 21,601.24 | 23,490.39 | 32,847.93 |
| 21 Contractual Services | 343,670.79 | 284,716.28 | 304,296.41 | 329,095.31 |
| 22 Supplies and Materials | 54,064.51 | 42,606.16 | 59,598.54 | 87,593.49 |
| 23 Capital Outlay | 9,227.99 | 2,253.30 | 11,000.48 | 5,606.47 |
| 24 Other Expense | 430.00 | 2,034.25 | - | - |
| 25 Other Expense | - | - | - | - |
| 26 Total Operating Expenditures | 1,075,640.62 | 1,066,608.06 | 1,105,226.96 | 1,243,331.86 |
| 27 | | | | |
| 28 Transfers In | 650,702.46 | 895,321.60 | 901,808.46 | 610,384.00 |
| 29 Transfers Out | (36,329.93) | (47,208.00) | (51,937.00) | - |
| 30 Net Transfers In (Out) | 614,372.53 | 848,113.60 | 849,871.46 | 610,384.00 |
| 31 | | | | |
| 32 Net Change | (129,045.06) | 83,083.39 | 82,965.73 | (26,928.45) |
| 33 | | | | |
| 34 Beginning Fund Balance | 168,957.47 | 39,912.41 | 122,995.80 | 205,961.53 |
| 35 Ending Fund Balance | 39,912.41 | 122,995.80 | 205,961.53 | 179,033.08 |

Company: 3123

Company Name: Animal Damage Control Fund

Fund Name: Animal Damage Control Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 40-36-10 created the Animal Damage Control Fund. Source: Annual assessment to counties of 25 cents per head of sheep and 6 cents per head of cattle (per 4-36-11). Use: control of wild animals, as defined in § 40-36-1.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

GOAC Meeting 10/15/07: Resources include transfer from game fund, assessment on a per county basis based on livestock and a federal appropriation. Federal appropriation last year was zero but APHIS provided \$250,000. Projected to run out of money in FY2008 assuming the federal side of program provides another \$250,000. So they are looking at some major changes to the program. G,F&P provided a handout showing the total combined Animal Damage Control Program (state and federal). Non-game animals doing direct damage, coyotes, fox, prairie dogs, beavers.

GOAC reviewed this fund on 10/20/09. G,F&P matches county dollars on a 2 to 1 basis representing the Transfer In that is reported. Most counties have participated, rare occasions when a county has not. In FY2010 there is no aerial hunting paid from this fund and expenses will decrease as this is picked up by USDA.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3124 - Land Acquisition and Development Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 251,359.97 | 304,414.98 | 239,758.64 | 395,376.57 |
| 2 Total Assets | 251,359.97 | 304,414.98 | 239,758.64 | 395,376.57 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Equity | 251,359.97 | 304,414.98 | 239,758.64 | 395,376.57 |
| 9 Total Fund Equity | 251,359.97 | 304,414.98 | 239,758.64 | 395,376.57 |
| 10 Total Liabilities and Fund Equity | 251,359.97 | 304,414.98 | 239,758.64 | 395,376.57 |
| 11 | | | | |
| 12 Use of Money and Property | 1,265.16 | 505.30 | 904.25 | 1,846.02 |
| 13 Other Revenue | 272,450.00 | 420,180.00 | 191,931.00 | 33,490.00 |
| 14 Total Operating Revenue | 273,715.16 | 420,685.30 | 192,835.25 | 35,336.02 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | 1,166,915.00 | 772,123.69 | 331,603.70 | 182,837.74 |
| 19 Supplies and Materials | - | - | - | 64.80 |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Capital Outlay | 125,000.00 | 309,400.00 | 104,705.70 | 10,000.00 |
| 22 Total Operating Expenditures | 1,291,915.00 | 1,081,523.69 | 436,309.40 | 192,902.54 |
| 23 | | | | |
| 24 Transfers In | 1,250,000.00 | 752,121.40 | 478,896.04 | 313,184.45 |
| 25 Transfers Out | (34,557.00) | (38,228.00) | (300,078.23) | - |
| 26 Net Transfers In (Out) | 1,215,443.00 | 713,893.40 | 178,817.81 | 313,184.45 |
| 27 | | | | |
| 28 Net Change | 197,243.16 | 53,055.01 | (64,656.34) | 155,617.93 |
| 29 | | | | |
| 30 Beginning Fund Balance | 54,116.81 | 251,359.97 | 304,414.98 | 239,758.64 |
| 31 Ending Fund Balance | 251,359.97 | 304,414.98 | 239,758.64 | 395,376.57 |

Company: 3124

Company Name: Land Acquisition and Development Fund

Fund Name: Land Acquisition and Development Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 41-4-3 created the Land Acquisition and Development Fund. Sources: Three dollars received from the sale of each nonresident small game license shall be placed in the fund. Uses: To acquire by purchase or lease real property to be used primarily for game production, and such real property shall remain open for public hunting; to pay the salary and any necessary expenses of any employee of the Department of Game, Fish and Parks engaged in the acquisition of such real property; for improving and maintaining game production areas; and for the payment of taxes on public shooting areas. Not more than 25% of the land acquisition and development fund, after the payment of taxes, may be used for the administration of the fund or for improving and maintaining game production areas.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

GOAC reviewed this fund on 10/20/09. Monies coming into fund are primarily from 3122. Used to track property tax payments for department owed property and the purchase of land. All leasing of land for access is paid from company 3122 Game and Fish Fund.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Parks and Recreation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|----------------|---------------|----------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,318,563.73 | 2,137,685.89 | 4,979,945.52 | 7,322,509.60 |
| 2 Total Assets | 1,318,563.73 | 2,137,685.89 | 4,979,945.52 | 7,322,509.60 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Deferred Revenue | 20,022.30 | 39,082.30 | 39,082.30 | 39,082.30 |
| 6 Total Liabilities | 20,022.30 | 39,082.30 | 39,082.30 | 39,082.30 |
| 7 | | | | |
| 8 Reserve for Encumbrances | 266,765.13 | 2,117,151.52 | 50,155.82 | 170,070.74 |
| 9 Unreserved Fund Equity | 1,031,776.30 | (18,547.93) | 4,890,707.40 | 7,113,356.56 |
| 10 Total Fund Equity | 1,298,541.43 | 2,098,603.59 | 4,940,863.22 | 7,283,427.30 |
| 11 Total Liabilities and Fund Equity | 1,318,563.73 | 2,137,685.89 | 4,979,945.52 | 7,322,509.60 |
| 12 | | | | |
| 13 Taxes | 1,636,221.80 | 1,498,081.20 | 1,516,068.40 | 2,055,060.00 |
| 14 Licenses, Permits and Fees | 13,715,325.43 | 16,634,293.23 | 17,350,838.71 | 18,315,620.39 |
| 15 Use of Money and Property | 805,298.14 | 336,524.05 | 439,946.39 | 548,413.95 |
| 16 Sales and Services | 597,374.25 | 227.05 | 4,596.76 | 2,063.58 |
| 17 Administering Programs | 133,506.37 | 323,842.18 | 301,055.78 | 15,000.00 |
| 18 Other Revenue | 53,984.57 | 117,121.73 | 151,272.36 | 190,014.50 |
| 19 Total Operating Revenue | 16,941,710.56 | 18,910,089.44 | 19,763,778.40 | 21,126,172.42 |
| 20 | | | | |
| 21 Personal Services and Benefits | 5,644,911.36 | 6,083,094.15 | 6,132,006.35 | 6,304,716.68 |
| 22 Travel | 82,591.61 | 79,537.16 | 77,113.46 | 87,901.19 |
| 23 Contractual Services | 5,004,297.19 | 5,086,524.53 | 4,856,643.44 | 5,189,207.64 |
| 24 Supplies and Materials | 1,526,570.12 | 1,691,379.14 | 1,594,676.04 | 1,897,796.15 |
| 25 Grants and Subsidies | 15,413.91 | 3,169.14 | - | - |
| 26 Capital Outlay | 5,216,948.46 | 4,325,351.80 | 2,896,709.58 | 4,139,900.51 |
| 27 Other Expense | 387,714.23 | 402,348.59 | 421,626.65 | 429,827.00 |
| 28 Interest Expense | 495.54 | 566.88 | 19.56 | 10.06 |
| 29 Total Operating Expenditures | 17,878,942.42 | 17,671,971.39 | 15,978,795.08 | 18,049,359.23 |
| 30 | | | | |
| 31 Transfers In | 330,000.00 | 257,886.73 | 105,664.89 | 2,107.06 |
| 32 Transfers Out | (527,840.18) | (660,979.20) | (1,217,567.25) | (736,356.17) |
| 33 Net Transfers In (Out) | (197,840.18) | (403,092.47) | (1,111,902.36) | (734,249.11) |
| 34 | | | | |
| 35 Net Change | (1,135,072.04) | 835,025.58 | 2,673,080.96 | 2,342,564.08 |
| 36 | | | | |
| 37 Beginning Fund Balance | 2,433,613.47 | 1,298,541.43 | 2,098,603.59 | 4,940,863.22 |
| 38 Prior Period Adjustment | - | (34,963.42) | 169,178.67 | - |
| 39 Ending Fund Balance | 1,298,541.43 | 2,098,603.59 | 4,940,863.22 | 7,283,427.30 |

Company: 3125

Company Name: Parks and Recreation

Fund Name: Parks and Recreation Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 41-17-21 created the Parks and Recreation Fund. Sources/Uses: Net receipts from park licenses under 41-17-13 can be used for operating and maintaining the existing park system. No part of the fees can be used to purchase land for park sites. Camping permits issued under 41-17-14.1 shall be used for development, capital improvement, operating and maintaining the state park. Cannot be used for land acquisition. Park service fees can only be used for improvement and development of state parks or any revenue bond payment. Concessionaire leases can be used to market and promote the facilities, attractions and activities of the park. Additional Sources: Transfer to the Parks and Recreation Fund each July a amount equal to the product of multiplying the number of licensed motorized boats as of the previous December 31st, times 140 gallons, times the rate of tax provided for motor fuels under this chapter. Uses: The treatment of water; the control of pollution; and the acquisition, construction, and maintenance of facilities, including landings, harbors, dams, and channels for motorboats, in an adjacent to the waterways lying within the boundaries of this state.

Budget Information: Included in the General Appropriations Bill.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Parks and Recreation Fund

Additional Information:

GOAC Meeting 10/15/07: Used in operating and development and improvement programs with four sub-funds being tracked as identified below.

1. miscellaneous - Revenue from sources that don't have with statutory requirements such as boat licenses, concession rental, cabin and trailer lot leases, buffalo revenue, timber revenue, ag leases, promotion fund.
Used on both operating and capital dev
2. motor boat fuel fund - Revenue from portion of gas tax. Used to improve boating facilities, improve access and operate boating facilities.
3. park fees - by statute these goes into operating budget to operate the state parks and recreation areas.
Includes park entrance licenses, camping and camping cabin and lodging revenues
4. Custer state park bond redemption account. (discussed on next page).

GOAC reviewed this fund on 10/20/09. This fund contains numerous subfunds and a separate report of these was provided and discussed during the GOAC meeting on 12/7/09. Concession contracts for Lewis and Clark and Custer State Park set aside 3% of gross receipts for promotion funds. These are included in the subfunds reported in the fund above.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Custer State Park Bond Redemption Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|----------------|----------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | 17,643.68 | 121,277.02 | 257,960.41 | (303,328.91) |
| 2 Total Assets | 17,643.68 | 121,277.02 | 257,960.41 | (303,328.91) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Equity | 17,643.68 | 121,277.02 | 257,960.41 | (303,328.91) |
| 9 Total Fund Equity | 17,643.68 | 121,277.02 | 257,960.41 | (303,328.91) |
| 10 Total Liabilities and Fund Equity | 17,643.68 | 121,277.02 | 257,960.41 | (303,328.91) |
| 11 | | | | |
| 12 Use of Money and Property | 1,220,353.57 | 1,260,336.23 | 1,340,499.86 | 1,521,018.21 |
| 13 Total Operating Revenue | 1,220,353.57 | 1,260,336.23 | 1,340,499.86 | 1,521,018.21 |
| 14 | | | | |
| 15 Personal Services and Benefits | - | - | - | - |
| 16 Travel | - | - | - | - |
| 17 Contractual Services | - | - | 27,318.10 | 3,692.40 |
| 18 Supplies and Materials | - | - | - | - |
| 19 Grants and Subsidies | - | - | - | - |
| 20 Capital Outlay | - | - | - | - |
| 21 Total Operating Expenditures | - | - | 27,318.10 | 3,692.40 |
| 22 | | | | |
| 23 Transfers In | - | 50,000.00 | 2,676.11 | - |
| 24 Transfers Out | (1,203,220.56) | (1,247,891.11) | (1,179,174.48) | (2,078,615.13) |
| 25 Net Transfers In (Out) | (1,203,220.56) | (1,197,891.11) | (1,176,498.37) | (2,078,615.13) |
| 26 | | | | |
| 27 Net Change | 17,133.01 | 62,445.12 | 136,683.39 | (561,289.32) |
| 28 | | | | |
| 29 Beginning Fund Balance | 510.67 | 17,643.68 | 121,277.02 | 257,960.41 |
| 30 Prior Period Adjustment | - | 41,188.22 | - | - |
| 31 Ending Fund Balance | 17,643.68 | 121,277.02 | 257,960.41 | (303,328.91) |

Company: 3125

Company Name: Parks and Recreation

Fund Name: Custer State Park Bond Redemption Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 41-17-22.5 created the Custer State Park Bond Redemption Fund. Source: Any concession contract revenue over \$100,000. Use: Make bond payments, to reimburse the general fund for bond payments made pursuant to SL 1989, ch 362 or for maintenance and renovation of state-owned concession facilities at Custer State Park. Prior to FY2005 this fund was accounted for in the Custer State Park Fund (company 3127) and separate identification of this fund was not maintained on the state's accounting system.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC Meeting 10/15/07: First \$100,000 goes to operation of state park system. The next priority is to pay any bond obligations and the third use is that any remaining surplus is available to make improvements on concessions based on legislative appropriations.

Discussed in GOAC meeting on 12/7/09. Revenue is from concession lease where 10.4% of annual gross receipts are deposited to this fund. Additional provisions in the contract identify percentages to go towards personal property, upkeep and maintenance.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Custer State Park Improvement Fund

| | <u>FY2015</u> | <u>FY2016</u> |
|--------------------------------------|----------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 11,457,620.82 | 5,740,126.47 |
| 2 Total Assets | <u>11,457,620.82</u> | <u>5,740,126.47</u> |
| 3 | | |
| 4 Accounts Payable | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Equity | 11,457,620.82 | 5,740,126.47 |
| 9 Total Fund Equity | <u>11,457,620.82</u> | <u>5,740,126.47</u> |
| 10 Total Liabilities and Fund Equity | <u>11,457,620.82</u> | <u>5,740,126.47</u> |
| 11 | | |
| 12 Taxes | - | - |
| 13 Licenses, Permits and Fees | - | - |
| 14 Use of Money and Property | - | 33,238.97 |
| 15 Sales and Services | - | - |
| 16 Administering Programs | - | - |
| 17 Other Revenue | - | - |
| 18 Total Operating Revenue | <u>-</u> | <u>33,238.97</u> |
| 19 | | |
| 20 Personal Services and Benefits | - | - |
| 21 Travel | - | - |
| 22 Contractual Services | 42,379.00 | 982,726.30 |
| 23 Supplies and Materials | - | - |
| 24 Capital Outlay | - | 4,768,007.02 |
| 25 Other Expense | - | - |
| 26 Interest Expense | 0.18 | - |
| 27 Total Operating Expenditures | <u>42,379.18</u> | <u>5,750,733.32</u> |
| 28 | | |
| 29 Transfers In | 11,500,000.00 | - |
| 30 Transfers Out | - | - |
| 31 Net Transfers In (Out) | <u>11,500,000.00</u> | <u>-</u> |
| 32 | | |
| 33 Net Change | 11,457,620.82 | (5,717,494.35) |
| 34 | | |
| 35 Beginning Fund Balance | - | 11,457,620.82 |
| 36 Prior Period Adjustment | - | - |
| 37 Ending Fund Balance | <u>11,457,620.82</u> | <u>5,740,126.47</u> |

Company: 3125
Company Name: Parks and Recreation
Fund Name: Custer State Park Improvement Fund
Fund Type: Special Revenue Fund

Purpose: 2015 Senate Bill 50 appropriated \$11.5 million, or so much thereof as may be necessary, from the budget reserve fund** to the Custer State Park Improvement Fund. Use: the construction, reconstruction, renovation, and modernization of facilities and related infrastructure at Custer State Park including buildings, fixtures, plumbing, water, sewer, electric upgrades, domestic water treatment systems, site preparation, construction of facilities, improvements to the outside of the facilities, landscaping the grounds of the facilities, architectural, engineering, film production for the new visitor center, and bonding services.

Budget Information: Not included in the General Appropriations Bill, this was a special appropriation.

Additional Information:

**On 5/27/15 the South Dakota Building Authority issued \$11.5 million Series 2015A bonds for the project. The net proceeds, after paying underwriting and issuance costs, of \$11,310,900 was transferred to this fund. Additionally, this fund received \$189,100 from the Parks and Recreation Fund.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - HMC Natural Resources Recovery Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 662,640.42 | 642,693.89 | 606,566.61 | 614,418.44 |
| 2 Total Assets | 662,640.42 | 642,693.89 | 606,566.61 | 614,418.44 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Equity | 662,640.42 | 642,693.89 | 606,566.61 | 614,418.44 |
| 9 Total Fund Equity | 662,640.42 | 642,693.89 | 606,566.61 | 614,418.44 |
| 10 Total Liabilities and Fund Equity | 662,640.42 | 642,693.89 | 606,566.61 | 614,418.44 |
| 11 | | | | |
| 12 Taxes | - | - | - | - |
| 13 Licenses, Permits and Fees | - | - | - | - |
| 14 Use of Money and Property | 16,509.14 | 10,053.47 | 6,566.61 | 7,851.83 |
| 15 Sales and Services | - | - | - | - |
| 16 Total Operating Revenue | 16,509.14 | 10,053.47 | 6,566.61 | 7,851.83 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures | - | - | - | - |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | (30,000.00) | (30,000.00) | (42,693.89) | - |
| 27 Net Transfers In (Out) | (30,000.00) | (30,000.00) | (42,693.89) | - |
| 28 | | | | |
| 29 Net Change | (13,490.86) | (19,946.53) | (36,127.28) | 7,851.83 |
| 30 | | | | |
| 31 Beginning Fund Balance | 676,131.28 | 662,640.42 | 642,693.89 | 606,566.61 |
| 32 Ending Fund Balance | 662,640.42 | 642,693.89 | 606,566.61 | 614,418.44 |

Company: 3125

Company Name: Parks and Recreation

Fund Name: HMC Natural Resources Recovery Fund

Fund Type: Special Revenue Fund

Purpose: In 2007 the Department purchased lands from Homestake Mining Company in the Spearfish Canyon area for around \$3.2 million. The source of funds used for that purchase were settlement dollars awarded to the state for damages to the state's natural resources. The damage was caused by Homestake and the settlement was awarded through the federal Natural Resource Damage Assessment, Restoration Management Team.

The \$600,000 represents dollars remaining from the settlement that were not used to purchase the properties. A June 5, 2006 notification letter from the Natural Resource Damage Assessment, Restoration Management Team, approves the creation of the \$600,000 Operation & Maintenance Restricted Fund. The approval letter outlines the restricted uses of the fund and its interest. "Monies from this fund [O&M Fund] may only be expended for projects and activities that replace, restore or enhance trust resources and/or to acquire additional Homestake Mining Company properties in Spearfish Canyon."

Due to the fact that the Parks Division will be responsible for the management of the newly acquired properties; the dollars were transferred from company 3122 to 3125.

Additional Information:

GOAC Meeting 10/15/07: Interest from \$600,000 would be used for normal operating expenses for the area rather than putting a fee on the visitors to the area.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3126 - Snowmobile Trails Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 884,338.50 | 865,081.22 | 926,724.32 | 1,091,851.28 |
| 2 Total Assets | 884,338.50 | 865,081.22 | 926,724.32 | 1,091,851.28 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 52,877.52 | 26,438.76 | - |
| 8 Unreserved Fund Equity | 884,338.50 | 812,203.70 | 900,285.56 | 1,091,851.28 |
| 9 Total Fund Equity | 884,338.50 | 865,081.22 | 926,724.32 | 1,091,851.28 |
| 10 Total Liabilities and Fund Equity | 884,338.50 | 865,081.22 | 926,724.32 | 1,091,851.28 |
| 11 | | | | |
| 12 Taxes | 408,237.50 | 401,197.50 | 363,935.00 | 433,440.00 |
| 13 Licenses, Permits and Fees | 478,814.27 | 474,943.39 | 449,756.97 | 479,618.52 |
| 14 Use of Money and Property | 33,924.75 | 19,812.54 | 11,926.93 | 14,334.57 |
| 15 Sales and Services | 11,364.00 | 25,865.92 | 15,646.00 | 10,908.00 |
| 16 Other Revenue | 51,150.16 | 450.00 | 115.84 | 1,285.25 |
| 17 Total Operating Revenue | 983,490.68 | 922,269.35 | 841,380.74 | 939,586.34 |
| 18 | | | | |
| 19 Personal Services and Benefits | 278,466.26 | 291,906.08 | 270,568.18 | 272,082.09 |
| 20 Travel | 18,221.61 | 17,727.72 | 14,090.16 | 11,114.46 |
| 21 Contractual Services | 122,974.78 | 112,045.35 | 120,938.02 | 102,508.98 |
| 22 Supplies and Materials | 158,675.29 | 207,426.96 | 172,667.15 | 115,591.65 |
| 23 Grants and Subsidies | 157,919.86 | 143,605.10 | 108,292.25 | 125,963.80 |
| 24 Capital Outlay | 434,398.38 | 138,251.42 | 62,658.88 | 147,198.40 |
| 25 Interest Expense | - | - | - | - |
| 26 Total Operating Expenditures | 1,170,656.18 | 910,962.63 | 749,214.64 | 774,459.38 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | (35,467.00) | (30,564.00) | (30,523.00) | - |
| 30 Net Transfers In (Out) | (35,467.00) | (30,564.00) | (30,523.00) | - |
| 31 | | | | |
| 32 Net Change | (222,632.50) | (19,257.28) | 61,643.10 | 165,126.96 |
| 33 | | | | |
| 34 Beginning Fund Balance | 1,106,971.00 | 884,338.50 | 865,081.22 | 926,724.32 |
| 35 Ending Fund Balance | 884,338.50 | 865,081.22 | 926,724.32 | 1,091,851.28 |

Company: 3126

Company Name: Snowmobile Trails Fund

Fund Name: Snowmobile Trails Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 32-5-9.2 created the Snowmobile Trails Fund. Source: SDCL 32-5-9.1 established a license fee for snowmobiles at \$10 per snowmobile for a one-year period. Two dollars of each fee collected under 32-5-9.1 shall be credited to the Motor Vehicle Fund and the balance of the license fees and the three percent initial registration tax shall be credited to the Snowmobile Trails Fund. SDCL 10-47B-149 authorized the transfer to the Snowmobile Trails Fund each July an amount equal to the product of multiplying the number of licensed snowmobiles as of July 1st, times 125 gallons, times the rate of tax provided for motor fuels under the chapter. Use: Maintain and operate state snowmobile trails and areas.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

GOAC Meeting 10/15/07: Also receive revenue off a contract with state of Wyoming where SD grooms trails in WY and then bills them. Currently operate trails on annual contracts with private landowners for trails. Because of subdivision in Black Hills, G,F&P is attempting to purchase permanent easements. They see that that is where accumulated funds will be used in the future. They felt current fees won't address what it will take to deal with the permanent easement issue.

GOAC reviewed this fund on 10/20/09. On the Black Hills side, the costs are more staff and labor costs and on the east side of the state they are more grant and aid dollars to local snowmobile clubs who maintain the trails.

Tribal Relations

State Accounting System - Other Fund Balances

Company 3025 - Tribal Relations Other Fund

| | FY2014 | FY2015 | FY2016 |
|--|------------|--------------|------------|
| 1 Cash Pooled with State Treasurer | 145,707.06 | 2,107.06 | 1,381.27 |
| 2 Total Assets | 145,707.06 | 2,107.06 | 1,381.27 |
| 3 | | | |
| 4 Accounts Payable | - | - | - |
| 5 Total Liabilities | - | - | - |
| 6 | | | |
| 7 Reserve for Encumbrances | - | - | - |
| 8 Unreserved Fund Balance | 145,707.06 | 2,107.06 | 1,381.27 |
| 9 Total Fund Equity | 145,707.06 | 2,107.06 | 1,381.27 |
| 10 Total Liabilities and Fund Equity | 145,707.06 | 2,107.06 | 1,381.27 |
| 11 | | | |
| 12 | | | |
| 13 Licenses, Permits and Fees | - | - | - |
| 14 Use of Money and Property | - | - | - |
| 15 Other Revenue | 145,400.00 | 3,250.00 | 8,000.00 |
| 16 Total Operating Revenue | 145,400.00 | 3,250.00 | 8,000.00 |
| 17 | | | |
| 18 Personal Services and Benefits | - | - | - |
| 19 Travel | 1,334.37 | - | 853.80 |
| 20 Contractual Services | 180.00 | 393.44 | 2,376.15 |
| 21 Supplies and Materials | 2,178.57 | 2,856.56 | 3,388.78 |
| 22 Grants and Subsidies | - | - | - |
| 23 Capital Outlay | - | - | - |
| 24 Total Operating Expenditures/Expenses | 3,692.94 | 3,250.00 | 6,618.73 |
| 25 | | | |
| 26 Transfers In | 4,000.00 | - | - |
| 27 Transfers Out | - | - | (2,107.06) |
| 28 Net Transfers In (Out) | 4,000.00 | - | (2,107.06) |
| 29 | | | |
| 30 Net Change | 145,707.06 | - | (725.79) |
| 31 | | | |
| 32 Beginning Fund Equity | - | 145,707.06 | 2,107.06 |
| Prior Period Adjustment | - | (143,600.00) | - |
| 33 Ending Equity | 145,707.06 | 2,107.06 | 1,381.27 |

Company: 3025

Company Name: Tribal Relations Other Fund

Fund Name: Tribal Relations Other Fund

Fund Type: Special Revenue

Purpose: Administratively created fund used by the Dept. of Tribal Relations.

Budget Information: Included in General Appropriations Bill.



Department of Social Services
State Accounting System - Other Fund Balances
Company 3079 - Crime Victims' Compensation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 10,361.14 | 147,331.15 | 104,933.19 | 95,567.33 |
| 2 Total Assets | 10,361.14 | 147,331.15 | 104,933.19 | 95,567.33 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 10,361.14 | 147,331.15 | 104,933.19 | 95,567.33 |
| 9 Total Fund Equity | 10,361.14 | 147,331.15 | 104,933.19 | 95,567.33 |
| 10 Total Liabilities and Fund Equity | 10,361.14 | 147,331.15 | 104,933.19 | 95,567.33 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | - | - | - | - |
| 14 Fines, Forfeits and Penalties | 422,238.07 | 371,124.08 | 389,438.47 | 398,158.21 |
| 15 Use of Money and Property | - | - | 228.78 | 1,248.54 |
| 16 Other Revenue | 695.82 | 5,741.18 | 30.00 | - |
| 17 Total Operating Revenue | 422,933.89 | 376,865.26 | 389,697.25 | 399,406.75 |
| 18 | | | | |
| 19 Personal Services and Benefits | 112,934.26 | 118,730.24 | 120,957.37 | 106,374.27 |
| 20 Travel | - | - | 69.93 | 256.47 |
| 21 Contractual Services | 9,817.73 | 11,758.95 | 13,775.06 | 10,684.23 |
| 22 Supplies and Materials | 2,506.91 | 2,164.25 | 2,454.03 | 2,864.74 |
| 23 Grants and Subsidies | 278,181.29 | 99,237.86 | 287,611.26 | 280,111.71 |
| 24 Capital Outlay | - | - | 19.80 | 766.33 |
| 25 Interest Expense | 2,656.98 | 655.75 | - | - |
| 26 Total Operating Expenditures/Expenses | 406,097.17 | 232,547.05 | 424,887.45 | 401,057.75 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | (7,734.89) | (7,348.20) | (7,207.76) | (7,714.86) |
| 30 Net Transfers In (Out) | (7,734.89) | (7,348.20) | (7,207.76) | (7,714.86) |
| 31 | | | | |
| 32 Net Change | 9,101.83 | 136,970.01 | (42,397.96) | (9,365.86) |
| 33 | | | | |
| 34 Beginning Fund Equity | 1,259.31 | 10,361.14 | 147,331.15 | 104,933.19 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 10,361.14 | 147,331.15 | 104,933.19 | 95,567.33 |

Company: 3079

Company Name: Local Donated (DSS)

Fund Name: Crime Victims' Compensation Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 23A-28B-40 created the Crime Victims' Compensation Fund. Sources include surcharges collected pursuant to § 23A-28B-42, deductions from prison industries revenues or inmate wages pursuant to subdivision 24-7-3 (1), contributions, grants, payments ordered by the court, interest received on moneys in the fund, and all other fees and moneys collected for the purposes of this chapter. This fund shall be used for the purposes of paying compensation awards and administering the crime victims' compensation program.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed on 5/19/15.

Department of Social Services
State Accounting System - Other Fund Balances
Company 3079 - Prescription Drug Plan Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 9,934.87 | 13,978.27 | 2,850.42 | 7,332.99 |
| 2 Total Assets | 9,934.87 | 13,978.27 | 2,850.42 | 7,332.99 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 9,934.87 | 13,978.27 | 2,850.42 | 7,332.99 |
| 9 Total Fund Equity | 9,934.87 | 13,978.27 | 2,850.42 | 7,332.99 |
| 10 Total Liabilities and Fund Equity | 9,934.87 | 13,978.27 | 2,850.42 | 7,332.99 |
| 11 | | | | |
| 12 | | | | |
| 13 Administering Programs | 92,459.03 | 128,043.40 | 119,838.65 | 49,482.57 |
| 14 Total Operating Revenue | 92,459.03 | 128,043.40 | 119,838.65 | 49,482.57 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | 101,000.00 | 124,000.00 | 130,966.50 | 45,000.00 |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | 101,000.00 | 124,000.00 | 130,966.50 | 45,000.00 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | (8,540.97) | 4,043.40 | (11,127.85) | 4,482.57 |
| 29 | | | | |
| 30 Beginning Fund Equity | 18,475.84 | 9,934.87 | 13,978.27 | 2,850.42 |
| 31 Prior Period Adjustment | - | - | - | - |
| 32 Ending Equity | 9,934.87 | 13,978.27 | 2,850.42 | 7,332.99 |

Company: 3079

Company Name: Local Donated (DSS)

Fund Name: Prescription Drug Plan Fund

Fund Type: Special Revenue Fund

Purpose: Administratively created fund. Source: The Human Services Center and the SD Developmental Center serve people who are considered "dual eligibles" meaning they are eligible for both Medicaid and Medicare funding. As a result, their prescription drug costs will no longer be covered by Medicaid. These costs will be covered by a prescription drug plan (PDP) that has entered into an agreement with Medicare through Part D of the Medicare Modernization Act.

HSC & SDDC are required to bill the PDP that each dual eligible person is in enrolled with for the prescription drugs prescribed to that person in each of our facilities. This fund was created to track the revenues and build this revenue back into our pharmacy budgets to pay for the pharmacy costs associated with the dual eligible population. This revenue will replace the lost Medicaid funding within each of these budgets.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed on 5/19/15.

Department of Social Services
State Accounting System - Other Fund Balances
Company 3079 - SS-Other/Local Donated

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |
| 2 Total Assets | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |
| 9 Total Fund Equity | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |
| 10 Total Liabilities and Fund Equity | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 6,570.00 | 5,160.00 | 5,250.00 | 4,620.00 |
| 13 Fines, Forfeits and Penalties | - | - | - | - |
| 14 Use of Money and Property | 25,176.70 | 92,285.26 | 94,335.87 | 121,205.21 |
| 15 Sales and Services | 44,584.00 | 52,479.45 | 60,648.85 | 83,841.81 |
| 16 Administering Programs | 3,114,279.55 | 3,089,901.50 | 3,034,838.33 | 2,196,600.00 |
| 17 Other Revenue | 2,234,781.63 | 2,275,745.84 | 1,914,838.30 | 2,130,735.47 |
| 18 Total Operating Revenue | 5,425,391.88 | 5,515,572.05 | 5,109,911.35 | 4,537,002.49 |
| 19 | | | | |
| 20 Personal Services and Benefits | 2,623,814.84 | 2,725,931.28 | 2,725,763.46 | 2,853,589.43 |
| 21 Travel | 26,400.91 | 69,212.53 | 6,956.51 | 54,053.39 |
| 22 Contractual Services | 1,643,591.15 | 798,001.67 | 1,063,396.83 | 1,477,310.72 |
| 23 Supplies and Materials | 7,487.64 | 8,259.56 | 5,735.26 | 14,551.84 |
| 24 Grants and Subsidies | 910,698.98 | 732,774.07 | 1,341,070.94 | 1,012,157.18 |
| 25 Capital Outlay | 45,363.30 | 88,675.61 | 21,013.30 | 38,300.38 |
| 26 Other Expense | - | - | - | - |
| 27 Interest Expense | 0.70 | - | - | - |
| 28 Total Operating Expenditures/Expenses | 5,257,357.52 | 4,422,854.72 | 5,163,936.30 | 5,449,962.94 |
| 29 | | | | |
| 30 Transfers In | 189,237.86 | 2,253,668.80 | 218,047.37 | 174,193.48 |
| 31 Transfers Out | - | - | - | - |
| 32 Net Transfers In (Out) | 189,237.86 | 2,253,668.80 | 218,047.37 | 174,193.48 |
| 33 | | | | |
| 34 Net Change | 357,272.22 | 3,346,386.13 | 164,022.42 | (738,766.97) |
| 35 | | | | |
| 36 Beginning Fund Equity | 7,283,501.39 | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 |
| 37 Prior Period Adjustment | - | 61,040.88 | - | - |
| 38 Ending Equity | 7,640,773.61 | 11,048,200.62 | 11,212,223.04 | 10,473,456.07 |

Company: 3079

Company Name: Local Donated (DSS)

Fund Name: SS-Other/Local Donated

Fund Type: Special Revenue Fund

Purpose: This is an administratively created fund is used to account for various fees and nonfederal monies received by the Department of Social Services including: OCSE and food stamp incentive monies, Bush Foundation, surplus vehicle receipts, homemaker fees, adoption fees and alternative care fees. Incentive monies were required to be deposited and appropriated from this fund by the 2/10/88 minutes of the Joint Interim Appropriations Committee.

Budget Information: Included in the General Appropriations Bill. Note that some special appropriations have been made from this fund also.

Additional Information:
 GOAC reviewed on 5/19/15.

Department of Social Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Alcohol and Drug Professionals

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 52,763.87 | 43,172.16 | 48,991.81 | 56,373.98 |
| 2 Total Assets | 52,763.87 | 43,172.16 | 48,991.81 | 56,373.98 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 52,763.87 | 43,172.16 | 48,991.81 | 56,373.98 |
| 9 Total Fund Equity | 52,763.87 | 43,172.16 | 48,991.81 | 56,373.98 |
| 10 Total Liabilities and Fund Equity | 52,763.87 | 43,172.16 | 48,991.81 | 56,373.98 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 123,550.50 | 135,907.00 | 140,842.50 | 137,060.00 |
| 14 Use of Money and Property | 2,242.01 | 992.07 | 456.32 | 538.97 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 125,792.51 | 136,899.07 | 141,298.82 | 137,598.97 |
| 17 | | | | |
| 18 Personal Services and Benefits | 81,956.18 | 89,763.71 | 90,164.20 | 87,751.50 |
| 19 Travel | 9,106.19 | 5,795.01 | 5,098.12 | 4,885.18 |
| 20 Contractual Services | 53,499.65 | 43,555.19 | 34,982.53 | 34,656.37 |
| 21 Supplies and Materials | 3,783.68 | 7,249.48 | 3,074.66 | 2,775.27 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 664.50 | 127.39 | 2,159.66 | 148.48 |
| 24 Other Expense | - | - | - | - |
| 25 Interest Expense | - | - | - | - |
| 26 Total Operating Expenditures/Expenses | 149,010.20 | 146,490.78 | 135,479.17 | 130,216.80 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | (23,217.69) | (9,591.71) | 5,819.65 | 7,382.17 |
| 33 | | | | |
| 34 Beginning Fund Equity | 75,981.56 | 52,763.87 | 43,172.16 | 48,991.81 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 52,763.87 | 43,172.16 | 48,991.81 | 56,373.98 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Alcohol and Drug Professionals

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Alcohol and Drug Professionals created by SDCL 36-34.

Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Social Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Counselor Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 87,640.90 | 88,057.32 | 92,338.37 | 84,010.19 |
| 2 Total Assets | 87,640.90 | 88,057.32 | 92,338.37 | 84,010.19 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 87,640.90 | 88,057.32 | 92,338.37 | 84,010.19 |
| 9 Total Fund Equity | 87,640.90 | 88,057.32 | 92,338.37 | 84,010.19 |
| 10 Total Liabilities and Fund Equity | 87,640.90 | 88,057.32 | 92,338.37 | 84,010.19 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 78,970.00 | 79,400.00 | 84,000.00 | 83,075.00 |
| 14 Use of Money and Property | 2,142.22 | 1,381.44 | 932.11 | 1,184.01 |
| 15 Other Revenue | 3,615.00 | 3,842.00 | 3,460.00 | 3,755.00 |
| 16 Total Operating Revenue | 84,727.22 | 84,623.44 | 88,392.11 | 88,014.01 |
| 17 | | | | |
| 18 Personal Services and Benefits | 1,751.13 | 1,360.29 | 2,200.86 | 1,423.12 |
| 19 Travel | 7,636.12 | 5,634.36 | 6,920.61 | 10,157.09 |
| 20 Contractual Services | 71,814.98 | 75,736.10 | 73,679.62 | 83,759.37 |
| 21 Supplies and Materials | 23.60 | 1,219.47 | 1,309.97 | 1,002.61 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | 256.80 | - | - |
| 24 Total Operating Expenditures/Expenses | 81,225.83 | 84,207.02 | 84,111.06 | 96,342.19 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 3,501.39 | 416.42 | 4,281.05 | (8,328.18) |
| 31 | | | | |
| 32 Beginning Fund Equity | 84,139.51 | 87,640.90 | 88,057.32 | 92,338.37 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 87,640.90 | 88,057.32 | 92,338.37 | 84,010.19 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Counselor Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Counselor Examiners created by SDCL 36-32 and 36-33.

Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Social Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Examiners of Psychologists

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 35,669.63 | 50,544.49 | 63,957.32 | 78,864.16 |
| 2 Total Assets | 35,669.63 | 50,544.49 | 63,957.32 | 78,864.16 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 35,669.63 | 50,544.49 | 63,957.32 | 78,864.16 |
| 9 Total Fund Equity | 35,669.63 | 50,544.49 | 63,957.32 | 78,864.16 |
| 10 Total Liabilities and Fund Equity | 35,669.63 | 50,544.49 | 63,957.32 | 78,864.16 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 41,650.00 | 62,960.00 | 61,050.00 | 64,775.00 |
| 14 Use of Money and Property | 925.36 | 446.98 | 238.45 | 407.69 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 42,575.36 | 63,406.98 | 61,288.45 | 65,182.69 |
| 17 | | | | |
| 18 Personal Services and Benefits | 969.54 | 1,033.44 | 388.23 | 1,680.72 |
| 19 Travel | 3,417.19 | 2,539.86 | 1,601.44 | 2,680.53 |
| 20 Contractual Services | 48,595.05 | 44,196.67 | 45,028.97 | 44,442.32 |
| 21 Supplies and Materials | 682.42 | 762.15 | 856.98 | 1,172.28 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | - | - | - | 300.00 |
| 25 Total Operating Expenditures/Expenses | 53,664.20 | 48,532.12 | 47,875.62 | 50,275.85 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | (11,088.84) | 14,874.86 | 13,412.83 | 14,906.84 |
| 32 | | | | |
| 33 Beginning Fund Equity | 46,758.47 | 35,669.63 | 50,544.49 | 63,957.32 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 35,669.63 | 50,544.49 | 63,957.32 | 78,864.16 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Examiners of Psychologists

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Examiners of Psychologists created by SDCL 36-27A.

Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Social Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Social Work Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 109,933.03 | 128,014.94 | 142,359.58 | 160,598.10 |
| 2 Total Assets | 109,933.03 | 128,014.94 | 142,359.58 | 160,598.10 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 109,933.03 | 128,014.94 | 142,359.58 | 160,598.10 |
| 9 Total Fund Equity | 109,933.03 | 128,014.94 | 142,359.58 | 160,598.10 |
| 10 Total Liabilities and Fund Equity | 109,933.03 | 128,014.94 | 142,359.58 | 160,598.10 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 69,835.00 | 89,190.00 | 88,268.00 | 91,685.00 |
| 14 Use of Money and Property | 2,382.61 | 1,629.89 | 1,184.14 | 1,673.39 |
| 15 Total Operating Revenue | 72,217.61 | 90,819.89 | 89,452.14 | 93,358.39 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | 1,034.82 | 969.92 | 1,162.62 |
| 18 Travel | 2,796.95 | 1,451.18 | 2,643.70 | - |
| 19 Contractual Services | 65,772.87 | 67,832.93 | 68,923.19 | 71,907.73 |
| 20 Supplies and Materials | 1,757.21 | 2,419.05 | 2,570.69 | 2,049.52 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 70,327.03 | 72,737.98 | 75,107.50 | 75,119.87 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 1,890.58 | 18,081.91 | 14,344.64 | 18,238.52 |
| 31 | | | | |
| 32 Beginning Fund Equity | 108,042.45 | 109,933.03 | 128,014.94 | 142,359.58 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 109,933.03 | 128,014.94 | 142,359.58 | 160,598.10 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Social Work Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Social Work Examiners created by SDCL 36-26. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Social Services
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 6,000,037.89 | 7,958,464.89 | 7,973,912.68 | 8,270,452.13 |
| 2 Total Assets | 6,000,037.89 | 7,958,464.89 | 7,973,912.68 | 8,270,452.13 |
| 3 | | | | |
| 4 Accrued Liabilities | - | - | - | - |
| 5 Other Liabilities | 6,000,037.89 | 7,958,464.89 | 7,973,912.68 | 8,270,452.13 |
| 6 Total Liabilities | 6,000,037.89 | 7,958,464.89 | 7,973,912.68 | 8,270,452.13 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Used to deposit monies collected by the department prior to distribution to other funds. The majority of the activity that runs through the fund is related to child support collections which are passed through the department.

Budget Information: There are no disbursements in an agency fund to appropriate.

Department of Social Services
State Accounting System - Other Fund Balances
Company 8311 - HSC Resident Investment

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 121,447.89 | 131,454.48 | 144,185.76 | 141,543.49 |
| 2 Total Assets | 121,447.89 | 131,454.48 | 144,185.76 | 141,543.49 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 121,447.89 | 131,454.48 | 144,185.76 | 141,543.49 |
| 9 Total Fund Equity | 121,447.89 | 131,454.48 | 144,185.76 | 141,543.49 |
| 10 Total Liabilities and Fund Equity | 121,447.89 | 131,454.48 | 144,185.76 | 141,543.49 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 1,848.20 | 1,629.89 | 1,277.75 | 1,754.85 |
| 14 Sales and Services | 27,008.66 | 25,508.00 | 24,880.28 | 11,074.24 |
| 15 Administering Programs | - | - | - | - |
| 16 Other Revenue | 4,986.92 | - | - | - |
| 17 Total Operating Revenue | 33,843.78 | 27,137.89 | 26,158.03 | 12,829.09 |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | 216.00 | 1,316.00 | 2,766.48 | 1,585.74 |
| 21 Contractual Services | 4,450.60 | 5,152.26 | 3,548.83 | 5,490.69 |
| 22 Supplies and Materials | 7,967.96 | 8,930.10 | 6,738.08 | 8,014.23 |
| 23 Grants and Subsidies | 40.00 | 210.00 | 150.00 | 136.34 |
| 24 Capital Outlay | - | 4,524.98 | 1,653.96 | 1,771.96 |
| 25 Total Operating Expenditures/Expenses | 12,674.56 | 20,133.34 | 14,857.35 | 16,998.96 |
| 26 | | | | |
| 27 Transfers In | - | 2,578.95 | 1,284.90 | 1,527.60 |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | 2,578.95 | 1,284.90 | 1,527.60 |
| 30 | | | | |
| 31 Net Change | 21,169.22 | 9,583.50 | 12,585.58 | (2,642.27) |
| 32 | | | | |
| 33 Beginning Fund Equity | 100,278.67 | 121,447.89 | 131,454.48 | 144,185.76 |
| 34 Prior Period Adjustment | - | 423.09 | 145.70 | - |
| 35 Ending Equity | 121,447.89 | 131,454.48 | 144,185.76 | 141,543.49 |

Company: 8311

Company Name: Resident Investment Funds

Fund Name: HSC Resident Investment

Fund Type: Private Purpose Trust

Purpose: SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of fifty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs. Note: Effective FY2016 the dollar threshold in § 26-6-20.4 was raised to sixty dollars.

Budget Information: Not included in the General Appropriations Bill.

Department of Social Services
State Accounting System - Other Fund Balances
Company 8311 - Unclaimed Funds Account

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 423.09 | 145.70 | 50.64 | 483.13 |
| 2 Total Assets | 423.09 | 145.70 | 50.64 | 483.13 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 423.09 | 145.70 | 50.64 | 483.13 |
| 9 Total Fund Equity | 423.09 | 145.70 | 50.64 | 483.13 |
| 10 Total Liabilities and Fund Equity | 423.09 | 145.70 | 50.64 | 483.13 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | - | - | - | - |
| 15 Other Revenue | 423.09 | 160.20 | 50.64 | 432.49 |
| 16 Total Operating Revenue | 423.09 | 160.20 | 50.64 | 432.49 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | 14.50 | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | 2,703.54 | - | - | - |
| 25 Total Operating Expenditures/Expenses | 2,703.54 | 14.50 | - | - |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | (2,280.45) | 145.70 | 50.64 | 432.49 |
| 32 | | | | |
| 33 Beginning Fund Equity | 2,703.54 | 423.09 | 145.70 | 50.64 |
| 34 Prior Period Adjustment | - | (423.09) | (145.70) | - |
| 35 Ending Equity | 423.09 | 145.70 | 50.64 | 483.13 |

Company: 8311

Company Name: HSC Resident Investment

Fund Name: Unclaimed Funds Account

Fund Type: Private Purpose Trust

Purpose: SDCL 27A-4-17 created an unclaimed funds account to be used for deposit of any funds left by a resident who has died. Use: The funds are subject to refund if claimed within one year and otherwise, may be used by the department for the sole use and benefit of the center.

Budget Information: Not included in the General Appropriations Bill.

Department of Social Services
State Accounting System - Other Fund Balances
Company 8313 - Child Care Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 172,839.70 | 115,056.58 | 144,040.39 | 198,448.33 |
| 2 Total Assets | 172,839.70 | 115,056.58 | 144,040.39 | 198,448.33 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 172,839.70 | 115,056.58 | 144,040.39 | 198,448.33 |
| 9 Total Fund Equity | 172,839.70 | 115,056.58 | 144,040.39 | 198,448.33 |
| 10 Total Liabilities and Fund Equity | 172,839.70 | 115,056.58 | 144,040.39 | 198,448.33 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 4,054.76 | 2,505.06 | 1,653.72 | 1,698.65 |
| 14 Other Revenue | 729,858.47 | 785,590.89 | 615,037.53 | 592,842.94 |
| 15 Total Operating Revenue | 733,913.23 | 788,095.95 | 616,691.25 | 594,541.59 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | 738,887.40 | 833,055.64 | 620,498.98 | 542,509.18 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 738,887.40 | 833,055.64 | 620,498.98 | 542,509.18 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (4,974.17) | (44,959.69) | (3,807.73) | 52,032.41 |
| 30 | | | | |
| 31 Beginning Fund Equity | 181,603.03 | 172,839.70 | 115,056.58 | 144,040.39 |
| 32 Prior Period Adjustment | (3,789.16) | (12,823.43) | 32,791.54 | 2,375.53 |
| 33 Ending Equity | 172,839.70 | 115,056.58 | 144,040.39 | 198,448.33 |

Company: 8313

Company Name: Childs Own Funds

Fund Name: Child Care Fund

Fund Type: Private Purpose Trust Fund

Purpose: SDCL 26-4-11 created the Child Care Fund (see note below). Source: Monies mostly from SSIS, Social Security. Use: Providing care to children who are wards of the state with any excess being refunded to the children.

Note: 26-4-11 was repealed by 2012 Session Laws, chapter 151

Budget Information: Included in the General Appropriations Bill.

Department of Social Services
State Accounting System - Other Fund Balances
Company 8328 - Children's Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 400,502.98 | 418,820.65 | 326,457.35 | 198,622.39 |
| 2 Total Assets | 400,502.98 | 418,820.65 | 326,457.35 | 198,622.39 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 400,502.98 | 418,820.65 | 326,457.35 | 198,622.39 |
| 9 Total Fund Equity | 400,502.98 | 418,820.65 | 326,457.35 | 198,622.39 |
| 10 Total Liabilities and Fund Equity | 400,502.98 | 418,820.65 | 326,457.35 | 198,622.39 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 112,959.67 | 89,734.00 | 92,189.42 | 75,549.00 |
| 14 Use of Money and Property | 8,185.06 | 5,709.51 | 4,077.57 | 5,038.81 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 121,144.73 | 95,443.51 | 96,266.99 | 80,587.81 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | 1,100.00 | - | 3,062.37 | 276.00 |
| 20 Contractual Services | 17,387.30 | 24,310.18 | 78,901.82 | 76,499.15 |
| 21 Supplies and Materials | 1,050.00 | 135.00 | 1,373.00 | 562.50 |
| 22 Grants and Subsidies | 85,931.58 | 73,750.66 | 126,327.10 | 150,897.12 |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Expense | 100.00 | - | - | - |
| 25 Total Operating Expenditures/Expenses | 105,568.88 | 98,195.84 | 209,664.29 | 228,234.77 |
| 26 | | | | |
| 27 Transfers In | 22,316.00 | 21,070.00 | 21,034.00 | 19,812.00 |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | 22,316.00 | 21,070.00 | 21,034.00 | 19,812.00 |
| 30 | | | | |
| 31 Net Change | 37,891.85 | 18,317.67 | (92,363.30) | (127,834.96) |
| 32 | | | | |
| 33 Beginning Fund Equity | 362,611.13 | 400,502.98 | 418,820.65 | 326,457.35 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 400,502.98 | 418,820.65 | 326,457.35 | 198,622.39 |

Company: 8328

Company Name: Children's Trust Fund

Fund Name: Children's Trust Fund

Fund Type: Special Revenue

Purpose: SDCL 26-14-1 created the Children's Trust Fund. Source: Revenue from portion of birth certificate fee and interest proration. Uses: Per SDCL 26-14-3, used for programs to prevent occurrence and reoccurrence of child neglect. Cannot assess administrative fees against fund.

Budget Information: Included in the General Appropriations Bill.

Department of Health
State Accounting System - Other Fund Balances
Company 3047 - Health Special Services Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 4,556,130.64 | 4,511,617.74 | 4,852,960.62 | 4,485,652.81 |
| 2 Cash and Cash Equivalents | 196,311.04 | 1,220.00 | 1,220.00 | 1,220.00 |
| 3 Total Assets | <u>4,752,441.68</u> | <u>4,512,837.74</u> | <u>4,854,180.62</u> | <u>4,486,872.81</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 4,752,441.68 | 4,512,837.74 | 4,854,180.62 | 4,486,872.81 |
| 10 Total Fund Equity | <u>4,752,441.68</u> | <u>4,512,837.74</u> | <u>4,854,180.62</u> | <u>4,486,872.81</u> |
| 11 Total Liabilities and Fund Equity | <u>4,752,441.68</u> | <u>4,512,837.74</u> | <u>4,854,180.62</u> | <u>4,486,872.81</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Taxes | 8,646.63 | 2,623.50 | 30.64 | - |
| 15 Licenses, Permits and Fees | 8,560,969.82 | 9,123,176.10 | 8,983,957.12 | 9,825,523.68 |
| 16 Fines, Forfeits and Penalties | 500.00 | 750.00 | 1,650.00 | 2,813.42 |
| 17 Use of Money and Property | - | - | - | - |
| 18 Sales and Services | 658.28 | 35,078.10 | 35,507.53 | 26,821.31 |
| 19 Administering Programs | 15,543,004.00 | 19,454,337.11 | 19,893,742.03 | 20,288,695.30 |
| 20 Other Revenue | 1,497,078.01 | 1,511,011.97 | 2,254,506.86 | 801,132.23 |
| 21 Total Operating Revenue | <u>25,610,856.74</u> | <u>30,126,976.78</u> | <u>31,169,394.18</u> | <u>30,944,985.94</u> |
| 22 | | | | |
| 23 Personal Services and Benefits | 7,051,232.20 | 7,613,973.31 | 8,274,813.86 | 7,917,528.24 |
| 24 Travel | 109,564.82 | 97,296.39 | 97,787.97 | 140,449.59 |
| 25 Contractual Services | 2,722,977.90 | 3,519,818.56 | 3,806,167.37 | 4,727,041.53 |
| 26 Supplies and Materials | 1,068,152.06 | 1,064,526.24 | 1,453,913.16 | 1,440,579.39 |
| 27 Grants and Subsidies | 12,764,255.32 | 17,041,908.16 | 15,919,755.80 | 16,204,219.89 |
| 28 Capital Outlay | 120,324.21 | 166,523.73 | 331,460.14 | 82,030.39 |
| 29 Other Expense | - | 7,650.00 | - | - |
| 30 Interest Expense | - | 20.86 | 29.97 | - |
| 31 Total Operating Expenditures/Expenses | <u>23,836,506.51</u> | <u>29,511,717.25</u> | <u>29,883,928.27</u> | <u>30,511,849.03</u> |
| 32 | | | | |
| 33 Transfers In | 19,940.51 | 14,317.66 | - | 92,919.04 |
| 34 Transfers Out | (904,149.67) | (869,181.13) | (944,123.03) | (893,363.76) |
| 35 Net Transfers In (Out) | <u>(884,209.16)</u> | <u>(854,863.47)</u> | <u>(944,123.03)</u> | <u>(800,444.72)</u> |
| 36 | | | | |
| 37 Net Change | 890,141.07 | (239,603.94) | 341,342.88 | (367,307.81) |
| 38 | | | | |
| 39 Beginning Fund Equity | 3,862,300.61 | 4,752,441.68 | 4,512,837.74 | 4,854,180.62 |
| 40 Prior Period Adjustment | - | - | - | - |
| 41 Ending Equity | <u>4,752,441.68</u> | <u>4,512,837.74</u> | <u>4,854,180.62</u> | <u>4,486,872.81</u> |

Company: 3047

Company Name: Health Special Services Fund

Fund Name: Health Special Services Fund

Fund Type: Special Revenue

Purpose: SDCL 34-1-22 created the Health Special Services Fund. Source: This fund is primarily used to account for monies derived from donations received from clients in the areas of immunization, community health nursing services, and children special health services; revenue received from counties for their share of nursing services; revenue received from schools for nursing services, rebate funds received from formula company for WIC clients; revenue received for food and lodging inspections, revenue received from licensure; revenue received for vital records; revenue received from the Department of Corrections for services provided to inmates in the state facilities; and grants from the private sector. Use: Payment of services rendered based on revenue received.

Budget Information: The majority of this fund is included in the General Appropriations Bill. A portion of this fund is used to transfer WIC rebate monies to the WIC bank account to cover WIC food voucher redemptions. These costs are not included in the General Appropriations Bill.

Department of Health
State Accounting System - Other Fund Balances
Company 3049 - Tobacco Prevention and Reduction Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,256,982.10 | 1,686,521.01 | 1,307,340.14 | 757,811.30 |
| 2 Total Assets | 1,256,982.10 | 1,686,521.01 | 1,307,340.14 | 757,811.30 |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | - | - | - | - |
| 7 | | | | |
| 8 Reserve for Encumbrances | 150,000.00 | 465,569.25 | 151,040.00 | - |
| 9 Unreserved Fund Balance | 1,106,982.10 | 1,220,951.76 | 1,156,300.14 | 757,811.30 |
| 10 Total Fund Equity | 1,256,982.10 | 1,686,521.01 | 1,307,340.14 | 757,811.30 |
| 11 Total Liabilities and Fund Equity | 1,256,982.10 | 1,686,521.01 | 1,307,340.14 | 757,811.30 |
| 12 | | | | |
| 13 | | | | |
| 14 Taxes | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 |
| 15 Use of Money and Property | 26,164.03 | 12,941.65 | 19,756.30 | 28,602.57 |
| 16 Other Revenue | - | 543.86 | - | 648.92 |
| 17 Total Operating Revenue | 5,026,164.03 | 5,013,485.51 | 5,019,756.30 | 5,029,251.49 |
| 18 | | | | |
| 19 Personal Services and Benefits | 53,229.04 | 35,155.96 | 5,668.05 | 1,787.94 |
| 20 Travel | 852.98 | 2,714.63 | 628.71 | 2,143.98 |
| 21 Contractual Services | 3,820,061.93 | 3,792,240.29 | 3,914,236.36 | 4,432,773.95 |
| 22 Supplies and Materials | 205,788.54 | 180,860.20 | 486,364.02 | 350,473.96 |
| 23 Grants and Subsidies | 286,400.00 | 555,410.00 | 952,811.80 | 761,771.00 |
| 24 Capital Outlay | - | 3,364.59 | 4,704.60 | 1,093.85 |
| 25 Total Operating Expenditures/Expenses | 4,366,332.49 | 4,569,745.67 | 5,364,413.54 | 5,550,044.68 |
| 26 | | | | |
| 27 Transfers In | 1,000,000.00 | - | - | - |
| 28 Transfers Out | (1,032,831.01) | (14,200.93) | (34,523.63) | (28,735.65) |
| 29 Net Transfers In (Out) | (32,831.01) | (14,200.93) | (34,523.63) | (28,735.65) |
| 30 | | | | |
| 31 Net Change | 627,000.53 | 429,538.91 | (379,180.87) | (549,528.84) |
| 32 | | | | |
| 33 Beginning Fund Equity | 629,981.57 | 1,256,982.10 | 1,686,521.01 | 1,307,340.14 |
| 34 Ending Equity | 1,256,982.10 | 1,686,521.01 | 1,307,340.14 | 757,811.30 |

Company: 3047

Company Name: Tobacco Prevention and Reduction

Fund Name: Tobacco Prevention and Reduction Trust Fund

Fund Type: Special Revenue

Purpose: SDCL 34-46-12 created the Tobacco Prevention and Reduction Trust Fund. Source/Use: Any money from gifts, grants or other funds, interest earned on money in the fund. Per SDCL 10-50-52, the disposition of the proceeds from the taxation of tobacco products is as follows:

- The first thirty million dollars in revenue collected annually shall be deposited in the General Fund.
- The next five million dollars in excess of thirty million dollars collected annually shall be deposited in the tobacco prevention and reduction trust fund and shall be used to implement the tobacco prevention and reduction program.
- All revenue collected pursuant to this chapter in excess of thirty-five million dollars shall be deposited in the general fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

The General Appropriations Act for fiscal year 2009 (2008 Senate Bill 203) authorized the transfer of \$2.5 million to the Department of Social Services - Medical Services. The monies were transferred to the General Fund in FY2009.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$1.5 million to the General Fund.

Department of Health
State Accounting System - Other Fund Balances
Company 6018 - State Laboratory Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,105,530.82 | 778,267.00 | 594,910.44 | 572,042.39 |
| 2 Total Assets | 1,105,530.82 | 778,267.00 | 594,910.44 | 572,042.39 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,105,530.82 | 778,267.00 | 594,910.44 | 572,042.39 |
| 9 Total Fund Equity | 1,105,530.82 | 778,267.00 | 594,910.44 | 572,042.39 |
| 10 Total Liabilities and Fund Equity | 1,105,530.82 | 778,267.00 | 594,910.44 | 572,042.39 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 2,998,208.90 | 2,828,290.33 | 2,966,380.31 | 2,952,299.74 |
| 14 Use of Money and Property | 20,575.27 | 13,743.64 | 9,752.24 | 9,493.85 |
| 15 Other Revenue | - | 2,641.82 | 3,405.00 | 500.00 |
| 16 Total Operating Revenue | 3,018,784.17 | 2,844,675.79 | 2,979,537.55 | 2,962,293.59 |
| 17 | | | | |
| 18 Personal Services and Benefits | 1,161,269.48 | 1,268,983.42 | 1,201,149.21 | 1,198,379.58 |
| 19 Travel | 10,785.43 | 14,140.76 | 11,107.27 | 7,328.40 |
| 20 Contractual Services | 876,673.20 | 830,286.55 | 795,946.39 | 500,079.66 |
| 21 Supplies and Materials | 996,786.83 | 1,047,550.32 | 1,061,748.23 | 1,175,891.54 |
| 22 Grants and Subsidies | 76.47 | 637.50 | 40.00 | 768.00 |
| 23 Capital Outlay | 368.16 | 8,321.58 | 92,005.39 | 101,317.06 |
| 24 Other Expense | 1,053.70 | 2,005.68 | 866.00 | 1,397.40 |
| 25 Interest Expense | - | 13.80 | 31.62 | - |
| 26 Total Operating Expenditures/Expenses | 3,047,013.27 | 3,171,939.61 | 3,162,894.11 | 2,985,161.64 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | (28,229.10) | (327,263.82) | (183,356.56) | (22,868.05) |
| 33 | | | | |
| 34 Beginning Fund Equity | 1,133,759.92 | 1,105,530.82 | 778,267.00 | 594,910.44 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 1,105,530.82 | 778,267.00 | 594,910.44 | 572,042.39 |

Company: 6018

Company Name: State Laboratory Fund

Fund Name: State Laboratory Fund

Fund Type: Internal Service

Purpose: SDCL 1-49-4 created a State Laboratory Fund. Source: Any money that may be received pursuant to this chapter 1-49. Use: Operating costs of the Office of Laboratory Services.

Budget Information: Included in the General Appropriations Bill.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Dentistry

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 566,457.73 | 637,042.78 | 652,171.29 | 707,995.06 |
| 2 Cash and Cash Equivalents | 23,052.40 | 5,675.78 | 14,981.68 | 15,366.29 |
| 3 Accounts Receivable | - | - | - | - |
| 4 Total Assets | <u>589,510.13</u> | <u>642,718.56</u> | <u>667,152.97</u> | <u>723,361.35</u> |
| 5 | | | | |
| 6 Accounts Payable | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | - | - | - | - |
| 10 Unreserved Fund Balance | 589,510.13 | 642,718.56 | 667,152.97 | 723,361.35 |
| 11 Total Fund Equity | <u>589,510.13</u> | <u>642,718.56</u> | <u>667,152.97</u> | <u>723,361.35</u> |
| 12 Total Liabilities and Fund Equity | <u>589,510.13</u> | <u>642,718.56</u> | <u>667,152.97</u> | <u>723,361.35</u> |
| 13 | | | | |
| 14 | | | | |
| 15 Licenses, Permits and Fees | 293,270.00 | 271,525.00 | 295,130.00 | 323,115.00 |
| 16 Use of Money and Property | 8,826.32 | 6,497.93 | 5,098.88 | 7,065.27 |
| 17 Sales and Services | | | | 3,515.00 |
| 18 Total Operating Revenue | <u>302,096.32</u> | <u>278,022.93</u> | <u>300,228.88</u> | <u>333,695.27</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 2,260.65 | 1,614.75 | 2,066.88 | 2,067.72 |
| 21 Travel | 16,575.62 | 15,183.14 | 16,247.50 | 15,229.53 |
| 22 Contractual Services | 181,236.73 | 190,555.91 | 241,051.16 | 254,193.46 |
| 23 Supplies and Materials | 12,169.51 | 10,519.20 | 10,580.93 | 5,921.18 |
| 24 Grants and Subsidies | 6,500.00 | 6,500.00 | 5,500.00 | - |
| 25 Capital Outlay | - | - | - | - |
| 26 Other Expense | 427.50 | 441.50 | 348.00 | 75.00 |
| 27 Insurance Claims | - | - | - | - |
| 28 Total Operating Expenditures/Expenses | <u>219,170.01</u> | <u>224,814.50</u> | <u>275,794.47</u> | <u>277,486.89</u> |
| 29 | | | | |
| 30 Transfers In | - | - | - | - |
| 31 Transfers Out | - | - | - | - |
| 32 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 33 | | | | |
| 34 Net Change | 82,926.31 | 53,208.43 | 24,434.41 | 56,208.38 |
| 35 | | | | |
| 36 Beginning Fund Equity | 506,583.82 | 589,510.13 | 642,718.56 | 667,152.97 |
| 37 Prior Period Adjustment | - | - | - | - |
| 38 Ending Equity | <u>589,510.13</u> | <u>642,718.56</u> | <u>667,152.97</u> | <u>723,361.35</u> |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Dentistry

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Dentistry authorized by SDCL 36-6A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Examiners for Speech-Language Pathology

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|--------------------|-------------------|------------------|-------------------|
| 1 Cash Pooled with State Treasurer | (25,323.47) | 72,799.85 | 57,090.28 | 110,014.67 |
| 2 Accounts Receivable | - | - | - | - |
| 3 Total Assets | <u>(25,323.47)</u> | <u>72,799.85</u> | <u>57,090.28</u> | <u>110,014.67</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | (25,323.47) | 72,799.85 | 57,090.28 | 110,014.67 |
| 10 Total Fund Equity | <u>(25,323.47)</u> | <u>72,799.85</u> | <u>57,090.28</u> | <u>110,014.67</u> |
| 11 Total Liabilities and Fund Equity | <u>(25,323.47)</u> | <u>72,799.85</u> | <u>57,090.28</u> | <u>110,014.67</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | - | 131,240.00 | 14,810.00 | 84,760.00 |
| 15 Fines, Forfeits, and Penalties | - | - | - | 550.00 |
| 16 Use of Money and Property | - | - | 358.98 | 780.24 |
| 17 Sales and Services | - | 50.00 | 20.00 | 260.00 |
| 18 Total Operating Revenue | <u>-</u> | <u>131,290.00</u> | <u>15,188.98</u> | <u>86,350.24</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 453.20 | 0.69 | - | - |
| 21 Travel | 2,696.94 | 1,261.67 | - | 1,108.21 |
| 22 Contractual Services | 21,919.72 | 29,737.12 | 30,385.28 | 31,614.52 |
| 23 Supplies and Materials | 253.61 | 1,855.34 | 513.27 | 703.12 |
| 24 Grants and Subsidies | - | - | - | - |
| 25 Capital Outlay | - | 189.59 | - | - |
| 26 Interest Expense | - | 122.27 | - | - |
| 27 Total Operating Expenditures/Expenses | <u>25,323.47</u> | <u>33,166.68</u> | <u>30,898.55</u> | <u>33,425.85</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 32 | | | | |
| 33 Net Change | (25,323.47) | 98,123.32 | (15,709.57) | 52,924.39 |
| 34 | | | | |
| 35 Beginning Fund Equity | - | (25,323.47) | 72,799.85 | 57,090.28 |
| 36 Prior Period Adjustment | - | - | - | - |
| 37 Ending Equity | <u>(25,323.47)</u> | <u>72,799.85</u> | <u>57,090.28</u> | <u>110,014.67</u> |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Examiners for Speech-Language Pathology

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Examiners for Speech-Language Pathology authorized by SDCL 36-37-8. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Hearing Aid Dispensers and Audiologists

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 66,434.91 | 70,797.36 | 77,218.48 | 81,283.18 |
| 2 Total Assets | 66,434.91 | 70,797.36 | 77,218.48 | 81,283.18 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 66,434.91 | 70,797.36 | 77,218.48 | 81,283.18 |
| 9 Total Fund Equity | 66,434.91 | 70,797.36 | 77,218.48 | 81,283.18 |
| 10 Total Liabilities and Fund Equity | 66,434.91 | 70,797.36 | 77,218.48 | 81,283.18 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 28,100.00 | 26,560.00 | 28,000.00 | 24,670.00 |
| 14 Use of Money and Property | 1,289.17 | 882.20 | 631.20 | 833.42 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 29,389.17 | 27,442.20 | 28,631.20 | 25,503.42 |
| 17 | | | | |
| 18 Personal Services and Benefits | 129.18 | 711.87 | 452.13 | 323.64 |
| 19 Travel | 255.85 | 1,166.10 | 1,053.56 | 1,028.56 |
| 20 Contractual Services | 20,781.34 | 20,554.08 | 20,387.28 | 19,638.72 |
| 21 Supplies and Materials | 305.75 | 647.70 | 317.11 | 447.80 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 219.67 | - | - | - |
| 24 Interest Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 21,691.79 | 23,079.75 | 22,210.08 | 21,438.72 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 7,697.38 | 4,362.45 | 6,421.12 | 4,064.70 |
| 32 | | | | |
| 33 Beginning Fund Equity | 58,737.53 | 66,434.91 | 70,797.36 | 77,218.48 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 66,434.91 | 70,797.36 | 77,218.48 | 81,283.18 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Hearing Aid Dispensers and Audiologists

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Hearing Aid Dispensers and Audiologists authorized by SDCL 36-24. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Massage Therapy

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 191,221.23 | 116,845.96 | 98,168.84 | 77,835.92 |
| 2 Total Assets | 191,221.23 | 116,845.96 | 98,168.84 | 77,835.92 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 191,221.23 | 116,845.96 | 98,168.84 | 77,835.92 |
| 9 Total Fund Equity | 191,221.23 | 116,845.96 | 98,168.84 | 77,835.92 |
| 10 Total Liabilities and Fund Equity | 191,221.23 | 116,845.96 | 98,168.84 | 77,835.92 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 67,110.00 | 12,970.00 | 46,490.00 | 47,560.00 |
| 14 Fines, Forfeits and Penalties | 3,295.00 | 75.00 | - | - |
| 15 Use of Money and Property | 3,945.87 | 2,704.78 | 1,645.47 | 1,565.95 |
| 16 Sales and Services | 175.00 | 650.00 | 900.00 | 700.00 |
| 17 Total Operating Revenue | 74,525.87 | 16,399.78 | 49,035.47 | 49,825.95 |
| 18 | | | | |
| 19 Personal Services and Benefits | 974.37 | 1,164.00 | 845.87 | 1,039.56 |
| 20 Travel | 2,176.20 | 3,012.98 | 1,694.17 | 2,489.58 |
| 21 Contractual Services | 55,371.64 | 84,015.17 | 61,860.50 | 63,753.28 |
| 22 Supplies and Materials | 2,036.74 | 2,582.90 | 3,312.05 | 2,876.45 |
| 23 Capital Outlay | 308.67 | - | - | - |
| 24 Interest Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 60,867.62 | 90,775.05 | 67,712.59 | 70,158.87 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 13,658.25 | (74,375.27) | (18,677.12) | (20,332.92) |
| 32 | | | | |
| 33 Beginning Fund Equity | 177,562.98 | 191,221.23 | 116,845.96 | 98,168.84 |
| 34 Ending Equity | 191,221.23 | 116,845.96 | 98,168.84 | 77,835.92 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Massage Therapy

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Massage Therapy authorized by SDCL 36-35. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Other Information: GOAC reviewed this fund on 10/30/15. Fees were lowered in FY14 from \$65 to \$45 and in 2014 all licenses expired on Sept. 30th to allow implementation of an online renewal system.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Nursing

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 865,447.42 | 864,472.61 | 825,559.97 | 808,876.54 |
| 2 Cash and Cash Equivalents | 4,306.48 | 4,407.66 | 4,650.07 | 4,594.31 |
| 3 Total Assets | <u>869,753.90</u> | <u>868,880.27</u> | <u>830,210.04</u> | <u>813,470.85</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 143.16 | - | - | - |
| 9 Unreserved Fund Balance | 869,610.74 | 868,880.27 | 830,210.04 | 813,470.85 |
| 10 Total Fund Equity | <u>869,753.90</u> | <u>868,880.27</u> | <u>830,210.04</u> | <u>813,470.85</u> |
| 11 Total Liabilities and Fund Equity | <u>869,753.90</u> | <u>868,880.27</u> | <u>830,210.04</u> | <u>813,470.85</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 945,447.52 | 1,039,187.70 | 1,069,980.00 | 1,140,050.00 |
| 15 Fines, Forfeits and Penalties | 7,650.00 | 10,450.00 | 10,900.00 | 12,740.00 |
| 16 Use of Money and Property | 19,323.52 | 12,275.48 | 8,337.35 | 9,998.80 |
| 17 Sales and Services | 12,676.99 | 12,934.93 | 11,520.76 | 10,406.74 |
| 18 Administering Programs | 81,843.63 | 75,038.44 | 65,784.38 | 74,146.53 |
| 19 Other Revenue | 74,661.25 | - | - | - |
| 20 Total Operating Revenue | <u>1,141,602.91</u> | <u>1,149,886.55</u> | <u>1,166,522.49</u> | <u>1,247,342.07</u> |
| 21 | | | | |
| 22 Personal Services and Benefits | 572,534.90 | 593,990.01 | 624,878.75 | 597,284.58 |
| 23 Travel | 24,811.04 | 21,865.61 | 17,089.67 | 18,347.22 |
| 24 Contractual Services | 430,402.69 | 474,073.58 | 516,931.06 | 600,680.35 |
| 25 Supplies and Materials | 42,875.87 | 41,188.15 | 40,363.38 | 35,734.79 |
| 26 Grants and Subsidies | 26,280.00 | - | - | - |
| 27 Capital Outlay | 5,439.95 | 19,642.83 | 5,929.86 | 12,034.32 |
| 28 Other Expense | - | - | - | - |
| 29 Total Operating Expenditures/Expenses | <u>1,102,344.45</u> | <u>1,150,760.18</u> | <u>1,205,192.72</u> | <u>1,264,081.26</u> |
| 30 | | | | |
| 31 Transfers In | - | - | - | - |
| 32 Transfers Out | - | - | - | - |
| 33 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 34 | | | | |
| 35 Net Change | 39,258.46 | (873.63) | (38,670.23) | (16,739.19) |
| 36 | | | | |
| 37 Beginning Fund Equity | 830,495.44 | 869,753.90 | 868,880.27 | 830,210.04 |
| 38 Prior Period Adjustment | - | - | - | - |
| 39 Ending Equity | <u>869,753.90</u> | <u>868,880.27</u> | <u>830,210.04</u> | <u>813,470.85</u> |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Nursing

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Nursing authorized by SDCL 36-9 and 36-9A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Nursing Facility Administrators

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 57,821.47 | 21,894.12 | 59,144.44 | 38,478.78 |
| 2 Total Assets | 57,821.47 | 21,894.12 | 59,144.44 | 38,478.78 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 57,821.47 | 21,894.12 | 59,144.44 | 38,478.78 |
| 9 Total Fund Equity | 57,821.47 | 21,894.12 | 59,144.44 | 38,478.78 |
| 10 Total Liabilities and Fund Equity | 57,821.47 | 21,894.12 | 59,144.44 | 38,478.78 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 39,225.00 | 5,900.00 | 75,850.00 | 20,600.00 |
| 14 Use of Money and Property | 1,845.40 | 964.59 | 455.09 | 528.53 |
| 15 Sales and Services | - | - | - | - |
| 16 Other Revenue | 1,325.00 | 575.00 | 175.00 | 425.00 |
| 17 Total Operating Revenue | 42,395.40 | 7,439.59 | 76,480.09 | 21,553.53 |
| 18 | | | | |
| 19 Personal Services and Benefits | 2,136.99 | 1,877.25 | 582.70 | 586.66 |
| 20 Travel | 1,354.60 | 2,383.91 | 470.75 | 1,396.24 |
| 21 Contractual Services | 40,401.45 | 38,588.92 | 37,615.09 | 39,414.68 |
| 22 Supplies and Materials | 1,380.30 | 516.86 | 561.23 | 821.61 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 45,273.34 | 43,366.94 | 39,229.77 | 42,219.19 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | (2,877.94) | (35,927.35) | 37,250.32 | (20,665.66) |
| 32 | | | | |
| 33 Beginning Fund Equity | 60,699.41 | 57,821.47 | 21,894.12 | 59,144.44 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 57,821.47 | 21,894.12 | 59,144.44 | 38,478.78 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Nursing Facility Administrators

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Nursing Facility Administrators authorized by SDCL 36-28. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Pharmacy

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |
| 2 Total Assets | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |
| 9 Total Fund Equity | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |
| 10 Total Liabilities and Fund Equity | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 681,973.00 | 735,815.00 | 764,990.84 | 760,455.00 |
| 14 Fines, Forfeits and Penalties | 1,425.00 | 675.00 | 150.00 | 625.00 |
| 15 Use of Money and Property | 26,855.31 | 18,716.42 | 13,394.68 | 17,539.32 |
| 16 Sales and Services | 15,300.00 | - | 4,200.00 | 2,250.00 |
| 17 Other Revenue | 7.80 | - | - | - |
| 18 Total Operating Revenue | 725,561.11 | 755,206.42 | 782,735.52 | 780,869.32 |
| 19 | | | | |
| 20 Personal Services and Benefits | 356,327.64 | 360,690.06 | 358,878.30 | 411,513.72 |
| 21 Travel | 19,046.32 | 17,513.86 | 21,577.54 | 27,066.20 |
| 22 Contractual Services | 250,128.04 | 336,100.42 | 327,179.59 | 266,394.59 |
| 23 Supplies and Materials | 10,014.34 | 10,392.56 | 8,912.32 | 7,600.63 |
| 24 Grants and Subsidies | - | - | - | - |
| 25 Capital Outlay | 325.16 | 3,338.50 | 4,792.12 | 49,896.39 |
| 26 Total Operating Expenditures/Expenses | 635,841.50 | 728,035.40 | 721,339.87 | 762,471.53 |
| 27 | | | | |
| 28 Transfers In | - | 1,650.00 | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | 1,650.00 | - | - |
| 31 | | | | |
| 32 Net Change | 89,719.61 | 28,821.02 | 61,395.65 | 18,397.79 |
| 33 | | | | |
| 34 Beginning Fund Equity | 1,188,765.15 | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 1,278,484.76 | 1,307,305.78 | 1,368,701.43 | 1,387,099.22 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Pharmacy

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Pharmacy authorized by SDCL 36-11. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Identified during GOAC meeting that board had approximately \$600,000 cash balance which continued to grow. Board indicated that federal government is proposing national permit to practice which would reduce work and revenue for the Board.

GOAC reviewed this fund on 12/7/09. Pharmacist renewal now goes through Board of Pharmacy rather than the Pharmacy Association and part of fees are returned to the SD Pharmacists Association which are shown in contractual services. Have 3 full time and 2 part time employees. Reason for cash increase is the number of out-of-state pharmacists which is increasing revenue. The entity is looking at need to update computer system and being part of any drug monitoring program.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Chiropractic Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 234,971.61 | 251,667.22 | 262,177.71 | 278,621.74 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>234,971.61</u> | <u>251,667.22</u> | <u>262,177.71</u> | <u>278,621.74</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 234,971.61 | 251,667.22 | 262,177.71 | 278,621.74 |
| 10 Total Fund Equity | <u>234,971.61</u> | <u>251,667.22</u> | <u>262,177.71</u> | <u>278,621.74</u> |
| 11 Total Liabilities and Fund Equity | <u>234,971.61</u> | <u>251,667.22</u> | <u>262,177.71</u> | <u>278,621.74</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 99,500.00 | 100,325.00 | 101,100.00 | 103,325.00 |
| 15 Use of Money and Property | 4,658.48 | 3,342.26 | 2,439.64 | 3,255.92 |
| 16 Sales and Services | 3,803.00 | 2,985.00 | 4,485.00 | 2,840.00 |
| 17 Total Operating Revenue | <u>107,961.48</u> | <u>106,652.26</u> | <u>108,024.64</u> | <u>109,420.92</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 53,561.62 | 58,740.66 | 60,463.67 | 58,578.64 |
| 20 Travel | 7,604.74 | 11,586.85 | 11,532.49 | 13,208.59 |
| 21 Contractual Services | 21,953.21 | 15,174.04 | 22,709.79 | 18,958.18 |
| 22 Supplies and Materials | 2,611.27 | 2,328.72 | 2,808.20 | 2,231.48 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | - | 2,126.38 | - | - |
| 25 Interest Expense | 4.68 | - | - | - |
| 26 Total Operating Expenditures/Expenses | <u>85,735.52</u> | <u>89,956.65</u> | <u>97,514.15</u> | <u>92,976.89</u> |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 31 | | | | |
| 32 Net Change | 22,225.96 | 16,695.61 | 10,510.49 | 16,444.03 |
| 33 | | | | |
| 34 Beginning Fund Equity | 212,745.65 | 234,971.61 | 251,667.22 | 262,177.71 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | <u>234,971.61</u> | <u>251,667.22</u> | <u>262,177.71</u> | <u>278,621.74</u> |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Chiropractic Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Chiropractic Examiners authorized by SDCL 36-5. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Funeral Service

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 71,955.48 | 85,509.33 | 97,952.76 | 113,683.76 |
| 2 Total Assets | 71,955.48 | 85,509.33 | 97,952.76 | 113,683.76 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 71,955.48 | 85,509.33 | 97,952.76 | 113,683.76 |
| 9 Total Fund Equity | 71,955.48 | 85,509.33 | 97,952.76 | 113,683.76 |
| 10 Total Liabilities and Fund Equity | 71,955.48 | 85,509.33 | 97,952.76 | 113,683.76 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 70,272.00 | 71,035.00 | 71,995.00 | 70,375.00 |
| 14 Use of Money and Property | 1,238.93 | 1,012.15 | 808.75 | 1,195.36 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 71,510.93 | 72,047.15 | 72,803.75 | 71,570.36 |
| 17 | | | | |
| 18 Personal Services and Benefits | 8,344.21 | 5,876.76 | 7,402.23 | 3,159.40 |
| 19 Travel | 4,676.49 | 4,589.11 | 4,106.52 | 2,428.37 |
| 20 Contractual Services | 45,559.22 | 46,206.84 | 47,859.35 | 49,383.10 |
| 21 Supplies and Materials | 938.31 | 1,275.10 | 992.22 | 868.49 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 219.67 | 545.49 | - | - |
| 24 Total Operating Expenditures/Expenses | 59,737.90 | 58,493.30 | 60,360.32 | 55,839.36 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 11,773.03 | 13,553.85 | 12,443.43 | 15,731.00 |
| 31 | | | | |
| 32 Beginning Fund Equity | 60,182.45 | 71,955.48 | 85,509.33 | 97,952.76 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 71,955.48 | 85,509.33 | 97,952.76 | 113,683.76 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Funeral Service

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Funeral Service authorized by SDCL 36-19. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Other Information: Fees were increased during 2007 Session.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Medical and Osteopathic Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 2,379,527.30 | 2,653,139.40 | 2,970,152.97 | 3,176,060.42 |
| 2 Cash and Cash Equivalents | 3,029.68 | 3,698.47 | 2,133.68 | 2,375.72 |
| 3 Total Assets | <u>2,382,556.98</u> | <u>2,656,837.87</u> | <u>2,972,286.65</u> | <u>3,178,436.14</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 350.91 | 10,739.00 | - | - |
| 9 Unreserved Fund Balance | 2,382,206.07 | 2,646,098.87 | 2,972,286.65 | 3,178,436.14 |
| 10 Total Fund Equity | <u>2,382,556.98</u> | <u>2,656,837.87</u> | <u>2,972,286.65</u> | <u>3,178,436.14</u> |
| 11 Total Liabilities and Fund Equity | <u>2,382,556.98</u> | <u>2,656,837.87</u> | <u>2,972,286.65</u> | <u>3,178,436.14</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 1,049,814.00 | 1,054,695.00 | 1,115,823.00 | 1,145,297.76 |
| 15 Fines, Forfeits and Penalties | - | - | 90.00 | - |
| 16 Use of Money and Property | 37,093.75 | 30,177.73 | 24,236.35 | 33,911.28 |
| 17 Sales and Services | 159,791.00 | 171,643.87 | 159,454.00 | 175,760.00 |
| 18 Administering Programs | - | - | 8,000.00 | - |
| 19 Total Operating Revenue | <u>1,246,698.75</u> | <u>1,256,516.60</u> | <u>1,307,603.35</u> | <u>1,354,969.04</u> |
| 20 | | | | |
| 21 Personal Services and Benefits | 358,030.18 | 422,906.56 | 436,361.09 | 433,031.90 |
| 22 Travel | 15,466.90 | 23,915.29 | 22,695.13 | 37,520.55 |
| 23 Contractual Services | 343,361.75 | 394,346.43 | 498,006.40 | 646,365.76 |
| 24 Supplies and Materials | 29,593.77 | 15,625.12 | 24,169.96 | 21,076.22 |
| 25 Grants and Subsidies | - | - | - | - |
| 26 Capital Outlay | 5,575.34 | 125,225.64 | 10,662.32 | 2,587.07 |
| 27 Other Expense | - | - | - | 8,000.00 |
| 28 Interest Expense | 370.54 | 274.74 | 259.67 | 238.05 |
| 29 Total Operating Expenditures/Expenses | <u>752,398.48</u> | <u>982,293.78</u> | <u>992,154.57</u> | <u>1,148,819.55</u> |
| 30 | | | | |
| 31 Transfers In | - | - | - | - |
| 32 Transfers Out | - | - | - | - |
| 33 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 34 | | | | |
| 35 Net Change | 494,300.27 | 274,222.82 | 315,448.78 | 206,149.49 |
| 36 | | | | |
| 37 Beginning Fund Equity | 1,888,256.71 | 2,382,556.98 | 2,656,837.87 | 2,972,286.65 |
| 38 Prior Period Adjustment | - | 58.07 | - | - |
| 39 Ending Equity | <u>2,382,556.98</u> | <u>2,656,837.87</u> | <u>2,972,286.65</u> | <u>3,178,436.14</u> |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Medical and Osteopathic Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Medical and Osteopathic Examiners authorized by SDCL 36-4.

Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Examiners in Optometry

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 47,283.03 | 38,025.23 | 36,406.28 | 51,983.12 |
| 2 Total Assets | 47,283.03 | 38,025.23 | 36,406.28 | 51,983.12 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 329.85 | - | - |
| 8 Unreserved Fund Balance | 47,283.03 | 37,695.38 | 36,406.28 | 51,983.12 |
| 9 Total Fund Equity | 47,283.03 | 38,025.23 | 36,406.28 | 51,983.12 |
| 10 Total Liabilities and Fund Equity | 47,283.03 | 38,025.23 | 36,406.28 | 51,983.12 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 50,972.25 | 51,321.90 | 53,635.25 | 70,521.07 |
| 14 Use of Money and Property | 1,688.33 | 1,055.44 | 605.91 | 682.78 |
| 15 Sales and Services | - | 1,732.06 | 250.00 | 200.00 |
| 16 Total Operating Revenue | 52,660.58 | 54,109.40 | 54,491.16 | 71,403.85 |
| 17 | | | | |
| 18 Personal Services and Benefits | 775.77 | 775.08 | 711.18 | 840.51 |
| 19 Travel | 1,268.00 | 996.35 | 855.01 | 1,229.11 |
| 20 Contractual Services | 67,311.21 | 61,112.57 | 52,675.78 | 52,673.26 |
| 21 Supplies and Materials | - | 483.20 | - | 1,084.13 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | 1,868.14 | - |
| 24 Total Operating Expenditures/Expenses | 69,354.98 | 63,367.20 | 56,110.11 | 55,827.01 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (16,694.40) | (9,257.80) | (1,618.95) | 15,576.84 |
| 31 | | | | |
| 32 Beginning Fund Equity | 63,977.43 | 47,283.03 | 38,025.23 | 36,406.28 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 47,283.03 | 38,025.23 | 36,406.28 | 51,983.12 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Examiners in Optometry

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Examiners in Optometry authorized by SDCL 36-7.

Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Podiatry Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 38,055.05 | 38,343.45 | 35,155.08 | 30,758.00 |
| 2 Total Assets | 38,055.05 | 38,343.45 | 35,155.08 | 30,758.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 38,055.05 | 38,343.45 | 35,155.08 | 30,758.00 |
| 9 Total Fund Equity | 38,055.05 | 38,343.45 | 35,155.08 | 30,758.00 |
| 10 Total Liabilities and Fund Equity | 38,055.05 | 38,343.45 | 35,155.08 | 30,758.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 11,470.00 | 13,580.00 | 10,560.00 | 8,970.00 |
| 14 Use of Money and Property | 842.12 | 537.15 | 355.12 | 428.77 |
| 15 Total Operating Revenue | 12,312.12 | 14,117.15 | 10,915.12 | 9,398.77 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 13,188.67 | 13,631.79 | 13,841.57 | 13,604.04 |
| 20 Supplies and Materials | 162.92 | 196.96 | 261.92 | 191.81 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | 219.66 | - | - | - |
| 23 Total Operating Expenditures/Expenses | 13,571.25 | 13,828.75 | 14,103.49 | 13,795.85 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (1,259.13) | 288.40 | (3,188.37) | (4,397.08) |
| 30 | | | | |
| 31 Beginning Fund Equity | 39,314.18 | 38,055.05 | 38,343.45 | 35,155.08 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 38,055.05 | 38,343.45 | 35,155.08 | 30,758.00 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Podiatry Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Podiatry Examiners authorized by SDCL 36-8. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.



Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3030 - Employment Security Contingency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 | 359,117.19 |
| 2 Total Assets | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 | 359,117.19 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 | 359,117.19 |
| 9 Total Fund Equity | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 | 359,117.19 |
| 10 Total Liabilities and Fund Equity | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 | 359,117.19 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 1,745,209.68 | 1,394,459.38 | 1,390,190.79 | 647,590.82 |
| 14 Use of Money and Property | 17,696.36 | 12,490.80 | 7,841.43 | 8,938.19 |
| 15 Total Operating Revenue | 1,762,906.04 | 1,406,950.18 | 1,398,032.22 | 656,529.01 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Insurance Claims | 1,770,858.96 | 1,165,490.03 | 939,086.99 | 921,736.08 |
| 23 Total Operating Expenditures/Expenses | 1,770,858.96 | 1,165,490.03 | 939,086.99 | 921,736.08 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | (512,591.42) | (520,057.40) | (452,222.81) |
| 27 Net Transfers In (Out) | - | (512,591.42) | (520,057.40) | (452,222.81) |
| 28 | | | | |
| 29 Net Change | (7,952.92) | (271,131.27) | (61,112.17) | (717,429.88) |
| 30 | | | | |
| 31 Beginning Fund Equity | 1,416,743.43 | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 |
| 32 Ending Equity | 1,408,790.51 | 1,137,659.24 | 1,076,547.07 | 359,117.19 |

Company: 3030

Company Name: Employment Security Contingency Fund

Fund Name: Employment Security Contingency Fund

Fund Type: Special Revenue

Purpose: SDCL 61-3-28 created the Employment Security Contingency Fund. Source: All interest, penalties and fines collected under this title, together with any interest earned on moneys in this fund. Primarily this is late filing fines and penalties. Use: For expenses approved by the Governor either to be made out of this fund or the Employment Security Administration Fund.

SDCL 61-3-31 states that if on September thirtieth of any calendar year the balance in the employment security contingency fund exceeds fifteen thousand dollars by one thousand dollars or more, the state treasurer shall transfer the excess to the unemployment compensation fund.

Budget Information: Not included in the General Appropriations Bill.

GOAC Information:

GOAC reviewed this fund on 12/6/10. In 2009 employers with negative UI balances began to be charged interest.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3181 - Banking Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 7,500.00 | 40,869.19 | 23,220.31 | 43,488.41 |
| 2 Total Assets | 7,500.00 | 40,869.19 | 23,220.31 | 43,488.41 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 7,500.00 | 40,869.19 | 23,220.31 | 43,488.41 |
| 9 Total Fund Equity | 7,500.00 | 40,869.19 | 23,220.31 | 43,488.41 |
| 10 Total Liabilities and Fund Equity | 7,500.00 | 40,869.19 | 23,220.31 | 43,488.41 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 16,404.02 | 47,474.05 | 31,001.65 | 51,522.57 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Total Operating Revenue | 16,404.02 | 47,474.05 | 31,001.65 | 51,522.57 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 1,732.23 | 3,621.78 | 1,543.70 | 7,069.16 |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | 28,333.00 | 3,478.00 | 31,381.19 | 15,930.31 |
| 24 Total Operating Expenditures/Expenses | 30,065.23 | 7,099.78 | 32,924.89 | 22,999.47 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (35,517.19) | (7,005.08) | (15,725.64) | (8,255.00) |
| 28 Net Transfers In (Out) | (35,517.19) | (7,005.08) | (15,725.64) | (8,255.00) |
| 29 | | | | |
| 30 Net Change | (49,178.40) | 33,369.19 | (17,648.88) | 20,268.10 |
| 31 | | | | |
| 32 Beginning Fund Equity | 56,678.40 | 7,500.00 | 40,869.19 | 23,220.31 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 7,500.00 | 40,869.19 | 23,220.31 | 43,488.41 |

Company: 3181
Company Name: Banking Special Revenue Fund
Fund Name: Banking Special Revenue Fund
Fund Type: Special Revenue

Purpose: Fund created for deposit of monies received from banks for articles of incorporation per 51A-3-7. Used for defraying cost of processing applications. Excess refunded, shortage billed.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Insurance Operating Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|----------------|
| 1 Cash Pooled with State Treasurer | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 2 Total Assets | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 82,701.66 | 20,000.00 | 55,000.00 |
| 8 Unreserved Fund Balance | 175,000.00 | 92,298.34 | 155,000.00 | 120,000.00 |
| 9 Total Fund Equity | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 10 Total Liabilities and Fund Equity | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 8,774,219.62 | 9,995,073.74 | 11,333,813.06 | 10,605,764.06 |
| 14 Use of Money and Property | 34,332.26 | 16,979.62 | 15,630.04 | 18,529.76 |
| 15 Sales and Services | - | - | - | - |
| 16 Other Revenue | 690.41 | - | - | 944.02 |
| 17 Total Operating Revenue | 8,809,242.29 | 10,012,053.36 | 11,349,443.10 | 10,625,237.84 |
| 18 | | | | |
| 19 Personal Services and Benefits | 1,543,640.68 | 1,564,092.79 | 1,635,701.47 | 1,781,650.52 |
| 20 Travel | 12,701.72 | 17,159.48 | 7,327.42 | 7,110.50 |
| 21 Contractual Services | 216,619.00 | 273,428.96 | 351,970.68 | 332,873.75 |
| 22 Supplies and Materials | 31,885.79 | 16,316.89 | 21,255.77 | 26,442.11 |
| 23 Capital Outlay | 8,365.56 | 11,754.88 | 103,514.65 | 34,854.16 |
| 24 Other Expense | 450.00 | - | - | - |
| 25 Total Operating Expenditures/Expenses | 1,813,662.75 | 1,882,753.00 | 2,119,769.99 | 2,182,931.04 |
| 26 | | | | |
| 27 Transfers In | - | - | 2,000.00 | 15,000.00 |
| 28 Transfers Out | (6,995,579.54) | (8,129,300.36) | (9,231,673.11) | (8,457,306.80) |
| 29 Net Transfers In (Out) | (6,995,579.54) | (8,129,300.36) | (9,229,673.11) | (8,442,306.80) |
| 30 | | | | |
| 31 Net Change | - | - | - | - |
| 32 | | | | |
| 33 Beginning Fund Equity | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |

Company: 3183

Company Name: Insurance and Securities

Fund Name: Insurance Operating Fund

Fund Type: Special Revenue

Purpose: SDCL 4-4-4.3 created insurance operating fund, into which shall be deposited all fees received by the division. Use: Expenditures from this fund may be made only to pay the necessary expenses of purposes specified in §§ 37-5B-1 to 37-5B-50, inclusive, and chapters 37-25A, 47-31B, 47-33, and Title 58. At the end of each fiscal quarter the treasurer shall transfer any cash balance in excess of one hundred seventy-five thousand dollars from the Insurance Operating Fund to the General Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Investor Education

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | (29.98) | 30.40 | 320.33 | 854.53 |
| 2 Total Assets | (29.98) | 30.40 | 320.33 | 854.53 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | (29.98) | 30.40 | 320.33 | 854.53 |
| 9 Total Fund Equity | (29.98) | 30.40 | 320.33 | 854.53 |
| 10 Total Liabilities and Fund Equity | (29.98) | 30.40 | 320.33 | 854.53 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 256.08 | 192.63 | 157.68 | 44.20 |
| 14 Other Revenue | 30,000.00 | 30,000.00 | 132.25 | 490.00 |
| 15 Total Operating Revenue | 30,256.08 | 30,192.63 | 289.93 | 534.20 |
| 16 | | | | |
| 17 Personal Services and Benefits | 3.13 | - | - | - |
| 18 Travel | 518.36 | 115.20 | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | 4,529.15 | 4,742.05 | - | - |
| 21 Grants and Subsidies | 25,275.00 | 25,275.00 | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 30,325.64 | 30,132.25 | - | - |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | (0.14) | - | - | - |
| 27 Net Transfers In (Out) | (0.14) | - | - | - |
| 28 | | | | |
| 29 Net Change | (69.70) | 60.38 | 289.93 | 534.20 |
| 30 | | | | |
| 31 Beginning Fund Equity | 39.72 | (29.98) | 30.40 | 320.33 |
| 32 Ending Equity | (29.98) | 30.40 | 320.33 | 854.53 |

Company: 3183

Company Name: Insurance and Securities

Fund Name: Investor Education

Fund Type: Special Revenue

Purpose: SDCL 47-31B-601 authorizes the director to develop and implement investor education initiatives to inform the public about investing in securities, with particular emphasis on the prevention and detection of securities fraud. In developing and implementing these initiatives, the director may collaborate with public and nonprofit organizations with an interest in investor education. The director may accept a grant or donation from a person that is not affiliated with the securities industry or from a nonprofit organization, regardless of whether the organization is affiliated with the securities industry, to develop and implement investor education initiatives.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Insurance Producers Continuing Education Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|--------------------|
| 1 Cash Pooled with State Treasurer | 75,192.24 | 69,309.68 | 151,887.14 | 131,878.19 |
| 2 Total Assets | <u>75,192.24</u> | <u>69,309.68</u> | <u>151,887.14</u> | <u>131,878.19</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 75,192.24 | 69,309.68 | 151,887.14 | 131,878.19 |
| 9 Total Fund Equity | <u>75,192.24</u> | <u>69,309.68</u> | <u>151,887.14</u> | <u>131,878.19</u> |
| 10 Total Liabilities and Fund Equity | <u>75,192.24</u> | <u>69,309.68</u> | <u>151,887.14</u> | <u>131,878.19</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 73,180.00 | 35,275.00 | 124,480.00 | 36,740.00 |
| 14 Use of Money and Property | 829.99 | 946.28 | 705.14 | 1,095.85 |
| 15 Total Operating Revenue | <u>74,009.99</u> | <u>36,221.28</u> | <u>125,185.14</u> | <u>37,835.85</u> |
| 16 | | | | |
| 17 Personal Services and Benefits | 38,370.88 | 40,472.77 | 41,075.55 | 40,950.99 |
| 18 Travel | - | - | - | 108.56 |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | 139.00 |
| 23 Total Operating Expenditures/Expenses | <u>38,370.88</u> | <u>40,472.77</u> | <u>41,075.55</u> | <u>41,198.55</u> |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | (1,749.71) | (1,631.07) | (1,532.13) | (16,646.25) |
| 27 Net Transfers In (Out) | <u>(1,749.71)</u> | <u>(1,631.07)</u> | <u>(1,532.13)</u> | <u>(16,646.25)</u> |
| 28 | | | | |
| 29 Net Change | 33,889.40 | (5,882.56) | 82,577.46 | (20,008.95) |
| 30 | | | | |
| 31 Beginning Fund Equity | 41,302.84 | 75,192.24 | 69,309.68 | 151,887.14 |
| 32 Ending Equity | <u>75,192.24</u> | <u>69,309.68</u> | <u>151,887.14</u> | <u>131,878.19</u> |

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Insurance Producers Continuing Education Fund

Fund Type: Special Revenue

Purpose: SDCL 58-30-121 created the SD Insurance Producers Continuing Education Fund, requires deposit of fees collected, and sets out that the fund will be used for administration of the continuing education program.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Real Estate Appraiser Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 132,065.77 | 101,678.30 | 101,088.94 | 146,916.67 |
| 2 Total Assets | 132,065.77 | 101,678.30 | 101,088.94 | 146,916.67 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 748.00 | - | 2,941.64 |
| 8 Unreserved Fund Balance | 132,065.77 | 100,930.30 | 101,088.94 | 143,975.03 |
| 9 Total Fund Equity | 132,065.77 | 101,678.30 | 101,088.94 | 146,916.67 |
| 10 Total Liabilities and Fund Equity | 132,065.77 | 101,678.30 | 101,088.94 | 146,916.67 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 120,620.00 | 125,845.00 | 127,715.00 | 171,535.00 |
| 14 Fines, Forfeits and Penalties | 2,700.00 | 10,130.00 | 3,975.00 | 11,140.00 |
| 15 Use of Money and Property | 9,175.29 | 6,811.97 | 12,925.92 | 6,437.88 |
| 16 Sales and Services | 4,850.00 | 7,350.00 | 4,800.00 | 5,800.00 |
| 17 Other Revenue | 629.98 | - | - | - |
| 18 Total Operating Revenue | 137,975.27 | 150,136.97 | 149,415.92 | 194,912.88 |
| 19 | | | | |
| 20 Personal Services and Benefits | 115,916.08 | 106,978.63 | 88,781.97 | 90,676.04 |
| 21 Travel | 9,509.95 | 6,312.61 | 7,523.85 | 4,002.20 |
| 22 Contractual Services | 39,314.96 | 54,131.65 | 46,107.93 | 45,899.42 |
| 23 Supplies and Materials | 8,865.98 | 6,469.77 | 3,531.96 | 4,494.72 |
| 24 Capital Outlay | 206.69 | 2,150.91 | 748.00 | 367.58 |
| 25 Total Operating Expenditures/Expenses | 173,813.66 | 176,043.57 | 146,693.71 | 145,439.96 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (5,285.77) | (4,480.87) | (3,311.57) | (3,645.19) |
| 29 Net Transfers In (Out) | (5,285.77) | (4,480.87) | (3,311.57) | (3,645.19) |
| 30 | | | | |
| 31 Net Change | (41,124.16) | (30,387.47) | (589.36) | 45,827.73 |
| 32 | | | | |
| 33 Beginning Fund Equity | 173,189.93 | 132,065.77 | 101,678.30 | 101,088.94 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 132,065.77 | 101,678.30 | 101,088.94 | 146,916.67 |

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Real Estate Appraiser Fund

Fund Type: Special Revenue

Purpose: SDCL 36-21B-5 created the SD Real Estate Appraiser Fund. Source: certificate fees, renewal fees, reciprocity fees, penalty fees, and any other payments. Use: Operating costs of program.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Appraisal Management Companies Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 165,134.02 | 220,712.17 | 239,863.43 | 259,589.68 |
| 2 Total Assets | 165,134.02 | 220,712.17 | 239,863.43 | 259,589.68 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 165,134.02 | 220,712.17 | 239,863.43 | 259,589.68 |
| 9 Total Fund Equity | 165,134.02 | 220,712.17 | 239,863.43 | 259,589.68 |
| 10 Total Liabilities and Fund Equity | 165,134.02 | 220,712.17 | 239,863.43 | 259,589.68 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 86,000.00 | 79,750.00 | 80,750.00 | 82,500.00 |
| 14 Fines, Forfeits and Penalties | 50.00 | - | - | 50.00 |
| 15 Use of Money and Property | 1,283.73 | 1,923.87 | 2,256.06 | 2,996.87 |
| 16 Total Operating Revenue | 87,333.73 | 81,673.87 | 83,006.06 | 85,546.87 |
| 17 | | | | |
| 18 Personal Services and Benefits | 8,798.50 | 25,084.81 | 44,968.92 | 47,164.21 |
| 19 Travel | - | - | 4,952.47 | 4,137.83 |
| 20 Contractual Services | - | - | 10,147.73 | 10,149.39 |
| 21 Supplies and Materials | - | - | 2,108.34 | 2,286.21 |
| 22 Capital Outlay | - | - | - | 186.97 |
| 23 Insurance Claims | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 8,798.50 | 25,084.81 | 62,177.46 | 63,924.61 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (401.21) | (1,010.91) | (1,677.34) | (1,896.01) |
| 28 Net Transfers In (Out) | (401.21) | (1,010.91) | (1,677.34) | (1,896.01) |
| 29 | | | | |
| 30 Net Change | 78,134.02 | 55,578.15 | 19,151.26 | 19,726.25 |
| 31 | | | | |
| 32 Beginning Fund Equity | 87,000.00 | 165,134.02 | 220,712.17 | 239,863.43 |
| 33 Ending Equity | 165,134.02 | 220,712.17 | 239,863.43 | 259,589.68 |

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Appraisal Management Companies Fund

Fund Type: Special Revenue

Purpose: SDCL 36-21D-6 created the South Dakota Appraisal Management Companies Fund. Source: 36-21D-5 authorized establishment of fees for registration of appraisal management companies. Use: Per 36-21D-7 any expenditure of money from the South Dakota appraisal management companies fund shall be made only upon appropriation by the Legislature through either the general appropriations act or a special appropriations bill.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Securities Operating Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------|-----------------|-----------------|-----------------|
| 1 Cash Pooled with State Treasurer | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2 Total Assets | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 9 Total Fund Equity | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 10 Total Liabilities and Fund Equity | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 20,266,550.00 | 21,400,475.00 | 22,886,950.00 | 23,605,650.00 |
| 14 Licenses, Permits and Fees | 12,675,650.00 | 13,748,500.25 | 14,320,787.90 | 15,188,965.00 |
| 15 Fines, Forfeits and Penalties | 33,116.19 | 121,168.10 | 76,375.00 | 70,000.70 |
| 16 Use of Money and Property | 78,897.42 | 77,650.35 | 37,359.93 | 43,190.88 |
| 17 Sales and Services | 1,180.00 | 670.00 | 1,690.00 | 8,020.00 |
| 18 Other Revenue | 30.18 | - | - | - |
| 19 Total Operating Revenue | 33,055,423.79 | 35,348,463.70 | 37,323,162.83 | 38,915,826.58 |
| 20 | | | | |
| 21 Personal Services and Benefits | 379,139.97 | 368,957.88 | 365,517.74 | 373,764.49 |
| 22 Travel | 1,605.66 | 2,391.63 | 1,815.37 | 2,102.92 |
| 23 Contractual Services | 57,686.55 | 51,875.33 | 57,648.23 | 65,558.69 |
| 24 Supplies and Materials | 5,124.00 | 2,641.93 | 2,891.66 | 4,166.17 |
| 25 Capital Outlay | 2,565.60 | 1,100.22 | 21,634.95 | 4,833.29 |
| 26 Other Expense | 1,900.00 | 1,900.00 | 3,800.00 | 1,900.00 |
| 27 Total Operating Expenditures/Expenses | 448,021.78 | 428,866.99 | 453,307.95 | 452,325.56 |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | (32,607,402.01) | (34,919,596.71) | (36,869,854.88) | (38,463,501.02) |
| 31 Net Transfers In (Out) | (32,607,402.01) | (34,919,596.71) | (36,869,854.88) | (38,463,501.02) |
| 32 | | | | |
| 33 Net Change | - | - | - | - |
| 34 | | | | |
| 35 Beginning Fund Equity | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 36 Ending Equity | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |

Company: 3183

Company Name: Insurance and Securities

Fund Name: Securities Operating Fund

Fund Type: Special Revenue

Purpose: SDCL 4-4-4.3 created Securities Operating Fund, into which shall be deposited all fees received by the division. Use: Expenditures from this fund may be made only to pay the necessary expenses of purposes specified in chapters 37-5A, 37-25A, 47-31B, 47-33, and Title 58. At the end of each fiscal quarter the treasurer shall transfer any cash balance in excess of fifteen thousand dollars from the Securities Operating Fund to the General Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Abstracters

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 157,613.09 | 207,740.38 | 236,313.20 | 255,952.61 |
| 2 Total Assets | 157,613.09 | 207,740.38 | 236,313.20 | 255,952.61 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 157,613.09 | 207,740.38 | 236,313.20 | 255,952.61 |
| 9 Total Fund Equity | 157,613.09 | 207,740.38 | 236,313.20 | 255,952.61 |
| 10 Total Liabilities and Fund Equity | 157,613.09 | 207,740.38 | 236,313.20 | 255,952.61 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 57,004.34 | 68,720.72 | 48,435.30 | 42,562.36 |
| 14 Use of Money and Property | 2,750.52 | 2,317.81 | 1,935.54 | 2,893.78 |
| 15 Sales and Services | 880.00 | 2,430.00 | 900.00 | 1,125.00 |
| 16 Total Operating Revenue | 60,634.86 | 73,468.53 | 51,270.84 | 46,581.14 |
| 17 | | | | |
| 18 Personal Services and Benefits | 17,119.55 | 15,943.62 | 15,180.72 | 17,871.92 |
| 19 Travel | 3,138.78 | 1,945.41 | 2,672.38 | 3,885.06 |
| 20 Contractual Services | 4,224.96 | 3,178.94 | 3,017.18 | 2,902.77 |
| 21 Supplies and Materials | 1,169.55 | 1,598.15 | 1,281.46 | 1,572.62 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Interest Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 25,652.84 | 22,666.12 | 22,151.74 | 26,232.37 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (817.13) | (675.12) | (546.28) | (709.36) |
| 29 Net Transfers In (Out) | (817.13) | (675.12) | (546.28) | (709.36) |
| 30 | | | | |
| 31 Net Change | 34,164.89 | 50,127.29 | 28,572.82 | 19,639.41 |
| 32 | | | | |
| 33 Beginning Fund Equity | 123,448.20 | 157,613.09 | 207,740.38 | 236,313.20 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 157,613.09 | 207,740.38 | 236,313.20 | 255,952.61 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Abstracters

Fund Type: Enterprise

Purpose: SDCL 36-13-3 created the Abstracters' Board of Examiners account. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Accountancy

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 269,319.65 | 329,205.62 | 348,554.74 | 375,276.52 |
| 2 Total Assets | 269,319.65 | 329,205.62 | 348,554.74 | 375,276.52 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 269,319.65 | 329,205.62 | 348,554.74 | 375,276.52 |
| 9 Total Fund Equity | 269,319.65 | 329,205.62 | 348,554.74 | 375,276.52 |
| 10 Total Liabilities and Fund Equity | 269,319.65 | 329,205.62 | 348,554.74 | 375,276.52 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 247,095.80 | 306,648.40 | 272,500.86 | 277,901.09 |
| 14 Use of Money and Property | 8,344.35 | 5,207.41 | 3,578.78 | 4,714.96 |
| 15 Other Revenue | 700.00 | 1,488.63 | 1,175.00 | 1,450.00 |
| 16 Total Operating Revenue | 256,140.15 | 313,344.44 | 277,254.64 | 284,066.05 |
| 17 | | | | |
| 18 Personal Services and Benefits | 120,089.61 | 111,247.94 | 107,948.29 | 105,296.67 |
| 19 Travel | 16,766.47 | 13,216.10 | 14,123.53 | 11,179.72 |
| 20 Contractual Services | 132,466.53 | 121,775.50 | 123,818.82 | 130,551.59 |
| 21 Supplies and Materials | 5,868.62 | 2,736.15 | 5,626.43 | 2,361.89 |
| 22 Capital Outlay | 2,325.17 | - | 2,446.62 | 3,743.12 |
| 23 Interest Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 277,516.40 | 248,975.69 | 253,963.69 | 253,132.99 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (5,711.65) | (4,482.78) | (3,941.83) | (4,211.28) |
| 28 Net Transfers In (Out) | (5,711.65) | (4,482.78) | (3,941.83) | (4,211.28) |
| 29 | | | | |
| 30 Net Change | (27,087.90) | 59,885.97 | 19,349.12 | 26,721.78 |
| 31 | | | | |
| 32 Beginning Fund Equity | 296,407.55 | 269,319.65 | 329,205.62 | 348,554.74 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 269,319.65 | 329,205.62 | 348,554.74 | 375,276.52 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Accountancy

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Accountancy authorized by SDCL 36-20B. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Identified during GOAC meeting that board has approximately \$250,000 in cash and it was being built up to pay for a new on-line licensing and renewal system and to maintain a reserve for potential licensing action. The reserve for potential licensing action was a common reason various boards and commissions were maintaining cash balances.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Barber Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 56,187.37 | 54,895.29 | 52,379.59 | 48,713.01 |
| 2 Total Assets | 56,187.37 | 54,895.29 | 52,379.59 | 48,713.01 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 56,187.37 | 54,895.29 | 52,450.22 | 48,713.01 |
| 9 Total Fund Equity | 56,187.37 | 54,895.29 | 52,450.22 | 48,713.01 |
| 10 Total Liabilities and Fund Equity | 56,187.37 | 54,895.29 | 52,450.22 | 48,713.01 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 27,331.00 | 21,780.00 | 21,815.00 | 19,428.00 |
| 14 Use of Money and Property | 1,055.02 | 739.21 | 519.80 | 655.79 |
| 15 Total Operating Revenue | 28,386.02 | 22,519.21 | 22,334.80 | 20,083.79 |
| 16 | | | | |
| 17 Personal Services and Benefits | 1,237.47 | 1,626.46 | 2,079.96 | 2,172.24 |
| 18 Travel | 2,210.14 | 2,478.33 | 2,231.64 | 1,988.78 |
| 19 Contractual Services | 18,655.66 | 19,631.77 | 20,468.27 | 19,506.09 |
| 20 Supplies and Materials | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Other Expense | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 22,103.27 | 23,736.56 | 24,779.87 | 23,667.11 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | (56.45) | (74.73) | - | (83.26) |
| 27 Net Transfers In (Out) | (56.45) | (74.73) | - | (83.26) |
| 28 | | | | |
| 29 Net Change | 6,226.30 | (1,292.08) | (2,445.07) | (3,666.58) |
| 30 | | | | |
| 31 Beginning Fund Equity | 49,961.07 | 56,187.37 | 54,895.29 | 52,379.59 |
| 32 Prior Period Adjustment | - | - | - | - |
| 33 Ending Equity | 56,187.37 | 54,895.29 | 52,450.22 | 48,713.01 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Barber Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Barber Examiners authorized by SDCL 36-14. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Other Information:

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Boxing Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 95,000.00 | 56,764.70 | 28,362.90 | 8,199.96 |
| 2 Total Assets | 95,000.00 | 56,764.70 | 28,362.90 | 8,199.96 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 95,000.00 | 56,764.70 | 28,362.90 | 8,199.96 |
| 9 Total Fund Equity | 95,000.00 | 56,764.70 | 28,362.90 | 8,199.96 |
| 10 Total Liabilities and Fund Equity | 95,000.00 | 56,764.70 | 28,362.90 | 8,199.96 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | - | - | 24,604.50 | 19,439.25 |
| 14 Use of Money and Property | - | 14.92 | 582.95 | 646.24 |
| 15 Total Operating Revenue | - | 14.92 | 25,187.45 | 20,085.49 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | 5,288.93 | 9,731.19 | 4,288.16 |
| 18 Travel | - | 1,508.28 | 967.18 | 2,228.25 |
| 19 Contractual Services | - | 31,222.94 | 42,027.99 | 33,330.28 |
| 20 Supplies and Materials | - | 24.77 | 496.91 | 252.65 |
| 21 Capital Outlay | - | - | - | - |
| 22 Other Expense | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | - | 38,044.92 | 53,223.27 | 40,099.34 |
| 24 | | | | |
| 25 Transfers In | 95,000.00 | - | - | - |
| 26 Transfers Out | - | (205.30) | (365.98) | (149.09) |
| 27 Net Transfers In (Out) | 95,000.00 | (205.30) | (365.98) | (149.09) |
| 28 | | | | |
| 29 Net Change | 95,000.00 | (38,235.30) | (28,401.80) | (20,162.94) |
| 30 | | | | |
| 31 Beginning Fund Equity | - | 95,000.00 | 56,764.70 | 28,362.90 |
| 32 Ending Equity | 95,000.00 | 56,764.70 | 28,362.90 | 8,199.96 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Boxing Commission

Fund Type: Enterprise

Purpose: SDCL 42-12-11 created the Boxing Commission Fund. Source: All fees collected pursuant to chapter 42-12. Use: All money deposited in the fund is continuously appropriated to pay for the administration of this chapter and for the compensation and expenses of members of the South Dakota Athletic Commission.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Cosmetology Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 365,230.05 | 299,901.26 | 310,754.98 | 252,891.57 |
| 2 Total Assets | 365,230.05 | 299,901.26 | 310,754.98 | 252,891.57 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 365,230.05 | 299,901.26 | 310,754.98 | 252,891.57 |
| 9 Total Fund Equity | 365,230.05 | 299,901.26 | 310,754.98 | 252,891.57 |
| 10 Total Liabilities and Fund Equity | 365,230.05 | 299,901.26 | 310,754.98 | 252,891.57 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 224,333.00 | 228,473.00 | 227,908.00 | 232,474.00 |
| 14 Fines, Forfeits and Penalties | 34,820.00 | 38,570.00 | 36,545.00 | 36,725.00 |
| 15 Use of Money and Property | 5,444.46 | 4,617.99 | 3,435.92 | 3,836.75 |
| 16 Other Revenue | 24,369.75 | 21,216.00 | 19,336.00 | 22,779.00 |
| 17 Total Operating Revenue | 288,967.21 | 292,876.99 | 287,224.92 | 295,814.75 |
| 18 | | | | |
| 19 Personal Services and Benefits | 128,576.66 | 140,194.10 | 148,671.96 | 192,457.40 |
| 20 Travel | 33,685.16 | 33,652.73 | 38,505.17 | 45,483.13 |
| 21 Contractual Services | 39,955.95 | 167,309.85 | 72,737.42 | 91,119.45 |
| 22 Supplies and Materials | 12,591.06 | 11,425.78 | 10,747.36 | 12,487.79 |
| 23 Capital Outlay | - | - | 380.83 | 4,535.85 |
| 24 Other Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 214,808.83 | 352,582.46 | 271,042.74 | 346,083.62 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (6,038.20) | (5,623.32) | (5,328.46) | (7,594.54) |
| 29 Net Transfers In (Out) | (6,038.20) | (5,623.32) | (5,328.46) | (7,594.54) |
| 30 | | | | |
| 31 Net Change | 68,120.18 | (65,328.79) | 10,853.72 | (57,863.41) |
| 32 | | | | |
| 33 Beginning Fund Equity | 297,109.87 | 365,230.05 | 299,901.26 | 310,754.98 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 365,230.05 | 299,901.26 | 310,754.98 | 252,891.57 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Cosmetology Commission

Fund Type: Enterprise

Purpose: This fund accounts for the Cosmetology Commission authorized by SDCL 36-15. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Other Information:

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Electrical Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 967,212.90 | 1,178,257.32 | 1,127,982.86 | 1,115,080.76 |
| 2 Total Assets | 967,212.90 | 1,178,257.32 | 1,127,982.86 | 1,115,080.76 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 19,133.28 |
| 8 Unreserved Fund Balance | 967,212.90 | 1,178,257.32 | 1,127,982.86 | 1,095,947.48 |
| 9 Total Fund Equity | 967,212.90 | 1,178,257.32 | 1,127,982.86 | 1,115,080.76 |
| 10 Total Liabilities and Fund Equity | 967,212.90 | 1,178,257.32 | 1,127,982.86 | 1,115,080.76 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 1,436,292.40 | 1,586,707.50 | 1,426,102.50 | 1,581,541.00 |
| 14 Fines, Forfeits and Penalties | 33,440.00 | 20,378.00 | 46,395.00 | 39,892.00 |
| 15 Use of Money and Property | 19,350.59 | 14,671.00 | 10,549.74 | 14,891.17 |
| 16 Sales and Services | 360.01 | 484.62 | 232.86 | - |
| 17 Other Revenue | 40.00 | - | 200.00 | 120.00 |
| 18 Total Operating Revenue | 1,489,483.00 | 1,622,241.12 | 1,483,480.10 | 1,636,444.17 |
| 19 | | | | |
| 20 Personal Services and Benefits | 907,800.23 | 965,637.11 | 1,066,530.59 | 1,170,166.77 |
| 21 Travel | 274,433.12 | 252,538.25 | 242,829.54 | 272,065.19 |
| 22 Contractual Services | 140,348.35 | 114,333.36 | 129,194.44 | 116,441.39 |
| 23 Supplies and Materials | 18,503.91 | 24,985.66 | 52,053.99 | 31,288.48 |
| 24 Capital Outlay | 17,931.89 | 13,534.36 | 3,274.00 | 11,306.09 |
| 25 Other Expense | 100.00 | 965.00 | 1,940.00 | 1,537.00 |
| 26 Total Operating Expenditures/Expenses | 1,359,117.50 | 1,371,993.74 | 1,495,822.56 | 1,602,804.92 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | (43,067.33) | (39,202.96) | (37,932.00) | (46,541.35) |
| 30 Net Transfers In (Out) | (43,067.33) | (39,202.96) | (37,932.00) | (46,541.35) |
| 31 | | | | |
| 32 Net Change | 87,298.17 | 211,044.42 | (50,274.46) | (12,902.10) |
| 33 | | | | |
| 34 Beginning Fund Equity | 879,914.73 | 967,212.90 | 1,178,257.32 | 1,127,982.86 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 967,212.90 | 1,178,257.32 | 1,127,982.86 | 1,115,080.76 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Electrical Commission

Fund Type: Enterprise

Purpose: This fund accounts for the Electrical Commission authorized by SDCL 36-16. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Plumbing Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 107,458.95 | 94,413.57 | 146,903.66 | 224,190.01 |
| 2 Total Assets | 107,458.95 | 94,413.57 | 146,903.66 | 224,190.01 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 107,458.95 | 94,413.57 | 146,903.66 | 224,190.01 |
| 9 Total Fund Equity | 107,458.95 | 94,413.57 | 146,903.66 | 224,190.01 |
| 10 Total Liabilities and Fund Equity | 107,458.95 | 94,413.57 | 146,903.66 | 224,190.01 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 479,032.00 | 501,645.00 | 594,722.00 | 618,385.00 |
| 14 Use of Money and Property | 3,413.19 | 2,044.26 | 1,231.31 | 1,544.33 |
| 15 Sales and Services | 12,875.00 | 15,835.00 | 13,050.00 | 16,635.00 |
| 16 Other Revenue | 240.00 | 159.00 | 107.00 | 16.00 |
| 17 Total Operating Revenue | 495,560.19 | 519,683.26 | 609,110.31 | 636,580.33 |
| 18 | | | | |
| 19 Personal Services and Benefits | 351,890.99 | 378,484.41 | 386,312.00 | 387,379.53 |
| 20 Travel | 82,787.82 | 75,079.93 | 85,794.44 | 88,681.23 |
| 21 Contractual Services | 39,205.91 | 35,421.72 | 43,168.31 | 36,313.14 |
| 22 Supplies and Materials | 22,794.39 | 25,522.02 | 24,661.22 | 25,020.67 |
| 23 Capital Outlay | 1,917.48 | 1,517.00 | 2,223.97 | 5,176.27 |
| 24 Other Expense | 1,025.25 | 1,381.30 | 555.60 | 1,261.80 |
| 25 Total Operating Expenditures/Expenses | 499,621.84 | 517,406.38 | 542,715.54 | 543,832.64 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (16,638.46) | (15,322.26) | (13,904.68) | (15,461.34) |
| 29 Net Transfers In (Out) | (16,638.46) | (15,322.26) | (13,904.68) | (15,461.34) |
| 30 | | | | |
| 31 Net Change | (20,700.11) | (13,045.38) | 52,490.09 | 77,286.35 |
| 32 | | | | |
| 33 Beginning Fund Equity | 128,159.06 | 107,458.95 | 94,413.57 | 146,903.66 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 107,458.95 | 94,413.57 | 146,903.66 | 224,190.01 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Plumbing Commission

Fund Type: Enterprise

Purpose: This fund accounts for the Plumbing Commission authorized by SDCL 36-25. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Technical Professions

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 632,153.60 | 616,975.64 | 695,629.16 | 794,794.65 |
| 2 Total Assets | 632,153.60 | 616,975.64 | 695,629.16 | 794,794.65 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 7,330.25 | - | - |
| 8 Unreserved Fund Balance | 632,153.60 | 609,645.39 | 695,629.16 | 794,794.65 |
| 9 Total Fund Equity | 632,153.60 | 616,975.64 | 695,629.16 | 794,794.65 |
| 10 Total Liabilities and Fund Equity | 632,153.60 | 616,975.64 | 695,629.16 | 794,794.65 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 362,790.00 | 275,059.00 | 398,388.30 | 311,455.00 |
| 14 Fines, Forfeits and Penalties | 16,300.00 | 10,200.00 | 18,700.00 | 15,500.00 |
| 15 Use of Money and Property | 10,452.78 | 8,019.40 | 6,109.53 | 7,984.30 |
| 16 Other Revenue | 21,000.00 | - | - | - |
| 17 Total Operating Revenue | 410,542.78 | 293,278.40 | 423,197.83 | 334,939.30 |
| 18 | | | | |
| 19 Personal Services and Benefits | 133,099.76 | 152,519.90 | 155,097.85 | 104,675.31 |
| 20 Travel | 24,637.26 | 17,117.66 | 11,882.88 | 14,411.35 |
| 21 Contractual Services | 81,988.45 | 125,217.08 | 149,138.26 | 99,717.47 |
| 22 Supplies and Materials | 13,754.00 | 6,927.87 | 14,906.01 | 8,096.36 |
| 23 Capital Outlay | 5,660.97 | 33.81 | 7,885.25 | 4,570.76 |
| 24 Other Expense | 360.00 | 493.00 | 40.00 | - |
| 25 Total Operating Expenditures/Expenses | 259,500.44 | 302,309.32 | 338,950.25 | 231,471.25 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (6,269.14) | (6,147.04) | (5,594.06) | (4,302.56) |
| 29 Net Transfers In (Out) | (6,269.14) | (6,147.04) | (5,594.06) | (4,302.56) |
| 30 | | | | |
| 31 Net Change | 144,773.20 | (15,177.96) | 78,653.52 | 99,165.49 |
| 32 | | | | |
| 33 Beginning Fund Equity | 487,380.40 | 632,153.60 | 616,975.64 | 695,629.16 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 632,153.60 | 616,975.64 | 695,629.16 | 794,794.65 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Technical Professions

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Technical Professions authorized by SDCL 36-18A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - SD Real Estate Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 405,863.03 | 399,226.95 | 399,163.54 | 435,394.95 |
| 2 Total Assets | 405,863.03 | 399,226.95 | 399,163.54 | 435,394.95 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Escrow Payable | - | - | - | - |
| 6 Total Liabilities | - | - | - | - |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | 203.92 | - | - |
| 9 Unreserved Fund Balance | 405,863.03 | 399,023.03 | 399,163.54 | 435,394.95 |
| 10 Total Fund Equity | 405,863.03 | 399,226.95 | 399,163.54 | 435,394.95 |
| 11 Total Liabilities and Fund Equity | 405,863.03 | 399,226.95 | 399,163.54 | 435,394.95 |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 310,923.33 | 383,140.17 | 337,652.67 | 418,309.78 |
| 15 Fines, Forfeits and Penalties | 16,350.00 | 12,350.00 | 29,200.00 | 9,000.00 |
| 16 Use of Money and Property | 15,238.89 | 8,678.04 | 5,615.97 | 6,515.94 |
| 17 Sales and Services | 12,695.00 | 12,571.00 | 13,452.00 | 11,090.00 |
| 18 Other Revenue | 61,366.73 | 71,446.94 | 63,016.55 | 58,177.04 |
| 19 Total Operating Revenue | 416,573.95 | 488,186.15 | 448,937.19 | 503,092.76 |
| 20 | | | | |
| 21 Personal Services and Benefits | 286,540.90 | 303,369.88 | 308,880.10 | 319,092.88 |
| 22 Travel | 23,663.29 | 21,127.23 | 15,808.70 | 10,075.07 |
| 23 Contractual Services | 136,792.30 | 131,578.47 | 89,673.78 | 103,462.07 |
| 24 Supplies and Materials | 13,856.06 | 25,010.19 | 18,974.63 | 20,904.22 |
| 25 Capital Outlay | 7,071.50 | 1,458.98 | 4,560.91 | 615.60 |
| 26 Total Operating Expenditures/Expenses | 467,924.05 | 482,544.75 | 437,898.12 | 454,149.84 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | (13,575.24) | (12,277.48) | (11,102.48) | (12,711.51) |
| 30 Net Transfers In (Out) | (13,575.24) | (12,277.48) | (11,102.48) | (12,711.51) |
| 31 | | | | |
| 32 Net Change | (64,925.34) | (6,636.08) | (63.41) | 36,231.41 |
| 33 | | | | |
| 34 Beginning Fund Equity | 470,788.37 | 405,863.03 | 399,226.95 | 399,163.54 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 405,863.03 | 399,226.95 | 399,163.54 | 435,394.95 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: SD Real Estate Commission

Fund Type: Enterprise

Purpose: SDCL 36-21A-13 created the South Dakota Real Estate Commission. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected. SDCLs 36-21A-101 and 36-21A-102 establishes a Real Estate Recovery Fund to provide a source for payment of unsatisfied judgments obtained by persons aggrieved by the acts of a person licensed under this chapter. The commission shall maintain one hundred thousand dollars in the fund to be used strictly for the purpose of recovery of unsatisfied judgments against licensees.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Other Information:

Rules Committee in 2008 adopted rules to establish fees for a certificate of licensure, additional license, change of business address, change of association, duplicate license, and late renewal fees.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6525 - Subsequent Injury Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|---------------|----------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,342,265.13 | 2,861,980.69 | 909,655.69 | 2,672,279.48 |
| 2 Total Assets | 1,342,265.13 | 2,861,980.69 | 909,655.69 | 2,672,279.48 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,342,265.13 | 2,861,980.69 | 909,655.69 | 2,672,279.48 |
| 9 Total Fund Equity | 1,342,265.13 | 2,861,980.69 | 909,655.69 | 2,672,279.48 |
| 10 Total Liabilities and Fund Equity | 1,342,265.13 | 2,861,980.69 | 909,655.69 | 2,672,279.48 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 77,915.64 | 2,783,474.48 | 7,708.41 | 3,492,914.05 |
| 14 Use of Money and Property | 48,052.35 | 36,633.77 | 14,854.84 | 21,207.75 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 125,967.99 | 2,820,108.25 | 22,563.25 | 3,514,121.80 |
| 17 | | | | |
| 18 Personal Services and Benefits | 23,641.10 | 21,439.68 | 24,663.81 | 24,984.84 |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 17.26 | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Insurance Claims | 1,703,788.95 | 1,278,088.99 | 1,949,304.48 | 1,725,508.78 |
| 25 Total Operating Expenditures/Expenses | 1,727,447.31 | 1,299,528.67 | 1,973,968.29 | 1,750,493.62 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | (1,078.04) | (864.02) | (919.96) | (1,004.39) |
| 29 Net Transfers In (Out) | (1,078.04) | (864.02) | (919.96) | (1,004.39) |
| 30 | | | | |
| 31 Net Change | (1,602,557.36) | 1,519,715.56 | (1,952,325.00) | 1,762,623.79 |
| 32 | | | | |
| 33 Beginning Fund Equity | 2,944,822.49 | 1,342,265.13 | 2,861,980.69 | 909,655.69 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 1,342,265.13 | 2,861,980.69 | 909,655.69 | 2,672,279.48 |

Company: 6525

Company Name: Subsequent Injury Fund

Fund Name: Subsequent Injury Fund

Fund Type: Enterprise

Purpose: The Subsequent Injury Fund was repealed by the legislature in 62-4-34.7 but revised by the 2000 legislature in HB1028. Extends life of fund to cover all claims which occurred prior to 7/1/01. Department can continue to assess (tax) insurance carriers to cover the costs of approved claims.

Budget Information: A small part of the fund is included in the General Appropriations Bill although most of the fund (insurance claim payments) is not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6526 - Banking Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,941,048.73 | 3,630,576.27 | 4,259,123.77 | 4,482,283.23 |
| 2 Total Assets | 2,941,048.73 | 3,630,576.27 | 4,259,123.77 | 4,482,283.23 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 25,066.30 | 24,529.09 | - |
| 8 Unreserved Fund Balance | 2,941,048.73 | 3,605,509.97 | 4,234,594.68 | 4,482,283.23 |
| 9 Total Fund Equity | 2,941,048.73 | 3,630,576.27 | 4,259,123.77 | 4,482,283.23 |
| 10 Total Liabilities and Fund Equity | 2,941,048.73 | 3,630,576.27 | 4,259,123.77 | 4,482,283.23 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 2,604,689.19 | 2,831,352.60 | 2,726,617.78 | 2,649,000.25 |
| 14 Fines, Forfeits and Penalties | - | - | - | - |
| 15 Use of Money and Property | 26,554.24 | 38,387.68 | 43,259.05 | 70,462.37 |
| 16 Sales and Services | 182,971.69 | 235,489.60 | 368,800.34 | 319,008.04 |
| 17 Other Revenue | 1,001,635.60 | 15,109.73 | 1,683.28 | 20,800.64 |
| 18 Total Operating Revenue | 3,815,850.72 | 3,120,339.61 | 3,140,360.45 | 3,059,271.30 |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,684,798.68 | 1,855,943.04 | 1,941,061.95 | 2,105,442.78 |
| 21 Travel | 180,283.48 | 165,997.31 | 154,873.26 | 168,474.16 |
| 22 Contractual Services | 351,240.92 | 296,742.98 | 313,246.93 | 438,625.99 |
| 23 Supplies and Materials | 21,591.37 | 17,758.65 | 13,785.35 | 16,634.06 |
| 24 Capital Outlay | 33,008.64 | 26,580.67 | 32,169.49 | 30,551.08 |
| 25 Other Expense | 800.00 | - | - | - |
| 26 Total Operating Expenditures/Expenses | 2,271,723.09 | 2,363,022.65 | 2,455,136.98 | 2,759,728.07 |
| 27 | | | | |
| 28 Transfers In | 35,517.19 | 7,005.08 | 15,725.64 | 8,255.00 |
| 29 Transfers Out | (76,826.82) | (74,794.50) | (72,401.61) | (84,638.77) |
| 30 Net Transfers In (Out) | (41,309.63) | (67,789.42) | (56,675.97) | (76,383.77) |
| 31 | | | | |
| 32 Net Change | 1,502,818.00 | 689,527.54 | 628,547.50 | 223,159.46 |
| 33 | | | | |
| 34 Beginning Fund Equity | 1,438,230.73 | 2,941,048.73 | 3,630,576.27 | 4,259,123.77 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | 2,941,048.73 | 3,630,576.27 | 4,259,123.77 | 4,482,283.23 |

Company: 6526

Company Name: Banking Special Revenue Fund

Fund Name: Banking Special Revenue Fund

Fund Type: Enterprise

Purpose: SDCL 51A-2-30 created the Banking Special Revenue Fund. Source: Bank examination and other fees. 51A-2-36 states that the division shall collect a fee from all banks to cover the cost of examining and supervising banks. Use: Costs for examining and supervising banks.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6526 - Insurance Examination Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| 1 Cash Pooled with State Treasurer | 2,097,038.04 | 2,906,080.61 | 2,963,693.91 | 1,729,144.66 |
| 2 Total Assets | <u>2,097,038.04</u> | <u>2,906,080.61</u> | <u>2,963,693.91</u> | <u>1,729,144.66</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 2,097,038.04 | 2,906,080.61 | 2,963,693.91 | 1,729,144.66 |
| 9 Total Fund Equity | <u>2,097,038.04</u> | <u>2,906,080.61</u> | <u>2,963,693.91</u> | <u>1,729,144.66</u> |
| 10 Total Liabilities and Fund Equity | <u><u>2,097,038.04</u></u> | <u><u>2,906,080.61</u></u> | <u><u>2,963,693.91</u></u> | <u><u>1,729,144.66</u></u> |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 1,510,333.10 | 1,583,432.92 | 1,359,000.00 | 1,342,000.00 |
| 14 Use of Money and Property | 582.68 | 0.31 | - | - |
| 15 Total Operating Revenue | <u>1,510,915.78</u> | <u>1,583,433.23</u> | <u>1,359,000.00</u> | <u>1,342,000.00</u> |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 575,179.93 | 774,390.66 | 1,299,386.70 | 2,576,549.25 |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | <u>575,179.93</u> | <u>774,390.66</u> | <u>1,299,386.70</u> | <u>2,576,549.25</u> |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | (2,000.00) | - |
| 27 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>(2,000.00)</u> | <u>-</u> |
| 28 | | | | |
| 29 Net Change | 935,735.85 | 809,042.57 | 57,613.30 | (1,234,549.25) |
| 30 | | | | |
| 31 Beginning Fund Equity | 1,161,302.19 | 2,097,038.04 | 2,906,080.61 | 2,963,693.91 |
| 32 Ending Equity | <u><u>2,097,038.04</u></u> | <u><u>2,906,080.61</u></u> | <u><u>2,963,693.91</u></u> | <u><u>1,729,144.66</u></u> |

Company: 6526

Company Name: Banking Special Revenue Fund

Fund Name: Insurance Examination Fund

Fund Type: Enterprise

Purpose: SDCL 58-3-3.1 created the Insurance Examination Fund. Source: Insurance examination assessment fees. Any insurer subject to chapter 58-3 shall pay to the Division of Insurance an annual examination assessment fee of three hundred dollars by March first of each year. If the director determines that additional fees are needed to meet the anticipated needs of the examination fund, the director may increase the annual examination assessment fee or levy additional examination assessment fees of up to one hundred fifty dollars per insurer whenever the insurance examination fund falls below fifty thousand dollars. However, the director may not increase the annual examination fee to an amount exceeding one thousand dollars. Use: Moneys are continuously appropriated for costs of examinations, including travel expenses, living expense allowances, and per diem as compensation of examiners shall be paid from the fund. The fund shall also pay the costs of consultants, attorneys, actuaries, accountants, and other experts as shall be determined at the director's discretion to be reasonably necessary to assist in the conduct of the examination or analyses of the financial affairs of insurance companies.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 655.00 | 985.00 | 840.00 | 945.00 |
| 2 Total Assets | 655.00 | 985.00 | 840.00 | 945.00 |
| 3 | | | | |
| 4 Due to Other Governments | 655.00 | 960.00 | 815.00 | 870.00 |
| 5 Other Liabilities | - | 25.00 | 25.00 | 75.00 |
| 6 Total Liabilities | 655.00 | 985.00 | 840.00 | 945.00 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds, individuals, companies or governments.

Budget Information: There are no disbursements in an agency fund to appropriate.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 8304 - Private Workers Compensation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,292,968.22 | 1,246,287.63 | 1,235,569.70 | 1,110,381.68 |
| 2 Total Assets | 1,292,968.22 | 1,246,287.63 | 1,235,569.70 | 1,110,381.68 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Deferred Revenue | 348,936.08 | 285,191.14 | 252,485.87 | 244,274.14 |
| 6 Other Liabilities | - | - | - | - |
| 7 Total Liabilities | 348,936.08 | 285,191.14 | 252,485.87 | 244,274.14 |
| 8 | | | | |
| 9 Reserve for Encumbrances | - | - | - | - |
| 10 Unreserved Fund Balance | 944,032.14 | 961,096.49 | 983,083.83 | 866,107.54 |
| 11 Total Fund Equity | 944,032.14 | 961,096.49 | 983,083.83 | 866,107.54 |
| 12 Total Liabilities and Fund Equity | 1,292,968.22 | 1,246,287.63 | 1,235,569.70 | 1,110,381.68 |
| 13 | | | | |
| 14 | | | | |
| 15 Licenses, Permits and Fees | 500.00 | 2,250.00 | 2,750.00 | 2,750.00 |
| 16 Fines, Forfeits and Penalties | 42,100.00 | 43,000.00 | 41,300.01 | 38,140.00 |
| 17 Use of Money and Property | 28,057.11 | 18,486.74 | 12,741.55 | 15,008.01 |
| 18 Other Revenue | 88,822.21 | 91,744.94 | 58,705.27 | 28,211.73 |
| 19 Total Operating Revenue | 159,479.32 | 155,481.68 | 115,496.83 | 84,109.74 |
| 20 | | | | |
| 21 Personal Services and Benefits | 147,389.16 | 151,289.92 | 82,443.35 | 153,419.94 |
| 22 Travel | 1,309.04 | 1,182.20 | 852.11 | 3,662.43 |
| 23 Contractual Services | 82,566.59 | 163,591.71 | 118,892.65 | 191,278.56 |
| 24 Supplies and Materials | 4,221.93 | 9,048.65 | 6,765.49 | 6,647.43 |
| 25 Grants and Subsidies | 4,172.16 | 3,627.66 | 16,873.77 | 8,654.99 |
| 26 Capital Outlay | 5,250.00 | 3,774.00 | 2,254.56 | 2,706.33 |
| 27 Other Expense | - | - | - | - |
| 28 Insurance Claims | 58,616.30 | 58,164.78 | 59,883.24 | 4,703.86 |
| 29 Total Operating Expenditures/Expenses | 303,525.18 | 390,678.92 | 287,965.17 | 371,073.54 |
| 30 | | | | |
| 31 Transfers In | 262,878.00 | 266,998.00 | 274,331.00 | 277,871.00 |
| 32 Transfers Out | (7,011.12) | (14,736.41) | (79,875.32) | (107,883.49) |
| 33 Net Transfers In (Out) | 255,866.88 | 252,261.59 | 194,455.68 | 169,987.51 |
| 34 | | | | |
| 35 Net Change | 111,821.02 | 17,064.35 | 21,987.34 | (116,976.29) |
| 36 | | | | |
| 37 Beginning Fund Equity | 832,211.12 | 944,032.14 | 961,096.49 | 983,083.83 |
| 38 Prior Period Adjustment | - | - | - | - |
| 39 Ending Equity | 944,032.14 | 961,096.49 | 983,083.83 | 866,107.54 |

Company: 8304

Company Name: Private Workers Compensation Fund

Fund Name: Private Workers Compensation Fund

Fund Type: Enterprise

Purpose: SDCL 62-5-5 created an unnamed Special Revenue Fund at the Dept. of Labor. Source: Application fee from employers claiming solvency and ability to pay workers compensations (62-5-5); 10-44-2 authorized collection of revenues based upon workers compensation premiums or policies be deposited into an Insurance Operating Fund for purposes of automating the administration of the workers' compensation law and supporting the Workers' Compensation Advisory Council. Use: Moneys are continuously appropriated for conducting an actuarial review of the applicant's financial condition and automating the administration of the workers' compensation law.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

Other Fund Balances

Fund Not on State Accounting System - Unemployment Compensation

| | FY2013 | FY2014 | FY2015 | FY2016 |
|---|----------------|----------------|----------------|--------|
| 1 Cash and Cash Equivalents | 55,928,814.00 | 72,444,860.00 | 89,510,594.00 | - |
| 2 Accounts Receivable | 1,529,962.00 | 1,469,796.00 | 1,455,169.00 | - |
| 3 Due From Other Funds | 92,154.00 | 88,283.00 | 47,175.00 | - |
| 4 Due From Other Governments | 212,057.00 | 140,296.00 | 144,234.00 | - |
| 5 Total Assets | 57,762,987.00 | 74,143,235.00 | 91,157,172.00 | - |
| 6 | | | | |
| 7 Accounts Payable | - | - | - | - |
| 8 Due to Other Funds | 169,685.00 | 162,147.00 | 142,651.00 | - |
| 9 Total Liabilities | 169,685.00 | 162,147.00 | 142,651.00 | - |
| 10 | | | | |
| 11 Restricted for Unemployment Compensation | 57,593,302.00 | 73,981,088.00 | 91,014,521.00 | - |
| 12 Total Fund Equity | 57,593,302.00 | 73,981,088.00 | 91,014,521.00 | - |
| 13 Total Liabilities and Fund Equity | 57,762,987.00 | 74,143,235.00 | 91,157,172.00 | - |
| 14 | | | | |
| 15 | | | | |
| Employer Contributions and Federal | | | | |
| 16 Assistance Payments | 49,752,259.00 | 46,016,445.00 | 41,542,635.00 | - |
| 17 Use of Money and Property | | | 2,457,410.00 | - |
| 18 Total Operating Revenue | 49,752,259.00 | 46,016,445.00 | 44,000,045.00 | - |
| 19 | | | | |
| 20 Contractual Services | - | - | - | - |
| 21 Unemployment Insurance Benefits | 37,900,732.00 | 31,485,676.00 | 26,533,301.00 | - |
| 22 Total Operating Expenses | 37,900,732.00 | 31,485,676.00 | 26,533,301.00 | - |
| 23 | | | | |
| 24 Operating Income (Loss) | 11,851,527.00 | 14,530,769.00 | 17,466,744.00 | - |
| 25 | | | | |
| 26 Nonoperating Revenue: | | | | |
| 27 Investment Income | 1,868,632.00 | 2,080,720.00 | - | - |
| 28 | | | | |
| 29 Income (Loss) Before Transfers | 13,720,159.00 | 16,611,489.00 | 17,466,744.00 | - |
| 30 | | | | |
| 31 Transfers In | 1,770,859.00 | 1,165,490.00 | 939,087.00 | - |
| 32 Transfers Out | (1,729,379.00) | (1,389,193.00) | (1,372,398.00) | - |
| 33 Net Transfers In (Out) | 41,480.00 | (223,703.00) | (433,311.00) | - |
| 34 | | | | |
| 35 Net Change | 13,761,639.00 | 16,387,786.00 | 17,033,433.00 | - |
| 36 | | | | |
| 37 Beginning Fund Equity | 43,831,663.00 | 57,593,302.00 | 73,981,088.00 | - |
| 38 Ending Equity | 57,593,302.00 | 73,981,088.00 | 91,014,521.00 | - |

Company: Not on State Accounting System

Company Name: not applicable

Fund Name: Unemployment Compensation

Fund Type: Enterprise

Purpose: SDCL 61-4-1 created the Unemployment Compensation Fund. Source: All contributions received under the title along with interest and penalties; interest earned upon any moneys in the fund; any property or securities acquired through the use of moneys belonging to the fund; and all earnings of such property or securities. All moneys payable to the Unemployment Compensation Fund upon receipt thereof by the Department of Labor shall immediately be deposited in the clearing account. Refunds payable may be paid from the clearing account. After clearance thereof all other moneys in the clearing account shall immediately be deposited with the U.S. Treasury. Use: Payment of unemployment claims.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

This fund is not on the state's accounting system. The majority of the monies are held in the U.S. Treasury and in a bank account in Aberdeen to pay the unemployment claims. This fund is audited annually by a CPA firm hired by the Dept. of Labor and a separate audit report is issued. The amounts shown above are from the audit reports. The financial statements for FY2016 are not yet available.



South Dakota Retirement System
State Accounting System - Other Fund Balances
Company 3090 - SD Supplemental Retirement Admin

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 197,247.82 | 201,468.37 | - | 2,532.13 |
| 2 Total Assets | 197,247.82 | 201,468.37 | - | 2,532.13 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 197,247.82 | 201,468.37 | - | 2,532.13 |
| 9 Total Fund Equity | 197,247.82 | 201,468.37 | - | 2,532.13 |
| 10 Total Liabilities and Fund Equity | 197,247.82 | 201,468.37 | - | 2,532.13 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 5,916.56 | 4,220.55 | 2,828.23 | 2,532.13 |
| 14 Other Revenue | - | - | - | - |
| 15 Total Operating Revenue | 5,916.56 | 4,220.55 | 2,828.23 | 2,532.13 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | 204,296.60 | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | - | - | 204,296.60 | - |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | 5,916.56 | 4,220.55 | (201,468.37) | 2,532.13 |
| 29 | | | | |
| 30 Beginning Fund Equity | 191,331.26 | 197,247.82 | 201,468.37 | - |
| 31 Ending Equity | 197,247.82 | 201,468.37 | - | 2,532.13 |

Company: 3090

Company Name: SD Supplemental Retirement Admin

Fund Name: SD Supplemental Retirement Admin

Fund Type: Special Revenue (participant investments are not reported in CAFR)

Purpose: SDCL 3-13-53 created the Deferred Compensation Fund. Source: All compensation deferred pursuant to this chapter shall be deposited in such fund. Use: This company is used for administrative costs. The investments of the Deferred Compensation Fund are not recorded on the state's accounting system or reported in the state's financial statements. All money in the fund and all property and rights held by the fund, at all times until made available to a participant or the participant's beneficiary, shall be held in trust for the exclusive benefit of the participant.

SDCL 3-13A-3 created the South Dakota Special Pay Fund. Source: All compensation transmitted to the fund pursuant to the chapter. All money in the fund and all property and rights held by the fund shall be held in trust for the exclusive benefit of the participants at all times until made available to a participant or the participant's beneficiary. All benefits payable under this program shall be paid and provided for solely from the fund and a participating unit assumes no liability or responsibility therefor.

Budget Information: Included in the General Appropriations Bill.

South Dakota Retirement System
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 69,850.41 | 168,060.78 | 246,025.67 | 55,550.36 |
| 2 Total Assets | 69,850.41 | 168,060.78 | 246,025.67 | 55,550.36 |
| 3 | | | | |
| 4 Accounts Payable | 69,850.41 | 168,060.78 | 246,025.67 | 55,550.36 |
| 5 Total Liabilities | 69,850.41 | 168,060.78 | 246,025.67 | 55,550.36 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

Purpose: SDCL 3-13-53 created the Deferred Compensation Fund and SDCL 3-13A-3 created the South Dakota Special Pay Fund. Source: All compensation and contributions pursuant to these chapters are deposited in such funds. Use: This company is used to remit employee contributions to the fund administrator.

Budget Information: There are no disbursements in an agency fund to appropriate.

South Dakota Retirement System
State Accounting System - Other Fund Balances
Company 8901 - S.D. Retirement System Pension

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| 1 Cash Pooled with State Treasurer | 6,354,371.58 | 2,526,538.61 | 6,694,930.89 | 6,735,353.87 |
| 2 Investments | 7,541,479,568.80 | 8,049,304,505.11 | 8,662,861,493.18 | 9,271,081,985.46 |
| 3 Total Assets | <u>7,547,833,940.38</u> | <u>8,051,831,043.72</u> | <u>8,669,556,424.07</u> | <u>9,277,817,339.33</u> |
| 4 | | | | |
| 5 Accounts Payable | 17,576.02 | 8,257.49 | 15,678.81 | 30,260.34 |
| 6 Total Liabilities | <u>17,576.02</u> | <u>8,257.49</u> | <u>15,678.81</u> | <u>30,260.34</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 198,489.66 | 513,297.72 | 815,375.59 | 819,393.36 |
| 9 Unreserved Fund Balance | 7,547,617,874.70 | 8,051,309,488.51 | 8,668,725,369.67 | 9,276,967,685.63 |
| 10 Total Fund Equity | <u>7,547,816,364.36</u> | <u>8,051,822,786.23</u> | <u>8,669,540,745.26</u> | <u>9,277,787,078.99</u> |
| 11 Total Liabilities and Fund Equity | <u>7,547,833,940.38</u> | <u>8,051,831,043.72</u> | <u>8,669,556,424.07</u> | <u>9,277,817,339.33</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 736,291,701.63 | 869,697,275.06 | 1,127,509,111.41 | 1,178,833,351.79 |
| 15 Sales and Services | - | - | - | - |
| 16 Retirement Trust Revenue | 202,139,302.87 | 211,590,872.90 | 219,115,107.46 | 228,415,372.09 |
| 17 Other Revenue | 5,438.98 | 5,758.08 | 5,347.10 | 122.40 |
| 18 Total Operating Revenue | <u>938,436,443.48</u> | <u>1,081,293,906.04</u> | <u>1,346,629,565.97</u> | <u>1,407,248,846.28</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,952,314.81 | 2,160,441.99 | 2,260,570.84 | 2,293,021.27 |
| 21 Travel | 53,663.94 | 64,371.79 | 80,099.70 | 95,751.88 |
| 22 Contractual Services | 34,846,969.22 | 34,254,968.41 | 20,813,261.71 | 33,547,751.77 |
| 23 Supplies and Materials | 341,302.06 | 298,108.11 | 261,991.51 | 280,109.26 |
| 24 Capital Outlay | 13,279.63 | 339,486.42 | 656,385.03 | 724,164.09 |
| 25 Other Expense | 2,611.09 | 45,939.76 | 5,512.94 | 5,371.98 |
| 26 Retirement Payments | 422,509,907.90 | 450,408,980.24 | 482,156,772.28 | 511,268,496.13 |
| 27 Loss on Investment Principal | 192,921,580.77 | 142,841,707.44 | 222,677,012.93 | 250,787,846.17 |
| 28 Total Operating Expenditures/Expenses | <u>652,641,629.42</u> | <u>630,414,004.16</u> | <u>728,911,606.94</u> | <u>799,002,512.55</u> |
| 29 | | | | |
| 30 Transfers In | - | 7,598,495.00 | - | - |
| 31 Transfers Out | - | - | - | - |
| 32 Net Transfers In (Out) | <u>-</u> | <u>7,598,495.00</u> | <u>-</u> | <u>-</u> |
| 33 | | | | |
| 34 Net Change | 285,794,814.06 | 458,478,396.88 | 617,717,959.03 | 608,246,333.73 |
| 35 | | | | |
| 36 Beginning Fund Equity | 7,262,021,550.30 | 7,547,816,364.36 | 8,051,822,786.23 | 8,669,540,745.26 |
| 37 Prior Period Adjustment | - | 45,528,024.99 | - | - |
| 38 Ending Equity | <u>7,547,816,364.36</u> | <u>8,051,822,786.23</u> | <u>8,669,540,745.26</u> | <u>9,277,787,078.99</u> |

Company: 8901

Company Name: S.D. Retirement System

Fund Name: South Dakota Retirement System Expense Fund and the South Dakota Retirement System Fund

Fund Type: Pension Trust

Purpose: SDCL 3-12 created the S.D. Retirement System. SDCL 3-12-61 authorized the annual transfer of an annual amount not to exceed three percent of the annual contributions received by the system from the South Dakota Retirement System Fund to the South Dakota Retirement System Expense Fund. The money transferred is appropriated for the payment of the administrative costs of the system. The board shall report its proposed annual budget to the Legislature for its approval. SDCL 3-12-61 refers to the South Dakota Retirement System Expense Fund and the South Dakota Retirement System Fund .

Budget Information: The administration of the SDRS is included in the General Appropriations Bill. Payments to retirees and investment administration charges are not included in the General Appropriations Bill.

Additional Information: A separate audit report is issued for the Retirement System which will provide, along with other information, the market value of investments and the funding status of the pension plan.

In FY2014 the Cement Plant Retirement Fund was merged into the SDRS Pension Fund. This is reflected in the \$45.5 million prior period adjustment. Additionally, \$7.6 million was received from the General Fund and shown as a transfer in.



Department of Transportation
State Accounting System - Other Fund Balances
Company 3040 - State Highway Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 69,491,802.65 | 66,909,353.25 | 74,893,497.16 | 73,538,461.77 |
| 2 Cash and Cash Equivalents | 850.00 | 850.00 | 850.00 | 850.00 |
| 3 Accounts Receivable | 2,797,563.55 | 597,850.56 | 2,543,912.18 | 1,836,493.74 |
| 4 Due From Other Funds | - | - | - | - |
| 5 Loans and Notes Receivable | - | - | - | 415,253.90 |
| 6 Total Assets | <u>72,290,216.20</u> | <u>67,508,053.81</u> | <u>77,438,259.34</u> | <u>75,791,059.41</u> |
| 7 | | | | |
| 8 Accounts Payable | 111,431.27 | 10,360.50 | 43,874.22 | 9,932.53 |
| 9 Due to Other Funds | 80.59 | 12.19 | 19.83 | 4.09 |
| 10 Deferred Revenue | 2,016,814.80 | 2,016,814.80 | 2,016,814.80 | 2,016,814.80 |
| 11 Other Liabilities | 675.00 | 675.00 | - | - |
| 12 Total Liabilities | <u>2,129,001.66</u> | <u>2,027,862.49</u> | <u>2,060,708.85</u> | <u>2,026,751.42</u> |
| 13 | | | | |
| 14 Reserve for Encumbrances | 16,722,925.73 | 13,630,634.57 | 15,864,485.38 | 18,631,608.94 |
| 15 Unreserved Fund Balance | 53,438,288.81 | 51,849,556.75 | 59,513,065.11 | 55,132,699.05 |
| 16 Total Fund Equity | <u>70,161,214.54</u> | <u>65,480,191.32</u> | <u>75,377,550.49</u> | <u>73,764,307.99</u> |
| 17 Total Liabilities and Fund Equity | <u>72,290,216.20</u> | <u>67,508,053.81</u> | <u>77,438,259.34</u> | <u>75,791,059.41</u> |
| 18 | | | | |
| 19 Taxes | 205,443,161.11 | 208,497,703.01 | 220,381,916.90 | 281,708,810.32 |
| 20 Licenses, Permits and Fees | 5,113,625.52 | 5,050,206.20 | 5,311,683.18 | 10,314,914.00 |
| 21 Use of Money and Property | 2,471,482.30 | 1,471,371.44 | 1,023,681.39 | 989,854.25 |
| 22 Sales and Services | 419,948.53 | 508,079.04 | 959,394.49 | 500,152.93 |
| 23 Administering Programs | 9,307,808.81 | 5,961,898.46 | 12,018,543.67 | 9,671,961.97 |
| 24 Other Revenue | 3,192,160.49 | 4,868,375.82 | 3,366,368.99 | 3,783,934.78 |
| 25 Total Operating Revenue | <u>225,948,186.76</u> | <u>226,357,633.97</u> | <u>243,061,588.62</u> | <u>306,969,628.25</u> |
| 26 | | | | |
| 27 Personal Services and Benefits | 58,449,816.98 | 62,636,697.32 | 64,563,407.60 | 64,481,674.41 |
| 28 Travel | 1,749,564.10 | 1,762,385.22 | 1,820,372.77 | 2,026,483.75 |
| 29 Contractual Services | 142,985,916.43 | 117,361,134.39 | 123,146,005.11 | 192,958,050.04 |
| 30 Supplies and Materials | 22,422,868.97 | 24,852,246.15 | 24,520,368.52 | 22,896,456.37 |
| 31 Grants and Subsidies | 1,024,502.36 | 917,229.68 | 864,036.56 | 1,201,351.95 |
| 32 Capital Outlay | 21,144,822.94 | 29,356,028.86 | 21,694,178.57 | 27,126,650.41 |
| 33 Other Expense | - | - | - | - |
| 34 Interest Expense | 1,311.92 | 12,337.20 | 128.39 | 492.59 |
| 35 Insurance Claims | - | - | 8,294.00 | - |
| 36 Total Operating Expenditures/Expenses | <u>247,778,803.70</u> | <u>236,898,058.82</u> | <u>236,616,791.52</u> | <u>310,691,159.52</u> |
| 37 | | | | |
| 38 Transfers In | 11,591,463.95 | 9,968,833.06 | 7,743,223.19 | 6,487,511.29 |
| 39 Transfers Out | (4,007,027.09) | (4,088,625.10) | (4,279,925.04) | (4,379,222.52) |
| 40 Net Transfers In (Out) | <u>7,584,436.86</u> | <u>5,880,207.96</u> | <u>3,463,298.15</u> | <u>2,108,288.77</u> |
| 41 | | | | |
| 42 Net Change | (14,246,180.08) | (4,660,216.89) | 9,908,095.25 | (1,613,242.50) |
| 43 | | | | |
| 44 Beginning Fund Equity | 84,407,394.62 | 70,161,214.54 | 65,480,191.32 | 75,377,550.49 |
| 45 Prior Period Adjustment | - | (20,806.33) | (10,736.08) | - |
| 46 Ending Fund Balance | <u>70,161,214.54</u> | <u>65,480,191.32</u> | <u>75,377,550.49</u> | <u>73,764,307.99</u> |

Company: 3040

Company Name: State Highway Fund

Fund Name: State Highway Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (32-5B-1&17), gross receipt tax on vehicle rental (32-5B-20), licenses and registrations (32-10). Uses: Per SDCLs 31-2-14.2, 31-5-8, 31-6-9, all moneys in the State Highway Fund shall be used only for the construction, maintenance and supervision of highways and bridges in this state and for administrative costs necessary to perform such duties. Highway funds are also used to match federal funds. Expenses of Highway Patrol authorized by SDCL 32-2-11.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3040 - State Highway Fund

Budget Information: General administrative costs are included in the General Appropriations Bill. Contract construction costs are included in the General Appropriations Bill as an informational budget.

Additional Information:

The above includes all revenue and disbursements in the State Highway Fund including those made by the Department of Public Safety. For amounts disbursed from the Highway Fund by Public Safety, refer to Public Safety's section of the analysis.

SL 2009 ch 55 imposed a fuel tax on ethyl and methyl alcohol, repealed the fuel excise tax on ethanol blends and E85 and M85.

Fund was reviewed by GOAC on 10/20/09. 60% of revenues are motor fuel taxes, 30% excise taxes and remaining 10% from various fees and other revenue sources. The Transportation Commission is responsible for allocating the funds for construction projects across the state. The fund also operates an economic development grant program which was a \$3.5 million a year program that awarded grants to various local entities to assist them in their road needs. In 2007 because of the fund's condition, the program was reduced to \$1 million per year and the Commission halted awarding additional grants until a backlog of existing projects awarded were completed. The backlog is close to being taken care of. The commission did award \$1 million in Sept. 2010.

Fund was reviewed by GOAC on 12/6/10. Increase in fund was due to Recovery Act projects which did not require the same state match, the construction season being impacted by wet weather and increased revenues.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3041 - State Aeronautics Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 5,002,623.36 | 4,647,548.14 | 4,538,059.73 | 4,396,964.23 |
| 2 Accounts Receivable | 63,217.68 | 63,217.68 | 75,560.87 | 87,910.35 |
| 3 Advances to Other Funds | - | - | - | - |
| 4 Total Assets | <u>5,065,841.04</u> | <u>4,710,765.82</u> | <u>4,613,620.60</u> | <u>4,484,874.58</u> |
| 5 | | | | |
| 6 Accounts Payable | 561,039.70 | 21,807.40 | 3,124.39 | 3,124.39 |
| 7 Total Liabilities | <u>561,039.70</u> | <u>21,807.40</u> | <u>3,124.39</u> | <u>3,124.39</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | 50,000.00 | 144,041.20 | - | - |
| 10 Unreserved Fund Balance | 4,454,801.34 | 4,544,917.22 | 4,610,496.21 | 4,481,750.19 |
| 11 Total Fund Equity | <u>4,504,801.34</u> | <u>4,688,958.42</u> | <u>4,610,496.21</u> | <u>4,481,750.19</u> |
| 12 Total Liabilities and Fund Equity | <u>5,065,841.04</u> | <u>4,710,765.82</u> | <u>4,613,620.60</u> | <u>4,484,874.58</u> |
| 13 | | | | |
| 14 Taxes | 2,368,390.52 | 1,734,935.81 | 1,989,416.65 | 1,507,118.00 |
| 15 Licenses, Permits and Fees | 52,751.00 | 59,778.75 | 62,632.06 | 61,461.93 |
| 16 Fines, Forfeits and Penalties | 110.00 | 593.75 | - | 324.00 |
| 17 Use of Money and Property | 137,827.49 | 70,712.90 | 40,532.01 | 47,853.49 |
| 18 Sales and Services | 123.56 | 530.25 | 300.82 | 894.73 |
| 19 Administering Programs | 19,580.90 | - | 12,343.19 | 12,862.68 |
| 20 Other Revenue | 4,550.00 | 18,850.00 | 11,700.00 | 13,176.75 |
| 21 Total Operating Revenue | <u>2,583,333.47</u> | <u>1,885,401.46</u> | <u>2,116,924.73</u> | <u>1,643,691.58</u> |
| 22 | | | | |
| 23 Personal Services and Benefits | 213,512.72 | 295,140.88 | 296,131.16 | 276,228.16 |
| 24 Travel | 17,101.43 | 21,961.53 | 18,296.69 | 16,287.84 |
| 25 Contractual Services | 2,590,277.19 | 1,840,560.59 | 1,813,679.79 | 1,450,007.22 |
| 26 Supplies and Materials | 41,137.46 | 17,342.88 | 33,643.07 | 29,545.88 |
| 27 Grants and Subsidies | - | - | - | - |
| 28 Capital Outlay | 181.50 | 26,238.50 | 33,553.70 | 368.50 |
| 29 Other Expense | - | - | - | - |
| 30 Interest Expense | - | - | - | - |
| 31 Total Operating Expenditures/Expenses | <u>2,862,210.30</u> | <u>2,201,244.38</u> | <u>2,195,304.41</u> | <u>1,772,437.60</u> |
| 32 | | | | |
| 33 Transfers In | - | 500,000.00 | - | - |
| 34 Transfers Out | - | - | - | - |
| 35 Net Transfers In (Out) | <u>-</u> | <u>500,000.00</u> | <u>-</u> | <u>-</u> |
| 36 | | | | |
| 37 Net Change | (278,876.83) | 184,157.08 | (78,379.68) | (128,746.02) |
| 38 | | | | |
| 39 Beginning Fund Equity | 4,783,678.17 | 4,504,801.34 | 4,688,958.42 | 4,610,496.21 |
| 40 Prior Period Adjustment | - | - | (82.53) | - |
| 41 Ending Fund Balance | <u>4,504,801.34</u> | <u>4,688,958.42</u> | <u>4,610,496.21</u> | <u>4,481,750.19</u> |

Company: 3041

Company Name: State Aeronautics Fund

Fund Name: State Aeronautics Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 50-4-14 established the uses for the State Aeronautics Fund. Sources: Motor fuel taxes (10-47B-150), registration fees (50-11-10), and, dealer's license (50-12-12). Uses: Used for operating expenses, projects, matching federal funds (50-4-14). Per SDCL 50-4-16 a portion of the aircraft fuel tax collected shall be allocated to each eligible airport based upon the amount of aircraft fuel tax collected on retail sales of aircraft fuel sold at each eligible airport for use in general aviation aircraft.

Budget Information: General administrative costs are included in the General Appropriations Bill. Contract construction costs are included in the General Appropriations Bill as an informational budget.

Additional Notes:

The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of \$2,033,581 to the state General Fund.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3041 - State Aeronautics Fund

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$1.5 million to the South Dakota Science and Technology Authority.

Fund was reviewed by GOAC on 10/20/09. Airport grants are 95% federally funded and this fund pays for 2% of the match and the local entity pays the remaining 3%. A portion of the aviation and jet fuel taxes collected by each airport is set-aside and is used by that airport for beacons, etc.

Fund was reviewed by GOAC on 12/6/10. \$1.6 million of tax is being held to the benefit of local governments.

2014 Senate Bill 53 authorized the transfer of \$500,000 from the state General Fund to the State Aeronautics Fund.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3042 - Railroad Administration Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|-------------------|--------------------|
| 1 Cash Pooled with State Treasurer | 1,671,220.90 | 1,120,079.43 | 539,588.25 | 237,391.95 |
| 2 Accounts Receivable | 3,247.00 | 7,349.00 | 20,572.00 | 10,354.00 |
| 3 Total Assets | <u>1,674,467.90</u> | <u>1,127,428.43</u> | <u>560,160.25</u> | <u>247,745.95</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Deferred Revenue | 386,857.03 | 331,918.87 | 304,449.79 | 276,980.71 |
| 7 Total Liabilities | <u>386,857.03</u> | <u>331,918.87</u> | <u>304,449.79</u> | <u>276,980.71</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | 96,272.15 | 98,572.15 | 295,588.00 | 85,000.00 |
| 10 Unreserved Fund Balance | 1,191,338.72 | 696,937.41 | (39,877.54) | (114,234.76) |
| 11 Total Fund Equity | <u>1,287,610.87</u> | <u>795,509.56</u> | <u>255,710.46</u> | <u>(29,234.76)</u> |
| 12 Total Liabilities and Fund Equity | <u>1,674,467.90</u> | <u>1,127,428.43</u> | <u>560,160.25</u> | <u>247,745.95</u> |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 14,636.14 | 35,139.72 | 38,427.08 | 35,459.08 |
| 15 Use of Money and Property | 187,442.71 | 131,304.29 | 127,047.12 | 112,795.90 |
| 16 Other Revenue | - | - | - | 100,026.86 |
| 17 Total Operating Revenue | <u>202,078.85</u> | <u>166,444.01</u> | <u>165,474.20</u> | <u>248,281.84</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 158,660.41 | 149,634.61 | 166,642.58 | 171,251.15 |
| 20 Travel | 9,963.83 | 7,912.56 | 10,340.91 | 12,907.50 |
| 21 Contractual Services | 433,446.08 | 654,747.13 | 668,795.89 | 346,907.50 |
| 22 Supplies and Materials | 2,379.01 | 912.90 | 55,588.48 | 2,060.91 |
| 23 Capital Outlay | 303.16 | 119.80 | - | 100.00 |
| 24 Total Operating Expenditures/Expenses | <u>604,752.49</u> | <u>813,327.00</u> | <u>901,367.86</u> | <u>533,227.06</u> |
| 25 | | | | |
| 26 Transfers In | - | 127,312.60 | 196,094.56 | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>127,312.60</u> | <u>196,094.56</u> | <u>-</u> |
| 29 | | | | |
| 30 Net Change | (402,673.64) | (519,570.39) | (539,799.10) | (284,945.22) |
| 31 | | | | |
| 32 Beginning Fund Equity | 2,077,141.54 | 1,287,610.87 | 795,509.56 | 255,710.46 |
| 33 Prior Period Adjustment | (386,857.03) | 27,469.08 | - | - |
| 34 Ending Fund Balance | <u>1,287,610.87</u> | <u>795,509.56</u> | <u>255,710.46</u> | <u>(29,234.76)</u> |

Company: 3042

Company Name: Railroad Administration Fund

Fund Name: Railroad Administration Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 1-44-31 created the Railroad Administration Fund. Source: All rentals, fees, charges and income received through the management of railroad property, both real and personal (1-44-31). Use: Used for administration and maintenance of railroad property, including, but not limited to, funds sufficient to staff, administer, equip and maintain the records of state-owned railroad property and facilities and to provide for weed control, fences, security, railroad crossing and safety warning signs on state railroad property (1-44-31).

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Fund was reviewed by GOAC on 10/20/09. The 2007 sales and services income increase was a once every 20 year payment from Nextel for permits to locate their assets in the right of way.

Fund was reviewed by GOAC on 12/6/10. Commitments in FY11 and FY12 total \$2 million which will bring down the cash balance to \$1 million. Since interest income is primary source of revenue this is of concern to DOT.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3044 - Local Government Transportation Technology Transfer Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 282,793.40 | 270,187.88 | 291,375.88 | 520,022.35 |
| 2 Total Assets | 282,793.40 | 270,187.88 | 291,375.88 | 520,022.35 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 282,793.40 | 270,187.88 | 291,375.88 | 520,022.35 |
| 9 Total Fund Equity | 282,793.40 | 270,187.88 | 291,375.88 | 520,022.35 |
| 10 Total Liabilities and Fund Equity | 282,793.40 | 270,187.88 | 291,375.88 | 520,022.35 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 269,250.89 | 297,335.61 | 322,768.77 | 340,585.14 |
| 13 Use of Money and Property | 5,154.81 | 3,811.91 | 2,698.81 | 3,363.04 |
| 14 Total Operating Revenue | 274,405.70 | 301,147.52 | 325,467.58 | 343,948.18 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | 391,473.18 | 463,753.04 | 454,680.52 | 265,301.71 |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | 391,473.18 | 463,753.04 | 454,680.52 | 265,301.71 |
| 23 | | | | |
| 24 Transfers In | 141,999.99 | 150,000.00 | 150,400.94 | 150,000.00 |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | 141,999.99 | 150,000.00 | 150,400.94 | 150,000.00 |
| 27 | | | | |
| 28 Net Change | 24,932.51 | (12,605.52) | 21,188.00 | 228,646.47 |
| 29 | | | | |
| 30 Beginning Fund Equity | 257,860.89 | 282,793.40 | 270,187.88 | 291,375.88 |
| 31 Prior Period Adjustment | - | - | - | - |
| 32 Ending Fund Balance | 282,793.40 | 270,187.88 | 291,375.88 | 520,022.35 |

Company: 3044

Company Name: Railroad Trust

Fund Name: Local Government Transportation Technology Transfer Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 32-11-36 created the Local Government Transportation Technology Transfer Special Revenue Fund. Source: Prior to apportionment to the Local Government Highway and Bridge Fund, one half of one percent of the Local Government Highway and Bridge Fund is transferred to this fund. Uses: The money is used to assist in providing transportation technology information and services to counties, municipalities and townships. This fund is continuously appropriated to carry out the purpose of the technology transfer service and match federal funding or funding from any other programs. Any funds not lawfully expended or obligated by June thirtieth of each fiscal year for the Technology Transfer Program shall revert to the Local Government Highway and Bridge Fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Notes:

Fund was reviewed by GOAC on 10/20/09. Provides funding for a three way partnership between DOT, SDSU and SDSM&T to provide technical assistance to towns and cities.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3044 - Railroad Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 6,835,204.80 | 16,958,777.04 | 19,171,976.13 | 11,841,122.81 |
| 2 Loans and Notes Receivable | 29,681,040.14 | 28,533,520.37 | 25,899,649.56 | 23,919,346.97 |
| 3 Total Assets | <u>36,516,244.94</u> | <u>45,492,297.41</u> | <u>45,071,625.69</u> | <u>35,760,469.78</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 157,528.00 | - | 145,600.00 | - |
| 9 Unreserved Fund Balance | 36,358,716.94 | 45,492,297.41 | 44,926,025.69 | 35,760,469.78 |
| 10 Total Fund Equity | <u>36,516,244.94</u> | <u>45,492,297.41</u> | <u>45,071,625.69</u> | <u>35,760,469.78</u> |
| 11 Total Liabilities and Fund Equity | <u>36,516,244.94</u> | <u>45,492,297.41</u> | <u>45,071,625.69</u> | <u>35,760,469.78</u> |
| 12 | | | | |
| 13 Use of Money and Property | 836,989.62 | 803,926.37 | 715,813.11 | 1,104,202.47 |
| 14 Other Revenue | 279,775.58 | 134,187.87 | 236,600.00 | 207,923.46 |
| 15 Total Operating Revenue | <u>1,116,765.20</u> | <u>938,114.24</u> | <u>952,413.11</u> | <u>1,312,125.93</u> |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 1,045,921.14 | 2,809.77 | 170,671.17 | 15,658,260.74 |
| 20 Supplies and Materials | 12,106.05 | 159,252.00 | 2,802,413.66 | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | <u>1,058,027.19</u> | <u>162,061.77</u> | <u>2,973,084.83</u> | <u>15,658,260.74</u> |
| 24 | | | | |
| 25 Transfers In | - | 8,200,000.00 | 1,600,000.00 | 5,034,978.90 |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | <u>-</u> | <u>8,200,000.00</u> | <u>1,600,000.00</u> | <u>5,034,978.90</u> |
| 28 | | | | |
| 29 Net Change | 58,738.01 | 8,976,052.47 | (420,671.72) | (9,311,155.91) |
| 30 | | | | |
| 31 Beginning Fund Equity | 36,266,164.42 | 36,516,244.94 | 45,492,297.41 | 45,071,625.69 |
| 32 Prior Period Adjustment | 191,342.51 | - | - | - |
| 33 Ending Fund Balance | <u>36,516,244.94</u> | <u>45,492,297.41</u> | <u>45,071,625.69</u> | <u>35,760,469.78</u> |

Company: 3044

Company Name: Railroad Trust

Fund Name: Railroad Trust Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 49-16C-1 created the Railroad Trust Fund. Source: Portion of temporary 1-cent sales tax in 1982, investment interest and loan interest. Use: For planning, enlarging, maintaining, equipping and protecting railroads and railroad facilities (49-16C-1); to make loans to regional railroad authorities (49-16C-3); to be used as match for federal funds (49-16C-3).

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

Sale of core line for \$41 million in FY2006 was initially transferred into this fund. \$38 million was moved to the Property Tax Reduction Fund and \$6,178,000 was transferred to the Railroad Authority.

This fund was reviewed by GOAC on 10/20/09. The fund is administered by the Railroad Board and is being used almost exclusively to make loans to regional railroad authorities to make improvements to lines who provides the funds to the railroad operator to perform the work. Primary revenue in this fund is the interest on loans. Most of the remaining \$13 million in cash at 6/30/09 has been given out in loans or committed for loans.

This fund was reviewed by GOAC on 12/6/10. Remaining cash has been loaned or committed.

Recent transfers: FY12 - \$4 million from General Fund and \$772,923 from Railroad Authority Fund; FY14 - \$8.2 million from General Fund; FY15 - \$1.6 million from Futures Fund; FY16 - \$4.0 million from Futures Fund, \$1.0 million from General Fund and \$184,978.80 from other funds.

Department of Transportation
State Accounting System - Other Fund Balances
Company 6012 - Special Aviation Internal Service Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 881,722.62 | 774,988.58 | 680,997.04 | 1,158,805.77 |
| 2 Accounts Receivable | 5,082.05 | 15,006.67 | 28,011.59 | - |
| 3 Total Assets | <u>886,804.67</u> | <u>789,995.25</u> | <u>709,008.63</u> | <u>1,158,805.77</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 1,051.00 | - | - | 16,033.00 |
| 9 Unreserved Fund Balance | <u>885,753.67</u> | <u>789,995.25</u> | <u>709,008.63</u> | <u>1,142,772.77</u> |
| 10 Total Fund Equity | <u>886,804.67</u> | <u>789,995.25</u> | <u>709,008.63</u> | <u>1,158,805.77</u> |
| 11 Total Liabilities and Fund Equity | <u>886,804.67</u> | <u>789,995.25</u> | <u>709,008.63</u> | <u>1,158,805.77</u> |
| 12 | | | | |
| 13 Use of Money and Property | 23,519.75 | 23,428.86 | 18,298.09 | 19,778.42 |
| 14 Sales and Services | 1,262,633.19 | 915,703.13 | 1,037,253.68 | 1,165,730.34 |
| 15 Other Revenue | 21,918.58 | 1,364.45 | 6,444.86 | 2,403.43 |
| 16 Total Operating Revenue | <u>1,308,071.52</u> | <u>940,496.44</u> | <u>1,061,996.63</u> | <u>1,187,912.19</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 64,181.08 | 13,416.42 | 34,657.53 | 50,658.69 |
| 19 Travel | 93,811.67 | 19,537.69 | 30,303.45 | 38,357.14 |
| 20 Contractual Services | 66,992.64 | 106,107.90 | 117,687.14 | 133,978.81 |
| 21 Supplies and Materials | 577,788.39 | 556,088.26 | 481,573.24 | 485,748.46 |
| 22 Capital Outlay | 259,735.09 | 341,875.05 | 478,584.19 | 28,970.91 |
| 23 Interest Expense | 54.74 | 280.54 | 177.70 | 401.04 |
| 24 Total Operating Expenditures/Expenses | <u>1,062,563.61</u> | <u>1,037,305.86</u> | <u>1,142,983.25</u> | <u>738,115.05</u> |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (115,738.33) | - | - | - |
| 28 Net Transfers In (Out) | <u>(115,738.33)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 29 | | | | |
| 30 Net Change | 129,769.58 | (96,809.42) | (80,986.62) | 449,797.14 |
| 31 | | | | |
| 32 Beginning Fund Equity | 757,035.09 | 886,804.67 | 789,995.25 | 709,008.63 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Fund Balance | <u>886,804.67</u> | <u>789,995.25</u> | <u>709,008.63</u> | <u>1,158,805.77</u> |

Company: 6012

Company Name: Special Aviation Internal Service Fund

Fund Name: Special Aviation Internal Service Fund

Fund Type: Internal Service Fund

Purpose: SDCL 50-2-16 created a Special Aviation Internal Service Fund. Source: Reimbursement for use of state aircraft under control of the Department of Transportation. Use: Maintenance, cost of operation, repair and other expenses in connection with the operation of its state aircraft. Reimbursement rates are set by the State Board of Finance, to fully defray the cost and expenses of rendering the service (50-2-15).

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This fund was reviewed by GOAC on 10/20/09. Three planes are operating and one plane was delivered to Lake Area Vo Tech for use in their aviation program (Seneca). Remaining planes are two King Air 90s and a King Air 200.

This fund received a written audit finding in FY2010 regarding \$497,000 in aircraft costs that were incurred in the fund but were moved to other funds.

Department of Transportation
State Accounting System - Other Fund Balances
Company 6517 - Railroad Authority Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 31,625.61 | 34,212.90 | 34,546.80 | - |
| 2 Total Assets | 31,625.61 | 34,212.90 | 34,546.80 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 31,625.61 | 34,212.90 | 34,546.80 | - |
| 9 Total Fund Equity | 31,625.61 | 34,212.90 | 34,546.80 | - |
| 10 Total Liabilities and Fund Equity | 31,625.61 | 34,212.90 | 34,546.80 | - |
| 11 | | | | |
| 12 Use of Money and Property | 15,733.00 | 2,593.04 | 341.25 | 433.98 |
| 13 Other Revenue | - | - | - | - |
| 14 Total Operating Revenue | 15,733.00 | 2,593.04 | 341.25 | 433.98 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | 10,210.48 | 5.75 | 7.35 | 1.88 |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | 10,210.48 | 5.75 | 7.35 | 1.88 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | (34,978.90) |
| 26 Net Transfers In (Out) | - | - | - | (34,978.90) |
| 27 | | | | |
| 28 Net Change | 5,522.52 | 2,587.29 | 333.90 | (34,546.80) |
| 29 | | | | |
| 30 Beginning Fund Equity | 26,103.09 | 31,625.61 | 34,212.90 | 34,546.80 |
| 31 Ending Fund Balance | 31,625.61 | 34,212.90 | 34,546.80 | - |

Company: 6517

Company Name: Railroad Authority Fund

Fund Name: Railroad Authority Fund

Fund Type: Enterprise Fund

Purpose: SDCL 49-16B-3 created the South Dakota Railroad Authority as a body corporate and politic and is comprised of the members of the South Dakota State Railroad Board. Source: SDCL 49-16B-41 state that the gross total income derived by the authority from: 1) the sale of bonds; 2) charges, fees, or rentals; and, 3) all other revenue derived from any project undertaken pursuant to this chapter; shall be paid to the treasurer of the State of South Dakota or to a trustee under a resolution, trust indenture or other security agreement. The income shall be held by the state treasurer or a trustee in trust for the purposes of this chapter, in a special fund known as the railroad authority fund. Use: SDCL 49-16B-14 states that the Department of Transportation shall prepare or review and approve plans and specifications for and have supervision over any project to be undertaken by the authority.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

GOAC meeting 10/20/09. Revenue came from the sale of the core line to the Burlington Northern Railroad. The proceeds were deposited to the Railroad Trust Fund and from that fund, \$6,178,000 was transferred to this fund for projects along the core line. All of the projects are completed although one is still possible relating to a Sioux City interchange. The funds remaining are what would be necessary to complete that project if it does proceed.



Department of Education
State Accounting System - Other Fund Balances
Company 3019 - Education Enhancement Tobacco Tax Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|----------------|----------------|---------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Total Assets | - | - | - | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | - | - | - | - |
| 9 Total Fund Equity | - | - | - | - |
| 10 Total Liabilities and Fund Equity | - | - | - | - |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 7,756,702.53 | 8,060,561.05 | 7,628,713.88 | - |
| 14 Use of Money and Property | 310.30 | - | - | - |
| 15 Total Operating Revenue | 7,757,012.83 | 8,060,561.05 | 7,628,713.88 | - |
| 16 | | | | |
| 17 Contractual Services | - | - | - | - |
| 18 Grants and Subsidies | - | - | - | - |
| 19 Total Operating Expenditures/Expenses | - | - | - | - |
| 20 | | | | |
| 21 Transfers In | - | - | - | - |
| 22 Transfers Out | (7,757,012.83) | (8,060,561.05) | (7,628,713.88) | - |
| 23 Net Transfers In (Out) | (7,757,012.83) | (8,060,561.05) | (7,628,713.88) | - |
| 24 | | | | |
| 25 Net Change | - | - | - | - |
| 26 | | | | |
| 27 Beginning Fund Equity | - | - | - | - |
| 28 Prior Period Adjustment | - | - | - | - |
| 29 Ending Equity | - | - | - | - |

Company: 3019

Company Name: Education Enhancement Tobacco Tax Fund

Fund Name: Education Enhancement Tobacco Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 4-5-45 created the Education Enhancement Tobacco Tax Fund. This fund had received thirty three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars.

The Education Enhancement Tobacco Tax Fund was repealed by SL 2015, ch 39 effective 7/1/15 (FY2016)

Budget Information:

Additional Information:

The transfers out reported for the fund were made to the General Fund in accordance with the General Appropriations Acts. Beginning in FY2012, the tobacco revenue was reported in the fund rather than a transfer in.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - Hagen-Harvey Memorial Scholarship

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 898,288.93 | 881,265.78 | 869,182.70 | 866,455.07 |
| 2 Total Assets | 898,288.93 | 881,265.78 | 869,182.70 | 866,455.07 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 898,288.93 | 881,265.78 | 869,182.70 | 866,455.07 |
| 9 Total Fund Equity | 898,288.93 | 881,265.78 | 869,182.70 | 866,455.07 |
| 10 Total Liabilities and Fund Equity | 898,288.93 | 881,265.78 | 869,182.70 | 866,455.07 |
| 11 | | | | |
| 12 Use of Money and Property | 21,387.86 | 13,476.85 | 8,916.92 | 11,022.37 |
| 13 Other Revenue | - | - | - | - |
| 14 Total Operating Revenue | 21,387.86 | 13,476.85 | 8,916.92 | 11,022.37 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | 30,000.00 | 30,500.00 | 21,000.00 | 13,750.00 |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures | 30,000.00 | 30,500.00 | 21,000.00 | 13,750.00 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | (8,612.14) | (17,023.15) | (12,083.08) | (2,727.63) |
| 29 | | | | |
| 30 Beginning Fund Balance | 906,901.07 | 898,288.93 | 881,265.78 | 869,182.70 |
| 31 Ending Fund Balance | 898,288.93 | 881,265.78 | 869,182.70 | 866,455.07 |

Company: 3138

Company Name: Education and Cultural Affairs - Other

Fund Name: Hagen-Harvey Memorial Scholarship Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 13-55-37 created the Richard Hagen-Minerva Harvey Memorial Scholarship Program. Source: Monies left to the state by Richard Hagen and Minerva Harvey. Use: There is hereby continuously appropriated to the Department of Education any other fund expenditure authority necessary for the department to accept and expend money the department may receive from any source for the purpose for providing a Richard Hagen-Minerva Harvey Memorial Scholarship.

Budget Information: Not included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - Postsecondary Technical Credentialing Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 29,630.46 | 33,122.46 | 36,307.46 | 39,248.46 |
| 2 Total Assets | 29,630.46 | 33,122.46 | 36,307.46 | 39,248.46 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 29,630.46 | 33,122.46 | 36,307.46 | 39,248.46 |
| 9 Total Fund Equity | 29,630.46 | 33,122.46 | 36,307.46 | 39,248.46 |
| 10 Total Liabilities and Fund Equity | 29,630.46 | 33,122.46 | 36,307.46 | 39,248.46 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 2,772.50 | 3,492.00 | 3,185.00 | 2,941.00 |
| 13 Total Operating Revenue | 2,772.50 | 3,492.00 | 3,185.00 | 2,941.00 |
| 14 | | | | |
| 15 Personal Services and Benefits | - | - | - | - |
| 16 Travel | - | - | - | - |
| 17 Contractual Services | - | - | - | - |
| 18 Supplies and Materials | 5,040.47 | - | - | - |
| 19 Grants and Subsidies | - | - | - | - |
| 20 Capital Outlay | - | - | - | - |
| 21 Total Operating Expenditures | 5,040.47 | - | - | - |
| 22 | | | | |
| 23 Transfers In | - | - | - | - |
| 24 Transfers Out | - | - | - | - |
| 25 Net Transfers In (Out) | - | - | - | - |
| 26 | | | | |
| 27 Net Change | (2,267.97) | 3,492.00 | 3,185.00 | 2,941.00 |
| 28 | | | | |
| 29 Beginning Fund Balance | 31,898.43 | 29,630.46 | 33,122.46 | 36,307.46 |
| 30 Ending Fund Balance | 29,630.46 | 33,122.46 | 36,307.46 | 39,248.46 |

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: Postsecondary Technical Credentialing Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-39-17.1 created the Postsecondary Technical Credentialing Fund.

Effective FY2017 per SL 2016, ch 84, sec 2 Any funds in the postsecondary technical credentialing fund shall be transferred to the state institute fund established pursuant to § 13-42-5.1.

Budget Information:

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - State Institute Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 304,528.15 | 293,738.85 | 228,423.42 | 251,397.57 |
| 2 Total Assets | 304,528.15 | 293,738.85 | 228,423.42 | 251,397.57 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 304,528.15 | 293,738.85 | 228,423.42 | 251,397.57 |
| 9 Total Fund Equity | 304,528.15 | 293,738.85 | 228,423.42 | 251,397.57 |
| 10 Total Liabilities and Fund Equity | 304,528.15 | 293,738.85 | 228,423.42 | 251,397.57 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 160,981.00 | 169,957.00 | 165,172.00 | 191,293.00 |
| 13 Other Revenue | | | | 100.00 |
| 14 Total Operating Revenue | 160,981.00 | 169,957.00 | 165,172.00 | 191,393.00 |
| 15 | | | | |
| 16 Personal Services and Benefits | 71,806.75 | 62,755.53 | 80,662.78 | 67,309.53 |
| 17 Travel | 1,926.07 | 1,222.58 | 1,184.08 | 360.61 |
| 18 Contractual Services | 67,583.16 | 75,162.97 | 91,184.22 | 33,258.92 |
| 19 Supplies and Materials | 6,605.25 | 597.15 | 785.81 | 535.04 |
| 20 Grants and Subsidies | - | 1,400.00 | 8,800.00 | 3,400.00 |
| 21 Capital Outlay | 2,338.33 | - | - | - |
| 22 Total Operating Expenditures | 150,259.56 | 141,138.23 | 182,616.89 | 104,864.10 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | (64,923.20) | (39,608.07) | (46,381.80) | (63,554.75) |
| 26 Net Transfers In (Out) | (64,923.20) | (39,608.07) | (46,381.80) | (63,554.75) |
| 27 | | | | |
| 28 Net Change | (54,201.76) | (10,789.30) | (63,826.69) | 22,974.15 |
| 29 | | | | |
| 30 Prior Period Adjustment | | | | |
| 31 Beginning Fund Balance | 358,729.91 | 304,528.15 | 293,738.85 | 228,423.42 |
| 32 Prior Period Adjustment | - | - | (1,488.74) | - |
| 33 Ending Fund Balance | 304,528.15 | 293,738.85 | 228,423.42 | 251,397.57 |

Company: 3138

Company Name: Education and Cultural Affairs - Other

Fund Name: State Institute Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 13-42-5.1 created the State Institute Fund. Source: Teacher certification fees. Use: Used for the purpose of writing and publishing bulletins, accreditation rules, and materials essential to the school systems of this state, and to support activities related to school accreditation and teacher training and retention and as otherwise may be provided by law. Also used for expenses of the Professional Teachers Practices and Standards Commission or the Professional Administrators Practices and Standards Commission, however the annual expenses shall be limited to an amount not to exceed two-thirds of the annual amount collected for certification fees (13-43-23).

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - Professional Teachers Practices and Standards Commission

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 67,712.93 | 66,922.87 | 46,559.92 | 60,791.55 |
| 2 Total Assets | 67,712.93 | 66,922.87 | 46,559.92 | 60,791.55 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 67,712.93 | 66,922.87 | 46,559.92 | 60,791.55 |
| 9 Total Fund Equity | 67,712.93 | 66,922.87 | 46,559.92 | 60,791.55 |
| 10 Total Liabilities and Fund Equity | 67,712.93 | 66,922.87 | 46,559.92 | 60,791.55 |
| 11 | | | | |
| 12 Use of Money and Property | - | - | - | - |
| 13 Other Revenue | - | - | - | - |
| 14 Total Operating Revenue | - | - | - | - |
| 15 | | | | |
| 16 Personal Services and Benefits | 12,206.34 | 10,067.24 | 19,923.77 | 23,741.01 |
| 17 Travel | 3,763.18 | 2,633.74 | 4,993.58 | 4,901.70 |
| 18 Contractual Services | 25,141.72 | 26,949.08 | 40,174.19 | 19,902.55 |
| 19 Supplies and Materials | 527.15 | 748.07 | 959.36 | 777.86 |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Capital Outlay | - | - | 693.85 | - |
| 22 Total Operating Expenditures | 41,638.39 | 40,398.13 | 66,744.75 | 49,323.12 |
| 23 | | | | |
| 24 Transfers In | 64,923.20 | 39,608.07 | 46,381.80 | 63,554.75 |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | 64,923.20 | 39,608.07 | 46,381.80 | 63,554.75 |
| 27 | | | | |
| 28 Net Change | 23,284.81 | (790.06) | (20,362.95) | 14,231.63 |
| 29 | | | | |
| 30 Beginning Fund Balance | 44,428.12 | 67,712.93 | 66,922.87 | 46,559.92 |
| 31 Ending Fund Balance | 67,712.93 | 66,922.87 | 46,559.92 | 60,791.55 |

Company: 3138

Company Name: Education and Cultural Affairs - Other

Fund Name: Professional Teachers Practices and Standards Commission

Fund Type: Special Revenue Fund

Purpose: Administratively created fund set up to account for transfers from the State Institute Fund to the Professional Teachers Practices and Standards Commission. Use: SDCL 13-43-23 states "Any expense incurred by the Professional Teachers Practices and Standards Commission or the Professional Administrators Practices and Standards Commission in administering the provisions of §§ 13-43-16 to 13-43-49, inclusive, shall be paid from the State Institute Fund. However, such annual expenses shall be limited to an amount not to exceed two-thirds of the annual amount collected for teacher certification fees."

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - Dept. of Education Other

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,878,664.25 | 2,072,009.30 | 2,400,356.13 | 3,570,441.30 |
| 2 Total Assets | 2,878,664.25 | 2,072,009.30 | 2,400,356.13 | 3,570,441.30 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 2,474.80 | 154,973.00 | - | 367,791.80 |
| 8 Unreserved Fund Balance | 2,876,189.45 | 1,917,036.30 | 2,400,356.13 | 3,202,649.50 |
| 9 Total Fund Equity | 2,878,664.25 | 2,072,009.30 | 2,400,356.13 | 3,570,441.30 |
| 10 Total Liabilities and Fund Equity | 2,878,664.25 | 2,072,009.30 | 2,400,356.13 | 3,570,441.30 |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 854,356.24 | 189,612.35 | 48,174.68 | 8,928.82 |
| 13 Use of Money and Property | 30,694.79 | 9,601.73 | 4,327.06 | 12,152.54 |
| 14 Sales and Services | 13,241.01 | 43,001.67 | 5,792.87 | 4,601.88 |
| 15 Administering Programs | 218,176.55 | 25,056.66 | 470,321.55 | 19,000.00 |
| 16 Other Revenue | 2,007,556.21 | 1,647,797.73 | 2,376,824.27 | 2,657,483.30 |
| 17 Total Operating Revenue | 3,124,024.80 | 1,915,070.14 | 2,905,440.43 | 2,702,166.54 |
| 18 | | | | |
| 19 Personal Services and Benefits | 23,219.86 | - | 18,830.21 | 43,777.90 |
| 20 Travel | 1,130.23 | 6,535.53 | 19,048.97 | 34,535.10 |
| 21 Contractual Services | 2,123,116.62 | 1,127,172.60 | 1,890,351.77 | 1,376,219.39 |
| 22 Supplies and Materials | 408.25 | 405.00 | 5,316.52 | 1,719.08 |
| 23 Grants and Subsidies | 444,645.77 | 719,123.89 | 93,334.34 | 1,000.00 |
| 24 Capital Outlay | 389,225.04 | 79,615.76 | 351,486.44 | 41,226.77 |
| 25 Other Expense | - | 788,872.31 | 198,725.35 | 33,603.13 |
| 26 Total Operating Expenditures | 2,981,745.77 | 2,721,725.09 | 2,577,093.60 | 1,532,081.37 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | 142,279.03 | (806,654.95) | 328,346.83 | 1,170,085.17 |
| 33 | | | | |
| 34 Beginning Fund Balance | 2,736,385.22 | 2,878,664.25 | 2,072,009.30 | 2,400,356.13 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Fund Balance | 2,878,664.25 | 2,072,009.30 | 2,400,356.13 | 3,570,441.30 |

Company: 3138

Company Name: Education and Cultural Affairs - Other

Fund Name: Dept. of Education Other

Fund Type: Special Revenue Fund

Purpose: Various administratively created accounts used by the Department of Education. Examples of sources and uses are fees collected by the Office of Policy and Accountability for certifying teachers, ERATE monies and a M&R fee collected from technical institute students.

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3139 - Archeological Research Center

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 348,781.87 | 277,754.98 | 276,619.10 | 456,477.07 |
| 2 Total Assets | 348,781.87 | 277,754.98 | 276,619.10 | 456,477.07 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 53.20 | 784.65 | 337.14 | 5,986.98 |
| 8 Unreserved Fund Balance | 348,728.67 | 276,970.33 | 276,281.96 | 450,490.09 |
| 9 Total Fund Equity | 348,781.87 | 277,754.98 | 276,619.10 | 456,477.07 |
| 10 Total Liabilities and Fund Equity | 348,781.87 | 277,754.98 | 276,619.10 | 456,477.07 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 323,463.45 | 341,181.85 | 364,761.82 | 412,410.84 |
| 14 Use of Money and Property | 41.05 | 730.72 | 4.21 | 724.56 |
| 15 Sales and Services | 1,039,423.49 | 709,618.91 | 730,063.77 | 906,180.40 |
| 16 Administering Programs | - | - | - | 40,000.00 |
| 17 Other Revenue | - | 3,867.78 | 900.00 | - |
| 18 Total Operating Revenue | 1,362,927.99 | 1,055,399.26 | 1,095,729.80 | 1,359,315.80 |
| 19 | | | | |
| 20 Personal Services and Benefits | 670,257.80 | 694,425.86 | 643,138.63 | 729,410.87 |
| 21 Travel | 64,094.11 | 73,081.92 | 69,276.81 | 49,807.63 |
| 22 Contractual Services | 311,312.93 | 380,680.47 | 487,582.67 | 406,015.50 |
| 23 Supplies and Materials | 16,911.62 | 18,133.84 | 19,768.61 | 14,214.42 |
| 24 Grants and Subsidies | - | - | - | - |
| 25 Capital Outlay | 9,848.99 | 14,112.74 | 8,232.57 | 2,122.17 |
| 26 Other Expense | - | - | - | 341.74 |
| 27 Interest Expense | 3,685.57 | 847.91 | 2,393.53 | 53.29 |
| 28 Total Operating Expenditures/Expenses | 1,076,111.02 | 1,181,282.74 | 1,230,392.82 | 1,201,965.62 |
| 29 | | | | |
| 30 Transfers In | 73,910.65 | 54,856.59 | 139,945.41 | 22,507.79 |
| 31 Transfers Out | - | - | (6,418.27) | - |
| 32 Net Transfers In (Out) | 73,910.65 | 54,856.59 | 133,527.14 | 22,507.79 |
| 33 | | | | |
| 34 Net Change | 360,727.62 | (71,026.89) | (1,135.88) | 179,857.97 |
| 35 | | | | |
| 36 Beginning Fund Equity | (11,945.75) | 348,781.87 | 277,754.98 | 276,619.10 |
| 37 Ending Equity | 348,781.87 | 277,754.98 | 276,619.10 | 456,477.07 |

Company: 3139

Company Name: Arts and History Special Revenue Funds

Fund Name: Archeological Research Center

Fund Type: Special Revenue

Purpose: SDCL 1-20-21.1 authorizes that the state archaeologist may enter into agreements involving archaeological survey or assessment work with any state or federal department, agency, institution, or political subdivision or with a private contractor. The State Historical Society Board of Trustees may promulgate rules, pursuant to chapter 1-26, to establish a fee schedule for recovery of exploratory, laboratory, reporting, and administrative costs incurred by the state archaeologist in the performance of his duties.

Budget Information: Included in the General Appropriations Bill.

Other Information:

The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center. In FY2016 the Cultural Heritage Center share was broken out into a separate sheet.

Department of Education
State Accounting System - Other Fund Balances
Company 3139 - Historical Society Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 165,412.24 | 162,024.05 | 135,823.47 | 138,993.88 |
| 2 Total Assets | 165,412.24 | 162,024.05 | 135,823.47 | 138,993.88 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 165,412.24 | 162,024.05 | 135,823.47 | 138,993.88 |
| 9 Total Fund Equity | 165,412.24 | 162,024.05 | 135,823.47 | 138,993.88 |
| 10 Total Liabilities and Fund Equity | 165,412.24 | 162,024.05 | 135,823.47 | 138,993.88 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Sales and Services | 163,658.25 | 206,212.89 | 183,787.39 | 189,960.63 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 163,658.25 | 206,212.89 | 183,787.39 | 189,960.63 |
| 17 | | | | |
| 18 Personal Services and Benefits | 55,070.58 | 89,163.89 | 90,405.85 | 85,333.82 |
| 19 Travel | 10,281.73 | 4,854.26 | 4,260.76 | 3,375.20 |
| 20 Contractual Services | 78,706.28 | 76,257.67 | 80,498.48 | 73,417.78 |
| 21 Supplies and Materials | 32,803.55 | 32,948.97 | 33,986.00 | 22,678.02 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 3,395.61 | 6,371.46 | 501.21 | 1,970.27 |
| 24 Other Expense | 29.76 | 4.83 | 15.67 | 15.13 |
| 25 Total Operating Expenditures/Expenses | 180,287.51 | 209,601.08 | 209,667.97 | 186,790.22 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | (320.00) | - |
| 29 Net Transfers In (Out) | - | - | (320.00) | - |
| 30 | | | | |
| 31 Net Change | (16,629.26) | (3,388.19) | (26,200.58) | 3,170.41 |
| 32 | | | | |
| 33 Beginning Fund Equity | 182,041.50 | 165,412.24 | 162,024.05 | 135,823.47 |
| 34 Ending Equity | 165,412.24 | 162,024.05 | 135,823.47 | 138,993.88 |

Company: 3139

Company Name: Arts and History Special Revenue Funds

Fund Name: Historical Society Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 1-18-31 created the Historical Society Special Revenue Fund. Source: Individual life, patron, individual or corporate membership fees, sales of duplicates, gifts or bequests and sale of republished material. Use: SDCL 1-18-31.1 created a publications revolving account to be used for republishing documents, materials and works of historic significance. SDCL 1-18-31.2 - The board may develop a fee structure for admission to special exhibitions or museums, and for the use of publications, papers, documents, advertisements or legal notices in the custody of the state. The fee structure for the use of publications, papers, documents, advertisements or legal notices shall be determined by the costs of maintaining, reproducing or researching the publications, documents, advertisements, legal notices and other historical items in the custody and care of the state.

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3139 - Other Activities

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 48,011.70 | 31,851.54 | 31,142.56 | 126,306.07 |
| 2 Total Assets | 48,011.70 | 31,851.54 | 31,142.56 | 126,306.07 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | 786.82 | - |
| 8 Unreserved Fund Balance | 48,011.70 | 31,851.54 | 30,355.74 | 126,306.07 |
| 9 Total Fund Equity | 48,011.70 | 31,851.54 | 31,142.56 | 126,306.07 |
| 10 Total Liabilities and Fund Equity | 48,011.70 | 31,851.54 | 31,142.56 | 126,306.07 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 225,033.91 | 237,360.61 | 253,765.23 | 286,914.71 |
| 14 Use of Money and Property | 6.99 | 970.24 | 20.41 | 407.07 |
| 15 Sales and Services | - | - | - | - |
| 16 Other Revenue | - | - | - | - |
| 17 Total Operating Revenue | 225,040.90 | 238,330.85 | 253,785.64 | 287,321.78 |
| 18 | | | | |
| 19 Personal Services and Benefits | 196,519.45 | 200,116.15 | 211,701.91 | 178,262.68 |
| 20 Travel | 5,923.68 | 3,100.16 | 5,458.25 | 3,977.01 |
| 21 Contractual Services | 2,201.95 | 17,651.43 | 12,518.76 | 3,075.00 |
| 22 Supplies and Materials | 11,115.36 | 28,317.23 | 18,443.91 | 4,379.02 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | 3,376.11 | 5,306.04 | 6,371.79 | 2,464.37 |
| 25 Interest Expense | - | - | - | 0.19 |
| 26 Total Operating Expenditures/Expenses | 219,136.55 | 254,491.01 | 254,494.62 | 192,158.27 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | 5,904.35 | (16,160.16) | (708.98) | 95,163.51 |
| 33 | | | | |
| 34 Beginning Fund Equity | 42,107.35 | 48,011.70 | 31,851.54 | 31,142.56 |
| 35 Ending Equity | 48,011.70 | 31,851.54 | 31,142.56 | 126,306.07 |

Company: 3139

Company Name: Arts and History Special Revenue Funds

Fund Name: Other Activities

Fund Type: Special Revenue

Purpose: Used to account for Cultural Heritage Center monies directed within the fund by the Joint Committee on Appropriations.

Budget Information: Included in the General Appropriations Bill.

Other Information:

The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center.

Department of Education
State Accounting System - Other Fund Balances
Company 3145 - Historical Preservation Loan and Grant Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 373,909.17 | 365,979.01 | 305,957.96 | 291,055.15 |
| 2 Total Assets | 373,909.17 | 365,979.01 | 305,957.96 | 291,055.15 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 373,909.17 | 365,979.01 | 305,957.96 | 291,055.15 |
| 9 Total Fund Equity | 373,909.17 | 365,979.01 | 305,957.96 | 291,055.15 |
| 10 Total Liabilities and Fund Equity | 373,909.17 | 365,979.01 | 305,957.96 | 291,055.15 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 10,771.15 | 6,570.84 | 4,001.41 | 4,842.52 |
| 14 Other Revenue | - | - | - | - |
| 15 Total Operating Revenue | 10,771.15 | 6,570.84 | 4,001.41 | 4,842.52 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | 121,447.84 | 114,501.00 | 151,051.46 | 119,745.33 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 121,447.84 | 114,501.00 | 151,051.46 | 119,745.33 |
| 24 | | | | |
| 25 Transfers In | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 26 Transfers Out | - | - | (12,971.00) | - |
| 27 Net Transfers In (Out) | 100,000.00 | 100,000.00 | 87,029.00 | 100,000.00 |
| 28 | | | | |
| 29 Net Change | (10,676.69) | (7,930.16) | (60,021.05) | (14,902.81) |
| 30 | | | | |
| 31 Beginning Fund Equity | 384,585.86 | 373,909.17 | 365,979.01 | 305,957.96 |
| 32 Ending Equity | 373,909.17 | 365,979.01 | 305,957.96 | 291,055.15 |

Company: 3145

Company Name: Historic Preservation Loan/Grant Fund

Fund Name: Historical Preservation Loan and Grant Fund

Fund Type: Special Revenue

Purpose: SDCL 1-19A-13.1 created the Historical Preservation Loan and Grant Fund. Sources: The State Historical Society Board of Trustees, with the approval of the Governor, may accept into the loan fund any funds which may be obtained from repayment of loan principal, interest, gifts, grants, or contributions.

Uses: Make loans and grants to purchase, restore, or develop historic South Dakota properties for residential, commercial, or public purposes.

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3146 - State Library

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 33,125.81 | 14,010.54 | 10,633.03 | 10,730.27 |
| 2 Total Assets | 33,125.81 | 14,010.54 | 10,633.03 | 10,730.27 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 33,125.81 | 14,010.54 | 10,633.03 | 10,730.27 |
| 9 Total Fund Equity | 33,125.81 | 14,010.54 | 10,633.03 | 10,730.27 |
| 10 Total Liabilities and Fund Equity | 33,125.81 | 14,010.54 | 10,633.03 | 10,730.27 |
| 11 | | | | |
| 12 Fines, Forfeits and Penalties | 255.50 | 715.40 | 110.95 | - |
| 13 Sales and Services | 81.80 | 122.60 | 84.60 | 146.50 |
| 14 Administering Programs | - | - | 2,522.54 | 5,627.52 |
| 15 Other Revenue | - | 2,163.96 | 2,300.00 | 1,325.00 |
| 16 Total Operating Revenue | 337.30 | 3,001.96 | 5,018.09 | 7,099.02 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | 3,520.00 | 2,000.00 |
| 21 Supplies and Materials | 0.37 | 587.68 | 3,380.14 | 1,599.22 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 2,448.00 | 21,234.85 | 1,495.46 | 3,402.56 |
| 24 Other Expense | - | 294.70 | - | - |
| 25 Total Operating Expenditures | 2,448.37 | 22,117.23 | 8,395.60 | 7,001.78 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | (2,111.07) | (19,115.27) | (3,377.51) | 97.24 |
| 32 | | | | |
| 33 Beginning Fund Balance | 35,236.88 | 33,125.81 | 14,010.54 | 10,633.03 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Fund Balance | 33,125.81 | 14,010.54 | 10,633.03 | 10,730.27 |

Company: 3146

Company Name: State Library

Fund Name: State Library Fund

Fund Type: Special Revenue Fund

Purpose: Administratively created fund. Source: Charges for services including damaged library materials, duplication and film services; gifts. SDCLs 14-1-53 and 14-1-54 authorized the state library to accept federal and private funds and gifts. Use: Purchasing and repairing library materials.

SDCL 1-45-37 (repealed effective FY2014) created the Automated Library System Fund. Source: Any funds collected by the Department of Education from assessment of fees for libraries to join the state library's automated library system. Use: Any money in the automated library system fund is continuously appropriated to the Department of Education to provide enhancements to the existing automated library system as they become necessary as the result of more libraries joining the automated library system. The secretary of the Department of Education shall report any revenues into the automated library system fund and any expenditures out of the automated library system fund to the special committee created in § 4-8A-2 during the special committee's interim meetings.

Additional Information:

There is no indication in the accounting system that the Automated Library System Fund is being used.

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3189 - Workforce Education Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|-------------------------------------|---------------|----------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,100,000.00 | 6,796.17 | 1,397,338.64 | 2,847,148.02 |
| 2 Total Assets | 2,100,000.00 | 6,796.17 | 1,397,338.64 | 2,847,148.02 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 2,100,000.00 | 6,796.17 | 1,397,338.64 | 2,847,148.02 |
| 8 Total Fund Equity | 2,100,000.00 | 6,796.17 | 1,397,338.64 | 2,847,148.02 |
| 9 Total Liabilities and Fund Equity | 2,100,000.00 | 6,796.17 | 1,397,338.64 | 2,847,148.02 |
| 10 | | | | |
| 11 Use of Money and Property | - | 4,024.91 | 11,268.80 | 30,036.78 |
| 12 Total Operating Revenue | - | 4,024.91 | 11,268.80 | 30,036.78 |
| 13 | | | | |
| 14 Personal Services and Benefits | - | - | - | - |
| 15 Travel | - | - | - | - |
| 16 Contractual Services | - | - | - | - |
| 17 Supplies and Materials | - | - | - | - |
| 18 Grants and Subsidies | - | 2,100,000.00 | 1,638,552.00 | 1,647,333.00 |
| 19 Capital Outlay | - | - | - | - |
| 20 Other Expense | - | - | - | - |
| 21 Total Operating Expenditures | - | 2,100,000.00 | 1,638,552.00 | 1,647,333.00 |
| 22 | | | | |
| 23 Transfers In | 2,100,000.00 | 2,771.26 | 3,017,825.67 | 3,317,105.60 |
| 24 Transfers Out | - | - | - | (250,000.00) |
| 25 Net Transfers In (Out) | 2,100,000.00 | 2,771.26 | 3,017,825.67 | 3,067,105.60 |
| 26 | | | | |
| 27 Net Change | 2,100,000.00 | (2,093,203.83) | 1,390,542.47 | 1,449,809.38 |
| 28 | | | | |
| 29 Beginning Fund Balance | - | 2,100,000.00 | 6,796.17 | 1,397,338.64 |
| 30 Ending Fund Balance | 2,100,000.00 | 6,796.17 | 1,397,338.64 | 2,847,148.02 |

Company: 3189

Company Name: Workforce Education Fund

Fund Name: Workforce Education Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 13-13-88 created the Workforce Education Fund. Source: Per § 1-16G-48, thirty percent of the money in the Building South Dakota Fund shall be transferred to the Workforce Education Fund. Interest earned on money in the fund shall be deposited into the fund. Use: To fund the state's share of the limited English proficiency adjustment as calculated by §§ 13-13-10.1 and 13-13-73 for state fiscal years 2014, 2015, and 2016. If, after the state's share of the limited English proficiency adjustment is funded, the Workforce Education Fund exceeds two million dollars as of July first of each year, the amount of money in excess of one million dollars shall be disbursed as follows: (1) An amount not to exceed \$1.5 million shall be distributed to fund new and existing secondary career and technical education programs; and (2) Any amount remaining in the fund over one million dollars after the distribution in subdivision (1) is made shall be allocated to each school district in an amount equal to the money available for such distribution times the ratio of each school district's fall enrollment to the total state fall enrollment as defined in § 13-13-10.1. Any money in the Workforce Education Fund is continuously appropriated

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

GOAC reviewed this fund on 8/21/13 and the first annual reported was presented to GOAC on 7/29/14.

SL 2016, ch 85, § 9 revised the disbursements from the fund beginning in FY2017.

Department of Education
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|-------------------|-------------------|-------------------|------------------|
| 1 Cash Pooled with State Treasurer | 100,229.72 | 85,520.67 | 57,909.74 | 73,965.84 |
| 2 Due From Other Governments | - | 14,709.05 | 42,319.98 | - |
| 3 Total Assets | <u>100,229.72</u> | <u>100,229.72</u> | <u>100,229.72</u> | <u>73,965.84</u> |
| 4 | | | | |
| 5 Due to Other Governments | 100,229.72 | 100,229.72 | 100,229.72 | 73,965.84 |
| 6 Other Liabilities | - | - | - | - |
| 7 Total Liabilities | <u>100,229.72</u> | <u>100,229.72</u> | <u>100,229.72</u> | <u>73,965.84</u> |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds, individuals, companies or governments.

Budget Information: There are no disbursements in an agency fund to appropriate.

Department of Education
State Accounting System - Other Fund Balances
Company 8501 - Postsecondary Technical Institutes Facilities Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|----------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,500,000.00 | - | - | 6,806,670.00 |
| 2 Total Assets | 1,500,000.00 | - | - | 6,806,670.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,500,000.00 | - | - | 6,806,670.00 |
| 9 Total Fund Equity | 1,500,000.00 | - | - | 6,806,670.00 |
| 10 Total Liabilities and Fund Equity | 1,500,000.00 | - | - | 6,806,670.00 |
| 11 | | | | |
| 12 Use of Money and Property | 35,765.41 | 22,525.84 | 15,159.94 | - |
| 13 Total Operating Revenue | 35,765.41 | 22,525.84 | 15,159.94 | - |
| 14 | | | | |
| 15 Personal Services and Benefits | - | - | - | - |
| 16 Travel | - | - | - | - |
| 17 Contractual Services | 35,765.41 | 22,525.84 | 15,159.94 | - |
| 18 Supplies and Materials | - | - | - | - |
| 19 Grants and Subsidies | - | - | - | - |
| 20 Capital Outlay | - | - | - | - |
| 21 Total Operating Expenditures | 35,765.41 | 22,525.84 | 15,159.94 | - |
| 22 | | | | |
| 23 Transfers In | - | - | - | 6,806,670.00 |
| 24 Transfers Out | - | (1,500,000.00) | - | - |
| 25 Net Transfers In (Out) | - | (1,500,000.00) | - | 6,806,670.00 |
| 26 | | | | |
| 27 Net Change | - | (1,500,000.00) | - | 6,806,670.00 |
| 28 | | | | |
| 29 Beginning Fund Balance | 1,500,000.00 | 1,500,000.00 | - | - |
| 30 Ending Fund Balance | 1,500,000.00 | - | - | 6,806,670.00 |

Company: 8501
Company Name: Voc. Education Facilities Fund
Fund Name: Postsecondary Technical Institutes Facilities Fund
Fund Type: Special Revenue Fund

Purpose: SDCL 13-39-69 created the Postsecondary Technical Institutes Facilities Fund. Source: Funded from \$1.5 million General Fund Appropriation and interest earnings which may be transferred to the Tuition Subaccount created in 13-39-70. SDCL 13-39-70 created Tuition Sub-Account to be used for lease and other expenses of lease-purchase agreements. The Tuition Subaccount is administered in a local bank account.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

HB 1142, section 7, of the 2014 Legislative session authorized the transfer of \$1.5 million from the Postsecondary Technical Institutes Facilities Fund to the Postsecondary Technical Institute Equipment Fund provided the collateral requirements associated with the Postsecondary Technical Institutes Facilities Fund have been released or satisfied. This was effective in FY2014.

In FY2016 this fund was used to deposit the bond prepayment authorized by SL 2016 ch 3.

Department of Education
State Accounting System - Other Fund Balances
Company 8501 - Postsecondary Technical Institute Equipment Fund

| | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------------|---------------------|-------------------|
| 1 Cash Pooled with State Treasurer | 1,500,000.00 | 1,185,991.57 | 212,931.04 |
| 2 Total Assets | <u>1,500,000.00</u> | <u>1,185,991.57</u> | <u>212,931.04</u> |
| 3 | | | |
| 4 Accounts Payable | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | |
| 7 Reserve for Encumbrances | - | - | - |
| 8 Unreserved Fund Balance | 1,500,000.00 | 1,185,991.57 | 212,931.04 |
| 9 Total Fund Equity | <u>1,500,000.00</u> | <u>1,185,991.57</u> | <u>212,931.04</u> |
| 10 Total Liabilities and Fund Equity | <u>1,500,000.00</u> | <u>1,185,991.57</u> | <u>212,931.04</u> |
| 11 | | | |
| 12 Use of Money and Property | - | - | 17,855.49 |
| 13 Total Operating Revenue | <u>-</u> | <u>-</u> | <u>17,855.49</u> |
| 14 | | | |
| 15 Personal Services and Benefits | - | - | - |
| 16 Travel | - | - | - |
| 17 Contractual Services | - | - | - |
| 18 Supplies and Materials | - | - | - |
| 19 Grants and Subsidies | - | 314,008.43 | 990,916.02 |
| 20 Capital Outlay | - | - | - |
| 21 Total Operating Expenditures | <u>-</u> | <u>314,008.43</u> | <u>990,916.02</u> |
| 22 | | | |
| 23 Transfers In | 1,500,000.00 | - | - |
| 24 Transfers Out | - | - | - |
| 25 Net Transfers In (Out) | <u>1,500,000.00</u> | <u>-</u> | <u>-</u> |
| 26 | | | |
| 27 Net Change | 1,500,000.00 | (314,008.43) | (973,060.53) |
| 28 | | | |
| 29 Beginning Fund Balance | - | 1,500,000.00 | 1,185,991.57 |
| 30 Ending Fund Balance | <u>1,500,000.00</u> | <u>1,185,991.57</u> | <u>212,931.04</u> |

Company: 8501
Company Name: Voc. Education Facilities Fund
Fund Name: Postsecondary Technical Institute Equipment Fund
Fund Type: Special Revenue Fund

Purpose: SDCL 13-39-70.1 created the Postsecondary Technical Institute Equipment Fund. Source: Funded from \$1.5 million transferred from the Postsecondary Technical Institutes Facilities Fund as authorized by chapter 93, section 7 of the 2014 Legislative session. Use: Per SDCL 13-39-70.2 any money in the Postsecondary Technical Institute Equipment Fund is continuously appropriated for distribution as provided in this section. The secretary of education shall grant the money to the postsecondary technical institutes to purchase equipment. Equipment purchases shall be based upon priorities established by each postsecondary technical institute, approved by each postsecondary technical institute's governing body and approved by the South Dakota Board of Education.

Budget Information: Not included in the General Appropriations Bill.



Department of Public Safety
State Accounting System - Other Fund Balances
Company 3040 - State Highway Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---|-----------------|-----------------|-----------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Cash and Cash Equivalents | 850.00 | 850.00 | 850.00 | 850.00 |
| 3 Accounts Receivable | - | - | - | - |
| 4 Total Assets | 850.00 | 850.00 | 850.00 | 850.00 |
| 5 | | | | |
| 6 Accounts Payable | - | - | - | - |
| 7 Total Liabilities | - | - | - | - |
| 8 | | | | |
| 9 Reserve for Encumbrances | 771,755.92 | 602,114.22 | 445,485.04 | - |
| 10 Unreserved Fund Balance | This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund. | | | |
| 11 Total Fund Equity | This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund. | | | |
| 12 Total Liabilities and Fund Equity | This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund. | | | |
| 13 | | | | |
| 14 | | | | |
| 15 Use of Money and Property | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 16 Sales and Services | 27,086.54 | 27,367.46 | 23,308.62 | 19,071.95 |
| 17 Other Revenue | 35,631.91 | 118,231.54 | 155,612.73 | 230,660.95 |
| 18 Total Operating Revenue | 65,718.45 | 148,599.00 | 181,921.35 | 252,732.90 |
| 19 | | | | |
| 20 Personal Services and Benefits | 11,369,551.21 | 12,355,245.25 | 13,218,311.47 | 13,343,028.62 |
| 21 Travel | 586,103.46 | 597,637.72 | 653,893.43 | 691,846.69 |
| 22 Contractual Services | 1,179,218.64 | 1,306,249.58 | 1,507,736.29 | 1,510,587.88 |
| 23 Supplies and Materials | 1,848,348.25 | 1,956,273.93 | 1,674,663.70 | 1,510,365.04 |
| 24 Capital Outlay | 1,711,204.67 | 1,699,349.57 | 1,712,863.83 | 1,960,222.64 |
| 25 Total Operating Expenditures/Expenses | 16,694,426.23 | 17,914,756.05 | 18,767,468.72 | 19,016,050.87 |
| 26 | | | | |
| 27 Transfers In | - | 26,442.89 | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | 26,442.89 | - | - |
| 30 | | | | |
| 31 Net Change | (16,628,707.78) | (17,739,714.16) | (18,585,547.37) | (18,763,317.97) |
| 32 | | | | |
| 33 Beginning Fund Equity | This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund. | | | |
| 34 Prior Period Adjustment | This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund. | | | |
| 35 Ending Equity | This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund. | | | |

Company: 3040
Company Name: State Highway Fund
Fund Name: State Highway Fund
Fund Type: Special Revenue Fund

Purpose: SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (32-5B-1&17), gross receipt tax on vehicle rental (32-5B-20), licenses and registrations (32-10). Uses: Per SDCLs 31-2-14.2, 31-5-8, 31-6-9, all moneys in the State Highway Fund shall be used only for the construction, maintenance and supervision of highways and bridges in this state and for administrative costs necessary to perform such duties. Highway funds are also used to match federal funds. Expenses of Highway Patrol authorized by SDCL 32-2-11 to be paid from the State Highway Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3048 - Boiler Inspection Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 40,000.00 | 32,084.74 | 40,000.00 | 40,000.00 |
| 2 Total Assets | 40,000.00 | 32,084.74 | 40,000.00 | 40,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 40,000.00 | 32,084.74 | 40,000.00 | 40,000.00 |
| 9 Total Fund Equity | 40,000.00 | 32,084.74 | 40,000.00 | 40,000.00 |
| 10 Total Liabilities and Fund Equity | 40,000.00 | 32,084.74 | 40,000.00 | 40,000.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 195,688.16 | 177,515.00 | 196,505.00 | 191,945.00 |
| 14 Total Operating Revenue | 195,688.16 | 177,515.00 | 196,505.00 | 191,945.00 |
| 15 | | | | |
| 16 Personal Services and Benefits | 16,211.53 | 15,412.11 | 19,942.67 | 17,001.36 |
| 17 Contractual Services | 162,066.54 | 160,801.50 | 146,632.78 | 161,358.60 |
| 18 Supplies and Materials | - | - | - | 4,449.81 |
| 19 Capital Outlay | - | 2,767.34 | 2,337.70 | 599.36 |
| 20 Total Operating Expenditures/Expenses | 178,278.07 | 178,980.95 | 168,913.15 | 183,409.13 |
| 21 | | | | |
| 22 Transfers In | - | - | - | - |
| 23 Transfers Out | (17,410.09) | (6,449.31) | (19,676.59) | (8,535.87) |
| 24 Net Transfers In (Out) | (17,410.09) | (6,449.31) | (19,676.59) | (8,535.87) |
| 25 | | | | |
| 26 Net Change | - | (7,915.26) | 7,915.26 | 0.00 |
| 27 | | | | |
| 28 Beginning Fund Equity | 40,000.00 | 40,000.00 | 32,084.74 | 40,000.00 |
| 29 Ending Equity | 40,000.00 | 32,084.74 | 40,000.00 | 40,000.00 |

Company: 3048

Company Name: Boiler Inspection Fund

Fund Name: Boiler Inspection Fund

Fund Type: Special Revenue

Purpose: SDCL 4-4-4.5 created the Boiler Inspection Fund. Source: All boiler inspection fees received by the Department of Public Safety. Use: Expenditures from these funds may be made only to pay necessary expenses of purposes specified in chapter 34-29A.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3072 - DENR Other Funds - Participating

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|--|-------------|-------------|-------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Total Assets | - | - | - | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |
| 8 Unreserved Fund Balance | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |
| 9 Total Fund Equity | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |
| 10 Total Liabilities and Fund Equity | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Total Operating Revenue | - | - | - | - |
| 15 | | | | |
| 16 Personal Services and Benefits | 24,819.04 | 22,151.68 | 28,652.97 | 29,496.15 |
| 17 Travel | - | 1,512.82 | 3,257.57 | 1,435.32 |
| 18 Contractual Services | 2,181.92 | 1,543.45 | 1,804.83 | 1,741.63 |
| 19 Supplies and Materials | 4.16 | 1,031.49 | 1,129.67 | 13.87 |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Capital Outlay | - | - | 1,690.56 | - |
| 22 Total Operating Expenditures/Expenses | 27,005.12 | 26,239.44 | 36,535.60 | 32,686.97 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | (27,005.12) | (26,239.44) | (36,535.60) | (32,686.97) |
| 29 | | | | |
| 30 Beginning Fund Equity | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |
| 31 Prior Period Adjustment | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |
| 32 Ending Equity | This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund. | | | |

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3144 - South Dakota 911 Coordination Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| 1 Cash Pooled with State Treasurer | 3,225,986.97 | 6,491,546.06 | 7,574,248.11 | 7,148,194.36 |
| 2 Total Assets | <u>3,225,986.97</u> | <u>6,491,546.06</u> | <u>7,574,248.11</u> | <u>7,148,194.36</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 3,225,986.97 | 6,491,546.06 | 7,574,248.11 | 7,148,194.36 |
| 9 Total Fund Equity | <u>3,225,986.97</u> | <u>6,491,546.06</u> | <u>7,574,248.11</u> | <u>7,148,194.36</u> |
| 10 Total Liabilities and Fund Equity | <u><u>3,225,986.97</u></u> | <u><u>6,491,546.06</u></u> | <u><u>7,574,248.11</u></u> | <u><u>7,148,194.36</u></u> |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 2,870,861.48 | 3,637,414.53 | 3,654,335.22 | 3,746,988.91 |
| 14 Use of Money and Property | 11,665.77 | 22,882.29 | 41,526.77 | 91,306.07 |
| 15 Other Revenue | 93.00 | - | 99.00 | - |
| 16 Total Operating Revenue | <u>2,882,620.25</u> | <u>3,660,296.82</u> | <u>3,695,960.99</u> | <u>3,838,294.98</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 69,945.03 | 79,664.95 | 82,702.31 | 76,476.30 |
| 19 Travel | 10,269.83 | 14,391.77 | 13,464.21 | 7,361.87 |
| 20 Contractual Services | 86,538.58 | 286,900.90 | 2,299,881.51 | 3,713,055.05 |
| 21 Supplies and Materials | 4,605.87 | 579.35 | 1,492.30 | 441.90 |
| 22 Grants and Subsidies | 32,274.06 | - | 100,000.00 | - |
| 23 Capital Outlay | 1,779.27 | 1,292.00 | 102,353.16 | 459,919.00 |
| 24 Other Expense | - | - | - | - |
| 25 Interest Expense | - | - | - | - |
| 26 Total Operating Expenditures/Expenses | <u>205,412.64</u> | <u>382,828.97</u> | <u>2,599,893.49</u> | <u>4,257,254.12</u> |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | (8,437.53) | (11,908.76) | (13,365.45) | (7,094.61) |
| 30 Net Transfers In (Out) | <u>(8,437.53)</u> | <u>(11,908.76)</u> | <u>(13,365.45)</u> | <u>(7,094.61)</u> |
| 31 | | | | |
| 32 Net Change | 2,668,770.08 | 3,265,559.09 | 1,082,702.05 | (426,053.75) |
| 33 | | | | |
| 34 Beginning Fund Equity | 557,216.89 | 3,225,986.97 | 6,491,546.06 | 7,574,248.11 |
| 35 Prior Period Adjustment | - | - | - | - |
| 36 Ending Equity | <u><u>3,225,986.97</u></u> | <u><u>6,491,546.06</u></u> | <u><u>7,574,248.11</u></u> | <u><u>7,148,194.36</u></u> |

Company: 3144
Company Name: Public Safety - Other
Fund Name: South Dakota 911 Coordination Fund
Fund Type: Special Revenue

Purpose: SDCL 34-45-12 created the South Dakota 911 Coordination Fund. Source: Any funds collected from prepaid wireless telecommunications service pursuant to § 34-45-4.2 shall be deposited in the South Dakota 911 Coordination Fund. SDCL 34-45-4 enacted a monthly uniform 911 emergency surcharge of one dollar and twenty-five cents (one dollar effective July 1, 2018) per service user line. Any interest earned on money in the fund shall be credited to the fund. Use: Any money in the fund is continuously appropriated for reimbursement of allowable nonrecurring and recurring costs of 911 service and operating expenses of the board. The board shall authorize disbursements from the fund pursuant to chapter 34-45 for the expenses of the board and for approved nonrecurring and recurring costs requested by the governing body of eligible 911 public safety answering points. The board may solicit proposals to coordinate and implement an upgrade to the 911 emergency service system of all public safety answering points. The funds may be disbursed for the purpose of planning, coordinating, purchasing, installing, maintaining, and operating, an upgrade to the 911 emergency services system.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3144 - Special Emergency and Disaster Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|-----------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 1,860,226.96 | (3,606,311.35) | 534,459.24 | 595,569.33 |
| 2 Loans and Notes Receivable | 3,743,029.65 | 1,111,013.75 | 811,030.67 | 496,937.30 |
| 3 Total Assets | <u>5,603,256.61</u> | <u>(2,495,297.60)</u> | <u>1,345,489.91</u> | <u>1,092,506.63</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 10,362.05 | - | - | - |
| 9 Unreserved Fund Balance | 5,592,894.56 | (2,495,297.60) | 1,345,489.91 | 1,092,506.63 |
| 10 Total Fund Equity | <u>5,603,256.61</u> | <u>(2,495,297.60)</u> | <u>1,345,489.91</u> | <u>1,092,506.63</u> |
| 11 Total Liabilities and Fund Equity | <u>5,603,256.61</u> | <u>(2,495,297.60)</u> | <u>1,345,489.91</u> | <u>1,092,506.63</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 73,831.53 | 79,703.06 | 46,668.92 | 33,049.32 |
| 15 Sales and Services | - | - | - | - |
| 16 Administering Programs | - | - | - | - |
| 17 Other Revenue | 60,802.19 | 98,172.12 | 21,528.34 | 2,724.29 |
| 18 Total Operating Revenue | <u>134,633.72</u> | <u>177,875.18</u> | <u>68,197.26</u> | <u>35,773.61</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 377,938.18 | 588,048.21 | 640,230.80 | 453,748.89 |
| 21 Travel | 24,858.74 | 105,615.48 | 107,669.95 | 24,123.02 |
| 22 Contractual Services | 357,893.60 | 223,859.85 | 3,634,748.40 | 76,889.45 |
| 23 Supplies and Materials | 8,393.15 | 86,638.68 | 55,805.74 | 2,304.27 |
| 24 Grants and Subsidies | 2,855,083.50 | 7,336,623.28 | 1,158,265.50 | 522,970.47 |
| 25 Capital Outlay | 368,174.04 | 1,112,126.95 | 13,332.80 | - |
| 26 Other Expense | - | - | - | - |
| 27 Total Operating Expenditures/Expenses | <u>3,992,341.21</u> | <u>9,452,912.45</u> | <u>5,610,053.19</u> | <u>1,080,036.10</u> |
| 28 | | | | |
| 29 Transfers In | 1,646,521.18 | 1,176,483.06 | 9,382,643.44 | 791,429.21 |
| 30 Transfers Out | (13,396.22) | - | - | (150.00) |
| 31 Net Transfers In (Out) | <u>1,633,124.96</u> | <u>1,176,483.06</u> | <u>9,382,643.44</u> | <u>791,279.21</u> |
| 32 | | | | |
| 33 Net Change | (2,224,582.53) | (8,098,554.21) | 3,840,787.51 | (252,983.28) |
| 34 | | | | |
| 35 Beginning Fund Equity | 7,827,865.50 | 5,603,256.61 | (2,495,297.60) | 1,345,489.91 |
| 36 Prior Period Adjustment | (26.36) | - | - | - |
| 37 Ending Equity | <u>5,603,256.61</u> | <u>(2,495,297.60)</u> | <u>1,345,489.91</u> | <u>1,092,506.63</u> |

Company: 3144
Company Name: Public Safety - Other
Fund Name: Special Emergency and Disaster Special Revenue Fund
Fund Type: Special Revenue

Purpose: SDCL 34-48A-28 created the Special Emergency and Disaster Special Revenue Fund. Source: Special appropriations from the General Fund; any reimbursement or matching funds for emergency management purposes from any source whatever, shall be deposited in this fund for emergency management purposes. Use: Expenditures may be made from the fund to meet special emergency requirements of the Division of Emergency Management, not included in the General and Special Appropriations which provide for the ordinary operation and maintenance of functions of this department, and for carrying into effect the objectives and provisions of this chapter. No part of this fund may revert to the General Fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

This fund is backfilled with General Fund appropriations generally enacted as emergency bills and are included in the Transfers In.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3177 - Motor Vehicle Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|---------------------|---------------------|---------------------|
| 1 Cash on Hand | 1,090.00 | 1,090.00 | 1,940.00 | 1,940.00 |
| 2 Cash Pooled with State Treasurer | 1,617,586.89 | 713,737.26 | 447,408.26 | 1,753,148.82 |
| 3 Total Assets | <u>1,618,676.89</u> | <u>714,827.26</u> | <u>449,348.26</u> | <u>1,755,088.82</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 823,726.84 | 216,060.96 | 41,269.47 | 8,919.87 |
| 9 Unreserved Fund Balance | 794,950.05 | 498,766.30 | 408,078.79 | 1,746,168.95 |
| 10 Total Fund Equity | <u>1,618,676.89</u> | <u>714,827.26</u> | <u>449,348.26</u> | <u>1,755,088.82</u> |
| 11 Total Liabilities and Fund Equity | <u>1,618,676.89</u> | <u>714,827.26</u> | <u>449,348.26</u> | <u>1,755,088.82</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 5,831,419.17 | 4,918,780.94 | 5,882,491.88 | 7,504,640.10 |
| 15 Use of Money and Property | 1,351.21 | 2,681.06 | 3,558.29 | 1,602.90 |
| 16 Sales and Services | 2,343,354.94 | 2,220,784.74 | 2,196,949.15 | 2,215,981.61 |
| 17 Other Revenue | 4,876.11 | 5,062.02 | 10,825.46 | 26,979.68 |
| 18 Total Operating Revenue | <u>8,181,001.43</u> | <u>7,147,308.76</u> | <u>8,093,824.78</u> | <u>9,749,204.29</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 4,778,729.54 | 5,019,615.73 | 5,403,929.16 | 5,216,876.48 |
| 21 Travel | 146,255.96 | 154,216.95 | 149,118.37 | 159,109.34 |
| 22 Contractual Services | 1,904,101.04 | 1,822,520.66 | 2,051,197.15 | 2,159,808.68 |
| 23 Supplies and Materials | 216,307.06 | 213,187.88 | 238,997.59 | 258,698.67 |
| 24 Grants and Subsidies | 0.12 | - | - | - |
| 25 Capital Outlay | 158,767.09 | 568,100.86 | 236,877.40 | 340,404.97 |
| 26 Total Operating Expenditures/Expenses | <u>7,204,160.81</u> | <u>7,777,642.08</u> | <u>8,080,119.67</u> | <u>8,134,898.14</u> |
| 27 | | | | |
| 28 Transfers In | 842.57 | 2,582.22 | 3.06 | - |
| 29 Transfers Out | (286,091.53) | (276,098.53) | (279,187.17) | (308,565.59) |
| 30 Net Transfers In (Out) | <u>(285,248.96)</u> | <u>(273,516.31)</u> | <u>(279,184.11)</u> | <u>(308,565.59)</u> |
| 31 | | | | |
| 32 Net Change | 691,591.66 | (903,849.63) | (265,479.00) | 1,305,740.56 |
| 33 | | | | |
| 34 Beginning Fund Equity | 2,130,070.11 | 1,618,676.89 | 714,827.26 | 449,348.26 |
| 35 Prior Period Adjustment | <u>(1,202,984.88)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 36 Ending Equity | <u>1,618,676.89</u> | <u>714,827.26</u> | <u>449,348.26</u> | <u>1,755,088.82</u> |

Company: 3177

Company Name: State Motor Vehicle Fund

Fund Name: State Motor Vehicle Fund

Fund Type: Special Revenue

Purpose: SDCL 32-11-29 created the State Motor Vehicle Fund. Sources: fees collected under general administration of motor vehicles; two percent of motor vehicle license collections; 10 percent of snowmobile fees and registrations; title fees; two percent of the deposits made to the Motor Fuel Tax Fund during the preceding month shall be deposited into the fuel tax administration account balance to cover the expenses incurred in administering all motor fuel and special fuel tax laws of this state (10-47B- 149); fees for abstract of operating record (32-35-101) and fees for driver licenses (32-12-16) Uses: All expenses in administering the state motor vehicle and driver functions shall be paid from the Motor Vehicle Fund. SDCL 32-11-32 requires the transfer of excess funds to the Local Government Highway and Bridge Fund, less a balance for cash flow. Per (10-47B-149), on or about August first of each year, the preceding year's remaining motor fuel tax administration account balance, less an amount to provide cash flow within the account, shall be transferred to the State Highway Fund (this transfer is performed by the Department of Revenue which also utilizes this fund).

32-5-153. Highway patrol fee. There is hereby imposed a fee of one dollar on each vehicle registered and licensed in this state for the purpose of administering the Division of Highway Patrol. Before any vehicle is registered pursuant to chapter 32-5 or 32-9, the county treasurer or Department of Revenue and Regulation shall collect the highway patrol fee. Before any vehicle is registered pursuant to chapter 32-10, the Department of Revenue and Regulation shall collect the highway patrol fee. The fee shall be credited to the state motor vehicle fund. (Effective for FY2010)

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3177 - Motor Vehicle Fund

Budget Information: Included in the General Appropriations Bill.

Additional Information:

The prior period adjustment amounts reflect decreases to the account for the amounts being distributed to the Local Government Highway and Bridge Fund.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3184 - Cigarette Fire Safety Standard Act Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 106,196.48 | 197,164.29 | 171,827.25 | 137,787.30 |
| 2 Total Assets | 106,196.48 | 197,164.29 | 171,827.25 | 137,787.30 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 7,430.00 | - | - |
| 8 Unreserved Fund Balance | 106,196.48 | 189,734.29 | 171,827.25 | 137,787.30 |
| 9 Total Fund Equity | 106,196.48 | 197,164.29 | 171,827.25 | 137,787.30 |
| 10 Total Liabilities and Fund Equity | 106,196.48 | 197,164.29 | 171,827.25 | 137,787.30 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 3,050.90 | 126,000.00 | 15,000.00 | 4,500.00 |
| 14 Use of Money and Property | - | 1,837.21 | 1,690.96 | 2,389.64 |
| 15 Total Operating Revenue | 3,050.90 | 127,837.21 | 16,690.96 | 6,889.64 |
| 16 | | | | |
| 17 Personal Services and Benefits | 6,192.23 | 1,228.40 | 262.91 | 165.21 |
| 18 Travel | - | 1,296.04 | - | - |
| 19 Contractual Services | 1,113.59 | 1,825.32 | 969.35 | 1,012.39 |
| 20 Supplies and Materials | 7,686.63 | 23,956.64 | 27,373.72 | 30,133.57 |
| 21 Grants and Subsidies | 9,000.00 | 4,500.00 | 9,000.00 | 8,250.00 |
| 22 Capital Outlay | 10,676.52 | 3,593.95 | 2,645.00 | - |
| 23 Total Operating Expenditures/Expenses | 34,668.97 | 36,400.35 | 40,250.98 | 39,561.17 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | (469.05) | (1,777.02) | (1,368.42) |
| 27 Net Transfers In (Out) | - | (469.05) | (1,777.02) | (1,368.42) |
| 28 | | | | |
| 29 Net Change | (31,618.07) | 90,967.81 | (25,337.04) | (34,039.95) |
| 30 | | | | |
| 31 Beginning Fund Equity | 137,814.55 | 106,196.48 | 197,164.29 | 171,827.25 |
| 32 Ending Equity | 106,196.48 | 197,164.29 | 171,827.25 | 137,787.30 |

Company: 3184

Company Name: Dept. of Public Safety

Fund Name: Cigarette Fire Safety Standard Act Fund

Fund Type: Special Revenue

Purpose: SDCL 34-49-18 established in the state treasury a special fund to be known as the Cigarette Fire Safety Standard Act Fund. Source: The fund shall consist of all certification fees paid under this chapter and all moneys recovered as penalties under this chapter. Use: The moneys shall be deposited to the credit of the fund and shall, in addition to any other moneys made available for such purpose, be made available to the Department of Public Safety, Department of Revenue, and the Office of Attorney General for administering the provisions of this chapter and for fire prevention activities and education.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3184 - Motorcycle Safety

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 868,412.88 | 785,160.98 | 582,562.61 | 416,615.43 |
| 2 Total Assets | 868,412.88 | 785,160.98 | 582,562.61 | 416,615.43 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 868,412.88 | 785,160.98 | 582,562.61 | 416,615.43 |
| 9 Total Fund Equity | 868,412.88 | 785,160.98 | 582,562.61 | 416,615.43 |
| 10 Total Liabilities and Fund Equity | 868,412.88 | 785,160.98 | 582,562.61 | 416,615.43 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 560,938.00 | 600,782.00 | 634,319.00 | 620,236.00 |
| 14 Use of Money and Property | 21,163.36 | 15,250.54 | 9,532.68 | 9,296.71 |
| 15 Total Operating Revenue | 582,101.36 | 616,032.54 | 643,851.68 | 629,532.71 |
| 16 | | | | |
| 17 Personal Services and Benefits | 51,018.45 | - | - | 138.11 |
| 18 Travel | 2,729.88 | - | 8.14 | 195.88 |
| 19 Contractual Services | 433,178.03 | 589,519.28 | 634,066.13 | 615,052.69 |
| 20 Supplies and Materials | 11,846.12 | 92,773.59 | 33,825.17 | 268.37 |
| 21 Grants and Subsidies | - | - | 10,000.00 | - |
| 22 Capital Outlay | 94,564.99 | - | 140,703.73 | 159,296.27 |
| 23 Total Operating Expenditures/Expenses | 593,337.47 | 682,292.87 | 818,603.17 | 774,951.32 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | (16,991.57) | (27,846.88) | (20,528.57) |
| 27 Net Transfers In (Out) | - | (16,991.57) | (27,846.88) | (20,528.57) |
| 28 | | | | |
| 29 Net Change | (11,236.11) | (83,251.90) | (202,598.37) | (165,947.18) |
| 30 | | | | |
| 31 Beginning Fund Equity | 879,648.99 | 868,412.88 | 785,160.98 | 582,562.61 |
| 32 Ending Equity | 868,412.88 | 785,160.98 | 582,562.61 | 416,615.43 |

Company: 3184

Company Name: Dept. of Public Safety

Fund Name: Motorcycle Safety

Fund Type: Special Revenue

Purpose: SDCL 32-5-10.2 authorized the deposit of motorcycle education fees into a unnamed Special Revenue Fund. Source: The county treasurer shall remit to the department the motorcycle safety education fees collected pursuant to § 32-5-10.1. Use: Providing motorcycle safety courses and motorcycle safety education.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

2010 Senate Bill 100 repealed the 2005 session law that had repealed, effective 7/1/10, the fee imposed above.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3184 - Other

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 121,159.96 | 160,282.09 | 184,582.47 | 120,472.47 |
| 2 Total Assets | 121,159.96 | 160,282.09 | 184,582.47 | 120,472.47 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 2,192.46 | 2,301.30 | 8,903.57 | 209.00 |
| 8 Unreserved Fund Balance | 118,967.50 | 157,980.89 | 175,678.90 | 120,263.47 |
| 9 Total Fund Equity | 121,159.96 | 160,282.19 | 184,582.47 | 120,472.47 |
| 10 Total Liabilities and Fund Equity | 121,159.96 | 160,282.19 | 184,582.47 | 120,472.47 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 4,282.89 | 2,398.50 | 1,138.82 | 1,682.49 |
| 14 Sales and Services | 230,760.56 | 268,693.05 | 271,245.59 | 274,181.40 |
| 15 Administering Programs | - | - | 6,000.00 | 5,200.00 |
| 16 Other Revenue | 10.25 | 111.78 | - | 694.20 |
| 17 Total Operating Revenue | 235,053.70 | 271,203.33 | 278,384.41 | 281,758.09 |
| 18 | | | | |
| 19 Personal Services and Benefits | 677,741.44 | 614,316.32 | 663,997.33 | 678,020.28 |
| 20 Travel | 2,281.22 | 4,253.25 | 7,459.03 | 9,817.42 |
| 21 Contractual Services | 81,458.00 | 85,707.25 | 95,548.10 | 121,157.99 |
| 22 Supplies and Materials | 12,177.92 | 15,616.59 | 17,317.39 | 23,754.15 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | 40,183.57 | 3,356.83 | 6,519.83 | 11,421.37 |
| 25 Total Operating Expenditures/Expenses | 813,842.15 | 723,250.24 | 790,841.68 | 844,171.21 |
| 26 | | | | |
| 27 Transfers In | 455,424.78 | 493,857.69 | 536,757.65 | 498,303.12 |
| 28 Transfers Out | - | (2,688.55) | - | - |
| 29 Net Transfers In (Out) | 455,424.78 | 491,169.14 | 536,757.65 | 498,303.12 |
| 30 | | | | |
| 31 Net Change | (123,363.67) | 39,122.23 | 24,300.38 | (64,110.00) |
| 32 | | | | |
| 33 Beginning Fund Equity | 244,523.63 | 121,159.96 | 160,282.09 | 184,582.47 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 121,159.96 | 160,282.19 | 184,582.47 | 120,472.47 |

Company: 3184

Company Name: Dept. of Public Safety

Fund Name: Other

Fund Type: Special Revenue

Purpose: Administratively created fund primarily used to account for administrative costs recovered from other programs.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 6022 - Public Safety Inspections Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 210,952.14 | 265,604.02 | 326,942.70 | 365,009.30 |
| 2 Total Assets | 210,952.14 | 265,604.02 | 326,942.70 | 365,009.30 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 210,952.14 | 265,604.02 | 326,942.70 | 365,009.30 |
| 9 Total Fund Equity | 210,952.14 | 265,604.02 | 326,942.70 | 365,009.30 |
| 10 Total Liabilities and Fund Equity | 210,952.14 | 265,604.02 | 326,942.70 | 365,009.30 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 6,889.34 | 3,724.77 | 2,441.86 | 3,388.41 |
| 14 Sales and Services | 1,490,672.68 | 1,677,811.17 | 1,673,827.65 | 1,697,688.94 |
| 15 Other Revenue | 192.00 | - | 84.00 | - |
| 16 Total Operating Revenue | 1,497,754.02 | 1,681,535.94 | 1,676,353.51 | 1,701,077.35 |
| 17 | | | | |
| 18 Personal Services and Benefits | 1,160,084.39 | 1,177,593.67 | 1,198,598.10 | 1,210,744.40 |
| 19 Travel | 247,236.93 | 248,779.65 | 233,342.41 | 252,895.48 |
| 20 Contractual Services | 95,707.40 | 114,615.77 | 98,076.94 | 89,370.86 |
| 21 Supplies and Materials | 17,121.98 | 20,880.54 | 20,833.80 | 15,969.82 |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 5,519.03 | 7,513.04 | 8,367.82 | 37,843.91 |
| 24 Total Operating Expenditures/Expenses | 1,525,669.73 | 1,569,382.67 | 1,559,219.07 | 1,606,824.47 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (33,228.59) | (57,501.39) | (55,795.76) | (56,186.28) |
| 28 Net Transfers In (Out) | (33,228.59) | (57,501.39) | (55,795.76) | (56,186.28) |
| 29 | | | | |
| 30 Net Change | (61,144.30) | 54,651.88 | 61,338.68 | 38,066.60 |
| 31 | | | | |
| 32 Beginning Fund Equity | 272,096.44 | 210,952.14 | 265,604.02 | 326,942.70 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 210,952.14 | 265,604.02 | 326,942.70 | 365,009.30 |

Company: 6022

Company Name: Public Safety Inspections Fund

Fund Name: Public Safety Inspections Fund

Fund Type: Internal Service

Purpose: This is an administratively created fund used to provide a billing mechanism to other state agencies for the various inspections performed by the department.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,227,555.13 | 1,219,065.54 | 1,216,649.60 | 1,150,391.53 |
| 2 Total Assets | 1,227,555.13 | 1,219,065.54 | 1,216,649.60 | 1,150,391.53 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Due to Other Governments | 1,035,436.61 | 1,014,734.91 | 1,000,509.60 | 990,508.14 |
| 6 Other Liabilities | 192,118.52 | 204,330.63 | 216,140.00 | 159,883.39 |
| 7 Total Liabilities | 1,227,555.13 | 1,219,065.54 | 1,216,649.60 | 1,150,391.53 |

Company: 8000

Company Name: Main Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

Purpose: Used as depository of revenue prior to determining the appropriate state fund, agency or government the monies will be receipted to.

Budget Information: There are no disbursements in an agency fund to appropriate.

Department of the Military
State Accounting System - Other Fund Balances
Company 3147 - National Guard Museum and State Weapons Collection Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 150,081.40 | 148,491.39 | 165,667.07 | 177,622.80 |
| 2 Total Assets | 150,081.40 | 148,491.39 | 165,667.07 | 177,622.80 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 150,081.40 | 148,491.39 | 165,667.07 | 177,622.80 |
| 9 Total Fund Equity | 150,081.40 | 148,491.39 | 165,667.07 | 177,622.80 |
| 10 Total Liabilities and Fund Equity | 150,081.40 | 148,491.39 | 165,667.07 | 177,622.80 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 3,634.39 | 2,286.38 | 1,508.33 | 1,955.73 |
| 14 Administering Programs | - | - | - | - |
| 15 Other Revenue | - | 14.44 | 16,100.00 | 10,000.00 |
| 16 Total Operating Revenue | 3,634.39 | 2,300.82 | 17,608.33 | 11,955.73 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 2,709.34 | 3,661.87 | - | - |
| 21 Supplies and Materials | 863.36 | 228.96 | 432.65 | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 3,572.70 | 3,890.83 | 432.65 | - |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 61.69 | (1,590.01) | 17,175.68 | 11,955.73 |
| 30 | | | | |
| 31 Beginning Fund Equity | 150,019.71 | 150,081.40 | 148,491.39 | 165,667.07 |
| 32 Ending Equity | 150,081.40 | 148,491.39 | 165,667.07 | 177,622.80 |

Company: 3147

Company Name: National Guard Museum

Fund Name: National Guard Museum and State Weapons Collection Special Trust Account

Fund Type: Special Revenue

Purpose: SDCL 33-11A-7 created the National Guard Museum and State Weapons Collection Special Trust Account. Source: Donations, prorated earnings. Use: Appropriated to the use of the museum board for its expenses in the operation and maintenance of the museum and its annexes.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Per discussion during GOAC meeting, fund also has a local bank account which is not shown. .3 FTE is funded with these funds. Only spending \$5,000 - \$6,000 per year for the last two years.

Department of the Military
State Accounting System - Other Fund Balances
Company 3148 - General Militia Fund and Special Militia Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 314,968.65 | 405,377.51 | 393,254.79 | 332,471.92 |
| 2 Total Assets | 314,968.65 | 405,377.51 | 393,254.79 | 332,471.92 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Due to Other Funds | - | - | - | - |
| 6 Deferred Revenue | - | - | 6,649.20 | - |
| 7 Total Liabilities | - | - | 6,649.20 | - |
| 8 | | | | |
| 9 Reserve for Encumbrances | - | 95.98 | - | - |
| 10 Unreserved Fund Balance | 314,968.65 | 405,281.53 | 386,605.59 | 332,471.92 |
| 11 Total Fund Equity | 314,968.65 | 405,377.51 | 386,605.59 | 332,471.92 |
| 12 Total Liabilities and Fund Equity | 314,968.65 | 405,377.51 | 393,254.79 | 332,471.92 |
| 13 | | | | |
| 14 | | | | |
| 15 Use of Money and Property | 64,120.72 | 62,089.27 | 53,990.39 | 58,723.39 |
| 16 Sales and Services | 6,642.25 | 1,078.87 | - | 1,343.57 |
| 17 Administering Programs | 171,438.23 | 134,885.98 | 131,311.96 | 128,062.36 |
| 18 Other Revenue | 7,761.17 | 73,535.32 | 27,291.27 | 5,632.59 |
| 19 Total Operating Revenue | 249,962.37 | 271,589.44 | 212,593.62 | 193,761.91 |
| 20 | | | | |
| 21 Personal Services and Benefits | 110,698.85 | 117,071.81 | 130,441.01 | 106,704.27 |
| 22 Travel | 203.00 | 522.50 | 805.00 | 228.00 |
| 23 Contractual Services | 90,173.69 | 30,328.94 | 126,692.79 | 77,456.98 |
| 24 Supplies and Materials | 15,717.41 | 949.83 | 11,482.20 | 266.67 |
| 25 Grants and Subsidies | - | - | - | - |
| 26 Capital Outlay | 15,243.96 | 31,723.50 | 25,762.37 | - |
| 27 Other Expense | - | - | - | 63,239.66 |
| 28 Total Operating Expenditures/Expenses | 232,036.91 | 180,596.58 | 295,183.37 | 247,895.58 |
| 29 | | | | |
| 30 Transfers In | - | - | 63,704.10 | - |
| 31 Transfers Out | - | - | - | - |
| 32 Net Transfers In (Out) | - | - | 63,704.10 | - |
| 33 | | | | |
| 34 Net Change | 17,925.46 | 90,992.86 | (18,885.65) | (54,133.67) |
| 35 | | | | |
| 36 Beginning Fund Equity | 297,043.19 | 314,968.65 | 405,377.51 | 386,605.59 |
| 37 Prior Period Adjustment | - | (584.00) | 113.73 | - |
| 38 Ending Equity | 314,968.65 | 405,377.51 | 386,605.59 | 332,471.92 |

Company: 3148

Company Name: Military - Other Funds

Fund Name: General Militia Fund and the Special Militia Fund

Fund Type: Special Revenue

Purpose: SDCL 33-12-29 created the General Militia Fund for funds appropriated by the Legislature for the maintenance of the National Guard. SDCL 33-12-30 created the Special Militia Fund to account for all funds derived from the sale of property belonging to the military department, as provided in this title, and all other funds accruing to the National Guard of the state from any source whatsoever other than the General Fund appropriated by the Legislature. Use: Restricted for the construction of facilities and the maintenance of the South Dakota National Guard.

Budget Information: Not included in the General Appropriations Bill.

Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 3021 - State Veterans' Home Operating Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 2,839,736.32 | 3,931,197.52 | 4,585,934.45 | 2,660,024.23 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>2,839,736.32</u> | <u>3,931,197.52</u> | <u>4,585,934.45</u> | <u>2,660,024.23</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Advances From Other Funds | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | 303.16 | 51,345.52 | 877,700.00 | 274,179.19 |
| 10 Unreserved Fund Balance | 2,839,433.16 | 3,879,852.00 | 3,708,234.45 | 2,385,845.04 |
| 11 Total Fund Equity | <u>2,839,736.32</u> | <u>3,931,197.52</u> | <u>4,585,934.45</u> | <u>2,660,024.23</u> |
| 12 Total Liabilities and Fund Equity | <u>2,839,736.32</u> | <u>3,931,197.52</u> | <u>4,585,934.45</u> | <u>2,660,024.23</u> |
| 13 | | | | |
| 14 | | | | |
| 15 Use of Money and Property | 37,941.14 | 40,745.29 | 38,588.54 | 62,504.33 |
| 16 Sales and Services | 4,501,203.37 | 4,774,384.76 | 5,084,017.21 | 4,622,619.52 |
| 17 Administering Programs | 10,342.48 | - | 140,550.00 | - |
| 18 Other Revenue | 68,782.89 | 91,445.29 | 111,683.28 | 140,312.32 |
| 19 Total Operating Revenue | <u>4,618,269.88</u> | <u>4,906,575.34</u> | <u>5,374,839.03</u> | <u>4,825,436.17</u> |
| 20 | | | | |
| 21 Personal Services and Benefits | 1,521,906.25 | 1,682,073.92 | 1,929,667.59 | 2,818,769.07 |
| 22 Travel | 63,407.64 | 164,406.66 | 101,013.60 | 75,977.99 |
| 23 Contractual Services | 1,483,211.72 | 1,041,886.61 | 1,182,536.69 | 2,542,802.72 |
| 24 Supplies and Materials | 615,896.18 | 676,741.78 | 885,821.04 | 637,221.92 |
| 25 Grants and Subsidies | - | - | - | - |
| 26 Capital Outlay | 141,830.65 | 213,747.85 | 474,581.70 | 176,574.69 |
| 27 Interest Expense | - | - | - | - |
| 28 Total Operating Expenditures/Expenses | <u>3,826,252.44</u> | <u>3,778,856.82</u> | <u>4,573,620.62</u> | <u>6,251,346.39</u> |
| 29 | | | | |
| 30 Transfers In | - | - | - | - |
| 31 Transfers Out | - | - | (160,000.00) | (500,000.00) |
| 32 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>(160,000.00)</u> | <u>(500,000.00)</u> |
| 33 | | | | |
| 34 Net Change | 792,017.44 | 1,127,718.52 | 641,218.41 | (1,925,910.22) |
| 35 | | | | |
| 36 Beginning Fund Equity | 1,997,611.80 | 2,839,736.32 | 3,931,197.52 | 4,585,934.45 |
| 37 Prior Period Adjustment | 50,107.08 | (36,257.32) | 13,518.52 | - |
| 38 Ending Equity | <u>2,839,736.32</u> | <u>3,931,197.52</u> | <u>4,585,934.45</u> | <u>2,660,024.23</u> |

Company: 3021

Company Name: Veterans' Home Funds

Fund Name: State Veterans' Home Operating Fund

Fund Type: Special Revenue

Purpose: SDCL 33A-4-24 created the State Veterans' Home Operating Fund. Source: All revenue received under this chapter for the support, care and maintenance of the members in the home. Use: Defray the expenses associated with operation of the State Veterans' Home. Unexpended funds and interest shall remain in the fund.

Budget Information: Included in the General Appropriations Bill.

Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 3021 - Veterans' Home Capital Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 709,170.46 | 781,813.35 | 1,120,694.12 | 838,423.04 |
| 2 Total Assets | 709,170.46 | 781,813.35 | 1,120,694.12 | 838,423.04 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 7,530.00 | - | 70,875.00 | - |
| 8 Unreserved Fund Balance | 701,640.46 | 781,813.35 | 1,049,819.12 | 838,423.04 |
| 9 Total Fund Equity | 709,170.46 | 781,813.35 | 1,120,694.12 | 838,423.04 |
| 10 Total Liabilities and Fund Equity | 709,170.46 | 781,813.35 | 1,120,694.12 | 838,423.04 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 12,340.00 | 12,120.00 | 12,740.00 | 14,100.00 |
| 14 Sales and Services | - | - | - | - |
| 15 Other Revenue | 239,886.78 | 143,954.96 | 305,115.68 | 75,812.41 |
| 16 Total Operating Revenue | 252,226.78 | 156,074.96 | 317,855.68 | 89,912.41 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 1,790.23 | 14,028.46 | 37,315.08 | 19,865.83 |
| 21 Supplies and Materials | 15,517.60 | 33,775.68 | 18,680.34 | 24,747.46 |
| 22 Grants and Subsidies | | | | 148,639.20 |
| 23 Capital Outlay | 18,876.97 | 35,627.93 | 82,979.49 | 178,931.00 |
| 24 Total Operating Expenditures/Expenses | 36,184.80 | 83,432.07 | 138,974.91 | 372,183.49 |
| 25 | | | | |
| 26 Transfers In | - | - | 160,000.00 | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | 160,000.00 | - |
| 29 | | | | |
| 30 Net Change | 216,041.98 | 72,642.89 | 338,880.77 | (282,271.08) |
| 31 | | | | |
| 32 Beginning Fund Equity | 493,128.48 | 709,170.46 | 781,813.35 | 1,120,694.12 |
| 33 Ending Equity | 709,170.46 | 781,813.35 | 1,120,694.12 | 838,423.04 |

Company: 3021

Company Name: Veterans' Home Funds

Fund Name: Veterans' Home Capital Fund

Fund Type: Special Revenue

Purpose: SDCL 33A-4-18 authorized that monies collected from authorized claims against deceased members estates who left no surviving spouse or dependent be deposited into a capital fund. Use: repairs, equipment, improvements or construction.

Budget Information: Included in the General Appropriations Bill.

Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 3149 - Veterans Affairs Division Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|------------------|------------------|------------------|------------------|
| 1 Cash Pooled with State Treasurer | 86,938.11 | 89,061.42 | 87,353.09 | 88,307.27 |
| 2 Cash and Cash Equivalents | - | - | - | - |
| 3 Total Assets | <u>86,938.11</u> | <u>89,061.42</u> | <u>87,353.09</u> | <u>88,307.27</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | - | - | - |
| 9 Unreserved Fund Balance | 86,938.11 | 89,061.42 | 87,353.09 | 88,307.27 |
| 10 Total Fund Equity | <u>86,938.11</u> | <u>89,061.42</u> | <u>87,353.09</u> | <u>88,307.27</u> |
| 11 Total Liabilities and Fund Equity | <u>86,938.11</u> | <u>89,061.42</u> | <u>87,353.09</u> | <u>88,307.27</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 1,799.68 | 1,360.14 | 921.50 | 1,041.57 |
| 15 Administering Programs | - | 600.00 | 1,538.00 | 600.00 |
| 16 Other Revenue | - | 100.00 | - | 295.21 |
| 17 Total Operating Revenue | <u>1,799.68</u> | <u>2,060.14</u> | <u>2,459.50</u> | <u>1,936.78</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | - | - | - | - |
| 21 Contractual Services | - | - | 320.27 | - |
| 22 Supplies and Materials | - | 1,403.86 | 2,638.51 | 982.60 |
| 23 Grants and Subsidies | 4,404.35 | 5,835.07 | 1,209.05 | - |
| 24 Capital Outlay | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | <u>4,404.35</u> | <u>7,238.93</u> | <u>4,167.83</u> | <u>982.60</u> |
| 26 | | | | |
| 27 Transfers In | - | 7,302.10 | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>7,302.10</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | (2,604.67) | 2,123.31 | (1,708.33) | 954.18 |
| 32 | | | | |
| 33 Beginning Fund Equity | 89,542.78 | 86,938.11 | 89,061.42 | 87,353.09 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | <u>86,938.11</u> | <u>89,061.42</u> | <u>87,353.09</u> | <u>88,307.27</u> |

Company: 3149

Company Name: Veterans Funds

Fund Name: Veterans Affairs Division Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 33A-2-4 created the Veterans Affairs Division Special Revenue Fund. Source: Established in 1967 with all monies that were on hand in the former War Veterans Funds and former Veterans On-The-Job Training Fund. Use: To be used for the benefit of South Dakota veterans. This has been for emergency aid, not to exceed \$500 and extending aid and assistance to veterans and/or dependents of veterans. Monies have also been paid for compensations and expenses of agency personnel engaged in the examination or investigation of on-the-job training projects, opportunities and conditions and in providing for and assisting veterans to obtain on-the-job training. Any loan repayments and interest thereon or any amount paid or contributed by the U.S. government or any agency thereof are to be paid to this fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

Per discussion in GOAC meeting, this fund has approximately \$100,000 in the fund which was being used to make up to \$500 emergency loans to veterans. Department feels this fund has probably outlived its usefulness and a significant number of loans are defaulted on (53% of loans fall into delinquent). Considering converting this to a more current activity such as an outreach program for returning veterans.

Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 5017 - Resident Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 248,296.87 | 168,232.64 | 170,299.46 | 145,892.42 |
| 2 Total Assets | 248,296.87 | 168,232.64 | 170,299.46 | 145,892.42 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 248,296.87 | 168,232.64 | 170,299.46 | 145,892.42 |
| 9 Total Fund Equity | 248,296.87 | 168,232.64 | 170,299.46 | 145,892.42 |
| 10 Total Liabilities and Fund Equity | 248,296.87 | 168,232.64 | 170,299.46 | 145,892.42 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 4,764.83 | 3,067.52 | 2,066.82 | 2,254.54 |
| 14 Other Revenue | 50,000.00 | - | - | - |
| 15 Total Operating Revenue | 54,764.83 | 3,067.52 | 2,066.82 | 2,254.54 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | 6,975.00 | 1,407.43 | - | - |
| 21 Grants and Subsidies | - | 68,600.00 | - | 26,661.58 |
| 22 Capital Outlay | 1,995.00 | 13,124.32 | - | - |
| 23 Other Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 8,970.00 | 83,131.75 | - | 26,661.58 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 45,794.83 | (80,064.23) | 2,066.82 | (24,407.04) |
| 31 | | | | |
| 32 Beginning Fund Equity | 202,502.04 | 248,296.87 | 168,232.64 | 170,299.46 |
| 33 Ending Equity | 248,296.87 | 168,232.64 | 170,299.46 | 145,892.42 |

Company: 5017

Company Name: Veterans Home Resident Funds

Fund Name: Resident Trust Fund

Fund Type: Private Purpose Trust Fund

Purpose: SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of sixty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. All funds in the State Treasury belong to the residents of the State Veterans Home. A small amount is held in a local checking account for day-to-day transactions by/for residents.

Budget Information: Not included in the General Appropriations Bill.

GOAC Information:

GOAC asked whether residents were required to maintain all cash assets in the Resident Trust Fund. Response was that the Resident Trust Fund is mandated by Veterans Administration regulations as a service that must be provided to residents. The residents are not required to use the trust fund and can have personal checking accounts in their hometown bank.

Department of Corrections
State Accounting System - Other Fund Balances
Company 3011 - Parental Support

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 791,422.18 | 679,495.26 | 480,553.99 | - |
| 2 Total Assets | 791,422.18 | 679,495.26 | 480,553.99 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 791,422.18 | 679,495.26 | 480,553.99 | - |
| 9 Total Fund Equity | 791,422.18 | 679,495.26 | 480,553.99 | - |
| 10 Total Liabilities and Fund Equity | 791,422.18 | 679,495.26 | 480,553.99 | - |
| 11 | | | | |
| 12 Fines, Forfeits and Penalties | - | - | - | - |
| 13 Use of Money and Property | 21,184.56 | 10,575.77 | 8,718.98 | 9,460.39 |
| 14 Sales and Services | 376,897.99 | 339,901.49 | 329,048.24 | 312,627.24 |
| 15 Administering Programs | - | - | - | - |
| 16 Other Revenue | 23.85 | - | 47.59 | 12.87 |
| 17 Total Operating Revenue | 398,106.40 | 350,477.26 | 337,814.81 | 322,100.50 |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | - | 753.10 | - | - |
| 21 Contractual Services | 188,551.55 | 398,737.59 | 463,989.68 | 61,540.04 |
| 22 Supplies and Materials | 3,584.22 | 18,182.00 | 20,859.41 | 10,173.57 |
| 23 Grants and Subsidies | - | 405.00 | 1,275.00 | 705.00 |
| 24 Capital Outlay | - | - | - | - |
| 25 Other Expense | - | - | - | - |
| 26 Interest Expense | 14.00 | - | 14.00 | - |
| 27 Total Operating Expenditures/Expenses | 192,149.77 | 418,077.69 | 486,138.09 | 72,418.61 |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | (4,931.49) | (44,326.49) | (50,617.99) | (730,235.88) |
| 31 Net Transfers In (Out) | (4,931.49) | (44,326.49) | (50,617.99) | (730,235.88) |
| 32 | | | | |
| 33 Net Change | 201,025.14 | (111,926.92) | (198,941.27) | (480,553.99) |
| 34 | | | | |
| 35 Beginning Fund Equity | 590,397.04 | 791,422.18 | 679,495.26 | 480,553.99 |
| 36 Ending Equity | 791,422.18 | 679,495.26 | 480,553.99 | - |

Company: 3011

Company Name: Parental Support

Fund Name: Parental Support

Fund Type: Special Revenue

Purpose: Includes the deposit of parental support monies. Use: Operating expenses of the department.

Also includes interest earnings from inmate trust funds which are to be deposited to an Adult Benefit Fund created in 1-15-21 from which goods and services may be purchased for use by the institutional population.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. The cash balance dropped due to an increased need for private placement services for juveniles.

SL 2016 ch 36 authorized the transfer of \$4,957,509 from the DOC to the State General Fund. Transfers of \$741,358.44 from the DOC Federal Fund, \$730,235.88 from the Parental Support Fund, \$3,402,412.31 from the DOC Miscellaneous Fund, and, \$83,502.37 from the Prison Industries Fund were made in FY2016.

Department of Corrections
State Accounting System - Other Fund Balances
Company 3023 - Dept. of Corrections Miscellaneous

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------|---------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | 5,917,440.55 | 5,274,459.68 | 4,691,449.44 | 1,067,074.61 |
| 2 Total Assets | 5,917,440.55 | 5,274,459.68 | 4,691,449.44 | 1,067,074.61 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 1,453,199.69 | 1,679,353.43 | 697,946.85 | 1,067,074.61 |
| 8 Unreserved Fund Balance | 4,464,240.86 | 3,595,106.25 | 3,993,502.59 | (0.00) |
| 9 Total Fund Equity | 5,917,440.55 | 5,274,459.68 | 4,691,449.44 | 1,067,074.61 |
| 10 Total Liabilities and Fund Equity | 5,917,440.55 | 5,274,459.68 | 4,691,449.44 | 1,067,074.61 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 19,789.11 | 21,971.37 | 20,419.92 | 19,924.15 |
| 14 Fines, Forfeits and Penalties | - | - | - | - |
| 15 Use of Money and Property | 213,800.51 | 204,747.24 | 213,826.20 | 200,343.69 |
| 16 Sales and Services | 1,913,850.40 | 1,941,194.42 | 1,951,068.47 | 1,947,277.12 |
| 17 Administering Programs | 52,099.60 | 13,120.73 | 1,775.82 | 97,485.04 |
| 18 Other Revenue | 2,386,653.89 | 2,242,712.47 | 2,334,034.24 | 1,915,591.19 |
| 19 Total Operating Revenue | 4,586,193.51 | 4,423,746.23 | 4,521,124.65 | 4,180,621.19 |
| 20 | | | | |
| 21 Personal Services and Benefits | 1,383,321.43 | 1,567,861.32 | 1,380,046.07 | 1,228,229.98 |
| 22 Travel | 66,315.45 | 75,223.29 | 105,546.28 | 61,632.12 |
| 23 Contractual Services | 2,778,487.69 | 2,291,670.32 | 2,100,092.50 | 1,589,108.69 |
| 24 Supplies and Materials | 1,019,518.20 | 832,545.58 | 882,616.79 | 964,861.23 |
| 25 Grants and Subsidies | 28,458.97 | 440.07 | 397,743.95 | 584,722.25 |
| 26 Capital Outlay | 2,499,227.71 | 459,891.20 | 1,073,218.18 | 399,280.71 |
| 27 Other Expense | 20,042.15 | 88,339.84 | 21,656.80 | 19,080.63 |
| 28 Interest Expense | 20.00 | - | - | 7.73 |
| 29 Total Operating Expenditures/Expenses | 7,795,391.60 | 5,315,971.62 | 5,960,920.57 | 4,846,923.34 |
| 30 | | | | |
| 31 Transfers In | 1,924,442.45 | 249,244.52 | 856,785.68 | 444,339.63 |
| 32 Transfers Out | - | - | - | (3,402,412.31) |
| 33 Net Transfers In (Out) | 1,924,442.45 | 249,244.52 | 856,785.68 | (2,958,072.68) |
| 34 | | | | |
| 35 Net Change | (1,284,755.64) | (642,980.87) | (583,010.24) | (3,624,374.83) |
| 36 | | | | |
| 37 Beginning Fund Equity | 7,202,196.19 | 5,917,440.55 | 5,274,459.68 | 4,691,449.44 |
| 38 Ending Equity | 5,917,440.55 | 5,274,459.68 | 4,691,449.44 | 1,067,074.61 |

Company: 3023

Company Name: DOC Local & Endowment Funds

Fund Name: Dept. of Corrections Miscellaneous

Fund Type: Special Revenue

Purpose: This company accounts for numerous activities of the department. Local and Endowment funds were established/discussed in 4-8-10 and 4-8-13 (although this is dated terminology). The DOC also uses authority in 24-2-9, 24-2-26, 24-2-28, 24-2-29, 24-8-9, 24-8-11, 24-15A-4, 26-11A-2, 5-24A-13 and 5-10-6 for revenues deposited to this fund. This fund is also used for deposit of interest apportionment made by S&PL; vocational and community service program monies and expenses; phone revenues, work release, cost of incarceration, room and board, medical co-pay, commissary, employee rent and miscellaneous.

Budget Information: Most of this fund is included in the General Appropriations Bill. Costs associated with vocational industry (such as merchandise purchased for resale) are not included in the General Appropriations Bill.

Additional Information:

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$650,000 to the General Fund. SL 2016 ch 36 authorized the transfer of \$4,957,509 from the DOC to the State General Fund. Transfers of \$741,358.44 from the DOC Federal Fund, \$730,235.88 from the Parental Support Fund, \$3,402,412.31 from the DOC Miscellaneous Fund, and, \$83,502.37 from the Prison Industries Fund were made in FY2016.

Department of Corrections
State Accounting System - Other Fund Balances
Company 3023 - Dept. of Corrections Miscellaneous

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. Various projects are in the process of using the funds totaling \$5.7 million. The largest was the Syscon - Offender Management System.

SL 2016, ch 140, § 1 effective FY2017 revised 24-8-11 to require room and board charges be deposited to the General Fund.

Department of Corrections
State Accounting System - Other Fund Balances
Company 5008 - City/County M&R

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 70,204.86 | 74,848.94 | 80,564.91 | 86,788.01 |
| 2 Total Assets | 70,204.86 | 74,848.94 | 80,564.91 | 86,788.01 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 70,204.86 | 74,848.94 | 80,564.91 | 86,788.01 |
| 9 Total Fund Equity | 70,204.86 | 74,848.94 | 80,564.91 | 86,788.01 |
| 10 Total Liabilities and Fund Equity | 70,204.86 | 74,848.94 | 80,564.91 | 86,788.01 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 1,796.97 | 1,106.75 | 731.39 | 978.25 |
| 14 Other Revenue | - | 10,000.00 | 5,000.00 | 9,500.00 |
| 15 Total Operating Revenue | 1,796.97 | 11,106.75 | 5,731.39 | 10,478.25 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 7,704.52 | 6,462.67 | 15.42 | 3,786.35 |
| 20 Supplies and Materials | 756.71 | - | - | 468.80 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 8,461.23 | 6,462.67 | 15.42 | 4,255.15 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (6,664.26) | 4,644.08 | 5,715.97 | 6,223.10 |
| 30 | | | | |
| 31 Beginning Fund Equity | 76,869.12 | 70,204.86 | 74,848.94 | 80,564.91 |
| 32 Ending Equity | 70,204.86 | 74,848.94 | 80,564.91 | 86,788.01 |

Company: 5008

Company Name: City/County M&R Fund

Fund Name: City/County M&R

Fund Type: Special Revenue

Purpose: Administratively created fund used to receipt monies from the City of Pierre and Hughes County. Use: Maintenance costs of jointly used areas in Women's Prison.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC.

Department of Corrections
State Accounting System - Other Fund Balances
Company 6504 - Prison Industries Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|-----------------------|
| 1 Cash Pooled with State Treasurer | 2,134,089.62 | 2,313,858.16 | 2,038,342.60 | 500,000.00 |
| 2 Cash and Cash Equivalents | 200.00 | 200.00 | 200.00 | 200.00 |
| 3 Total Assets | <u>2,134,289.62</u> | <u>2,314,058.16</u> | <u>2,038,542.60</u> | <u>500,200.00</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | - | 3,700.00 | 9,466.30 | 4,480.00 |
| 9 Unreserved Fund Balance | <u>2,134,289.62</u> | <u>2,310,358.16</u> | <u>2,029,076.30</u> | <u>495,720.00</u> |
| 10 Total Fund Equity | <u>2,134,289.62</u> | <u>2,314,058.16</u> | <u>2,038,542.60</u> | <u>500,200.00</u> |
| 11 Total Liabilities and Fund Equity | <u>2,134,289.62</u> | <u>2,314,058.16</u> | <u>2,038,542.60</u> | <u>500,200.00</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 86,919.04 | 44,482.76 | 24,088.17 | 30,454.33 |
| 15 Sales and Services | 2,497,006.69 | 2,688,749.80 | 2,704,334.04 | 8,333,250.39 |
| 16 Other Revenue | 6,803.40 | 5,700.46 | 555.50 | 4,118.21 |
| 17 Total Operating Revenue | <u>2,590,729.13</u> | <u>2,738,933.02</u> | <u>2,728,977.71</u> | <u>8,367,822.93</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 649,870.32 | 718,155.71 | 714,516.41 | 755,673.60 |
| 20 Travel | 9,928.04 | 15,093.58 | 12,445.88 | 14,763.86 |
| 21 Contractual Services | 384,089.76 | 389,311.14 | 399,619.33 | 376,304.01 |
| 22 Supplies and Materials | 1,175,394.49 | 1,231,646.00 | 1,071,715.85 | 6,526,522.79 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | 10,758.00 | - | - | 90,157.24 |
| 25 Other Expense | - | - | - | - |
| 26 Interest Expense | 10.33 | 40.02 | 28.11 | 23.65 |
| 27 Total Operating Expenditures/Expenses | <u>2,230,050.94</u> | <u>2,354,246.45</u> | <u>2,198,325.58</u> | <u>7,763,445.15</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | (919,510.96) | (204,918.03) | (806,167.69) | (2,142,720.38) |
| 31 Net Transfers In (Out) | <u>(919,510.96)</u> | <u>(204,918.03)</u> | <u>(806,167.69)</u> | <u>(2,142,720.38)</u> |
| 32 | | | | |
| 33 Net Change | (558,832.77) | 179,768.54 | (275,515.56) | (1,538,342.60) |
| 34 | | | | |
| 35 Beginning Fund Equity | <u>2,693,122.39</u> | <u>2,134,289.62</u> | <u>2,314,058.16</u> | <u>2,038,542.60</u> |
| 36 Ending Equity | <u>2,134,289.62</u> | <u>2,314,058.16</u> | <u>2,038,542.60</u> | <u>500,200.00</u> |

Company: 6504

Company Name: Prison Industries Revolving Fund

Fund Name: Prison Industries Revolving Fund

Fund Type: Enterprise

Purpose: SDCL 24-7-7 created the Prison Industries Revolving Fund. Source: Charges for good and services provided. Use: Costs associated operating various prison industries. In addition, SDCL 1-15-1.13 states that no funds, other than those for normal operating costs and replacement of existing necessary equipment, may be expended from the Prison Industries Revolving Fund for the purposes of enhancement, development, or expansion of prison industries without approval of the Corrections Commission.

Budget Information: Most of this fund is included in the General Appropriations Bill. Costs associated with private sector industry BIS are not included in the General Appropriations Bill.

Additional Information:

In FY2010 \$1 million was transferred to the fund from the license plate special revenue fund per SL 2010 ch 165.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. This is an interest bearing account and DOC likes to keep at least \$750,000 for operating purposes.

SL 2016 ch 36 authorized the transfer of \$4,957,509 from the DOC to the State General Fund. Transfers of \$741,358.44 from the DOC Federal Fund, \$730,235.88 from the Parental Support Fund, \$3,402,412.31 from the

Department of Corrections
State Accounting System - Other Fund Balances
Company 6504 - Prison Industries Revolving Fund

DOC Miscellaneous Fund, and, \$83,502.37 from the Prison Industries Fund were made in FY2016.

SL 2016, ch 140, § 2 effective in FY2017 revised 24-7-9 and will require that at the end of the fiscal year the State Treasurer shall transfer any cash balance in excess of \$500,000 from the Prison Industries Revolving Fund to the General Fund. This fund was reduced to \$500,000 in FY2016 with transfers totaling \$1,698,380.75 being made.

Department of Corrections**Other Fund Balances****Fund Not on State Accounting System - Inmate Trust**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|---|---------------------|---------------------|---------------------|---------------|
| 1 Cash and Cash Equivalents | 1,891,228.11 | 2,032,979.10 | 1,382,217.70 | - |
| 2 Due From Other Funds | 110,806.68 | 114,394.79 | 110,383.76 | - |
| 3 Total Assets | <u>2,002,034.79</u> | <u>2,147,373.89</u> | <u>1,492,601.46</u> | - |
| 4 | | | | |
| 5 Due to Other Funds | 152,959.67 | 160,970.00 | 190,048.63 | - |
| 6 Total Liabilities | <u>152,959.67</u> | <u>160,970.00</u> | <u>190,048.63</u> | - |
| 7 | | | | |
| 8 Net Assets Held in Trust for Other Purposes | 1,849,075.12 | 1,986,403.89 | 1,302,552.83 | - |
| 9 Total Fund Equity | <u>1,849,075.12</u> | <u>1,986,403.89</u> | <u>1,302,552.83</u> | - |
| 10 Total Liabilities and Fund Equity | <u>2,002,034.79</u> | <u>2,147,373.89</u> | <u>1,492,601.46</u> | - |
| 11 | | | | |
| 12 | | | | |
| 13 Contributions: | | | | |
| 14 From Inmates | <u>6,987,695.90</u> | <u>7,345,310.33</u> | <u>7,415,376.82</u> | - |
| 15 | | | | |
| 16 Deductions: | | | | |
| 17 Payments made for Trust Purposes | <u>7,270,439.49</u> | <u>7,207,981.56</u> | <u>8,099,227.88</u> | - |
| 18 | | | | |
| 19 Beginning Net Assets | <u>2,131,818.71</u> | <u>1,849,075.12</u> | <u>1,986,403.89</u> | - |
| 20 Ending Net Assets | <u>1,849,075.12</u> | <u>1,986,403.89</u> | <u>1,302,552.83</u> | - |

Company: Not on State Accounting System**Company Name:** not applicable**Fund Name:** Inmate Trust**Fund Type:** Private Purpose Trust

Purpose: SDCL 1-15-21 authorized the Dept. of Corrections to receive and disburse any funds that may accrue to inmates or juveniles. Use: Disbursements shall be made for the benefit of the inmate or juvenile. SDCL 1-15-21 authorized that interest earned on joint accounts may be transferred to a Benefit Fund from which goods and services may be purchased for use by the institutional population.

Budget Information: Not included in the General Appropriations Bill.**Additional Information:**

Inmate trust monies are not accounted for on the state's accounting system. The Department utilizes a local bank account and an internally developed Inmate Banking database to track inmate balances and to record receipts, disbursements and other transactions that would not be cost beneficial to process through the state's accounting system.

The balances above represent the amount reported in the S.D. CAFR (Comprehensive Annual Financial Report). The balances for FY2016 are not yet available.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. Interest earned is available to purchase goods and services for the benefit of the institutional population.



Department of Human Services
State Accounting System - Other Fund Balances
Company 3046 - Fund for Registration of Interpreters for the Deaf

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 4,927.16 | 6,098.17 | 3,683.37 | 53.65 |
| 2 Total Assets | 4,927.16 | 6,098.17 | 3,683.37 | 53.65 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 4,927.16 | 6,098.17 | 3,683.37 | 53.65 |
| 9 Total Fund Equity | 4,927.16 | 6,098.17 | 3,683.37 | 53.65 |
| 10 Total Liabilities and Fund Equity | 4,927.16 | 6,098.17 | 3,683.37 | 53.65 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 5,362.91 | 4,715.00 | 6,385.00 | 5,575.00 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 5,362.91 | 4,715.00 | 6,385.00 | 5,575.00 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | 173.84 | 227.81 | - | - |
| 20 Contractual Services | 9,950.00 | 2,506.18 | 8,781.80 | 9,150.72 |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | 810.00 | 18.00 | 54.00 |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 10,123.84 | 3,543.99 | 8,799.80 | 9,204.72 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (4,760.93) | 1,171.01 | (2,414.80) | (3,629.72) |
| 31 | | | | |
| 32 Beginning Fund Equity | 9,688.09 | 4,927.16 | 6,098.17 | 3,683.37 |
| 33 Ending Equity | 4,927.16 | 6,098.17 | 3,683.37 | 53.65 |

Company: 3046

Company Name: Dept. of Human Services - Other

Fund Name: Fund for Registration of Interpreters for the Deaf

Fund Type: Special Revenue

Purpose: SDCL 1-36A-13 created the Fund for Registration of Interpreters for the Deaf . Source: All fees received by the Dept. of Human Services and money collected under 1-36A-15. Use: Money is continuously appropriated for expenses incurred in the certification of interpreters for the deaf. The compensation and expenses of the interpreter review panel shall be paid from the fees received under 1-36A-15. The department may require any applicant who is taking a nationally administered examination to remit the portion of the certification fee covering the cost of the examination directly to the organization administering the examination.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3046 - DHS - Other Fees

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,425,416.79 | 1,734,534.83 | 1,198,156.82 | 1,112,463.41 |
| 2 Total Assets | 1,425,416.79 | 1,734,534.83 | 1,198,156.82 | 1,112,463.41 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Advances From Other Funds | - | - | - | - |
| 6 Due to Other Funds | - | - | - | - |
| 7 Total Liabilities | - | - | - | - |
| 8 | | | | |
| 9 Reserve for Encumbrances | 2,028.95 | 599.95 | - | - |
| 10 Unreserved Fund Balance | 1,423,387.84 | 1,733,934.88 | 1,198,156.82 | 1,112,463.41 |
| 11 Total Fund Equity | 1,425,416.79 | 1,734,534.83 | 1,198,156.82 | 1,112,463.41 |
| 12 Total Liabilities and Fund Equity | 1,425,416.79 | 1,734,534.83 | 1,198,156.82 | 1,112,463.41 |
| 13 | | | | |
| 14 | | | | |
| 15 Licenses, Permits and Fees | - | - | - | - |
| 16 Fines, Forfeits and Penalties | - | - | - | - |
| 17 Use of Money and Property | 238,312.90 | 186,512.25 | 184,641.07 | 183,295.74 |
| 18 Sales and Services | 998,523.52 | 1,402,854.42 | 1,443,819.18 | 1,693,734.69 |
| 19 Administering Programs | - | - | 12,150.08 | 78,490.60 |
| 20 Other Revenue | 32,207.20 | 53,862.24 | 1,254.74 | 15,528.84 |
| 21 Total Operating Revenue | 1,269,043.62 | 1,643,228.91 | 1,641,865.07 | 1,971,049.87 |
| 22 | | | | |
| 23 Personal Services and Benefits | 138,155.89 | 141,506.54 | 151,356.97 | 171,857.70 |
| 24 Travel | 126.00 | 1,545.14 | 22.73 | 230.97 |
| 25 Contractual Services | 192,258.93 | 237,805.70 | 68,763.12 | 140,790.90 |
| 26 Supplies and Materials | 4,362.27 | 2,507.76 | 8,862.43 | 11,836.70 |
| 27 Grants and Subsidies | 928,112.76 | 857,131.63 | 1,928,330.93 | 1,670,398.66 |
| 28 Capital Outlay | 29,731.00 | 30,095.22 | 20,906.90 | 61,628.35 |
| 29 Other Expense | - | 2,478.00 | - | - |
| 30 Total Operating Expenditures/Expenses | 1,292,746.85 | 1,273,069.99 | 2,178,243.08 | 2,056,743.28 |
| 31 | | | | |
| 32 Transfers In | - | - | - | - |
| 33 Transfers Out | - | - | - | - |
| 34 Net Transfers In (Out) | - | - | - | - |
| 35 | | | | |
| 36 Net Change | (23,703.23) | 370,158.92 | (536,378.01) | (85,693.41) |
| 37 | | | | |
| 38 Beginning Fund Equity | 1,449,120.02 | 1,425,416.79 | 1,734,534.83 | 1,198,156.82 |
| 39 Prior Period Adjustment | - | (61,040.88) | - | - |
| 40 Ending Equity | 1,425,416.79 | 1,734,534.83 | 1,198,156.82 | 1,112,463.41 |

Company: 3046

Company Name: Dept. of Human Services - Other

Fund Name: DHS – Other Fees

Fund Type: Special Revenue

Purpose: Administratively created fund used to account for various revenue sources including; snack shops, food service, SSA charges, state grant pass-throughs, rents, gambling treatment, various fees, and memorials. In addition, SDCL 4-5-2 created the local and endowment fund for local collections and miscellaneous fees. Use: Operating costs of the department.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3046 - Prescription Drug Plan Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 420,515.96 | 570,629.37 | 699,677.62 | 854,352.61 |
| 2 Total Assets | 420,515.96 | 570,629.37 | 699,677.62 | 854,352.61 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 420,515.96 | 570,629.37 | 699,677.62 | 854,352.61 |
| 9 Total Fund Equity | 420,515.96 | 570,629.37 | 699,677.62 | 854,352.61 |
| 10 Total Liabilities and Fund Equity | 420,515.96 | 570,629.37 | 699,677.62 | 854,352.61 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Administering Programs | 287,910.49 | 351,953.43 | 374,338.79 | 433,156.90 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 287,910.49 | 351,953.43 | 374,338.79 | 433,156.90 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 833.51 | 654.38 | 774.32 | 764.18 |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | 131,693.76 | 201,185.64 | 244,516.22 | 277,717.73 |
| 23 Capital Outlay | - | - | - | - |
| 24 Other Revenue | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 132,527.27 | 201,840.02 | 245,290.54 | 278,481.91 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 155,383.22 | 150,113.41 | 129,048.25 | 154,674.99 |
| 32 | | | | |
| 33 Beginning Fund Equity | 265,132.74 | 420,515.96 | 570,629.37 | 699,677.62 |
| 34 Prior Period Adjustment | - | - | - | - |
| 35 Ending Equity | 420,515.96 | 570,629.37 | 699,677.62 | 854,352.61 |

Company: 3046

Company Name: Dept. of Human Services - Other

Fund Name: Prescription Drug Buy Fund

Fund Type: Special Revenue

Purpose: Administratively created fund. Source: The SD Developmental Center-Redfield serves people who are considered "dual eligibles" meaning they are eligible for both Medicaid and Medicare funding. As a result, their prescription drug costs will no longer be covered by Medicaid. These costs will be covered by a prescription drug plan (PDP) that has entered into an agreement with Medicare through Part D of the Medicare Modernization Act.

The SDDC is required to bill the PDP that each dual eligible person is in enrolled with for the prescription drugs prescribed to that person in each of our facilities. This fund was created to track the revenues and build this revenue back into our pharmacy budgets to pay for the pharmacy costs associated with the dual eligible population. This revenue will replace the lost Medicaid funding within each of these budgets.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3064 - DHS Funds Other

| | FY2015 | FY2016 |
|--|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 53,116.65 | 59,946.53 |
| 2 Total Assets | <u>53,116.65</u> | <u>59,946.53</u> |
| 3 | | |
| 4 Accounts Payable | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Balance | 53,116.65 | 59,946.53 |
| 9 Total Fund Equity | <u>53,116.65</u> | <u>59,946.53</u> |
| 10 Total Liabilities and Fund Equity | <u>53,116.65</u> | <u>59,946.53</u> |
| 11 | | |
| 12 | | |
| 13 Administering Programs | 4,276,354.78 | 4,484,508.07 |
| 14 Other Revenue | - | - |
| 15 Total Operating Revenue | <u>4,276,354.78</u> | <u>4,484,508.07</u> |
| 16 | | |
| 17 Personal Services and Benefits | - | - |
| 18 Travel | - | - |
| 19 Contractual Services | - | - |
| 20 Supplies and Materials | - | - |
| 21 Grants and Subsidies | 4,224,258.10 | 4,477,678.19 |
| 22 Capital Outlay | - | - |
| 23 Total Operating Expenditures/Expenses | <u>4,224,258.10</u> | <u>4,477,678.19</u> |
| 24 | | |
| 25 Transfers In | 1,019.97 | - |
| 26 Transfers Out | - | - |
| 27 Net Transfers In (Out) | <u>1,019.97</u> | <u>-</u> |
| 28 | | |
| 29 Net Change | 53,116.65 | 6,829.88 |
| 30 | | |
| 31 Beginning Fund Equity | - | 53,116.65 |
| 32 Ending Equity | <u>53,116.65</u> | <u>59,946.53</u> |

Company: 3064

Company Name: DHS Funds Other

Fund Name: DHS Funds Other

Fund Type: Special Revenue

Purpose: Administratively created to record costs and reimbursement for funds received through the Title XIX waiver..

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3091 - Telecommunication Fund for Other Disabilities

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 225,832.33 | 318,837.84 | 386,669.76 | 417,888.58 |
| 2 Total Assets | 225,832.33 | 318,837.84 | 386,669.76 | 417,888.58 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 3,203.85 | 7,187.25 | 2,024.35 | - |
| 8 Unreserved Fund Balance | 222,628.48 | 311,650.59 | 384,645.41 | 417,888.58 |
| 9 Total Fund Equity | 225,832.33 | 318,837.84 | 386,669.76 | 417,888.58 |
| 10 Total Liabilities and Fund Equity | 225,832.33 | 318,837.84 | 386,669.76 | 417,888.58 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 159,406.20 | 154,621.51 | 153,018.63 | 152,760.87 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Total Operating Revenue | 159,406.20 | 154,621.51 | 153,018.63 | 152,760.87 |
| 16 | | | | |
| 17 Contractual Services | - | - | 9,730.00 | 36,650.00 |
| 18 Grants and Subsidies | 64,521.27 | 14,325.90 | 19,719.29 | 59,320.76 |
| 19 Capital Outlay | 64,895.30 | 47,290.10 | 59,025.86 | 52,356.59 |
| 20 Total Operating Expenditures/Expenses | 129,416.57 | 61,616.00 | 88,475.15 | 148,327.35 |
| 21 | | | | |
| 22 Transfers In | - | - | 3,288.44 | 26,785.30 |
| 23 Transfers Out | - | - | - | - |
| 24 Net Transfers In (Out) | - | - | 3,288.44 | 26,785.30 |
| 25 | | | | |
| 26 Net Change | 29,989.63 | 93,005.51 | 67,831.92 | 31,218.82 |
| 27 | | | | |
| 28 Beginning Fund Equity | 195,842.70 | 225,832.33 | 318,837.84 | 386,669.76 |
| 29 Prior Period Adjustment | - | - | - | - |
| 30 Ending Equity | 225,832.33 | 318,837.84 | 386,669.76 | 417,888.58 |

Company: 3091

Company Name: Telecommunication Funds

Fund Name: Telecommunication Fund for Other Disabilities

Fund Type: Special Revenue

Purpose: SDCL 49-31-50 created the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities. Source: Access fee of fifteen cents per local exchange service line per month, fifteen cents per cellular telephone per month, and fifteen cents per radio pager device per month. 90% deposited to Telecommunications Fund for the Deaf and 10% in the Telecommunication Fund for Other Disabilities. Use: Used for program to purchase and distribute telecommunication devices to residents of this state who have disabilities that prevent them from using a telephone and establish a dual party relay system making all phases of public telecommunications service available to persons who are deaf, severely hearing impaired or speech impaired. Expenditure for services for individuals who have deafness, deaf blindness, hearing impairments, and speech impediments and expenditures for the dual party relay service shall be paid from the Telecommunication Fund for the Deaf. In addition, \$200,000 is continuously appropriated from the Telecommunication Fund for the Deaf to provide cochlear implants to children who are less than twenty-one years of age and who suffer from profound hearing loss. Expenditure for services for individuals with all other disabilities shall be paid from the Telecommunication Fund for Other Disabilities.

Budget Information: Included in the General Appropriations Bill.

Additional Information: The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$500,000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3091 - Telecommunication Fund for the Deaf

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 2,523,707.64 | 2,877,661.32 | 3,084,564.16 | 3,226,407.95 |
| 2 Total Assets | <u>2,523,707.64</u> | <u>2,877,661.32</u> | <u>3,084,564.16</u> | <u>3,226,407.95</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | 21,598.36 | - | - | 9,710.90 |
| 8 Unreserved Fund Balance | 2,502,109.28 | 2,877,661.32 | 3,084,564.16 | 3,216,697.05 |
| 9 Total Fund Equity | <u>2,523,707.64</u> | <u>2,877,661.32</u> | <u>3,084,564.16</u> | <u>3,226,407.95</u> |
| 10 Total Liabilities and Fund Equity | <u>2,523,707.64</u> | <u>2,877,661.32</u> | <u>3,084,564.16</u> | <u>3,226,407.95</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 1,434,656.24 | 1,391,593.56 | 1,377,167.64 | 1,374,847.62 |
| 15 Other Revenue | - | 5,868.62 | - | - |
| 16 Total Operating Revenue | <u>1,434,656.24</u> | <u>1,397,462.18</u> | <u>1,377,167.64</u> | <u>1,374,847.62</u> |
| 17 | | | | |
| 18 Travel | - | 1,160.00 | - | - |
| 19 Contractual Services | 616,105.84 | 587,140.25 | 661,760.44 | 598,717.78 |
| 20 Supplies and Materials | 176.58 | 105.68 | 588.61 | 454.95 |
| 21 Grants and Subsidies | 320,323.23 | 401,126.18 | 471,114.52 | 560,991.56 |
| 22 Capital Outlay | 41,044.08 | 53,976.39 | 33,512.79 | 46,054.24 |
| 23 Other Expense | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | <u>977,649.73</u> | <u>1,043,508.50</u> | <u>1,166,976.36</u> | <u>1,206,218.53</u> |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | (3,288.44) | (26,785.30) |
| 28 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>(3,288.44)</u> | <u>(26,785.30)</u> |
| 29 | | | | |
| 30 Net Change | 457,006.51 | 353,953.68 | 206,902.84 | 141,843.79 |
| 31 | | | | |
| 32 Beginning Fund Equity | 2,066,701.13 | 2,523,707.64 | 2,877,661.32 | 3,084,564.16 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | <u>2,523,707.64</u> | <u>2,877,661.32</u> | <u>3,084,564.16</u> | <u>3,226,407.95</u> |

Company: 3091

Company Name: Telecommunication Funds

Fund Name: Telecommunication Fund for the Deaf

Fund Type: Special Revenue

Purpose: SDCL 49-31-50 created the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities. Source: Access fee of fifteen cents per local exchange service line per month, fifteen cents per cellular telephone per month, and fifteen cents per radio pager device per month. 90% deposited to Telecommunications Fund for the Deaf and 10% in the Telecommunication Fund for Other Disabilities. Use: Used for program to purchase and distribute telecommunication devices to residents of this state who have disabilities that prevent them from using a telephone and establish a dual party relay system making all phases of public telecommunications service available to persons who are deaf, severely hearing impaired or speech impaired. Expenditure for services for individuals who have deafness, deaf blindness, hearing impairments, and speech impediments and expenditures for the dual party relay service shall be paid from the Telecommunication Fund for the Deaf. In addition, \$200,000 is continuously appropriated from the Telecommunication Fund for the Deaf to provide cochlear implants to children who are less than Twenty-one years of age and who suffer from profound hearing loss. Expenditure for services for individuals with all other disabilities shall be paid from the Telecommunication Fund for Other Disabilities.

Budget Information: Included in the General Appropriations Bill.

Additional Information: The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009. Discussed with GOAC in 6/23/09 meeting that FCC may have significant impact on costs.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$500,000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3091 - Other

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | (20,627.84) | (28,900.35) | (19,137.80) | (37,954.51) |
| 2 Total Assets | (20,627.84) | (28,900.35) | (19,137.80) | (37,954.51) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | (20,627.84) | (28,900.35) | (19,137.80) | (37,954.51) |
| 9 Total Fund Equity | (20,627.84) | (28,900.35) | (19,137.80) | (37,954.51) |
| 10 Total Liabilities and Fund Equity | (20,627.84) | (28,900.35) | (19,137.80) | (37,954.51) |
| 11 | | | | |
| 12 | | | | |
| 13 Administering Programs | - | 62,429.03 | 52,592.77 | 30,468.73 |
| 14 Other Revenue | - | - | - | - |
| 15 Total Operating Revenue | - | 62,429.03 | 52,592.77 | 30,468.73 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | 283.91 | - | - | - |
| 21 Grants and Subsidies | 20,343.93 | 70,701.54 | 42,830.22 | 49,285.44 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 20,627.84 | 70,701.54 | 42,830.22 | 49,285.44 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (20,627.84) | (8,272.51) | 9,762.55 | (18,816.71) |
| 30 | | | | |
| 31 Beginning Fund Equity | - | (20,627.84) | (28,900.35) | (19,137.80) |
| 32 Ending Equity | (20,627.84) | (28,900.35) | (19,137.80) | (37,954.51) |

Company: 3091

Company Name: Telecommunication Funds

Fund Name: Other

Fund Type: Special Revenue

Purpose: Administratively created to record costs and reimbursement for funds received through the FCC out of the National TRS Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 5016 - Redfield Resident Investment

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 79,873.97 | 285,571.59 | 268,874.09 | 257,553.08 |
| 2 Total Assets | 79,873.97 | 285,571.59 | 268,874.09 | 257,553.08 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 79,873.97 | 285,571.59 | 268,874.09 | 257,553.08 |
| 9 Total Fund Equity | 79,873.97 | 285,571.59 | 268,874.09 | 257,553.08 |
| 10 Total Liabilities and Fund Equity | 79,873.97 | 285,571.59 | 268,874.09 | 257,553.08 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 2,174.20 | 1,170.51 | 967.93 | 2,963.81 |
| 14 Sales and Services | - | - | 718.27 | - |
| 15 Administering Programs | 33,394.68 | 19,443.61 | 17,353.72 | 17,936.59 |
| 16 Other Revenue | 488.45 | 226,832.17 | - | 163.49 |
| 17 Total Operating Revenue | 36,057.33 | 247,446.29 | 19,039.92 | 21,063.89 |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | 1,874.00 | 1,936.27 | 1,800.91 | 1,510.07 |
| 21 Contractual Services | 959.46 | 1,467.47 | 1,914.66 | 460.09 |
| 22 Supplies and Materials | 16,651.14 | 38,344.93 | 31,934.25 | 30,015.67 |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | 17,010.77 | - | 87.60 | 399.07 |
| 25 Total Operating Expenditures/Expenses | 36,495.37 | 41,748.67 | 35,737.42 | 32,384.90 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | (438.04) | 205,697.62 | (16,697.50) | (11,321.01) |
| 32 | | | | |
| 33 Beginning Fund Equity | 80,312.01 | 79,873.97 | 285,571.59 | 268,874.09 |
| 34 Ending Equity | 79,873.97 | 285,571.59 | 268,874.09 | 257,553.08 |

Company: 5016

Company Name: Resident Investment Funds

Fund Name: Redfield Resident Investment

Fund Type: Private Purpose Trust

Purpose: SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of sixty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs. Note: SL 2015, ch 150 increased the amount to \$60 effective in FY2016.

Budget Information: Not included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 6508 - DHS Canteen Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 77,887.74 | 77,663.25 | 74,249.97 | 72,735.52 |
| 2 Total Assets | 77,887.74 | 77,663.25 | 74,249.97 | 72,735.52 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 77,887.74 | 77,663.25 | 74,249.97 | 72,735.52 |
| 9 Total Fund Equity | 77,887.74 | 77,663.25 | 74,249.97 | 72,735.52 |
| 10 Total Liabilities and Fund Equity | 77,887.74 | 77,663.25 | 74,249.97 | 72,735.52 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 1,804.33 | 1,159.51 | 785.35 | 979.08 |
| 14 Other Revenue | - | - | - | - |
| 15 Total Operating Revenue | 1,804.33 | 1,159.51 | 785.35 | 979.08 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | 579.83 | 772.18 | 898.11 | 779.55 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | 611.82 | 3,300.52 | 1,713.98 |
| 23 Other Expense | - | - | - | - |
| 24 Interest Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 579.83 | 1,384.00 | 4,198.63 | 2,493.53 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 1,224.50 | (224.49) | (3,413.28) | (1,514.45) |
| 32 | | | | |
| 33 Beginning Fund Equity | 76,663.24 | 77,887.74 | 77,663.25 | 74,249.97 |
| 34 Ending Equity | 77,887.74 | 77,663.25 | 74,249.97 | 72,735.52 |

Company: 6508

Company Name: DHS Canteen Fund

Fund Name: DHS Canteen Fund

Fund Type: Enterprise

Purpose: Administratively created for the Canteen Fund at SDDC- Redfield.

Budget Information: Not included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 8314 - DHS/SBVI Business Enterprise Program

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 118,572.67 | 132,889.89 | 153,275.78 | 88,822.16 |
| 2 Total Assets | 118,572.67 | 132,889.89 | 153,275.78 | 88,822.16 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 3,917.11 |
| 8 Unreserved Fund Balance | 118,572.67 | 132,889.89 | 153,275.78 | 84,905.05 |
| 9 Total Fund Equity | 118,572.67 | 132,889.89 | 153,275.78 | 88,822.16 |
| 10 Total Liabilities and Fund Equity | 118,572.67 | 132,889.89 | 153,275.78 | 88,822.16 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 73,257.82 | 100,344.57 | 85,886.02 | 92,990.89 |
| 14 Fines, Forfeits and Penalties | - | - | - | - |
| 15 Use of Money and Property | 2,671.88 | 1,835.29 | 1,246.47 | 1,649.12 |
| 16 Administering Programs | 4,128.50 | 2,847.15 | 2,323.62 | 3,235.25 |
| 17 Other Revenue | 3,364.49 | - | - | - |
| 18 Total Operating Revenue | 83,422.69 | 105,027.01 | 89,456.11 | 97,875.26 |
| 19 | | | | |
| 20 Personal Services and Benefits | 5,351.43 | 6,693.48 | 7,046.83 | 7,775.62 |
| 21 Travel | 192.04 | 68.44 | 803.29 | 1,070.80 |
| 22 Contractual Services | 60,894.63 | 43,298.06 | 39,922.00 | 58,007.70 |
| 23 Supplies and Materials | 8,010.16 | 19,518.40 | 8,530.03 | 42,967.18 |
| 24 Grants and Subsidies | - | - | - | - |
| 25 Capital Outlay | 13,663.50 | 20,743.34 | 12,371.15 | 51,667.76 |
| 26 Interest Expense | - | - | - | - |
| 27 Total Operating Expenditures/Expenses | 88,111.76 | 90,321.72 | 68,673.30 | 161,489.06 |
| 28 | | | | |
| 29 Transfers In | - | - | - | - |
| 30 Transfers Out | (206.70) | (388.07) | (396.92) | (839.82) |
| 31 Net Transfers In (Out) | (206.70) | (388.07) | (396.92) | (839.82) |
| 32 | | | | |
| 33 Net Change | (4,895.77) | 14,317.22 | 20,385.89 | (64,453.62) |
| 34 | | | | |
| 35 Beginning Fund Equity | 123,468.44 | 118,572.67 | 132,889.89 | 153,275.78 |
| 36 Ending Equity | 118,572.67 | 132,889.89 | 153,275.78 | 88,822.16 |

Company: 8314

Company Name: DHS/SBVI Business Enterprise Program

Fund Name: DHS/SBVI Business Enterprise Program

Fund Type: Special Revenue

Purpose: Administratively created fund. Source: Percentage of profits from blind vendors operating in various public buildings. Use: Payment of sick and vacation leave, replacement of equipment and other approved costs.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3036 - Petroleum Release Compensation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|----------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 | 2,054,581.67 |
| 2 Total Assets | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 | 2,054,581.67 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | 46.16 |
| 8 Unreserved Fund Balance | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 | 2,054,535.51 |
| 9 Total Fund Equity | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 | 2,054,581.67 |
| 10 Total Liabilities and Fund Equity | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 | 2,054,581.67 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 1,845,938.58 | 1,771,036.20 | 1,833,585.72 | 1,830,387.52 |
| 14 Use of Money and Property | 88,860.34 | 69,769.53 | 56,017.33 | 61,042.07 |
| 15 Other Revenue | 703,125.00 | 1,358.09 | 810.00 | 41,763.63 |
| 16 Total Operating Revenue | 2,637,923.92 | 1,842,163.82 | 1,890,413.05 | 1,933,193.22 |
| 17 | | | | |
| 18 Personal Services and Benefits | 338,482.22 | 363,149.53 | 371,190.97 | 367,091.07 |
| 19 Travel | 14,982.18 | 13,563.17 | 12,951.98 | 12,931.17 |
| 20 Contractual Services | 466,737.27 | 675,724.50 | 537,955.35 | 503,476.67 |
| 21 Supplies and Materials | 4,575.24 | 2,280.10 | 1,781.33 | 3,464.86 |
| 22 Grants and Subsidies | 177,821.76 | 177,262.39 | 222,814.54 | 239,605.17 |
| 23 Capital Outlay | 4,409.90 | 235.04 | 343.14 | 1,333.32 |
| 24 Total Operating Expenditures/Expenses | 1,007,008.57 | 1,232,214.73 | 1,147,037.31 | 1,127,902.26 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | (1,990,000.00) | (27,500.00) | (3,500,000.00) |
| 28 Net Transfers In (Out) | - | (1,990,000.00) | (27,500.00) | (3,500,000.00) |
| 29 | | | | |
| 30 Net Change | 1,630,915.35 | (1,380,050.91) | 715,875.74 | (2,694,709.04) |
| 31 | | | | |
| 32 Beginning Fund Equity | 3,782,550.53 | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 |
| 33 Ending Equity | 5,413,465.88 | 4,033,414.97 | 4,749,290.71 | 2,054,581.67 |

Company: 3036

Company Name: Petroleum Release Compensation

Fund Name: Petroleum Release Compensation Fund

Fund Type: Special Revenue

Purpose: SDCL 34A-13-18 created the Petroleum Release Compensation Fund. Source: Portion of petroleum release compensation and tank inspection fee authorized by 34A-13- 20, interest income and any other monies received. Use: Costs of operating program (34A-13-27).

Budget Information: Part of the fund is included in the General Appropriations Bill and part is included as an informational budget.

Additional Information:

Recent Transfers: FY2009 - \$2.5 million to State Highway Fund; FY2010 - \$2.0 million to the South Dakota Science and Technology Authority and \$1.0 million to the General Fund; FY2014 and FY2015 - \$1.99 million and \$27,550 to the Regulated Substance Response Fund as agreed to with EPA. In FY2016, \$3.5 million was transferred to the State General Fund.

GOAC reviewed the fund on 10/30/15. PRCF was created in 1988 to comply with federal rules by providing financial assistance for clean-ups and \$1 million insurance coverage for tank owners. In 1991, the EPA notified the State that it must maintain a \$2 million minimum balance in the fund to be considered an underground tank insurer. To date 4,521 underground tanks costing \$10 million have been removed since 2000 and \$191,601 in costs were incurred last quarter.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3072 - Environment and Natural Resources Fee Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 2,735,712.98 | 2,417,425.96 | 2,081,930.53 | 1,496,867.55 |
| 2 Total Assets | 2,735,712.98 | 2,417,425.96 | 2,081,930.53 | 1,496,867.55 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 40,979.50 | 21,025.69 | - | - |
| 8 Unreserved Fund Balance | 2,694,733.48 | 2,396,400.27 | 2,081,930.53 | 1,496,867.55 |
| 9 Total Fund Equity | 2,735,712.98 | 2,417,425.96 | 2,081,930.53 | 1,496,867.55 |
| 10 Total Liabilities and Fund Equity | 2,735,712.98 | 2,417,425.96 | 2,081,930.53 | 1,496,867.55 |
| 11 | | | | |
| 12 | | | | |
| 13 Taxes | 333,368.71 | 376,167.11 | 269,095.15 | 182,549.02 |
| 14 Licenses, Permits and Fees | 2,586,088.11 | 2,137,523.20 | 2,184,347.91 | 2,106,925.97 |
| 15 Fines, Forfeits and Penalties | 1,330.78 | 1,055.00 | 645.00 | 1,455.00 |
| 16 Use of Money and Property | 54,476.50 | 38,966.30 | 28,370.61 | 32,851.31 |
| 17 Sales and Services | 2,462.76 | 1,349.11 | 1,548.91 | 1,245.69 |
| 18 Administering Programs | - | - | - | - |
| 19 Other Revenue | 15.12 | 108.04 | 25.54 | - |
| 20 Total Operating Revenue | 2,977,741.98 | 2,555,168.76 | 2,484,033.12 | 2,325,026.99 |
| 21 | | | | |
| 22 Personal Services and Benefits | 2,247,931.77 | 2,525,511.32 | 2,525,445.08 | 2,679,922.19 |
| 23 Travel | 80,399.21 | 99,527.21 | 94,215.79 | 94,360.81 |
| 24 Contractual Services | 388,367.63 | 468,364.85 | 452,739.47 | 494,816.72 |
| 25 Supplies and Materials | 51,130.44 | 25,480.74 | 27,823.68 | 27,937.97 |
| 26 Grants and Subsidies | 78,951.67 | 88,416.37 | 66,853.54 | 70,815.43 |
| 27 Capital Outlay | 43,788.91 | 55,180.45 | 39,301.44 | 21,548.57 |
| 28 Other Expense | - | 30.78 | - | - |
| 29 Total Operating Expenditures/Expenses | 2,890,569.63 | 3,262,511.72 | 3,206,379.00 | 3,389,401.69 |
| 30 | | | | |
| 31 Transfers In | 758,303.27 | 387,595.85 | 386,547.61 | 479,311.72 |
| 32 Transfers Out | (300,675.08) | - | - | - |
| 33 Net Transfers In (Out) | 457,628.19 | 387,595.85 | 386,547.61 | 479,311.72 |
| 34 | | | | |
| 35 Net Change | 544,800.54 | (319,747.11) | (335,798.27) | (585,062.98) |
| 36 | | | | |
| 37 Beginning Fund Equity | 1,920,497.18 | 2,735,712.98 | 2,417,425.96 | 2,081,930.53 |
| 38 Prior Period Adjustment | 270,415.26 | 1,460.09 | 302.84 | - |
| 39 Ending Equity | 2,735,712.98 | 2,417,425.96 | 2,081,930.53 | 1,496,867.55 |

Company: 3072

Company Name: Environment and Natural Resources Fee Fund

Fund Name: Environment and Natural Resources Fee Fund

Fund Type: Special Revenue

Purpose: SDCL 1-40-30 established the Environment and Natural Resources Fee Fund. Unless otherwise provided by law, this fund shall consist of all fees imposed pursuant to titles 34A, 45, 46, and 46A, and chapters 1-40, 10-39B, and 34-44 and legislative appropriations, federal grants, gifts, and civil penalties designated for deposit in the fund. The fund shall be maintained separately and administered by the department to defray the expenses associated with the programs administered by the department and any other purpose authorized by law. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

SDCL 1-40-32 requires that on July 1st of each year, \$500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

SDCL 10-39B-2 authorized deposit to the Environment and Natural Resources Fee Fund, the excise tax on the severance of energy minerals, to be known as a conservation tax, equal to two and four-tenths mills of the taxable value of any energy minerals severed and saved.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3072 - Environment and Natural Resources Fee Fund

SDCL 34A-1-59 created the Air Quality Subfund. Source: Air containment fee levied per 34A-1-58. Use: Defray the expenses of all activities associated with administering the air quality permit program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-125 created the Concentrated Animal Feeding Operation Administrative Subfund. Source: Annual fee due September 30th on all concentrated animal feeding operations that are required to operate under a general or individual water pollution control permit issued under chapter 34A-2 or required to obtain approval of plans and specifications submitted after July 1, 1997, pursuant to § 34A-2-27. Uses: Defray the expenses associated with administering the concentrated animal feeding operation program. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 34A-3A-22 created the Drinking Water Administrative Subfund. Source: civil penalties received for any drinking water standards violations, and an annual fee upon all public water systems (34A-3A-20). Use: Defray expenses of all activities associated with administering the drinking water program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-121 created the Surface Water Discharge and Pretreatment Permit Administrative Subfund. Source: Various fees received pursuant to §§ 34A-2-117 to 34A-2-120 (also known as NPDES fees). Use: Defray the expenses of all activities associated with administering the surface water discharge and pretreatment industrial user permit programs. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 1-50-9 created the SARA Fee Subfund for deposit of all monies including fees received pursuant to 1-50-8. Used to defray expenses for the state emergency response commission and match for any grants the commission may receive.

Budget Information: Included in the General Appropriations Bill. There is normally a small special appropriation made from this fund as part of the annual water management bill.

Additional Information:
Various fees were increased by SL 2009 ch 13.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Cash Pooled with State Treasurer | 21,321,611.23 | 22,349,317.27 | 35,008,188.28 | 33,863,479.04 |
| 2 Loans and Notes Receivable | 26,063,337.57 | 27,342,585.32 | 15,421,911.91 | 16,264,527.08 |
| 3 Total Assets | <u>47,384,948.80</u> | <u>49,691,902.59</u> | <u>50,430,100.19</u> | <u>50,128,006.12</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 1,000.00 | - | - | - |
| 9 Unreserved Fund Balance | 47,383,948.80 | 49,691,902.59 | 50,430,100.19 | 50,128,006.12 |
| 10 Total Fund Equity | <u>47,384,948.80</u> | <u>49,691,902.59</u> | <u>50,430,100.19</u> | <u>50,128,006.12</u> |
| 11 Total Liabilities and Fund Equity | <u>47,384,948.80</u> | <u>49,691,902.59</u> | <u>50,430,100.19</u> | <u>50,128,006.12</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Taxes | 347,515.22 | 259,455.14 | 276,778.13 | 28,489.79 |
| 15 Licenses, Permits and Fees | 1,645,658.56 | 1,667,421.71 | 1,757,766.64 | 1,754,479.22 |
| 16 Use of Money and Property | 381,032.78 | 378,712.47 | 471,286.52 | 745,257.29 |
| 17 Administering Programs | - | - | - | - |
| 18 Other Revenue | 48,836.00 | - | - | - |
| 19 Total Operating Revenue | <u>2,423,042.56</u> | <u>2,305,589.32</u> | <u>2,505,831.29</u> | <u>2,528,226.30</u> |
| 20 | | | | |
| 21 Personal Services and Benefits | - | - | - | - |
| 22 Travel | - | - | - | - |
| 23 Contractual Services | 1,260.00 | 735.00 | - | 26,918.01 |
| 24 Supplies and Materials | - | - | - | - |
| 25 Grants and Subsidies | 6,946,496.41 | 10,425,584.06 | 11,274,738.05 | 12,344,578.83 |
| 26 Capital Outlay | - | - | - | - |
| 27 Bad Debts Expense | - | - | - | - |
| 28 Total Operating Expenditures/Expenses | <u>6,947,756.41</u> | <u>10,426,319.06</u> | <u>11,274,738.05</u> | <u>12,371,496.84</u> |
| 29 | | | | |
| 30 Transfers In | 11,043,639.17 | 10,796,716.31 | 9,904,866.16 | 10,011,993.39 |
| 31 Transfers Out | (462,514.83) | (381,032.78) | (378,712.47) | (470,816.92) |
| 32 Net Transfers In (Out) | <u>10,581,124.34</u> | <u>10,415,683.53</u> | <u>9,526,153.69</u> | <u>9,541,176.47</u> |
| 33 | | | | |
| 34 Net Change | 6,056,410.49 | 2,294,953.79 | 757,246.93 | (302,094.07) |
| 35 | | | | |
| 36 Beginning Fund Equity | 41,494,847.28 | 47,384,948.80 | 49,691,902.59 | 50,430,100.19 |
| 37 Prior Period Adjustment | (166,308.97) | 12,000.00 | (19,049.33) | - |
| 38 Ending Equity | <u>47,384,948.80</u> | <u>49,691,902.59</u> | <u>50,430,100.19</u> | <u>50,128,006.12</u> |

Company: 3073

Company Name: Water and Environment Fund

Fund Name: Water and Environment Fund

Fund Type: Special Revenue

Purpose: SDCL 46A-1-60 established the Water and Environment Fund. This fund shall consist of all moneys from all lawful public and private sources, including Legislative Appropriations, federal grants for capitalization of either a State Water Pollution Control Revolving Fund or a State Drinking Water Revolving Fund or both, interest on investments, and principal and interest on loans made from the fund received by the district that are available for water facilities as provided by this chapter. The Water and Environment Fund need not include any funds which are not required to be deposited therein as provided in § 46A-1-48. SDCL 5-27-6 authorized the transfer of 71.8% of the monthly State Capital Construction Fund revenues to the Water and Environment Fund. SDCL 1-40-32 requires that on July 1st of each year, \$500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

SDCL 46A-1-82 established the Environment and Water Resources Trust Fund. Source: Established a separate trust subfund within the Water and Environment Fund. The purpose is to provide a perpetual source of revenue to serve all of the purposes for which funds may be expended from the Water and Environment Fund. The principal of the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

expended. Interest earned on the fund shall accrue to the Water and Environment Fund and be disbursed in conformance with § 46A-1-61. The fund has not carried a balance for several years.

SDCL 46-2-23 created the South Dakota Well Rehabilitation and Plugging Subfund. Source: All moneys, including Legislative Appropriations; interest on the Well Rehabilitation and Plugging Subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of title 46, chapter 34A-2A. Use: Rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

Budget Information: Special Appropriations are made from this fund as part of the annual water management bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3074 - Board of Certification Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 17,017.54 | 2,817.82 | 88.29 | 6,248.97 |
| 2 Total Assets | 17,017.54 | 2,817.82 | 88.29 | 6,248.97 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 17,017.54 | 2,817.82 | 88.29 | 6,248.97 |
| 9 Total Fund Equity | 17,017.54 | 2,817.82 | 88.29 | 6,248.97 |
| 10 Total Liabilities and Fund Equity | 17,017.54 | 2,817.82 | 88.29 | 6,248.97 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 18,640.00 | 18,412.00 | 19,536.00 | 19,436.00 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Total Operating Revenue | 18,640.00 | 18,412.00 | 19,536.00 | 19,436.00 |
| 16 | | | | |
| 17 Personal Services and Benefits | 9,753.50 | 9,074.21 | 6,408.01 | 2,923.15 |
| 18 Travel | 4,298.91 | 3,088.45 | 1,837.53 | 654.41 |
| 19 Contractual Services | 13,516.99 | 20,276.86 | 14,019.99 | 9,697.76 |
| 20 Supplies and Materials | - | 172.20 | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 27,569.40 | 32,611.72 | 22,265.53 | 13,275.32 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (8,929.40) | (14,199.72) | (2,729.53) | 6,160.68 |
| 30 | | | | |
| 31 Beginning Fund Equity | 25,946.94 | 17,017.54 | 2,817.82 | 88.29 |
| 32 Ending Equity | 17,017.54 | 2,817.82 | 88.29 | 6,248.97 |

Company: 3074

Company Name: DENR Other Funds, Non-Participating

Fund Name: Board of Certification Fund

Fund Type: Special Revenue

Purpose: SDCL 34A-3-19 created the Board of Certification Fund (DENR refers to it as the Operator Certification Fund). Source: Application and annual renewal certification fees from water and wastewater operators. Use: Expenses of the board and administration of chapter 34A-3.

Budget Information: Included in the General Appropriations Bill.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3074 - Other Activities

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | (133,173.81) | (78,129.71) | (56,789.92) | (53,609.54) |
| 2 Total Assets | (133,173.81) | (78,129.71) | (56,789.92) | (53,609.54) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | 11,500.00 | 6,950.00 |
| 8 Unreserved Fund Balance | (133,173.81) | (78,129.71) | (68,289.92) | (60,559.54) |
| 9 Total Fund Equity | (133,173.81) | (78,129.71) | (56,789.92) | (53,609.54) |
| 10 Total Liabilities and Fund Equity | (133,173.81) | (78,129.71) | (56,789.92) | (53,609.54) |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Administering Programs | 2,796,246.00 | 1,406,405.00 | 1,463,930.00 | 1,053,986.50 |
| 15 Total Operating Revenue | 2,796,246.00 | 1,406,405.00 | 1,463,930.00 | 1,053,986.50 |
| 16 | | | | |
| 17 Personal Services and Benefits | 43,172.07 | 50,129.51 | 61,622.69 | 57,057.77 |
| 18 Travel | 1,591.84 | 3,861.32 | - | - |
| 19 Contractual Services | 711,306.02 | 480,997.71 | 389,657.56 | 391,956.99 |
| 20 Supplies and Materials | 115.93 | - | - | - |
| 21 Grants and Subsidies | 2,055,575.05 | 811,045.06 | 984,474.85 | 595,127.26 |
| 22 Capital Outlay | 235.70 | - | - | - |
| 23 Total Operating Expenditures/Expenses | 2,811,996.61 | 1,346,033.60 | 1,435,755.10 | 1,044,142.02 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | (15,821.06) | (5,327.30) | (6,835.11) | (6,664.10) |
| 27 Net Transfers In (Out) | (15,821.06) | (5,327.30) | (6,835.11) | (6,664.10) |
| 28 | | | | |
| 29 Net Change | (31,571.67) | 55,044.10 | 21,339.79 | 3,180.38 |
| 30 | | | | |
| 31 Beginning Fund Equity | 168,813.12 | (133,173.81) | (78,129.71) | (56,789.92) |
| 32 Prior Period Adjustment | (270,415.26) | - | - | - |
| 33 Ending Equity | (133,173.81) | (78,129.71) | (56,789.92) | (53,609.54) |

Company: 3074

Company Name: DENR Other Funds, Non-Participating

Fund Name: Other Activities

Fund Type: Special Revenue

Purpose: Consists of various administratively created cash resources used for miscellaneous activities including administrative expenses and indirect costs relating to the state revolving and drinking water revolving funds.

Budget Information: Administrative expenses associated with state water pollution control revolving fund and the clean water state revolving fund are included in the General Appropriations Bill. A portion of the fund is spent from special appropriations authorized in the annual water management bill.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3075 - Environmental Livestock Cleanup Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |
| 2 Total Assets | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |
| 9 Total Fund Equity | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |
| 10 Total Liabilities and Fund Equity | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 10,808.50 | 27,556.00 | 30,753.11 | - |
| 14 Fines, Forfeits and Penalties | 26,810.81 | 17,641.89 | 12,231.57 | 20,240.88 |
| 15 Use of Money and Property | | | | 16,001.66 |
| 16 Total Operating Revenue | 37,619.31 | 45,197.89 | 42,984.68 | 36,242.54 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | - | - | - | - |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 37,619.31 | 45,197.89 | 42,984.68 | 36,242.54 |
| 31 | | | | |
| 32 Beginning Fund Equity | 1,167,480.45 | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 1,205,099.76 | 1,250,297.65 | 1,293,282.33 | 1,329,524.87 |

Company: 3075 (previously in company 3072)

Company Name: DENR Other Funds, Participating

Fund Name: Environmental Livestock Cleanup Fund

Fund Type: Special Revenue

Purpose: SDCL 34A-2B-2 created the Environmental Livestock Cleanup Fund. Source: Civil actions related to damage to the environment, including actions for administrative expense recoveries, civil penalties, compensatory damages, and money paid pursuant to any agreement, stipulation, or settlement in such actions or proceedings. Interest attributable to investment of the money in the fund. Uses: All money in the Environmental Livestock Cleanup Fund is continuously appropriated to provide funds for the cleanup of discharges.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3075 - Hazardous Waste Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 13,602.54 | - | 15,924.35 | - |
| 2 Total Assets | 13,602.54 | - | 15,924.35 | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 13,602.54 | - | 15,924.35 | - |
| 9 Total Fund Equity | 13,602.54 | - | 15,924.35 | - |
| 10 Total Liabilities and Fund Equity | 13,602.54 | - | 15,924.35 | - |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | - | - | 25,000.00 | - |
| 14 Fines, Forfeits and Penalties | - | - | - | - |
| 15 Use of Money and Property | 2,027.35 | 974.49 | 175.05 | 89.19 |
| 16 Total Operating Revenue | 2,027.35 | 974.49 | 25,175.05 | 89.19 |
| 17 | | | | |
| 18 Personal Services and Benefits | 60,520.72 | 10,901.46 | 8,183.58 | 13,483.94 |
| 19 Travel | - | 317.56 | 8.32 | 171.38 |
| 20 Contractual Services | 980.54 | 2,122.24 | 58.77 | 527.52 |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 61,501.26 | 13,341.26 | 8,250.67 | 14,182.84 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | (9,552.12) | (1,235.77) | (1,000.03) | (1,830.70) |
| 28 Net Transfers In (Out) | (9,552.12) | (1,235.77) | (1,000.03) | (1,830.70) |
| 29 | | | | |
| 30 Net Change | (69,026.03) | (13,602.54) | 15,924.35 | (15,924.35) |
| 31 | | | | |
| 32 Beginning Fund Equity | 82,628.57 | 13,602.54 | - | 15,924.35 |
| 33 Ending Equity | 13,602.54 | - | 15,924.35 | - |

Company: 3075 (previously in company 3072)

Company Name: DENR Other Funds, Participating

Fund Name: Hazardous Waste Revolving Fund

Fund Type: Special Revenue

Purpose: SDCL 34A-11-24 established a special revolving fund to be designated as the hazardous waste revolving fund. Source: This fund shall consist of all moneys from all lawful public and private sources including legislative appropriations, federal grants, gifts, fees received pursuant to §§ 34A-11-12.1 and 34A-11-16.1 and interest on investments made on money in the fund. Use: The fund shall be maintained separately and be administered by the Department of Environment and Natural Resources in order to retain consulting and legal services and to defray such other expenses as are reasonable and necessary in order to process applications for hazardous waste disposal facilities and to monitor their operations. Fees not expended on a facilities application or monitoring shall remain a part of the fund but may not be expended for any purpose except the investigation and inspection of hazardous waste management facilities or the processing of hazardous waste management facilities permit applications or modifications. Moneys may be deposited in this fund on an ongoing basis and this fund shall constitute a continuing appropriation of these moneys to be expended for the purposes of §§ 34A-11-12.1 and 34A-11-16.1.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Reclamation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |
| 2 Total Assets | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |
| 9 Total Fund Equity | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |
| 10 Total Liabilities and Fund Equity | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | - | - | - | - |
| 14 Fines, Forfeits and Penalties | - | 39,867.00 | - | - |
| 15 Use of Money and Property | 177,411.51 | 185,261.45 | 157,951.63 | 209,572.14 |
| 16 Other Revenue | 8,440,368.42 | - | - | - |
| 17 Total Operating Revenue | 8,617,779.93 | 225,128.45 | 157,951.63 | 209,572.14 |
| 18 | | | | |
| 19 Personal Services and Benefits | - | - | - | - |
| 20 Travel | - | - | - | - |
| 21 Contractual Services | - | 6,000.00 | 1,000.00 | 23,519.58 |
| 22 Supplies and Materials | - | - | - | - |
| 23 Grants and Subsidies | - | - | - | - |
| 24 Capital Outlay | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | - | 6,000.00 | 1,000.00 | 23,519.58 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 8,617,779.93 | 219,128.45 | 156,951.63 | 186,052.56 |
| 32 | | | | |
| 33 Beginning Fund Equity | 7,671,217.07 | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 |
| 34 Ending Equity | 16,288,997.00 | 16,508,125.45 | 16,665,077.08 | 16,851,129.64 |

Company: 3075 (previously in company 3072)

Company Name: DENR Other Funds, Participating

Fund Name: Reclamation Fund

Fund Type: Special Revenue

Purpose: SDCL 45-6B-69 states that the proceeds of any surety forfeiture proceeds conducted pursuant to § 45-6B-66 and the proceeds of the disposal of any property pursuant to § 45-6B-67 shall be deposited with the State Treasurer in a special revenue fund for reclamation purposes. The special revenue fund is continuously appropriated to the board for the reclamation of affected lands which were obligated to be reclaimed under the permits upon which such surety has been forfeited. The proceeds of any surety remaining after completion of reclamation according to the approved plan shall be returned to the operator or the surety company, whichever is appropriate.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/22/13. 99% of this fund is related to clean-up of the Brohm mine superfund site. The EPA estimates that they have \$90 million in work left to do.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Regulated Substance Response Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 2,929,939.82 | 4,743,170.41 | 4,617,869.96 | 4,579,637.29 |
| 2 Total Assets | <u>2,929,939.82</u> | <u>4,743,170.41</u> | <u>4,617,869.96</u> | <u>4,579,637.29</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | 143,605.42 | 168,961.60 | - | - |
| 8 Unreserved Fund Balance | 2,786,334.40 | 4,574,208.81 | 4,617,869.96 | 4,579,637.29 |
| 9 Total Fund Equity | <u>2,929,939.82</u> | <u>4,743,170.41</u> | <u>4,617,869.96</u> | <u>4,579,637.29</u> |
| 10 Total Liabilities and Fund Equity | <u>2,929,939.82</u> | <u>4,743,170.41</u> | <u>4,617,869.96</u> | <u>4,579,637.29</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 62,580.13 | 39,970.75 | 74,850.16 | 127,499.07 |
| 14 Use of Money and Property | 75,653.60 | 47,466.93 | 31,173.42 | 54,879.90 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | <u>138,233.73</u> | <u>87,437.68</u> | <u>106,023.58</u> | <u>182,378.97</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 54,492.70 | 84,818.60 | 89,998.95 | 220,611.64 |
| 21 Supplies and Materials | 43,271.79 | 14,145.14 | - | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | 45,233.07 | 163,783.26 | 168,825.08 | - |
| 24 Total Operating Expenditures/Expenses | <u>142,997.56</u> | <u>262,747.00</u> | <u>258,824.03</u> | <u>220,611.64</u> |
| 25 | | | | |
| 26 Transfers In | - | 1,990,000.00 | 27,500.00 | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>1,990,000.00</u> | <u>27,500.00</u> | <u>-</u> |
| 29 | | | | |
| 30 Net Change | (4,763.83) | 1,814,690.68 | (125,300.45) | (38,232.67) |
| 31 | | | | |
| 32 Beginning Fund Equity | 2,934,703.65 | 2,929,939.82 | 4,743,170.41 | 4,617,869.96 |
| 33 Prior Period Adjustment | - | (1,460.09) | - | - |
| 34 Ending Equity | <u>2,929,939.82</u> | <u>4,743,170.41</u> | <u>4,617,869.96</u> | <u>4,579,637.29</u> |

Company: 3075 (previously in company 3072)

Company Name: DENR Other Funds, Participating

Fund Name: Regulated Substance Response Fund

Fund Type: Special Revenue

Purpose: SDCL 34A-12-3 created the Regulated Substance Response Fund. Source: Appropriation from General Fund; money from civil action or administrative proceeding for violation of environmental statutes or upon damage to the environment, including actions for administrative expense recoveries, civil penalties, compensatory damages, and money paid pursuant to any agreement, stipulation, or settlement in such actions or proceedings; interest attributable to investment of the money in the response fund; one-time contribution from Petroleum Release Cleanup Fund; temporary pesticide registration fee increase. Use: Money is continuously appropriation to provide funds for the clean up of regulated substance discharges.

SDCL 34A-12-3.1 created a subfund of the Regulated Substances Response Fund. Source: Recovered Leaking Underground Storage Tank Trust Fund moneys. The subfund shall be separately maintained and administered in the manner required by the Superfund Amendments and Reauthorization Act of 1986 as amended as of January 1, 2011. Use: Moneys deposited in the subfund may be disbursed and used only for the purposes authorized under subtitle I of the Resources Conservation Recovery Act as amended to January 1, 2011.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3075 - Well Rehabilitation and Plugging Subfund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 6,797.62 | 6,897.90 | 6,966.60 | 7,054.18 |
| 2 Total Assets | 6,797.62 | 6,897.90 | 6,966.60 | 7,054.18 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 6,797.62 | 6,897.90 | 6,966.60 | 7,054.18 |
| 9 Total Fund Equity | 6,797.62 | 6,897.90 | 6,966.60 | 7,054.18 |
| 10 Total Liabilities and Fund Equity | 6,797.62 | 6,897.90 | 6,966.60 | 7,054.18 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | - | - | - | - |
| 14 Use of Money and Property | 152.96 | 100.28 | 68.70 | 87.58 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 152.96 | 100.28 | 68.70 | 87.58 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | - | - | - | - |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | 152.96 | 100.28 | 68.70 | 87.58 |
| 29 | | | | |
| 30 Beginning Fund Equity | 6,644.66 | 6,797.62 | 6,897.90 | 6,966.60 |
| 31 Ending Equity | 6,797.62 | 6,897.90 | 6,966.60 | 7,054.18 |

Company: 3075 (previously in company 3072)

Company Name: DENR Other Funds, Participating

Fund Name: Well Rehabilitation and Plugging Subfund

Fund Type: Special Revenue

Purpose: 46-2-23 established in the state treasury a subfund of the water and environment fund designated as the South Dakota well rehabilitation and plugging subfund. This subfund shall consist of all moneys, including legislative appropriations; interest on the well rehabilitation and plugging subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of Title 46, chapter 34A-2A, or in any other action, proceeding or settlement based upon violation of the state's water laws, excluding criminal proceedings for criminal fines. Expenditures from this subfund shall be appropriated through the normal budget process. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature. The Water Management Board may expend appropriated money from the well rehabilitation and plugging subfund to rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Water Pollution Control Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|---|-----------------------|-----------------------|-----------------------|---------------|
| 1 Cash and Cash Equivalents | 55,148,069.45 | 11,033,053.58 | 29,603,913.07 | - |
| 2 Restricted Cash | 2,978.47 | 2,978.48 | - | - |
| 3 Restricted Investments | 95,770.84 | 95,770.84 | 95,770.84 | - |
| 4 Restricted Net Pension Asset | - | - | 92,993.00 | - |
| 5 Investments | - | 2,800,752.71 | 17,019,981.00 | - |
| 6 Long Term Investments | 70,231,397.32 | 84,288,253.83 | 105,214,117.98 | - |
| 8 Interest and Dividends Receivable | 2,360,428.30 | 3,092,126.05 | 2,729,632.11 | - |
| 9 Loans and Notes Receivable | 17,193,453.80 | 22,101,730.45 | 21,545,627.99 | - |
| 10 Long Term Loans and Notes Receivable | 196,436,743.31 | 210,939,301.74 | 234,668,747.72 | - |
| 11 Advances to Component Units | 3,325,568.00 | 17,986,423.00 | - | - |
| 12 Due From Other Governments | 367,140.12 | 457,801.88 | 396,631.17 | - |
| 13 Deferred Charges and Other Assets | 51,839.91 | - | - | - |
| 14 Deferred Charges - Long Term | 821,331.22 | - | - | - |
| 15 Deferred Outflows | - | 3,964,748.51 | 3,674,847.43 | - |
| 16 Total Assets and Deferred Outflows | <u>346,034,720.74</u> | <u>356,762,941.07</u> | <u>415,042,262.31</u> | - |
| 17 | | | | |
| 18 Accounts Payable | 294,144.26 | 209,069.94 | 222,397.62 | - |
| 19 Due to Other Governments | 679,618.82 | 280,317.41 | - | - |
| 20 Due to Other Funds | - | 1,374.48 | - | - |
| 21 Accrued Liabilities | 16,433.74 | 20,816.67 | 21,441.21 | - |
| 22 Compensated Absences Payable | 40,106.18 | 38,449.26 | 36,681.83 | - |
| 23 Accrued Interest Payable | 2,292,386.45 | 2,225,711.45 | 3,043,516.37 | - |
| 24 Compensated Absences Payable - LT | 35,055.33 | 34,316.18 | 32,568.36 | - |
| 25 Bonds and Notes Payable | 7,588,973.88 | 8,128,363.96 | 10,262,470.42 | - |
| 26 Bonds and Notes Payable - LT | 140,386,635.24 | 136,314,241.27 | 182,825,808.32 | - |
| 27 Arbitrage Payable | - | - | 407,345.19 | - |
| 28 Deferred Inflows | - | - | 107,701.00 | - |
| 29 Total Liabilities and Deferred Inflows | <u>151,333,353.90</u> | <u>147,252,660.62</u> | <u>196,959,930.32</u> | - |
| 30 | | | | |
| 31 Restricted Net Position | 98,749.31 | 98,749.32 | 168,513.77 | - |
| 32 Unrestricted Net Position | 194,602,617.53 | 209,411,531.13 | 217,913,818.22 | - |
| 33 Total Fund Equity | <u>194,701,366.84</u> | <u>209,510,280.45</u> | <u>218,082,331.99</u> | - |
| 34 Total Liabilities and Fund Equity | <u>346,034,720.74</u> | <u>356,762,941.07</u> | <u>415,042,262.31</u> | - |
| 35 | | | | |
| 36 | | | | |
| 37 Use of Money and Property | 4,039,335.53 | 4,687,315.11 | 5,415,738.52 | - |
| 38 Sales and Services | 1,237,680.25 | 1,331,579.50 | 1,441,728.59 | - |
| 39 Administering Programs | - | - | - | - |
| 40 Other Revenue | - | - | - | - |
| 41 Total Operating Revenue | <u>5,277,015.78</u> | <u>6,018,894.61</u> | <u>6,857,467.11</u> | - |
| 42 | | | | |
| 43 Personal Services and Benefits | 268,037.41 | 296,058.50 | 322,027.17 | - |
| 44 Travel | 12,813.30 | 12,908.01 | 11,706.64 | - |
| 45 Contractual Services | 642,422.84 | 363,108.91 | 369,654.14 | - |
| 46 Supplies and Materials | 1,002.66 | 1,382.06 | 1,146.36 | - |
| 47 Grants and Subsidies | 3,711,428.79 | 3,235,937.75 | 2,247,734.21 | - |
| 48 Capital Outlay | 1,705.40 | 415.00 | - | - |
| 49 Other Expense | 775,604.24 | 766,316.53 | 507,046.78 | - |
| 50 Interest Expense | 5,404,345.70 | 5,186,693.61 | 6,198,157.89 | - |
| 51 Depreciation/Amortization | 51,856.20 | - | - | - |
| 52 Total Operating Expenses | <u>10,869,216.54</u> | <u>9,862,820.37</u> | <u>9,657,473.19</u> | - |
| 53 | | | | |
| 54 Net Income (Loss) | (5,592,200.76) | (3,843,925.76) | (2,800,006.08) | - |
| 55 | | | | |
| 56 Nonoperating Revenue (Expense): | | | | |
| 57 Interest Income | 3,429,427.81 | 4,005,146.07 | 3,916,249.72 | - |
| 58 Grant and Other Income | 3,078,402.25 | 15,569,583.87 | 7,463,098.42 | - |
| 59 Other Expense | (27,858.48) | (16,756.72) | (16,216.25) | - |
| 60 Net Nonoperating Revenue (Expense): | <u>6,479,971.58</u> | <u>19,557,973.22</u> | <u>11,363,131.89</u> | - |
| 61 | | | | |
| 62 Income (Loss) Before Transfers | 887,770.82 | 15,714,047.46 | 8,563,125.81 | - |
| 63 | | | | |
| 64 Transfers In | - | - | - | - |
| 65 Transfers Out | (30,030.94) | (31,962.70) | (41,009.27) | - |
| 66 Net Transfers In (Out) | <u>(30,030.94)</u> | <u>(31,962.70)</u> | <u>(41,009.27)</u> | - |
| 67 | | | | |
| 68 Net Change | 857,739.88 | 15,682,084.76 | 8,522,116.54 | - |

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Water Pollution Control Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|----------------------------|----------------|----------------|----------------|---------------|
| 69 | | | | |
| 70 Beginning Net Assets | 193,843,626.96 | 194,701,366.82 | 209,510,280.45 | - |
| 71 Prior Period Adjustment | - | (873,171.13) | 49,935.00 | - |
| 72 Ending Net Assets | 194,701,366.84 | 209,510,280.45 | 218,082,331.99 | - |

Company: Not on state accounting system

Company Name: not applicable

Fund Name: State Water Pollution Control Revolving Fund

Fund Type: Enterprise

Purpose: SDCL 46A-1-60.1 created the State Water Pollution Control Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for wastewater, storm sewer, non-point source pollution control projects.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2016 were not yet available.

Company: 3075

Company Name: DENR Other Funds, Participating

Fund Name: Clean Water State Revolving Fund

Fund Type: Enterprise

Purpose: The department issues bonds and deposits the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared.

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|-----------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |
| 2 Total Assets | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |
| 9 Total Fund Equity | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |
| 10 Total Liabilities and Fund Equity | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | - | - | - | - |
| 14 Use of Money and Property | 340,706.61 | 512,354.85 | 243,096.74 | 197,085.51 |
| 15 Other Revenue | 28,575,000.00 | 4,450,000.00 | 57,867,808.15 | 8,550,000.00 |
| 16 Total Operating Revenue | 28,915,706.61 | 4,962,354.85 | 58,110,904.89 | 8,747,085.51 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | 23,556,500.00 | 34,124,582.46 | 51,475,562.57 | 9,330,604.17 |
| 23 Total Operating Expenditures/Expenses | 23,556,500.00 | 34,124,582.46 | 51,475,562.57 | 9,330,604.17 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 5,359,206.61 | (29,162,227.61) | 6,635,342.32 | (583,518.66) |
| 30 | | | | |
| 31 Beginning Fund Equity | 29,866,093.77 | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 |
| 32 Ending Equity | 35,225,300.38 | 6,063,072.77 | 12,698,415.09 | 12,114,896.43 |

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Drinking Water Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|---|-----------------------|-----------------------|-----------------------|---------------|
| 1 Cash and Cash Equivalents | 15,917,576.74 | 10,249,450.84 | 20,255,705.14 | - |
| 2 Restricted Cash | - | - | - | - |
| 3 Restricted Investments | - | - | - | - |
| 4 Restricted Net Pension Asset | - | - | 77,235.00 | - |
| 5 Investments | - | 575,760.35 | 11,438,728.00 | - |
| 6 Long Term Investments | 53,485,499.31 | 61,563,556.26 | 61,754,995.91 | - |
| 7 Accounts Receivable | - | - | - | - |
| 8 Interest and Dividends Receivable | 1,875,044.11 | 1,975,432.04 | 1,838,083.28 | - |
| 9 Loans and Notes Receivable | 10,334,138.25 | 10,041,824.64 | 10,927,394.42 | - |
| 10 Long Term Loans and Notes Receivable | 138,413,161.89 | 135,705,532.03 | 132,071,829.65 | - |
| 11 Due From Other Governments | 416,226.02 | 433,059.09 | 409,044.55 | - |
| 12 Deferred Charges and Other Assets | 28,216.73 | - | - | - |
| 13 Deferred Charges - Long Term | 415,885.35 | - | - | - |
| 14 Deferred Outflows | - | 2,777,204.00 | 2,583,787.69 | - |
| 15 Total Assets and Deferred Outflows | <u>220,885,748.40</u> | <u>223,321,819.25</u> | <u>241,356,803.64</u> | - |
| 16 | | | | |
| 17 Accounts Payable | 166,078.00 | 145,884.09 | 166,667.09 | - |
| 18 Due to Other Governments | 113,867.83 | 147,498.53 | - | - |
| 19 Due to Other Funds | - | 652.68 | - | - |
| 20 Accrued Liabilities | 11,815.42 | 15,570.30 | 18,329.51 | - |
| 21 Compensated Absences Payable | 24,390.02 | 26,753.34 | 23,975.87 | - |
| 22 Accrued Interest Payable | 936,264.02 | 894,489.01 | 987,871.19 | - |
| 23 Compensated Absences Payable - LT | 21,318.42 | 23,877.50 | 21,287.24 | - |
| 24 Bonds and Notes Payable | 4,228,402.70 | 4,587,066.01 | 5,703,067.18 | - |
| 25 Bonds and Notes Payable - LT | 60,506,840.36 | 58,706,951.25 | 65,026,051.16 | - |
| 26 Arbitrage Payable | - | - | 689,134.87 | - |
| 27 Deferred Inflows | - | - | 89,451.00 | - |
| 28 Total Liabilities and Deferred Inflows | <u>66,008,976.77</u> | <u>64,548,742.71</u> | <u>72,725,835.11</u> | - |
| 29 | | | | |
| 30 Restricted Net Position | - | - | 58,031.00 | - |
| 31 Unrestricted Net Position | 154,876,771.63 | 158,773,076.54 | 168,572,937.53 | - |
| 32 Total Fund Equity | <u>154,876,771.63</u> | <u>158,773,076.54</u> | <u>168,630,968.53</u> | - |
| 33 Total Liabilities and Fund Equity | <u>220,885,748.40</u> | <u>223,321,819.25</u> | <u>241,356,803.64</u> | - |
| 34 | | | | |
| 35 | | | | |
| 36 Use of Money and Property | 3,392,330.22 | 3,418,373.05 | 3,311,987.95 | - |
| 37 Sales and Services | 929,188.85 | 909,108.44 | 884,958.92 | - |
| 38 Administering Programs | - | - | - | - |
| 39 Other Revenue | - | - | - | - |
| 40 Total Operating Revenue | <u>4,321,519.07</u> | <u>4,327,481.49</u> | <u>4,196,946.87</u> | - |
| 41 | | | | |
| 42 Personal Services and Benefits | 209,111.17 | 253,533.00 | 269,595.02 | - |
| 43 Travel | 10,875.06 | 8,686.53 | 8,086.97 | - |
| 44 Contractual Services | 559,992.81 | 607,568.10 | 569,929.95 | - |
| 45 Supplies and Materials | 1,002.67 | 1,406.48 | 1,146.31 | - |
| 46 Grants and Subsidies | 6,967,486.41 | 5,586,969.14 | 4,633,266.00 | - |
| 47 Capital Outlay | 1,705.41 | 415.00 | - | - |
| 48 Interest Expense | 2,435,826.20 | 2,306,725.91 | 2,389,348.44 | - |
| 49 Other Expense | 118,087.37 | 572,202.09 | 774,305.31 | - |
| 50 Depreciation/Amortization | 28,217.10 | - | - | - |
| 51 Total Operating Expenses | <u>10,332,304.20</u> | <u>9,337,506.25</u> | <u>8,645,678.00</u> | - |
| 52 | | | | |
| 53 Net Income (Loss) | (6,010,785.13) | (5,010,024.76) | (4,448,731.13) | - |
| 54 | | | | |
| 55 Nonoperating Revenue (Expense): | | | | |
| 56 Interest Income | 2,562,871.91 | 3,163,022.41 | 2,645,193.78 | - |
| 57 Grant and Other Income | 9,605,085.54 | 6,228,795.28 | 11,660,085.76 | - |
| 58 Other Expense | (5,245.84) | (14,836.97) | (5,845.38) | - |
| 59 Net Nonoperating Revenue (Expense): | <u>12,162,711.61</u> | <u>9,376,980.72</u> | <u>14,299,434.16</u> | - |
| 60 | | | | |
| 61 Income (Loss) Before Transfers | 6,151,926.48 | 4,366,955.96 | 9,850,703.03 | - |
| 62 | | | | |
| 63 Transfers In | - | - | - | - |
| 64 Transfers Out | (25,837.85) | (26,548.97) | (34,284.04) | - |
| 65 Net Transfers In (Out) | <u>(25,837.85)</u> | <u>(26,548.97)</u> | <u>(34,284.04)</u> | - |
| 66 | | | | |
| 67 Net Change | 6,126,088.63 | 4,340,406.99 | 9,816,418.99 | - |

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Drinking Water Revolving Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|----------------------------|-----------------------|-----------------------|-----------------------|---------------|
| 68 | | | | |
| 69 Beginning Net Assets | 148,750,683.00 | 154,876,771.63 | 158,773,076.34 | - |
| 70 Prior Period Adjustment | - | (444,102.08) | 41,473.20 | - |
| 71 Ending Net Assets | <u>154,876,771.63</u> | <u>158,773,076.54</u> | <u>168,630,968.53</u> | - |

Company: Not on state accounting system

Company Name: not applicable

Fund Name: State Drinking Water Revolving Fund

Fund Type: Enterprise

Purpose:

SDCL 46A-1-60.1 created the State Drinking Water Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Company Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for drinking water projects.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2016 were not yet available.

Company: 3075

Company Name: DENR Other Funds, Participating

Fund Name: Drinking Water State Revolving Fund

Fund Type: Enterprise

Purpose: The department issues bonds and deposits the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared.

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|----------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 5,929,132.17 | 5,533,836.91 | 9,179,864.87 | 8,856,576.40 |
| 2 Total Assets | <u>5,929,132.17</u> | <u>5,533,836.91</u> | <u>9,179,864.87</u> | <u>8,856,576.40</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 5,929,132.17 | 5,533,836.91 | 9,179,864.87 | 8,856,576.40 |
| 9 Total Fund Equity | <u>5,929,132.17</u> | <u>5,533,836.91</u> | <u>9,179,864.87</u> | <u>8,856,576.40</u> |
| 10 Total Liabilities and Fund Equity | <u>5,929,132.17</u> | <u>5,533,836.91</u> | <u>9,179,864.87</u> | <u>8,856,576.40</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | - | - | - | - |
| 14 Use of Money and Property | 316,249.50 | 134,799.54 | 56,054.34 | 65,954.67 |
| 15 Other Revenue | 1,800,000.00 | 3,760,000.00 | 16,820,605.09 | 4,050,000.00 |
| 16 Total Operating Revenue | <u>2,116,249.50</u> | <u>3,894,799.54</u> | <u>16,876,659.43</u> | <u>4,115,954.67</u> |
| 17 | | | | |
| 18 Grants and Subsidies | 7,190,670.56 | 4,290,094.80 | 13,230,631.47 | 4,439,243.14 |
| 19 Total Operating Expenditures/Expenses | <u>7,190,670.56</u> | <u>4,290,094.80</u> | <u>13,230,631.47</u> | <u>4,439,243.14</u> |
| 20 | | | | |
| 21 Transfers In | - | - | - | - |
| 22 Transfers Out | - | - | - | - |
| 23 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 24 | | | | |
| 25 Net Change | (5,074,421.06) | (395,295.26) | 3,646,027.96 | (323,288.47) |
| 26 | | | | |
| 27 Beginning Fund Equity | 11,003,553.23 | 5,929,132.17 | 5,533,836.91 | 9,179,864.87 |
| 28 Ending Equity | <u>5,929,132.17</u> | <u>5,533,836.91</u> | <u>9,179,864.87</u> | <u>8,856,576.40</u> |

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3014 - Telephone Solicitation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 327,587.50 | 345,331.71 | 341,869.26 | 343,670.96 |
| 2 Total Assets | 327,587.50 | 345,331.71 | 341,869.26 | 343,670.96 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 327,587.50 | 345,331.71 | 341,869.26 | 343,670.96 |
| 8 Total Fund Equity | 327,587.50 | 345,331.71 | 341,869.26 | 343,670.96 |
| 9 Total Liabilities and Fund Equity | 327,587.50 | 345,331.71 | 341,869.26 | 343,670.96 |
| 10 | | | | |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 50,200.00 | 51,700.00 | 48,600.00 | 44,200.00 |
| 13 Fines, Forfeits and Penalties | 500.00 | - | - | 1,000.00 |
| 14 Use of Money and Property | 6,609.74 | 4,664.07 | 3,460.24 | 4,495.92 |
| 15 Total Operating Revenue | 57,309.74 | 56,364.07 | 52,060.24 | 49,695.92 |
| 16 | | | | |
| 17 Personal Services and Benefits | 11,418.92 | 27,280.23 | 42,165.02 | 42,882.91 |
| 18 Travel | 1,936.51 | 1,876.27 | 2,084.93 | 1,730.06 |
| 19 Contractual Services | 3,041.04 | 3,139.44 | 3,093.71 | 3,041.26 |
| 20 Supplies and Materials | 53.94 | 6,623.92 | 8,179.03 | 239.99 |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | 16,450.41 | 38,919.86 | 55,522.69 | 47,894.22 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | 40,859.33 | 17,444.21 | (3,462.45) | 1,801.70 |
| 29 | | | | |
| 30 Beginning Fund Equity | 286,728.17 | 327,587.50 | 345,331.71 | 341,869.26 |
| 31 Prior Period Adjustment | - | 300.00 | - | - |
| 32 Ending Equity | 327,587.50 | 345,331.71 | 341,869.26 | 343,670.96 |

Company: 3014

Company Name: PUC Other Funds - Budgeted

Fund Name: Telephone Solicitation Fund

Fund Type: Special Revenue

Purpose: SDCL 49-31-104 created the Telephone Solicitation Account. Source: This fund consists of all fees and fines relating to unsolicited phone calls imposed pursuant to §§ 49-31-99 to 49-31-108, interest earned on the fund. Use: Maintain a register of names and telephone numbers of each South Dakota residential telephone subscriber who has elected not to receive unsolicited telephone calls.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Grain and Warehouse Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 180,466.23 | 151,242.04 | 170,384.88 | 187,996.93 |
| 2 Total Assets | 180,466.23 | 151,242.04 | 170,384.88 | 187,996.93 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | 255.75 | - |
| 8 Unreserved Fund Balance | 180,466.23 | 151,242.04 | 170,129.13 | 187,996.93 |
| 9 Total Fund Equity | 180,466.23 | 151,242.04 | 170,384.88 | 187,996.93 |
| 10 Total Liabilities and Fund Equity | 180,466.23 | 151,242.04 | 170,384.88 | 187,996.93 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 102,132.00 | 97,020.00 | 96,950.00 | 100,600.00 |
| 14 Fines, Forfeits and Penalties | - | - | 1,600.00 | - |
| 15 Use of Money and Property | 4,498.59 | 2,474.38 | 1,390.22 | 1,634.51 |
| 16 Total Operating Revenue | 106,630.59 | 99,494.38 | 99,940.22 | 102,234.51 |
| 17 | | | | |
| 18 Personal Services and Benefits | 126,877.38 | 126,891.16 | 80,021.04 | 80,344.11 |
| 19 Travel | 2,476.54 | 540.46 | 589.66 | 2,338.69 |
| 20 Contractual Services | 3,069.91 | 951.11 | 167.86 | 1,631.89 |
| 21 Supplies and Materials | 385.37 | 35.84 | 18.82 | 62.25 |
| 22 Capital Outlay | 341.60 | - | - | 245.52 |
| 23 Total Operating Expenditures/Expenses | 133,150.80 | 128,418.57 | 80,797.38 | 84,622.46 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (26,520.21) | (28,924.19) | 19,142.84 | 17,612.05 |
| 30 | | | | |
| 30 Beginning Fund Equity | 206,986.44 | 180,466.23 | 151,242.04 | 170,384.88 |
| 30 Prior Period Adjustment | - | (300.00) | - | - |
| 30 Ending Equity | 180,466.23 | 151,242.04 | 170,384.88 | 187,996.93 |

Company: 3128

Company Name: PUC Other Funds - Informational

Fund Name: Grain and Warehouse Fund

Fund Type: Special Revenue

Purpose: SDCL 49-43-52 created the Grain and Warehouse Fund. Source: monies collected under chapters 49-43 and 49-45 and interest earned on the fund. Use: Continuously appropriated for inspections of grain buyers and public grain warehouses.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

PUC identified to GOAC that they spend the General Fund first and then if they have to, will start spending these dollars.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Gross Receipts Tax Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 2,765,803.47 | 3,172,684.40 | 3,351,403.02 | 3,334,173.23 |
| 2 Accounts Receivable | - | - | - | - |
| 3 Total Assets | <u>2,765,803.47</u> | <u>3,172,684.40</u> | <u>3,351,403.02</u> | <u>3,334,173.23</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 7,634.00 | 10,114.76 | 3,212.24 | 1,529.88 |
| 9 Unreserved Fund Balance | 2,758,169.47 | 3,162,569.64 | 3,348,190.78 | 3,332,643.35 |
| 10 Total Fund Equity | <u>2,765,803.47</u> | <u>3,172,684.40</u> | <u>3,351,403.02</u> | <u>3,334,173.23</u> |
| 11 Total Liabilities and Fund Equity | <u>2,765,803.47</u> | <u>3,172,684.40</u> | <u>3,351,403.02</u> | <u>3,334,173.23</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Taxes | 1,966,592.97 | 2,115,605.71 | 1,725,643.42 | 1,728,599.32 |
| 15 Licenses, Permits and Fees | 55,011.57 | 7,771.53 | 2,000.00 | 3,575.58 |
| 16 Use of Money and Property | 68,032.61 | 44,884.54 | 31,244.34 | 39,756.21 |
| 17 Other Revenue | 207.00 | 495.00 | 2,210.00 | 692.50 |
| 18 Total Operating Revenue | <u>2,089,844.15</u> | <u>2,168,756.78</u> | <u>1,761,097.76</u> | <u>1,772,623.61</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,506,338.97 | 1,508,193.96 | 1,346,416.06 | 1,489,059.38 |
| 21 Travel | 49,968.38 | 55,645.32 | 36,540.87 | 56,951.70 |
| 22 Contractual Services | 186,636.82 | 177,802.01 | 175,943.85 | 207,236.47 |
| 23 Supplies and Materials | 9,197.14 | 7,057.83 | 11,874.53 | 17,226.30 |
| 24 Capital Outlay | 26,213.47 | 13,347.45 | 11,603.83 | 19,379.55 |
| 25 Other Expense | - | - | - | - |
| 26 Total Operating Expenditures/Expenses | <u>1,778,354.78</u> | <u>1,762,046.57</u> | <u>1,582,379.14</u> | <u>1,789,853.40</u> |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | (1,687.59) | - | - |
| 30 Net Transfers In (Out) | <u>-</u> | <u>(1,687.59)</u> | <u>-</u> | <u>-</u> |
| 31 | | | | |
| 32 Net Change | 311,489.37 | 405,022.62 | 178,718.62 | (17,229.79) |
| 33 | | | | |
| 34 Beginning Fund Equity | 2,452,480.71 | 2,765,803.47 | 3,172,684.40 | 3,351,403.02 |
| 35 Prior Period Adjustment | 1,833.39 | 1,858.31 | - | - |
| 36 Ending Equity | <u>2,765,803.47</u> | <u>3,172,684.40</u> | <u>3,351,403.02</u> | <u>3,334,173.23</u> |

Company: 3128

Company Name: PUC Other Funds - Informational

Fund Name: PUC Gross Receipts Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 49-1A-2 created the PUC Gross Receipts Tax Fund. Source: Gross receipts tax on all telecommunications companies, interest earned on fund. Use: SDCL 49-1A-7 states that all amounts deposited in the South Dakota Public Utilities Commission Gross Receipts Tax Fund are appropriated to the use of the Public Utilities Commission for its expenses in regulating public utilities as defined in chapter 49-34A and telecommunications companies as defined in subdivision 49-31-1(26).

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - One-Call Notification Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 610,635.06 | 762,034.66 | 915,584.61 | 1,083,957.49 |
| 2 Accounts Receivable | 16,350.00 | 2,000.00 | 1,250.00 | 750.00 |
| 3 Total Assets | <u>626,985.06</u> | <u>764,034.66</u> | <u>916,834.61</u> | <u>1,084,707.49</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Unreserved Fund Balance | 626,985.06 | 764,034.66 | 916,834.61 | 1,084,707.49 |
| 9 Total Fund Equity | <u>626,985.06</u> | <u>764,034.66</u> | <u>916,834.61</u> | <u>1,084,707.49</u> |
| 10 Total Liabilities and Fund Equity | <u>626,985.06</u> | <u>764,034.66</u> | <u>916,834.61</u> | <u>1,084,707.49</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 730,265.90 | 870,365.82 | 787,780.31 | 825,055.41 |
| 14 Fines, Forfeits and Penalties | - | 20,250.00 | 6,650.00 | 6,600.00 |
| 15 Use of Money and Property | 6,250.00 | 9,017.66 | 6,906.76 | 10,854.94 |
| 16 Other Revenue | 11,443.46 | 8,648.57 | - | - |
| 17 Total Operating Revenue | <u>747,959.36</u> | <u>908,282.05</u> | <u>801,337.07</u> | <u>842,510.35</u> |
| 18 | | | | |
| 19 Personal Services and Benefits | 8,537.54 | 14,380.15 | 14,067.00 | 6,878.97 |
| 20 Travel | 15,054.70 | 22,354.79 | 19,133.79 | 24,781.48 |
| 21 Contractual Services | 665,318.38 | 715,794.01 | 592,840.77 | 637,621.80 |
| 22 Supplies and Materials | 23,319.92 | 13,846.98 | 21,274.12 | 18,056.76 |
| 23 Capital Outlay | - | - | 2,249.18 | - |
| 24 Other Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | <u>712,230.54</u> | <u>766,375.93</u> | <u>649,564.86</u> | <u>687,339.01</u> |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 30 | | | | |
| 31 Net Change | 35,728.82 | 141,906.12 | 151,772.21 | 155,171.34 |
| 32 | | | | |
| 33 Beginning Fund Equity | 579,020.70 | 626,985.06 | 764,034.66 | 916,834.61 |
| 34 Prior Period Adjustment | 12,235.54 | (4,856.52) | 1,027.74 | 12,701.54 |
| 35 Ending Equity | <u>626,985.06</u> | <u>764,034.66</u> | <u>916,834.61</u> | <u>1,084,707.49</u> |

Company: 3128

Company Name: PUC Other Funds - Informational

Fund Name: One-Call Notification Fund

Fund Type: Special Revenue

Purpose: SDCL 49-7A-2 established the One-Call Notification Fund. Source: fees imposed by the one-call notification center, penalties, interest on fund. Use: Continuously appropriated for operation of the one-call notification center.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Pipeline Safety Account

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 136,557.01 | 108,092.95 | 75,827.84 | 140,654.49 |
| 2 Total Assets | 136,557.01 | 108,092.95 | 75,827.84 | 140,654.49 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 563.20 | - | - |
| 8 Unreserved Fund Balance | 136,557.01 | 107,529.75 | 75,827.84 | 140,654.49 |
| 9 Total Fund Equity | 136,557.01 | 108,092.95 | 75,827.84 | 140,654.49 |
| 10 Total Liabilities and Fund Equity | 136,557.01 | 108,092.95 | 75,827.84 | 140,654.49 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 160,618.44 | 8,827.66 | 56,569.01 | 147,493.63 |
| 14 Fines, Forfeits and Penalties | 750.00 | - | 500.00 | - |
| 15 Use of Money and Property | 662.57 | 1,482.80 | 1,117.63 | 1,594.93 |
| 16 Other Revenue | - | - | - | - |
| 17 Total Operating Revenue | 162,031.01 | 10,310.46 | 58,186.64 | 149,088.56 |
| 18 | | | | |
| 19 Personal Services and Benefits | 79,887.46 | 46,292.85 | 70,479.71 | 62,971.87 |
| 20 Travel | 14,383.43 | 10,058.08 | 16,032.33 | 17,502.49 |
| 21 Contractual Services | 7,367.33 | 445.52 | 2,423.91 | 3,283.03 |
| 22 Supplies and Materials | 1,813.17 | 370.67 | 341.59 | 133.15 |
| 23 Capital Outlay | - | - | 1,011.53 | - |
| 24 Interest Expense | 1,546.22 | - | 162.68 | 371.37 |
| 25 Total Operating Expenditures/Expenses | 104,997.61 | 57,167.12 | 90,451.75 | 84,261.91 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 57,033.40 | (46,856.66) | (32,265.11) | 64,826.65 |
| 32 | | | | |
| 33 Beginning Fund Equity | 50,047.26 | 136,557.01 | 108,092.95 | 75,827.84 |
| 34 Prior Period Adjustment | 29,476.35 | 18,392.60 | 0.00 | 0.00 |
| 35 Ending Equity | 136,557.01 | 108,092.95 | 75,827.84 | 140,654.49 |

Company: 3128
Company Name: PUC Other Funds - Informational
Fund Name: Pipeline Safety Account
Fund Type: Special Revenue

Purpose: SDCL 49-34B-9 created the Pipeline Safety Account. Source: Annual inspection fee on pipeline operators, interest earned on money in fund. All expenses directly attributable to specific intrastate pipeline facilities are directly charged to the appropriate pipeline operators. Expenses not directly attributable to a specific operator are allocated on a pro rata basis. Use: Continuously appropriated to perform the pipeline safety program.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 8316 - PUC Regulatory Assessment Fee Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | (66,142.28) | (59,094.21) | (80,440.39) | (94,153.75) |
| 2 Total Assets | (66,142.28) | (59,094.21) | (80,440.39) | (94,153.75) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | - | - | - | - |
| 7 | | | | |
| 8 Unreserved Fund Balance | (66,142.28) | (59,094.21) | (80,440.39) | (94,153.75) |
| 9 Total Fund Equity | (66,142.28) | (59,094.21) | (80,440.39) | (94,153.75) |
| 10 Total Liabilities and Fund Equity | (66,142.28) | (59,094.21) | (80,440.39) | (94,153.75) |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 248,905.88 | 363,688.11 | 614,479.42 | 814,810.88 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Other Revenue | 4.10 | 22,550.00 | - | - |
| 16 Total Operating Revenue | 248,909.98 | 386,238.11 | 614,479.42 | 814,810.88 |
| 17 | | | | |
| 18 Personal Services and Benefits | 115,801.34 | 142,804.49 | 380,826.43 | 349,643.18 |
| 19 Travel | - | 1,652.06 | 2,194.06 | 1,653.14 |
| 20 Contractual Services | 172,959.37 | 213,027.92 | 251,732.53 | 475,753.75 |
| 21 Supplies and Materials | 608.31 | 281.21 | 649.26 | 714.06 |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | - | - | - | - |
| 24 Interest Expense | 1,103.69 | 561.95 | 423.32 | 760.11 |
| 25 Total Operating Expenditures/Expenses | 290,472.71 | 358,327.63 | 635,825.60 | 828,524.24 |
| 26 | | | | |
| 27 Transfers In | - | 1,687.59 | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | 1,687.59 | - | - |
| 30 | | | | |
| 31 Net Change | (41,562.73) | 29,598.07 | (21,346.18) | (13,713.36) |
| 32 | | | | |
| 33 Beginning Fund Equity | (24,588.55) | (66,142.28) | (59,094.21) | (80,440.39) |
| 34 Prior Period Adjustment | 9.00 | (22,550.00) | - | - |
| 35 Ending Equity | (66,142.28) | (59,094.21) | (80,440.39) | (94,153.75) |

Company: 8316

Company Name: PUC Regulatory Assessment Fee Fund

Fund Name: PUC Regulatory Assessment Fee Fund

Fund Type: Special Revenue

Purpose: SDCL 49-1A-8 created the PUC Regulatory Assessment Fee Fund. Source: Amounts received from utilities upon application of a rate increase. The PUC may require a public utility to make a deposit of up to \$250,000 when it files for approval of a general rate case, regardless of the number of issues involved. The commission may require a deposit of up to \$50,000 dollars for the filing of a tariff for approval under the provisions of § 49-34A-4 and §§ 49-34A-25.1 to 49-34A-25.4, inclusive, or makes a filing pursuant to §§ 49-34A-97 to 49-34A-100. SDCL 49-31-12.6 allows the PUC to require a telecommunications company to make a deposit of up to \$100,000 when it files for approval of a general change in rates or prices for any noncompetitive or emerging competitive telecommunications service. Uses: 49-1A- 9 Defray expenses of processing application. Any excess is returned, or they are billed for amount under.

49-41B-12 requires the deposit of a fee for the application related to energy conversion and transmission facilities to cover the estimated cost of investigating, reviewing, processing, and serving notice of an application. The minimum fee may not be less than eight thousand dollars. SDCL 49-41B-26 states that the Public Utilities Commission shall provide the applicant with a full financial accounting relating to the expenditures of the amount received pursuant to § 49-41B-12. Except for the eight thousand dollar minimum fee required pursuant to § 49-41B-12, unused moneys shall be refunded to the applicant within thirty days of the commission's decision on the application.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 8316 - Telecommunication Investigation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | (2,339.27) | (18.46) | (18.46) | (18.46) |
| 2 Total Assets | (2,339.27) | (18.46) | (18.46) | (18.46) |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Due to Other Funds | - | - | - | - |
| 6 Total Liabilities | - | - | - | - |
| 7 | | | | |
| 8 Unreserved Fund Balance | (2,339.27) | (18.46) | (18.46) | (18.46) |
| 9 Total Fund Equity | (2,339.27) | (18.46) | (18.46) | (18.46) |
| 10 Total Liabilities and Fund Equity | (2,339.27) | (18.46) | (18.46) | (18.46) |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 10,395.97 | 5,804.69 | - | - |
| 14 Use of Money and Property | - | - | - | - |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 10,395.97 | 5,804.69 | - | - |
| 17 | | | | |
| 18 Personal Services and Benefits | 2,102.87 | 656.80 | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 4,027.44 | 2,827.08 | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Other Expense | - | - | - | - |
| 24 Interest Expense | - | - | - | - |
| 25 Total Operating Expenditures/Expenses | 6,130.31 | 3,483.88 | - | - |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Transfers Out | - | - | - | - |
| 29 Net Transfers In (Out) | - | - | - | - |
| 30 | | | | |
| 31 Net Change | 4,265.66 | 2,320.81 | - | - |
| 32 | | | | |
| 33 Beginning Fund Equity | (6,595.93) | (2,339.27) | (18.46) | (18.46) |
| 34 Prior Period Adjustment | (9.00) | - | - | - |
| 35 Ending Equity | (2,339.27) | (18.46) | (18.46) | (18.46) |

Company: 8316

Company Name: PUC Regulatory Assessment Fee Fund

Fund Name: Telecommunication Investigation Fund

Fund Type: Special Revenue

Purpose: SDCL 49-31-44 created the Telecommunication Investigation Fund. Source: Deposit by telecommunication companies, not to exceed seventy-five thousand dollars. Use: Defray the expense incident to conducting the hearing or investigation of the company making the deposit.

Budget Information: Included in the General Appropriations Bill.



Unified Judicial System
State Accounting System - Other Fund Balances
Company 3012 - Board of Bar Examiners

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 82,014.29 | 82,790.09 | 73,939.09 | 74,704.52 |
| 2 Total Assets | 82,014.29 | 82,790.09 | 73,939.09 | 74,704.52 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 82,014.29 | 82,790.09 | 73,939.09 | 74,704.52 |
| 9 Total Fund Equity | 82,014.29 | 82,790.09 | 73,939.09 | 74,704.52 |
| 10 Total Liabilities and Fund Equity | 82,014.29 | 82,790.09 | 73,939.09 | 74,704.52 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 52,725.00 | 59,100.00 | 54,875.00 | 56,250.00 |
| 14 Use of Money and Property | 1,824.40 | 1,165.54 | 757.52 | 825.44 |
| 15 Sales and Services | - | - | - | - |
| 16 Total Operating Revenue | 54,549.40 | 60,265.54 | 55,632.52 | 57,075.44 |
| 17 | | | | |
| 18 Personal Services and Benefits | 34,729.20 | 35,944.14 | 36,978.40 | 29,116.96 |
| 19 Travel | 5,789.20 | 2,952.07 | 3,259.78 | 2,775.69 |
| 20 Contractual Services | 11,921.34 | 6,743.87 | 9,355.09 | 5,222.59 |
| 21 Supplies and Materials | 12,446.92 | 13,849.66 | 14,890.25 | 19,194.77 |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 64,886.66 | 59,489.74 | 64,483.52 | 56,310.01 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | (10,337.26) | 775.80 | (8,851.00) | 765.43 |
| 30 | | | | |
| 31 Beginning Fund Equity | 95,801.55 | 82,014.29 | 82,790.09 | 73,939.09 |
| 32 Prior Period Adjustment | (3,450.00) | - | - | - |
| 33 Ending Equity | 82,014.29 | 82,790.09 | 73,939.09 | 74,704.52 |

Company: 3012

Company Name: Unified Judicial System - Other

Fund Name: Board of Bar Examiners

Fund Type: Special Revenue

Purpose: SDCL 16-16-13 created a special fund in the Unified Judicial System. Source: An applicant for an admission on examination shall pay a fee of three hundred dollars, and a fee of one hundred seventy-five dollars for subsequent applications. An applicant for admission without examination shall pay a fee of four hundred fifty dollars. An applicant shall also pay the National Conference of Bar Examiners the applicable fee for preparation of an initial or supplemental character report. The fees thus paid to the secretary shall be retained in a special fund.

Use: Paid out by the secretary on order of the Chief Justice for the compensation and necessary expenses of the Board of Bar Examiners.

Budget Information: Included in the General Appropriations Bill. Note: There is an informational budget included in the General Appropriations Bill for the State Bar Association. The costs of this entity are not recorded on the state's accounting system and the State Bar association is not reported as being part of the State of South Dakota's reporting entity.

Unified Judicial System
State Accounting System - Other Fund Balances
Company 3012 - Court Appointed Special Advocates Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 20,951.30 | 26,458.06 | 39,618.31 | 80,324.24 |
| 2 Total Assets | 20,951.30 | 26,458.06 | 39,618.31 | 80,324.24 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 20,951.30 | 26,458.06 | 39,618.31 | 80,324.24 |
| 9 Total Fund Equity | 20,951.30 | 26,458.06 | 39,618.31 | 80,324.24 |
| 10 Total Liabilities and Fund Equity | 20,951.30 | 26,458.06 | 39,618.31 | 80,324.24 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 197,103.81 | 194,853.91 | 207,994.50 | 215,062.71 |
| 14 Use of Money and Property | 2,480.04 | 1,572.56 | 1,037.22 | 1,321.60 |
| 15 Total Operating Revenue | 199,583.85 | 196,426.47 | 209,031.72 | 216,384.31 |
| 16 | | | | |
| 17 Personal Services and Benefits | 64.59 | 65.66 | 64.59 | 64.59 |
| 18 Travel | 226.63 | 404.05 | 362.88 | 385.79 |
| 19 Contractual Services | 282.00 | 450.00 | 444.00 | 228.00 |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | 200,000.00 | 190,000.00 | 195,000.00 | 175,000.00 |
| 22 Total Operating Expenditures/Expenses | 200,573.22 | 190,919.71 | 195,871.47 | 175,678.38 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | - | - | - | - |
| 27 | | | | |
| 28 Net Change | (989.37) | 5,506.76 | 13,160.25 | 40,705.93 |
| 29 | | | | |
| 30 Beginning Fund Equity | 21,940.67 | 20,951.30 | 26,458.06 | 39,618.31 |
| 31 Prior Period Adjustment | - | - | - | - |
| 32 Ending Equity | 20,951.30 | 26,458.06 | 39,618.31 | 80,324.24 |

Company: 3012

Company Name: Unified Judicial System - Other

Fund Name: Court Appointed Special Advocates Fund

Fund Type: Special Revenue

Purpose: SDCL 16-2-52 created the Court Appointed Special Advocates Fund . Source: Contributions, grants, settlement funds, payments ordered by the court, interest received on moneys in the fund, and any other fees and moneys collected for the purposes of §§ 23-3-52, 23-3-53, and 16-2-50 to 16-2-54, inclusive. Use: Funding and administering the grant program.

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System
State Accounting System - Other Fund Balances
Company 3012 - Court Automation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 4,993,796.20 | 5,498,425.76 | 7,241,481.28 | 6,735,542.37 |
| 2 Accounts Receivable | - | - | - | - |
| 3 Total Assets | <u>4,993,796.20</u> | <u>5,498,425.76</u> | <u>7,241,481.28</u> | <u>6,735,542.37</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 98,482.42 | 98,943.64 | 1,281,377.32 | 841,392.39 |
| 9 Unreserved Fund Balance | 4,895,313.78 | 5,399,482.12 | 5,960,103.96 | 5,894,149.98 |
| 10 Total Fund Equity | <u>4,993,796.20</u> | <u>5,498,425.76</u> | <u>7,241,481.28</u> | <u>6,735,542.37</u> |
| 11 Total Liabilities and Fund Equity | <u>4,993,796.20</u> | <u>5,498,425.76</u> | <u>7,241,481.28</u> | <u>6,735,542.37</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Licenses, Permits and Fees | 3,072,874.28 | 3,849,363.69 | 4,116,420.16 | 3,374,285.57 |
| 15 Fines, Forfeits and Penalties | 3,569,965.64 | 3,409,571.76 | 3,631,357.08 | 3,607,613.22 |
| 16 Use of Money and Property | 138,226.74 | 89,765.11 | 56,476.04 | 79,556.88 |
| 17 Other Revenue | 4,297.78 | 2,426.56 | 5,747.71 | 2,799.84 |
| 18 Total Operating Revenue | <u>6,785,364.44</u> | <u>7,351,127.12</u> | <u>7,810,000.99</u> | <u>7,064,255.51</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,984,166.40 | 2,399,041.65 | 2,028,434.57 | 2,355,003.99 |
| 21 Travel | 106,994.22 | 39,878.48 | 39,536.18 | 83,252.41 |
| 22 Contractual Services | 5,301,306.03 | 3,588,178.10 | 2,860,854.93 | 3,536,448.12 |
| 23 Supplies and Materials | 78,976.87 | 72,754.59 | 108,136.06 | 55,796.55 |
| 24 Grants and Subsidies | 5,434.12 | 618.75 | 6,814.55 | 106,008.08 |
| 25 Capital Outlay | 940,726.12 | 753,302.25 | 1,030,376.94 | 1,041,400.13 |
| 26 Total Operating Expenditures/Expenses | <u>8,417,603.76</u> | <u>6,853,773.82</u> | <u>6,074,153.23</u> | <u>7,177,909.28</u> |
| 27 | | | | |
| 28 Transfers In | 7,734.89 | 7,348.20 | 7,207.76 | 7,714.86 |
| 29 Transfers Out | - | - | - | (400,000.00) |
| 30 Net Transfers In (Out) | <u>7,734.89</u> | <u>7,348.20</u> | <u>7,207.76</u> | <u>(392,285.14)</u> |
| 31 | | | | |
| 32 Net Change | (1,624,504.43) | 504,701.50 | 1,743,055.52 | (505,938.91) |
| 33 | | | | |
| 34 Beginning Fund Equity | 6,618,300.63 | 4,993,796.20 | 5,498,425.76 | 7,241,481.28 |
| 35 Prior Period Adjustment | - | (71.94) | - | - |
| 36 Ending Equity | <u>4,993,796.20</u> | <u>5,498,425.76</u> | <u>7,241,481.28</u> | <u>6,735,542.37</u> |

Company: 3012

Company Name: Unified Judicial System - Other

Fund Name: Court Automation Fund

Fund Type: Special Revenue

Purpose: SDCL 16-2-38 created the Court Automation Fund. Source: Clerk of Court filing fees for various court actions and filings (16-2-39 to 16-2-41.1); clerk of court record search (16-2-29.5); nonresident attorney permitted to practice in state (16-18-2); 3% of victim compensation collections (23A-28B-43); fax filings of papers with clerk of courts (16-2-29.1). Use: Used to pay necessary costs for court automation projects to improve information or case management systems or the administration of justice (16-2-44).

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed on 10/30/15. UJS discussed the fees and the Odyssey computer system. Fund is expected to maintain a positive cash balance through 2020.

Unified Judicial System
State Accounting System - Other Fund Balances
Company 3039 - Reimbursement for Referee Services

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Total Assets | - | - | - | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | - | - | - | - |
| 9 Total Fund Equity | - | - | - | - |
| 10 Total Liabilities and Fund Equity | - | - | - | - |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Administering Programs | 618,794.96 | 494,563.61 | 479,330.43 | 513,041.62 |
| 15 Total Operating Revenue | 618,794.96 | 494,563.61 | 479,330.43 | 513,041.62 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | - | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 618,794.96 | 494,563.61 | 479,330.43 | 513,041.62 |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 618,794.96 | 494,563.61 | 479,330.43 | 513,041.62 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | - | - | - | - |
| 30 | | | | |
| 31 Beginning Fund Equity | - | - | - | - |
| 32 Ending Equity | - | - | - | - |

Company: 3039

Company Name: Reimb. For Referee Services

Fund Name: Reimbursement for Referee Services

Fund Type: Special Revenue

Purpose: Administratively created fund to account for monies received by the Unified Judicial System from the Dept. of Social Services for court appointed referees for child support cases under SDCL 25-7A-6. Payment of legal consultant fees for referees.

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System
State Accounting System - Other Fund Balances
Company 8303 - Drug Screening

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 7,057.89 | 4,317.35 | 4,286.03 | 9,332.69 |
| 2 Total Assets | 7,057.89 | 4,317.35 | 4,286.03 | 9,332.69 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 7,057.89 | 4,317.35 | 4,286.03 | 9,332.69 |
| 9 Total Fund Equity | 7,057.89 | 4,317.35 | 4,286.03 | 9,332.69 |
| 10 Total Liabilities and Fund Equity | 7,057.89 | 4,317.35 | 4,286.03 | 9,332.69 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 243.06 | 120.61 | 65.96 | 57.66 |
| 14 Sales and Services | 16,200.63 | 12,665.55 | 10,872.41 | 13,725.00 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 16,443.69 | 12,786.16 | 10,938.37 | 13,782.66 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | 12,723.99 | 13,780.37 | 10,147.09 | 8,736.00 |
| 21 Supplies and Materials | 4,418.49 | 1,746.33 | 822.60 | - |
| 22 Grants and Subsidies | - | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 17,142.48 | 15,526.70 | 10,969.69 | 8,736.00 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (698.79) | (2,740.54) | (31.32) | 5,046.66 |
| 31 | | | | |
| 32 Beginning Fund Equity | 7,756.68 | 7,057.89 | 4,317.35 | 4,286.03 |
| 33 Ending Equity | 7,057.89 | 4,317.35 | 4,286.03 | 9,332.69 |

Company: 8303

Company Name: Special Revenue Funds (UJS)

Fund Name: Drug Screening

Fund Type: Special Revenue

Purpose: Administratively created fund used for drug screening. Monies are received from the various circuit courts and are primarily paid to the State Health Lab.

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System
State Accounting System - Other Fund Balances
Company 8303 - Other

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 11,372.56 | 60,502.51 | 21,904.43 | 5,689.75 |
| 2 Total Assets | 11,372.56 | 60,502.51 | 21,904.43 | 5,689.75 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 11,372.56 | 60,502.51 | 21,904.43 | 5,689.75 |
| 9 Total Fund Equity | 11,372.56 | 60,502.51 | 21,904.43 | 5,689.75 |
| 10 Total Liabilities and Fund Equity | 11,372.56 | 60,502.51 | 21,904.43 | 5,689.75 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 141.97 | 185.68 | 479.78 | 409.38 |
| 14 Administering Programs | - | 102,573.00 | 25,000.00 | - |
| 15 Other Revenue | 3,325.00 | 14,050.00 | 1,102.45 | 200.00 |
| 16 Total Operating Revenue | 3,466.97 | 116,808.68 | 26,582.23 | 609.38 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | 35,567.21 | - | - |
| 19 Travel | 657.50 | 22,384.69 | 52,979.70 | 15,007.66 |
| 20 Contractual Services | 173.14 | 810.03 | 1,497.88 | 1,033.04 |
| 21 Supplies and Materials | 6,771.45 | 8,916.80 | 10,702.73 | 783.36 |
| 22 Grants and Subsidies | 465.75 | - | - | - |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 8,067.84 | 67,678.73 | 65,180.31 | 16,824.06 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (4,600.87) | 49,129.95 | (38,598.08) | (16,214.68) |
| 31 | | | | |
| 32 Beginning Fund Equity | 15,973.43 | 11,372.56 | 60,502.51 | 21,904.43 |
| 33 Ending Equity | 11,372.56 | 60,502.51 | 21,904.43 | 5,689.75 |

Company: 8303

Company Name: Special Revenue Funds (UJS)

Fund Name: Other

Fund Type: Special Revenue

Purpose: Administratively created fund to account for grant from State Justice Institute and the FASD grant received from USD.

Budget Information: Included in the General Appropriations Bill.

Legislative Research Council
State Accounting System - Other Fund Balances
Company 3024 - Legislative Capitol Renovation Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 221,533.86 | 38,369.07 | 8,369.67 | 8,369.67 |
| 2 Total Assets | 221,533.86 | 38,369.07 | 8,369.67 | 8,369.67 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 221,534.00 | 38,343.96 | - | - |
| 8 Unreserved Fund Balance | (0.14) | 25.11 | 8,369.67 | 8,369.67 |
| 9 Total Fund Equity | 221,533.86 | 38,369.07 | 8,369.67 | 8,369.67 |
| 10 Total Liabilities and Fund Equity | 221,533.86 | 38,369.07 | 8,369.67 | 8,369.67 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | - | - | - | - |
| 14 Total Operating Revenue | - | - | - | - |
| 15 | | | | |
| 16 Contractual Services | - | 14,977.50 | - | - |
| 17 Supplies and Materials | - | 4,583.91 | - | - |
| 18 Capital Outlay | - | 163,603.38 | 29,999.40 | - |
| 19 Total Operating Expenditures/Expenses | - | 183,164.79 | 29,999.40 | - |
| 20 | | | | |
| 21 Transfers In | - | - | - | - |
| 22 Transfers Out | - | - | - | - |
| 23 Net Transfers In (Out) | - | - | - | - |
| 24 | | | | |
| 25 Net Change | - | (183,164.79) | (29,999.40) | - |
| 26 | | | | |
| 27 Beginning Fund Equity | 221,533.86 | 221,533.86 | 38,369.07 | 8,369.67 |
| 28 Ending Equity | 221,533.86 | 38,369.07 | 8,369.67 | 8,369.67 |

Company: 3024

Company Name: Legislative Capitol Renovation Fund

Fund Name: Legislative Capitol Renovation Fund

Fund Type: Special Revenue

Purpose: Administratively created fund. SB176 of the 2008 Legislative session appropriated from the Public Buildings Fund the sum of one million three hundred forty-eight thousand dollars (\$1,348,000), or so much thereof as may be necessary, to the Legislative Research Council to complete renovation, construction, and completion of the fourth floor of the Capitol building.

Budget Information: Included in the General Appropriations Bill.

Legislative Research Council
State Accounting System - Other Fund Balances
Company 6501 - Postage Administration

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------|----------|----------|----------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Total Assets | - | - | - | - |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | (0.00) | (0.00) | - | 0.00 |
| 8 Total Fund Equity | (0.00) | (0.00) | - | 0.00 |
| 9 Total Liabilities and Fund Equity | (0.00) | (0.00) | - | 0.00 |
| 10 | | | | |
| 11 | | | | |
| 12 Documents RM Receipts | 5,641.28 | 3,270.00 | 2,768.00 | 3,106.00 |
| 13 Meeting RM Charges | - | - | - | - |
| 14 Copy Charges | - | 675.77 | 741.39 | 847.47 |
| 15 Total Operating Revenue | 5,641.28 | 3,945.77 | 3,509.39 | 3,953.47 |
| 16 | | | | |
| 17 Contractual Services | | | | |
| 18 Computer Services-State | - | - | - | - |
| 19 Equipment Rental | 340.00 | - | 3,509.39 | 3,953.47 |
| 20 Equipment Service and Maintenance | 1,758.68 | 1,297.72 | - | - |
| 22 Supplies and Materials: | | | | |
| 23 Printing-State | - | - | - | - |
| 24 Printing-Commercial | 3,542.60 | 2,648.05 | - | - |
| 25 Postage | - | - | - | - |
| 26 Total Operating Expenditures/Expenses | 5,641.28 | 3,945.77 | 3,509.39 | 3,953.47 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | (0.00) | (0.00) | - | 0.00 |
| 33 | | | | |
| 34 Beginning Fund Equity | - | - | - | - |
| 35 Ending Equity | (0.00) | (0.00) | - | 0.00 |

Company: 6501

Company Name: LRC Postage Administration Fund

Fund Name: Postage Administration

Fund Type: Enterprise

Purpose: The executive board of the Legislative Research Council is authorized by SDCL 2-7-15.1 to recover up to one-half of the printing costs of legislative bills and journals by establishing uniform fees for the distribution of legislative printed materials, to public agencies, lobbyists and individuals. Fees for estimated mailing costs may also be charged for mailing printed materials. The proceeds shall be used to pay for printing and postage costs, or transferred to the State General Fund. The executive board may also charge based on actual costs for printing statutes from the computerized statutory data base.

Budget Information: Included in the General Appropriations Bill.

Additional Information: The transfers out in FY2005 and FY2008 were to the State General Fund.

Legislative Research Council
State Accounting System - Other Fund Balances
Company 9047 - Legislative Priority Pilot Program Contingency Fund

| | <u>FY2015</u> | <u>FY2016</u> |
|--|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 1,000,000.00 | 1,000,000.00 |
| 2 Total Assets | <u>1,000,000.00</u> | <u>1,000,000.00</u> |
| 3 | | |
| 4 Accounts Payable | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> |
| 6 | | |
| 7 Reserve for Encumbrances | - | - |
| 8 Unreserved Fund Balance | 1,000,000.00 | 1,000,000.00 |
| 9 Total Fund Equity | <u>1,000,000.00</u> | <u>1,000,000.00</u> |
| 10 Total Liabilities and Fund Equity | <u>1,000,000.00</u> | <u>1,000,000.00</u> |
| 11 | | |
| 12 | | |
| 13 Use of Money and Property | - | - |
| 14 Total Operating Revenue | <u>-</u> | <u>-</u> |
| 15 | | |
| 16 Travel | - | - |
| 17 Contractual Services | - | - |
| 18 Supplies and Materials | - | - |
| 19 Capital Outlay | - | - |
| 20 Total Operating Expenditures/Expenses | <u>-</u> | <u>-</u> |
| 21 | | |
| 22 Transfers In | 1,000,000.00 | - |
| 23 Transfers Out | - | - |
| 24 Net Transfers In (Out) | <u>1,000,000.00</u> | <u>-</u> |
| 25 | | |
| 26 Net Change | 1,000,000.00 | - |
| 27 | | |
| 28 Beginning Fund Equity | - | 1,000,000.00 |
| 29 Ending Equity | <u>1,000,000.00</u> | <u>1,000,000.00</u> |

Company: 9047

Company Name: LRC Non-CAFR Funds

Fund Name: Legislative Priority Pilot Program Contingency Fund

Fund Type: will be reported in CAFR in the General Fund

Purpose: SDCL 4-8A-17 created the Legislative Priority Pilot Program Contingency Fund. Source: Appropriation of \$1 million from the South Dakota Risk Pool Fund. Use: The contingency funds shall be used to fund legislative priority pilot programs. Interest earned on money in the fund shall be deposited into the general fund. The contingency funds are to be made available per 4-8A-9, 4-8A-10, 4-8A-11, and 4-8A-12. Per 4-8A-12 the Executive Board of the Legislative Research Council may, by majority vote of the board, transfer money appropriated to a legislative department contingency program line item in the general appropriations act to other program line items within the legislative department upon written request of the division heads.

Budget Information: Included in the General Appropriations Bill.



Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - Attorney General Other

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|-----------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | 8,946,716.83 | 6,197,708.08 | 7,193,400.83 | 6,712,439.20 |
| 2 Total Assets | <u>8,946,716.83</u> | <u>6,197,708.08</u> | <u>7,193,400.83</u> | <u>6,712,439.20</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | 306,199.24 | 254,251.00 | 253,441.76 | 1,625.96 |
| 8 Unreserved Fund Balance | <u>8,640,517.59</u> | <u>5,943,457.08</u> | <u>6,939,959.07</u> | <u>6,710,813.24</u> |
| 9 Total Fund Equity | <u>8,946,716.83</u> | <u>6,197,708.08</u> | <u>7,193,400.83</u> | <u>6,712,439.20</u> |
| 10 Total Liabilities and Fund Equity | <u>8,946,716.83</u> | <u>6,197,708.08</u> | <u>7,193,400.83</u> | <u>6,712,439.20</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 4,596,781.48 | 474,549.25 | 2,329,831.61 | 1,102,789.34 |
| 14 Use of Money and Property | 102,760.11 | 108,471.26 | 83,827.22 | 95,537.19 |
| 15 Sales and Services | 999,580.42 | 981,040.63 | 1,138,285.25 | 1,166,745.32 |
| 16 Administering Programs | 204,949.74 | 200,492.66 | 157,179.84 | 190,163.91 |
| 17 Other Revenue | <u>156,527.50</u> | <u>176,458.40</u> | <u>155,372.00</u> | <u>153,903.47</u> |
| 18 Total Operating Revenue | <u>6,060,599.25</u> | <u>1,941,012.20</u> | <u>3,864,495.92</u> | <u>2,709,139.23</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,661,742.97 | 1,872,341.77 | 2,004,872.11 | 2,014,965.70 |
| 21 Travel | 89,996.34 | 54,594.41 | 67,874.91 | 60,624.71 |
| 22 Contractual Services | 334,380.52 | 433,271.43 | 573,171.36 | 602,562.19 |
| 23 Supplies and Materials | 164,572.77 | 67,345.80 | 104,626.63 | 107,866.36 |
| 24 Grants and Subsidies | - | - | - | 5,888.49 |
| 25 Capital Outlay | 73,859.10 | 28,391.68 | 118,258.16 | 300,473.24 |
| 26 Other Expense | - | 14.00 | - | 4,542.25 |
| 27 Total Operating Expenditures/Expenses | <u>2,324,551.70</u> | <u>2,455,959.09</u> | <u>2,868,803.17</u> | <u>3,096,922.94</u> |
| 28 | | | | |
| 29 Transfers In | - | 3,355.37 | - | - |
| 30 Transfers Out | - | (2,242,502.14) | - | (87,500.00) |
| 31 Net Transfers In (Out) | <u>-</u> | <u>(2,239,146.77)</u> | <u>-</u> | <u>(87,500.00)</u> |
| 32 | | | | |
| 33 Net Change | 3,736,047.55 | (2,754,093.66) | 995,692.75 | (475,283.71) |
| 34 | | | | |
| 35 Beginning Fund Equity | 5,211,380.55 | 8,946,716.83 | 6,197,708.08 | 7,193,400.83 |
| 36 Prior Period Adjustment | (711.27) | 5,084.91 | - | (5,677.92) |
| 37 Ending Equity | <u>8,946,716.83</u> | <u>6,197,708.08</u> | <u>7,193,400.83</u> | <u>6,712,439.20</u> |

Company: 3000

Company Name: Attorney General-Other

Fund Name: Attorney General-Other

Fund Type: Special Revenue

Purpose: Administratively created fund which accounts for various sources of revenue including, record check fees, consumer affairs settlements, drug seizures and AG opinions. Used for operating expenses of the Attorney General's Office.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC questioned whether the State Lottery Investigation Fund is no longer used and SDCL 42-7A-25 could be repealed. There has been no dollars transferred to the fund for this purpose.

The General Appropriations Act for FY2010 (SL 2009 ch. 22) authorized the transfer of \$2,153,526 from the consumer settlement fund within the Office of Attorney General to the Department of Social Services Other Fund.

GOAC reviewed this fund on 10/20/09. There are certain limits placed by the courts on consumer settlement money.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - 24/7 Sobriety Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 515,932.67 | 471,252.73 | 561,413.52 | 643,890.94 |
| 2 Total Assets | 515,932.67 | 471,252.73 | 561,413.52 | 643,890.94 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 515,932.67 | 471,252.73 | 561,413.52 | 643,890.94 |
| 9 Total Fund Equity | 515,932.67 | 471,252.73 | 561,413.52 | 643,890.94 |
| 10 Total Liabilities and Fund Equity | 515,932.67 | 471,252.73 | 561,413.52 | 643,890.94 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 1,264,220.54 | 1,299,960.94 | 1,337,748.42 | 1,480,949.60 |
| 14 Use of Money and Property | 11,105.38 | 7,382.26 | 5,010.18 | 6,014.22 |
| 15 Sales and Services | - | - | - | - |
| 16 Administering Programs | - | - | - | - |
| 17 Other Revenue | 77.00 | - | 65.00 | - |
| 18 Total Operating Revenue | 1,275,402.92 | 1,307,343.20 | 1,342,823.60 | 1,486,963.82 |
| 19 | | | | |
| 20 Personal Services and Benefits | 61,870.65 | 73,746.64 | 72,018.95 | 72,622.45 |
| 21 Travel | 10,694.06 | 5,361.16 | 7,412.44 | 5,916.98 |
| 22 Contractual Services | 684,711.80 | 711,536.53 | 737,764.51 | 771,746.49 |
| 23 Supplies and Materials | 2,683.30 | 2,403.81 | 2,448.91 | 1,713.48 |
| 24 Grants and Subsidies | 495,297.47 | 538,975.00 | 410,618.00 | 507,137.00 |
| 25 Capital Outlay | - | 20,000.00 | 22,400.00 | 45,350.00 |
| 26 Total Operating Expenditures/Expenses | 1,255,257.28 | 1,352,023.14 | 1,252,662.81 | 1,404,486.40 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | - | - | - |
| 30 Net Transfers In (Out) | - | - | - | - |
| 31 | | | | |
| 32 Net Change | 20,145.64 | (44,679.94) | 90,160.79 | 82,477.42 |
| 33 | | | | |
| 34 Beginning Fund Equity | 495,787.03 | 515,932.67 | 471,252.73 | 561,413.52 |
| 35 Ending Equity | 515,932.67 | 471,252.73 | 561,413.52 | 643,890.94 |

Company: 3000
Company Name: Attorney General-Other
Fund Name: 24/7 Sobriety Fund
Fund Type: Special Revenue
Purpose:

Purpose: SDCL 1-11-18 established the 24/7 Sobriety Fund. Source: The Office of the Attorney General may accept for deposit in the fund money from donations, gifts, grants, participation fees and user fees or payments. Uses: The fund shall be maintained and administered by the Office of the Attorney General to defray costs of operating the 24/7 sobriety program, including purchasing and maintaining equipment and funding support services in per §§ 1-11-18 and 1-11-25. Expenditures from the fund shall be budgeted through the normal budget process. Unexpended funds and interest shall remain in the fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information: GOAC reviewed this fund on 10/20/09. Jump in revenue and expenses in FY2009 reflected all the bracelets coming on-line. The bracelets cost \$1,300 and the charge is \$6 day for a bracelet. The goal is to make it self funding. \$1 will go to sheriffs to administer the program.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - Drug Control Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 387,870.48 | (8,703.10) | 97,537.73 | 197,373.89 |
| 2 Total Assets | 387,870.48 | (8,703.10) | 97,537.73 | 197,373.89 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 1,516.00 | - | - | - |
| 8 Unreserved Fund Balance | 386,354.48 | (8,703.10) | 97,537.73 | 197,373.89 |
| 9 Total Fund Equity | 387,870.48 | (8,703.10) | 97,537.73 | 197,373.89 |
| 10 Total Liabilities and Fund Equity | 387,870.48 | (8,703.10) | 97,537.73 | 197,373.89 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | - | - | - | - |
| 14 Use of Money and Property | 770.32 | 6,580.32 | 3,320.89 | 2,056.38 |
| 15 Sales and Services | - | - | - | - |
| 16 Administering Programs | 1,823,634.12 | 1,113,352.20 | 1,530,000.00 | 1,450,000.00 |
| 17 Other Revenue | 181.19 | 41.70 | 1,778.00 | 177.30 |
| 18 Total Operating Revenue | 1,824,585.63 | 1,119,974.22 | 1,535,098.89 | 1,452,233.68 |
| 19 | | | | |
| 20 Personal Services and Benefits | 371,466.48 | 454,311.73 | 396,744.46 | 534,964.64 |
| 21 Travel | 118,729.27 | 84,796.60 | 49,564.85 | 23,677.74 |
| 22 Contractual Services | 356,660.95 | 214,851.53 | 460,941.86 | 261,776.02 |
| 23 Supplies and Materials | 80,758.65 | 29,910.92 | 32,922.98 | 30,598.66 |
| 24 Grants and Subsidies | 542,328.31 | 709,507.19 | 470,476.64 | 427,934.49 |
| 25 Capital Outlay | 14,041.56 | 12,468.44 | 18,207.27 | 73,445.97 |
| 26 Total Operating Expenditures/Expenses | 1,483,985.22 | 1,505,846.41 | 1,428,858.06 | 1,352,397.52 |
| 27 | | | | |
| 28 Transfers In | - | - | - | - |
| 29 Transfers Out | - | (3,355.37) | - | - |
| 30 Net Transfers In (Out) | - | (3,355.37) | - | - |
| 31 | | | | |
| 32 Net Change | 340,600.41 | (389,227.56) | 106,240.83 | 99,836.16 |
| 33 | | | | |
| 34 Beginning Fund Equity | 47,270.07 | 387,870.48 | (8,703.10) | 97,537.73 |
| 35 Prior Period Adjustment | - | (7,346.02) | - | - |
| 36 Ending Equity | 387,870.48 | (8,703.10) | 97,537.73 | 197,373.89 |

Company: 3000

Company Name: Attorney General-Other

Fund Name: Drug Control Fund

Fund Type: Special Revenue

Purpose: SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

A local bank account is also maintained and is shown on the next page.

SDCL 34-20B-89 was repealed by SL 2016, ch 138, § 20. SDCL 23A-49-20 was enacted that directs that all money seized or remaining proceeds from the sale of any forfeited property that was seized pursuant to a violation of chapters 34-20B or 22-42, the proceeds shall go to the drug control fund.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - Drug Control Fund (Local Account)

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------------|-------------------|-------------------|-------------------|
| 1 Cash Pooled with State Treasurer | - | - | - | - |
| 2 Cash in Local Bank Accounts | 348,869.52 | 244,531.53 | 278,701.79 | - |
| 3 Cash and Cash Equivalents | | | | 172,404.22 |
| 4 Total Assets | <u>348,869.52</u> | <u>244,531.53</u> | <u>278,701.79</u> | <u>172,404.22</u> |
| 5 | | | | |
| 6 Accounts Payable | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Reserve for Encumbrances | - | - | - | - |
| 10 Unreserved Fund Balance | 348,869.52 | 244,531.53 | 278,701.79 | 172,404.22 |
| 11 Total Fund Equity | <u>348,869.52</u> | <u>244,531.53</u> | <u>278,701.79</u> | <u>172,404.22</u> |
| 12 Total Liabilities and Fund Equity | <u>348,869.52</u> | <u>244,531.53</u> | <u>278,701.79</u> | <u>172,404.22</u> |
| 13 | | | | |
| 14 | | | | |
| 15 Fines, Forfeits and Penalties | 392,525.84 | 219,395.24 | 475,180.92 | 414,922.59 |
| 16 Use of Money and Property | 6,295.63 | 4,389.92 | 3,817.50 | 5,369.09 |
| 17 Sales and Services | 213,124.71 | 76,913.37 | 208,552.89 | - |
| 18 Other Revenue | 29,598.57 | 102,163.45 | 10,771.13 | 268,923.70 |
| 19 Total Operating Revenue | <u>641,544.75</u> | <u>402,861.98</u> | <u>698,322.44</u> | <u>689,215.38</u> |
| 20 | | | | |
| 21 Travel | - | - | - | - |
| 22 Contractual Services | 691,866.66 | 507,199.97 | 664,152.18 | 795,512.95 |
| 23 Supplies and Materials | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | <u>691,866.66</u> | <u>507,199.97</u> | <u>664,152.18</u> | <u>795,512.95</u> |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 29 | | | | |
| 30 Net Change | (50,321.91) | (104,337.99) | 34,170.26 | (106,297.57) |
| 31 | | | | |
| 32 Beginning Fund Equity | 399,191.43 | 348,869.52 | 244,531.53 | 278,701.79 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | <u>348,869.52</u> | <u>244,531.53</u> | <u>278,701.79</u> | <u>172,404.22</u> |

Company: 3000

Company Name: Attorney General-Other

Fund Name: Drug Control Fund (Local Account)

Fund Type: Special Revenue

Purpose: SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/20/09. Obligations leave a balance of approximately \$214,000. Grants from fund must be drug related. Use \$500,000 annually to match to the Attorney General drug grant.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3010 - 911 Telecommunicator Training Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | (170,989.36) | (290,257.43) | (406,220.46) | (516,347.54) |
| 2 Total Assets | <u>(170,989.36)</u> | <u>(290,257.43)</u> | <u>(406,220.46)</u> | <u>(516,347.54)</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | (170,989.36) | (290,257.43) | (406,220.46) | (516,347.54) |
| 9 Total Fund Equity | <u>(170,989.36)</u> | <u>(290,257.43)</u> | <u>(406,220.46)</u> | <u>(516,347.54)</u> |
| 10 Total Liabilities and Fund Equity | <u>(170,989.36)</u> | <u>(290,257.43)</u> | <u>(406,220.46)</u> | <u>(516,347.54)</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 98,595.97 | 97,460.93 | 104,063.19 | 108,087.66 |
| 14 Use of Money and Property | - | - | - | - |
| 15 Other Revenue | 10,026.48 | 43.00 | - | - |
| 16 Total Operating Revenue | <u>108,622.45</u> | <u>97,503.93</u> | <u>104,063.19</u> | <u>108,087.66</u> |
| 17 | | | | |
| 18 Personal Services and Benefits | 88,851.77 | 119,090.00 | 122,221.00 | 119,558.80 |
| 19 Travel | 10,361.25 | 8,332.77 | 9,817.55 | 9,104.88 |
| 20 Contractual Services | 73,288.12 | 77,409.46 | 76,232.37 | 86,011.63 |
| 21 Supplies and Materials | 5,813.63 | 11,939.77 | 4,680.30 | 3,539.43 |
| 22 Grants and Subsidies | - | - | 6,000.00 | - |
| 23 Capital Outlay | 8,100.00 | - | 1,075.00 | - |
| 24 Total Operating Expenditures/Expenses | <u>186,414.77</u> | <u>216,772.00</u> | <u>220,026.22</u> | <u>218,214.74</u> |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 29 | | | | |
| 30 Net Change | (77,792.32) | (119,268.07) | (115,963.03) | (110,127.08) |
| 31 | | | | |
| 32 Beginning Fund Equity | (93,197.04) | (170,989.36) | (290,257.43) | (406,220.46) |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | <u>(170,989.36)</u> | <u>(290,257.43)</u> | <u>(406,220.46)</u> | <u>(516,347.54)</u> |

Company: 3010

Company Name: Law Enforcement

Fund Name: 911 Telecommunicator Training Fund

Fund Type: Special Revenue

Purpose: SDCL 34-45-31 created the 911 Telecommunicator Training Fund. Source: \$1 of the \$40 liquidated costs provided by SDCL 23-3-53. Use: All moneys are continuously appropriated for the purposes of training and certifying of 911 telecommunicators.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed 10/30/15. The Attorney General's Office stated that the Law Enforcement Officers Training Fund will provide \$528,976 to offset training costs and to bring the cash balance back to positive.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3010 - Law Enforcement Officers Training Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Cash Pooled with State Treasurer | (257,236.13) | (549,355.64) | (562,145.31) | 427,854.47 |
| 2 Accounts Receivable | - | - | - | - |
| 3 Total Assets | <u>(257,236.13)</u> | <u>(549,355.64)</u> | <u>(562,145.31)</u> | <u>427,854.47</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Reserve for Encumbrances | 36,483.97 | 73,233.00 | 47,528.00 | 104,489.95 |
| 9 Unreserved Fund Balance | (293,720.10) | (622,588.64) | (609,673.31) | 323,364.52 |
| 10 Total Fund Equity | <u>(257,236.13)</u> | <u>(549,355.64)</u> | <u>(562,145.31)</u> | <u>427,854.47</u> |
| 11 Total Liabilities and Fund Equity | <u>(257,236.13)</u> | <u>(549,355.64)</u> | <u>(562,145.31)</u> | <u>427,854.47</u> |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 2,200.00 | 750.00 | 1,600.00 | 949,298.50 |
| 14 Fines, Forfeits and Penalties | 2,956,367.20 | 2,922,079.46 | 3,119,458.43 | 3,221,724.48 |
| 15 Use of Money and Property | - | 3,689.04 | 3,598.27 | - |
| 16 Sales and Services | - | - | - | 2,700.00 |
| 17 Other Revenue | 12,229.28 | 15,606.99 | 2,086.06 | 2,176.15 |
| 18 Total Operating Revenue | <u>2,970,796.48</u> | <u>2,942,125.49</u> | <u>3,126,742.76</u> | <u>4,175,899.13</u> |
| 19 | | | | |
| 20 Personal Services and Benefits | 1,443,443.99 | 1,782,662.00 | 1,570,407.00 | 1,706,380.30 |
| 21 Travel | 167,669.66 | 114,128.75 | 125,455.75 | 403,433.13 |
| 22 Contractual Services | 991,739.24 | 1,008,063.14 | 997,945.58 | 1,166,756.79 |
| 23 Supplies and Materials | 235,563.65 | 239,150.86 | 376,922.41 | 278,405.50 |
| 24 Grants and Subsidies | 20,777.22 | 88,166.77 | 61,623.00 | 9,750.00 |
| 25 Capital Outlay | 47,194.26 | 2,073.48 | 8,191.55 | 21,173.63 |
| 26 Other Expense | - | - | - | - |
| 27 Total Operating Expenditures/Expenses | <u>2,906,388.02</u> | <u>3,234,245.00</u> | <u>3,140,545.29</u> | <u>3,585,899.35</u> |
| 28 | | | | |
| 29 Transfers In | - | - | - | 400,000.00 |
| 30 Transfers Out | - | - | - | - |
| 31 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>400,000.00</u> |
| 32 | | | | |
| 33 Net Change | 64,408.46 | (292,119.51) | (13,802.53) | 989,999.78 |
| 34 | | | | |
| 35 Beginning Fund Equity | (324,033.65) | (257,236.13) | (549,355.64) | (562,145.31) |
| 36 Prior Period Adjustment | 2,389.06 | - | 1,012.86 | - |
| 37 Ending Equity | <u>(257,236.13)</u> | <u>(549,355.64)</u> | <u>(562,145.31)</u> | <u>427,854.47</u> |

Company: 3010

Company Name: Law Enforcement

Fund Name: Law Enforcement Officers Training Fund

Fund Type: Special Revenue

Purpose: SDCL 23-3-51 created the Law Enforcement Officers Training Fund (LEOTF). Source: Per 23-3-52, \$40 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place thirty dollars of the forty dollar fee into the LEOTF, six dollars of the forty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the forty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the forty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the forty dollar fee into the Abused and Neglected Child Defense Fund. Use: Per SDCL 23-3-55, the funds shall be used to pay necessary costs of law enforcement, law enforcement training, and judicial training and to pay expenses for the operation of the Law Enforcement Officers Standards Commission. The funds shall be allocated for: law enforcement training programs conducted by the Office of the Attorney General through the Law Enforcement Officers Standards Commission; highway safety law enforcement training; the operation of a statewide drug enforcement unit; state law enforcement equipment; the State Forensic Laboratory; the training of prosecutors and Unified Judicial System personnel; and other law enforcement and training purposes.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/20/09 and there were several meetings regarding the fund in 2014 and 2015.

SL 2015 ch 121 and 115 revised fees and transferred of \$400,000 from the UJS's Court Automation Fund.

GOAC reviewed 10/30/15. The Attorney General's Office discussed this fund and effect of recent bills to strengthen the fund's financial position. The fund will provide \$528,976 to offset training costs to the 911 Telecommunicator Fund.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 6503 - Insurance Fraud Prevention Unit Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 220,747.92 | 289,018.48 | 382,408.73 | 166,765.63 |
| 2 Total Assets | 220,747.92 | 289,018.48 | 382,408.73 | 166,765.63 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 220,747.92 | 289,018.48 | 382,408.73 | 166,765.63 |
| 9 Total Fund Equity | 220,747.92 | 289,018.48 | 382,408.73 | 166,765.63 |
| 10 Total Liabilities and Fund Equity | 220,747.92 | 289,018.48 | 382,408.73 | 166,765.63 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | - | - | - | - |
| 14 Fines, Forfeits and Penalties | 400.00 | - | - | - |
| 15 Use of Money and Property | 4,845.65 | 4,378.28 | 2,852.97 | 3,210.23 |
| 16 Other Revenue | 9,750.00 | 343,000.00 | 339,500.00 | 250.00 |
| 17 Total Operating Revenue | 14,995.65 | 347,378.28 | 342,352.97 | 3,460.23 |
| 18 | | | | |
| 19 Personal Services and Benefits | 169,293.55 | 224,785.02 | 211,065.77 | 200,838.68 |
| 20 Travel | 11,800.23 | 10,780.91 | 12,120.88 | 3,653.54 |
| 21 Contractual Services | 21,987.02 | 34,683.56 | 23,292.96 | 14,611.11 |
| 22 Supplies and Materials | 94.40 | 2,291.85 | 1,563.11 | - |
| 23 Capital Outlay | 449.00 | 6,566.38 | 920.00 | - |
| 24 Total Operating Expenditures/Expenses | 203,624.20 | 279,107.72 | 248,962.72 | 219,103.33 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (188,628.55) | 68,270.56 | 93,390.25 | (215,643.10) |
| 31 | | | | |
| 32 Beginning Fund Equity | 409,376.47 | 220,747.92 | 289,018.48 | 382,408.73 |
| 33 Prior Period Adjustment | - | - | - | - |
| 34 Ending Equity | 220,747.92 | 289,018.48 | 382,408.73 | 166,765.63 |

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Insurance Fraud Prevention Unit Fund

Fund Type: Enterprise

Purpose: SDCL 58-4A-14 created the Insurance Fraud Prevention Unit Fund to be funded by an assessment on insurers of \$250 whenever fund falls below \$100,000. 58-4A-7 requires civil penalties to be deposited to this fund and 58-4A-9 requires recovered costs to be deposited in this fund. 58-4A-8 requires any costs associated with the administration and operation of the Insurance Fraud Prevention Unit, including salaries and the costs set forth in §§ 58-4A-5 and 58-4A-6, shall be paid from the Insurance Fraud Prevention Unit Fund.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 8302 - Antitrust Special Revenue Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 575,266.62 | 575,988.55 | 732,530.46 | 897,984.42 |
| 2 Total Assets | 575,266.62 | 575,988.55 | 732,530.46 | 897,984.42 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 575,266.62 | 575,988.55 | 732,530.46 | 897,984.42 |
| 9 Total Fund Equity | 575,266.62 | 575,988.55 | 732,530.46 | 897,984.42 |
| 10 Total Liabilities and Fund Equity | 575,266.62 | 575,988.55 | 732,530.46 | 897,984.42 |
| 11 | | | | |
| 12 | | | | |
| 13 Fines, Forfeits and Penalties | 40,461.00 | - | 265,277.50 | - |
| 14 Use of Money and Property | 12,251.11 | 8,087.93 | 5,728.63 | 8,265.81 |
| Other Revenue | | | | 159,524.15 |
| 15 Total Operating Revenue | 52,712.11 | 8,087.93 | 271,006.13 | 167,789.96 |
| 16 | | | | |
| 17 Personal Services and Benefits | - | - | 106,501.02 | - |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | 19,683.00 | - | - | - |
| 20 Supplies and Materials | 1,004.00 | 7,366.00 | 7,963.20 | 2,336.00 |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Capital Outlay | - | - | - | - |
| 23 Total Operating Expenditures/Expenses | 20,687.00 | 7,366.00 | 114,464.22 | 2,336.00 |
| 24 | | | | |
| 25 Transfers In | - | - | - | - |
| 26 Transfers Out | - | - | - | - |
| 27 Net Transfers In (Out) | - | - | - | - |
| 28 | | | | |
| 29 Net Change | 32,025.11 | 721.93 | 156,541.91 | 165,453.96 |
| 30 | | | | |
| 31 Beginning Fund Equity | 543,241.51 | 575,266.62 | 575,988.55 | 732,530.46 |
| 32 Ending Equity | 575,266.62 | 575,988.55 | 732,530.46 | 897,984.42 |

Company: 8302

Company Name: Antitrust Special Revenue Fund

Fund Name: Antitrust Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 1-11-6.1 created the Antitrust Special Revenue Fund. Source: Receives funds paid to the state as a result of judgments or settlements of antitrust lawsuits. Use: Release of such funds to the appropriate fund, entity or recipient (1-11-6.2); expenditures of making investigations (1-11-11).

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC reviewed this fund on 10/20/09. Need a court order to disburse money from fund.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3001 - Public Lands Weed and Pest Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------|--------------|-------------|--------------|
| 1 Cash Pooled with State Treasurer | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |
| 2 Total Assets | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |
| 8 Total Fund Equity | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |
| 9 Total Liabilities and Fund Equity | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |
| 10 | | | | |
| 11 | | | | |
| 12 Licenses, Permits and Fees | 260,447.39 | 298,857.73 | 268,968.04 | 334,623.09 |
| 13 Use of Money and Property | 7,156.59 | 4,128.60 | 2,699.18 | 3,492.70 |
| 14 Administering Programs | - | - | - | - |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 267,603.98 | 302,986.33 | 271,667.22 | 338,115.79 |
| 17 | | | | |
| 18 Travel | - | 2,323.55 | 3,978.90 | 6,423.51 |
| 19 Contractual Services | 104,643.40 | 112,729.07 | 95,236.60 | 127,990.55 |
| 20 Supplies and Materials | 58,262.92 | 47,664.73 | 85,231.29 | 97,510.10 |
| 21 Other Expense | 6,375.00 | - | - | - |
| 22 Total Operating Expenditures/Expenses | 169,281.32 | 162,717.35 | 184,446.79 | 231,924.16 |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | (98,322.66) | (140,268.98) | (87,220.43) | (106,191.63) |
| 26 Net Transfers In (Out) | (98,322.66) | (140,268.98) | (87,220.43) | (106,191.63) |
| 27 | | | | |
| 28 Net Change | - | - | - | - |
| 29 | | | | |
| 30 Beginning Fund Equity | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |
| 31 Ending Equity | 300,000.00 | 300,000.00 | 300,000.00 | 300,000.00 |

Company: 3001

Company Name: School and Public Lands - Other

Fund Name: Public Lands Weed and Pest Fund

Fund Type: Special Revenue

Purpose: SDCL 38-20A-58 created the Public Lands Weed and Pest Fund. Source: portion (\$42.50) of pesticide registration fees per 38-20A-59; interest accruing on money. Uses: Weed and pest control on public lands. Unappropriated cash at end of year over \$300,000 reverts to the Department of Agriculture's Weed and Pest Control Fund created by 38-22-35.

Budget Information: Included in the General Appropriations Bill.

School and Public Lands
State Accounting System - Other Fund Balances
Company 3009 - Public Buildings Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Investments | 131,065.54 | 187,675.68 | 247,745.64 | 326,229.54 |
| 2 Total Assets | 131,065.54 | 187,675.68 | 247,745.64 | 326,229.54 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 131,065.54 | 187,675.68 | 247,745.64 | 326,229.54 |
| 8 Total Fund Equity | 131,065.54 | 187,675.68 | 247,745.64 | 326,229.54 |
| 9 Total Liabilities and Fund Equity | 131,065.54 | 187,675.68 | 247,745.64 | 326,229.54 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 53,475.94 | 56,610.14 | 60,069.96 | 78,483.90 |
| 13 Total Operating Revenue | 53,475.94 | 56,610.14 | 60,069.96 | 78,483.90 |
| 14 | | | | |
| 15 Travel | - | - | - | - |
| 16 Contractual Services | - | - | - | - |
| 17 Supplies and Materials | - | - | - | - |
| 18 Grants and Subsidies | - | - | - | - |
| 19 Total Operating Expenditures/Expenses | - | - | - | - |
| 20 | | | | |
| 21 Transfers In | - | - | - | - |
| 22 Transfers Out | (300,000.00) | - | - | - |
| 23 Net Transfers In (Out) | (300,000.00) | - | - | - |
| 24 | | | | |
| 25 Net Change | (246,524.06) | 56,610.14 | 60,069.96 | 78,483.90 |
| 26 | | | | |
| 27 Beginning Fund Equity | 377,589.60 | 131,065.54 | 187,675.68 | 247,745.64 |
| 28 Ending Equity | 131,065.54 | 187,675.68 | 247,745.64 | 326,229.54 |

Company: 3009

Company Name: SPL Public Buildings Fund

Fund Name: Public Buildings Fund

Fund Type: Special Revenue

Purpose: SDCL 5-15-29.2 created the Public Buildings Fund. Source: Sale or lease of lands from enabling act plus investment earnings. Use: To be used for the construction, reconstruction, repair, renovation, furnishings and equipment of public buildings at the state capitol.

Budget Information: There have been no disbursements from this fund but would be included as part of the General Appropriations Bill.

Additional Information: In FY2008 \$1,348,000 was transferred to the Legislative Capital Renovation Fund as authorized by Senate Bill 176. In FY2013 \$300,000 was transferred to the Bureau of Administration's Statewide M&R Fund as authorized by House Bill 1017.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3108 - Escheated Personal Property Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|------------|------------|------------|------------|
| 1 Investments | 499,980.30 | 506,514.59 | 509,172.88 | 557,112.99 |
| 2 Total Assets | 499,980.30 | 506,514.59 | 509,172.88 | 557,112.99 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Other Liabilities | 113,698.62 | 116,890.87 | 116,422.66 | 161,162.15 |
| 6 Total Liabilities | 113,698.62 | 116,890.87 | 116,422.66 | 161,162.15 |
| 7 | | | | |
| 8 Unreserved Fund Balance | 386,281.68 | 389,623.72 | 392,750.22 | 395,950.84 |
| 9 Total Fund Equity | 386,281.68 | 389,623.72 | 392,750.22 | 395,950.84 |
| 10 Total Liabilities and Fund Equity | 499,980.30 | 506,514.59 | 509,172.88 | 557,112.99 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 6,749.77 | 3,342.04 | 3,126.50 | 3,200.62 |
| 14 Total Operating Revenue | 6,749.77 | 3,342.04 | 3,126.50 | 3,200.62 |
| 15 | | | | |
| 16 Travel | - | - | - | - |
| 17 Contractual Services | - | - | - | - |
| 18 Supplies and Materials | - | - | - | - |
| 19 Grants and Subsidies | - | - | - | - |
| 20 Total Operating Expenditures/Expenses | - | - | - | - |
| 21 | | | | |
| 22 Transfers In | - | - | - | - |
| 23 Transfers Out | - | - | - | - |
| 24 Net Transfers In (Out) | - | - | - | - |
| 25 | | | | |
| 26 Net Change | 6,749.77 | 3,342.04 | 3,126.50 | 3,200.62 |
| 27 | | | | |
| 28 Beginning Fund Equity | 379,531.91 | 386,281.68 | 389,623.72 | 392,750.22 |
| 29 Ending Equity | 386,281.68 | 389,623.72 | 392,750.22 | 395,950.84 |

Company: 3108

Company Name: SPL-Escheat Fund

Fund Name: Escheated Personal Property Fund

Fund Type: Special Revenue

Purpose: SDCL 21-36-22 created a special fund for escheated personal property. Source: Personal property, other than money, shall be converted into cash by the receiver appointed by the court, or the administrator of the estate, under the direction of the court, and the proceeds thereof together with all moneys recovered, after first deducting the costs and expenses of the suit, shall be delivered to the commissioner of school and public lands to be by him placed in a special fund pending the expiration of the time in which the right of recovery under the provisions of § 21-36-24 shall continue; provided, that for the purposes of this section all permanent fixtures on said real estate of an appraised value less than one thousand dollars, as determined by the Board of Appraisal provided for in § 5-9-3, shall be deemed personal property. Use: Payment to heirs, costs to maintain property. Upon the expiration of the time in which such right of recovery shall exist all moneys so recovered and all accruals and additions thereto shall be placed to the credit of the school fund.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands
State Accounting System - Other Fund Balances
Company 5018 - Human Services

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------------|---------------------|---------------------|---------------------|
| 1 Investments | 2,550,658.38 | 2,561,027.57 | 2,613,027.52 | 3,104,271.18 |
| 2 Total Assets | <u>2,550,658.38</u> | <u>2,561,027.57</u> | <u>2,613,027.52</u> | <u>3,104,271.18</u> |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Other Liabilities | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Unreserved Fund Balance | 2,550,658.38 | 2,561,027.57 | 2,613,027.52 | 3,104,271.18 |
| 9 Total Fund Equity | <u>2,550,658.38</u> | <u>2,561,027.57</u> | <u>2,613,027.52</u> | <u>3,104,271.18</u> |
| 10 Total Liabilities and Fund Equity | <u>2,550,658.38</u> | <u>2,561,027.57</u> | <u>2,613,027.52</u> | <u>3,104,271.18</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 8,081.15 | 10,369.19 | 51,999.95 | 1,002.03 |
| 14 Other Revenue | 1,959,377.50 | - | - | 490,241.63 |
| 15 Total Operating Revenue | <u>1,967,458.65</u> | <u>10,369.19</u> | <u>51,999.95</u> | <u>491,243.66</u> |
| 16 | | | | |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Total Operating Expenditures/Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 22 | | | | |
| 23 Transfers In | - | - | - | - |
| 24 Transfers Out | - | - | - | - |
| 25 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 26 | | | | |
| 27 Net Change | 1,967,458.65 | 10,369.19 | 51,999.95 | 491,243.66 |
| 28 | | | | |
| 29 Beginning Fund Equity | 583,199.73 | 2,550,658.38 | 2,561,027.57 | 2,613,027.52 |
| 30 Ending Equity | <u>2,550,658.38</u> | <u>2,561,027.57</u> | <u>2,613,027.52</u> | <u>3,104,271.18</u> |

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: Human Services
Fund Type: Permanent Fund

Purpose: Prior to FY2012 SDCL 5-2-2.1 stated that the Board of Regents, the Department of Corrections, and the Department of Human Services may sell extraneous real property subject to the provisions of the Constitution and approval of the Legislature. The proceeds from the sale of land under the Department of Corrections and the Department of Human Services shall be deposited in the Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund which are hereby created in the state treasury. This fund was created to account for FY1992 land sale proceeds at the Human Services Center. In the 2011 Session Laws, the Department of Corrections and Department of Human Services were removed from SDCL 5-2-2.1 and the statute now only refers to the Board of Regents. Article VIII, section 7 of the constitution states that all lands, money, or other property donated, granted, or received from the United States or any other source for a university, agricultural college, normal schools, or other educational or charitable institution or purpose, and the proceeds of all such lands and other property so received from any source, shall be and remain perpetual funds.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC reviewed on 10/30/15. The land was gifted by the federal government for the HSC Campus in the act of June 16, 1880 to the Dakota Territory and included in the enabling act section 14 as a grant to the State of South Dakota. The fund was created in 1992 to account for land sale proceeds and SL 2011, House Bill 1232 authorized five land sales totaling \$2,598,089.13, part of which was deposited to this fund.

School and Public Lands
State Accounting System - Other Fund Balances
Company 5018 - Permanent Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|----------------------|----------------------|----------------------|----------------------|
| 1 Investments | 29,599,113.96 | 30,423,009.83 | 31,252,902.00 | 31,421,918.07 |
| 2 Loans and Notes Receivable | - | - | - | - |
| 3 Total Assets | <u>29,599,113.96</u> | <u>30,423,009.83</u> | <u>31,252,902.00</u> | <u>31,421,918.07</u> |
| 4 | | | | |
| 5 Accounts Payable | - | - | - | - |
| 6 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 7 | | | | |
| 8 Unreserved Fund Balance | 29,599,113.96 | 30,423,009.83 | 31,252,902.00 | 31,421,918.07 |
| 9 Total Fund Equity | <u>29,599,113.96</u> | <u>30,423,009.83</u> | <u>31,252,902.00</u> | <u>31,421,918.07</u> |
| 10 Total Liabilities and Fund Equity | <u>29,599,113.96</u> | <u>30,423,009.83</u> | <u>31,252,902.00</u> | <u>31,421,918.07</u> |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 789,474.30 | 823,895.87 | 822,242.17 | 169,016.07 |
| 14 Other Revenue | - | - | 7,650.00 | - |
| 15 Total Operating Revenue | <u>789,474.30</u> | <u>823,895.87</u> | <u>829,892.17</u> | <u>169,016.07</u> |
| 16 | | | | |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | - | - | - | - |
| 21 Total Operating Expenditures/Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 22 | | | | |
| 23 Transfers In | - | - | - | - |
| 24 Transfers Out | - | - | - | - |
| 25 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 26 | | | | |
| 27 Net Change | 789,474.30 | 823,895.87 | 829,892.17 | 169,016.07 |
| 28 | | | | |
| 29 Beginning Fund Equity | 28,809,639.66 | 29,599,113.96 | 30,423,009.83 | 31,252,902.00 |
| 30 Prior Period Adjustment | - | - | - | - |
| 31 Ending Equity | <u>29,599,113.96</u> | <u>30,423,009.83</u> | <u>31,252,902.00</u> | <u>31,421,918.07</u> |

Company: 5018

Company Name: SPL Permanent Fund

Fund Name: Permanent Fund

Fund Type: Permanent Fund

Purpose: Created in the constitution by Article VIII, section 7. This portion is held in perpetuity and earnings are distributed to universities.

SDCL 5-10-1.1. There is hereby created in the State Treasury a fund called the Board of Regents Endowed Institution Interest and Income Fund to be administered by the Commissioner of School and Public Lands. Any investments of money in the fund shall be made by the State Investment Council. No allocations or expenditures may be made from the fund except as provided in § 5-10-1.2. The fund shall be declared a participating fund and it shall be credited for all interest, dividends, and other income earned on fund balances, in accordance with the provisions of § 5-10-18.3.

SDCL 5-10-1 The income from the leased lands of each class of school and public lands and the interest on the permanent fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. The principal of money derived from the sale of each class of lands granted to the state for educational and charitable purposes shall be assigned by the State Treasurer to a fund to be known as the Permanent Fund of such class.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - South Dakota School for the Deaf and the South Dakota

School for the Visually Handicapped Maintenance and Repair Funds

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Investments | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 | 1,686,162.67 |
| 2 Total Assets | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 | 1,686,162.67 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 | 1,686,162.67 |
| 8 Total Fund Equity | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 | 1,686,162.67 |
| 9 Total Liabilities and Fund Equity | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 | 1,686,162.67 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 29,656.62 | 28,348.18 | 33,109.48 | 646.52 |
| 13 Total Operating Revenue | 29,656.62 | 28,348.18 | 33,109.48 | 646.52 |
| 14 | | | | |
| 15 Travel | - | - | - | - |
| 16 Contractual Services | - | - | - | - |
| 17 Supplies and Materials | - | - | - | - |
| 18 Grants and Subsidies | - | - | - | - |
| 19 Total Operating Expenditures/Expenses | - | - | - | - |
| 20 | | | | |
| 21 Transfers In | - | - | - | - |
| 22 Transfers Out | - | - | - | - |
| 23 Net Transfers In (Out) | - | - | - | - |
| 24 | | | | |
| 25 Net Change | 29,656.62 | 28,348.18 | 33,109.48 | 646.52 |
| 26 | | | | |
| 27 Beginning Fund Equity | 1,594,401.87 | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 |
| 28 Ending Equity | 1,624,058.49 | 1,652,406.67 | 1,685,516.15 | 1,686,162.67 |

Company: 5018

Company Name: SPL Permanent Fund

Fund Name: South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds

Fund Type: Permanent Fund

Purpose: SDCL 13-49-14.12 created the South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds. The source is any moneys held for the Presidents' Perpetuity Fund that are not needed to cover liabilities. All moneys so deposited shall become part of the School and Public Lands Endowment, whose principal shall be held inviolate, and their earnings shall be made available to the Board of Regents to address the cost of routine maintenance and repair of the physical plant of the South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands
State Accounting System - Other Fund Balances
Company 8010 - SPL Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|-----------------------------|---------------------|----------------------|----------------------|----------------------|
| 1 Cash and Cash Equivalents | - | - | - | - |
| 2 Investments | 7,323,637.47 | 14,103,191.95 | 24,212,685.43 | 33,220,682.59 |
| 3 Due from Other Funds | - | - | - | - |
| 4 Total Assets | <u>7,323,637.47</u> | <u>14,103,191.95</u> | <u>24,212,685.43</u> | <u>33,220,682.59</u> |
| 5 | | | | |
| 6 Due to Other Funds | 7,323,637.47 | 14,103,191.95 | 24,212,685.43 | 33,220,682.59 |
| 7 Total Liabilities | <u>7,323,637.47</u> | <u>14,103,191.95</u> | <u>24,212,685.43</u> | <u>33,220,682.59</u> |

Company: 8010
Company Name: SPL Agency Fund
Fund Name: SPL Agency Fund
Fund Type: Agency

Purpose: SDCL 5-10-1 states that the income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. This fund is used for the deposit of receipts from investments, minerals, surface leases, interest on sale contracts and other sources prior to their apportionment to the permanent funds and to universities or other institutions.

SDCL 5-10-1.1 created the Board of Regents Endowed Institution Interest and Income Fund. Source: Per SDCL 5-10-1.2, the Commissioner of School and Public Lands shall deposit revenue collected for state endowed institutions under the control of the Board of Regents pursuant to § 5-10-1 and chapters 10-4 and 10-6 in the Board of Regents Endowed Institution Interest and Income Fund, created by § 5-10-1.1, and credit the appropriate institutional account within the fund. Use: On a periodic basis the commissioner shall allocate the money to the appropriate institutions. The total allocation for an institution for a fiscal year shall be the lesser of that institution's revenue for the fiscal year plus the beginning cash balance of the institution's account or:

- \$ 236,041 for the University of South Dakota;
- \$ 548,451 for South Dakota State University;
- \$ 133,022 for South Dakota School of Mines and Technology;
- \$ 183,393 for Northern State University;
- \$ 173,360 for Dakota State University;
- \$ 173,360 for Black Hills State University;
- \$ 97,959 for the School for the Deaf;
- \$ 94,712 for the School for the Blind and the Visually Impaired; and
- \$ 77,745 for the Agricultural Experiment Station

SDCL 5-10-1.2 also states that revenue in excess of the allocation shall be credited to the corresponding institutional account. If the cash balance of any institutional account exceeds fifty percent of the maximum allocation for that institution at the end of the fiscal year, the commissioner shall allocate the portion over fifty percent to the institution in the next fiscal year in addition to the normal allocation.

SDCL 5-10-6 states that the Commissioner of School and Public Lands, after any adjustments that have been made pursuant to § 5-10-18.3, shall make a division and apportionment of all funds derived from the leasing of school and public lands, from interest, dividends, and other income on all invested funds derived from the sale of school and public lands, and from interest, dividends, and other income on invested funds derived from the five percent paid to the state by the United States on sales of public lands within the state, such apportionment to be made among the counties, and the educational, penal, and charitable institutions, as provided by law.

SDCL 5-10-18.3 provides for Common School Permanent Fund and Other Educational and Charitable Permanent Funds to be adjusted for inflation on an annual basis. The inflation adjustment requirement shall be met using realized net capital gains. If these are not sufficient, the interest, dividends, and other income shall be used. Any excess realized net capital gains shall be carried forward for the following year's inflation adjustment.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

Budget Information: There are no disbursements in an agency fund to appropriate.

School and Public Lands
State Accounting System - Other Fund Balances
Company 8610 - Common School - Permanent Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 Investments | 148,359,641.94 | 152,891,930.22 | 157,359,191.22 | 158,262,731.34 |
| 2 Loans and Notes Receivable | - | - | - | - |
| 3 Property, Plant & Equipment | 450,775.00 | 450,775.00 | 450,775.00 | 450,775.00 |
| 4 Total Assets | <u>148,810,416.94</u> | <u>153,342,705.22</u> | <u>157,809,966.22</u> | <u>158,713,506.34</u> |
| 5 | | | | |
| 6 Accounts Payable | - | - | - | - |
| 7 Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 8 | | | | |
| 9 Unreserved Fund Balance | 148,810,416.94 | 153,342,705.22 | 157,809,966.22 | 158,713,506.34 |
| 10 Total Fund Equity | <u>148,810,416.94</u> | <u>153,342,705.22</u> | <u>157,809,966.22</u> | <u>158,713,506.34</u> |
| 11 Total Liabilities and Fund Equity | <u>148,810,416.94</u> | <u>153,342,705.22</u> | <u>157,809,966.22</u> | <u>158,713,506.34</u> |
| 12 | | | | |
| 13 | | | | |
| 14 Use of Money and Property | 4,467,226.44 | 4,518,459.05 | 4,466,792.79 | 903,257.64 |
| 15 Other Revenue | 123,097.40 | 13,829.23 | 468.21 | 282.48 |
| 16 Total Operating Revenue | <u>4,590,323.84</u> | <u>4,532,288.28</u> | <u>4,467,261.00</u> | <u>903,540.12</u> |
| 17 | | | | |
| 18 Travel | - | - | - | - |
| 19 Contractual Services | - | - | - | - |
| 20 Supplies and Materials | - | - | - | - |
| 21 Grants and Subsidies | - | - | - | - |
| 22 Total Operating Expenditures/Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 23 | | | | |
| 24 Transfers In | - | - | - | - |
| 25 Transfers Out | - | - | - | - |
| 26 Net Transfers In (Out) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 27 | | | | |
| 28 Net Change | 4,590,323.84 | 4,532,288.28 | 4,467,261.00 | 903,540.12 |
| 29 | | | | |
| 30 Beginning Fund Equity | 144,220,093.10 | 148,810,416.94 | 153,342,705.22 | 157,809,966.22 |
| 31 Prior Period Adjustment | - | - | - | - |
| 32 Ending Equity | <u>148,810,416.94</u> | <u>153,342,705.22</u> | <u>157,809,966.22</u> | <u>158,713,506.34</u> |

Company: 8610

Company Name: SPL Common School Funds

Fund Name: Permanent Fund

Fund Type: Private Purpose Trust Fund

Purpose: Created in the constitution by Article VIII, section 2. This portion is held in perpetuity and earnings are distributed to school districts per Article VIII, section 3.

SDCL 5-10-1 The income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. The principal of money derived from the sale of each class of lands granted to the state for educational and charitable purposes shall be assigned by the State Treasurer to a fund to be known as the Permanent Fund of such class.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands
State Accounting System - Other Fund Balances
Company 8610 - Common School - Interest and Income

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Investments | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 | 10,083,670.55 |
| 2 Total Assets | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 | 10,083,670.55 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 | 10,083,670.55 |
| 8 Total Fund Equity | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 | 10,083,670.55 |
| 9 Total Liabilities and Fund Equity | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 | 10,083,670.55 |
| 10 | | | | |
| 11 | | | | |
| 12 Use of Money and Property | 9,762,706.68 | 10,008,902.64 | 10,436,155.24 | 10,252,832.98 |
| 13 Total Operating Revenue | 9,762,706.68 | 10,008,902.64 | 10,436,155.24 | 10,252,832.98 |
| 14 | | | | |
| 15 Travel | - | - | - | - |
| 16 Contractual Services | - | - | - | - |
| 17 Supplies and Materials | - | - | - | - |
| 18 Grants and Subsidies | 7,422,431.58 | 8,773,821.56 | 9,969,231.31 | 10,227,405.20 |
| 19 Total Operating Expenditures/Expenses | 7,422,431.58 | 8,773,821.56 | 9,969,231.31 | 10,227,405.20 |
| 20 | | | | |
| 21 Transfers In | - | - | - | - |
| 22 Transfers Out | - | - | - | - |
| 23 Net Transfers In (Out) | - | - | - | - |
| 24 | | | | |
| 25 Net Change | 2,340,275.10 | 1,235,081.08 | 466,923.93 | 25,427.78 |
| 26 | | | | |
| 27 Beginning Fund Equity | 6,015,962.66 | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 |
| 28 Ending Equity | 8,356,237.76 | 9,591,318.84 | 10,058,242.77 | 10,083,670.55 |

Company: 8610

Company Name: SPL Common School Funds

Fund Name: Common School - Interest and Income

Fund Type: Private Purpose Trust Fund

Purpose: Created in the constitution by Article VIII, section 2. This portion is held in perpetuity and earnings are distributed to school districts per Article VIII, section 3.

SDCL 5-10-1 The income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. The principal of money derived from the sale of each class of lands granted to the state for educational and charitable purposes shall be assigned by the State Treasurer to a fund to be known as the Permanent Fund of such class.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

Budget Information: Not included in the General Appropriations Bill.



Secretary of State**State Accounting System - Other Fund Balances****Company 3013 - Financing Statement and Annual Report Filing Fee Fund**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 15,397.36 | 23,945.29 | 24,798.72 | 25,000.00 |
| 2 Total Assets | 15,397.36 | 23,945.29 | 24,798.72 | 25,000.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | 1,128.00 | - | - | 16,863.00 |
| 8 Unreserved Fund Balance | 14,269.36 | 23,945.29 | 24,798.72 | 8,137.00 |
| 9 Total Fund Equity | 15,397.36 | 23,945.29 | 24,798.72 | 25,000.00 |
| 10 Total Liabilities and Fund Equity | 15,397.36 | 23,945.29 | 24,798.72 | 25,000.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 284,591.00 | 301,094.00 | 430,982.62 | 689,369.87 |
| 14 Total Operating Revenue | 284,591.00 | 301,094.00 | 430,982.62 | 689,369.87 |
| 15 | | | | |
| 16 Personal Services and Benefits | 150,902.69 | 145,598.59 | 179,472.00 | 279,999.63 |
| 17 Travel | 5,133.62 | 95.00 | 977.05 | 5,547.85 |
| 18 Contractual Services | 94,587.78 | 95,511.13 | 117,409.31 | 221,892.50 |
| 19 Supplies and Materials | 33,068.04 | 33,189.93 | 65,170.63 | 82,636.47 |
| 20 Capital Outlay | 4,203.64 | 18,151.42 | 67,100.20 | 85,192.48 |
| 21 Total Operating Expenditures/Expenses | 287,895.77 | 292,546.07 | 430,129.19 | 675,268.93 |
| 22 | | | | |
| 23 Transfers In | - | - | - | - |
| 24 Transfers Out | - | - | - | (16,201.66) |
| 25 Net Transfers In (Out) | - | - | - | (16,201.66) |
| 26 | | | | |
| 27 Net Change | (3,304.77) | 8,547.93 | 853.43 | (2,100.72) |
| 28 | | | | |
| 29 Beginning Fund Equity | 18,702.13 | 15,397.36 | 23,945.29 | 24,798.72 |
| 30 Prior Period Adjustment | | | | 2,302.00 |
| 31 Ending Equity | 15,397.36 | 23,945.29 | 24,798.72 | 25,000.00 |

Company: 3013**Company Name:** Secretary of State Other Funds**Fund Name:** Financing Statement and Annual Report Filing Fee Fund**Fund Type:** Special Revenue

Purpose: SDCL 57A-9-527 created the Financing Statement and Annual Report Filing Fee Fund. Source: Financial statement filing fees and computer search fees (57A-9-528). Use: Used to operate uniform commercial code program. At the end of each fiscal year, any funds in the financing statement and annual report filing fee fund, not otherwise appropriated, in excess of twenty-five thousand dollars, shall revert to the general fund.

Budget Information: Included in the General Appropriations Bill.**GOAC Information:**

GOAC questioned the FY2007 ending balance of \$56,518.05 which is in excess of the \$25,000. The Secretary of State reported that the \$31,518.00 was transferred effective 7/3/07. Also stated that further review determined that the transfers for fiscal years 2005, 2006 and 2007 were made during the next fiscal year. The transfer for FY2008 was made prior to the closing of the state's accounting system.

Additional Information:

SL 2009 ch 256 revised 57A-9-527 and renamed the fund the Financing Statement and Annual Report Filing Fee Fund. Also revised the amount of the fee to be deposited to this fund.

Secretary of State

**State Accounting System - Other Fund Balances
Company 8000 - Agency Fund**

| | FY2015 | FY2016 |
|------------------------------------|-----------------|-----------------|
| 1 Cash Pooled with State Treasurer | <u>4,350.00</u> | <u>3,150.00</u> |
| 2 Total Assets | <u>4,350.00</u> | <u>3,150.00</u> |
| 3 | | |
| 4 Due to Other Funds | <u>4,350.00</u> | <u>3,150.00</u> |
| 5 Total Liabilities | <u>4,350.00</u> | <u>3,150.00</u> |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency Fund

Purpose: Administratively created fund used for UCC filing fee reimbursements to counties.

Budget Information: There are no disbursements in an agency fund to appropriate.

State Treasurer

State Accounting System - Other Fund Balances

Company 3062 - Teen Court Grant Program Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 102,752.54 | 34,359.11 | 10,331.42 | 260,796.18 |
| 2 Total Assets | 102,752.54 | 34,359.11 | 10,331.42 | 260,796.18 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 102,752.54 | 34,359.11 | 10,331.42 | 260,796.18 |
| 9 Total Fund Equity | 102,752.54 | 34,359.11 | 10,331.42 | 260,796.18 |
| 10 Total Liabilities and Fund Equity | 102,752.54 | 34,359.11 | 10,331.42 | 260,796.18 |
| 11 | | | | |
| 12 | | | | |
| 13 Use of Money and Property | 176.54 | 1,606.57 | 972.31 | 464.76 |
| 14 Total Operating Revenue | 176.54 | 1,606.57 | 972.31 | 464.76 |
| 15 | | | | |
| 16 Personal Services and Benefits | - | - | - | - |
| 17 Travel | - | - | - | - |
| 18 Contractual Services | - | - | - | - |
| 19 Supplies and Materials | - | - | - | - |
| 20 Grants and Subsidies | 55,000.00 | 70,000.00 | 25,000.00 | - |
| 21 Capital Outlay | - | - | - | - |
| 22 Total Operating Expenditures | 55,000.00 | 70,000.00 | 25,000.00 | - |
| 23 | | | | |
| 24 Transfers In | 150,000.00 | - | - | 250,000.00 |
| 25 Net Transfers In (Out) | 150,000.00 | - | - | 250,000.00 |
| 26 | | | | |
| 27 Net Change | 95,176.54 | (68,393.43) | (24,027.69) | 250,464.76 |
| 28 | | | | |
| 29 Beginning Fund Equity | 7,576.00 | 102,752.54 | 34,359.11 | 10,331.42 |
| 30 Ending Equity | 102,752.54 | 34,359.11 | 10,331.42 | 260,796.18 |

Company: 3062

Company Name: State Treasurer Special Revenue Funds

Fund Name: Teen Court Grant Program Fund

Fund Type: Special Revenue

Purpose: SDCL 1-10-6 created the Teen Court Grant Program Fund. Source: Contributions, grants, transfers, settlement funds, interest received on moneys in the fund, and any other moneys collected for the purposes. SL 2007 ch 3 transferred \$100,000 to this fund from the Energy Development Impact Fund and in FY2013 \$150,000 was transferred from the General Fund per SL 2012 ch 30. Use: The State Treasurer shall distribute the fund balance quarterly to the South Dakota Teen Court Association for the purpose of administering and funding the grant program. The South Dakota Teen Court Association shall award grants to entities within the State of South Dakota that are recognized by the National Youth Court Association. The awards shall be to support the development, growth, quality, and continuation of teen court programs in South Dakota.

Budget Information: Not included in the General Appropriations Bill.

State Treasurer

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 690,878.90 | 682,959.18 | 740,196.06 | 753,545.56 |
| 2 Total Assets | 690,878.90 | 682,959.18 | 740,196.06 | 753,545.56 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Due to Other Governments | 690,208.35 | 682,522.57 | 728,445.32 | 753,302.52 |
| 6 Other Liabilities | 670.55 | 436.61 | 11,750.74 | 243.04 |
| 7 Total Liabilities | 690,878.90 | 682,959.18 | 740,196.06 | 753,545.56 |

Company: 8000

Company Name: Agency Fund

Fund Name: Court Appointed Attorney and Public Defender Payment Fund
Abused and Neglected Child Defense Fund

Fund Type: Agency

Purpose: SDCL 23A-40-17 created the Court Appointed Attorney and Public Defender Payment Fund.

Source: SDCL 7-16A-16 allowed participating counties to appropriate money and place into a public defender fund. SDCL 23A-40-20 authorizes the State Treasurer to annually distribute the monies to the counties on a pro rata basis.

SDCL 26-8A-19 created the Abused and Neglected Child Defense Fund. Source: \$1 of the forty dollar fine collected by the Clerk of Court under SDCL 23-3-53. Use: All moneys in the Abused and Neglected Child Defense Fund shall be annually distributed by the State Treasurer to the counties on a pro rata basis.

Budget Information: There are no disbursements in an agency fund to appropriate.

State Treasurer

State Accounting System - Other Fund Balances

Company 8324 - Unclaimed Property Trust Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 597.74 | 49,862.56 | 50,000.00 | 49,976.00 |
| 2 Total Assets | 597.74 | 49,862.56 | 50,000.00 | 49,976.00 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | 980.04 | 52.88 | 3,289.14 |
| 8 Unreserved Fund Balance | 597.74 | 48,882.52 | 49,947.12 | 46,686.86 |
| 9 Total Fund Equity | 597.74 | 49,862.56 | 50,000.00 | 49,976.00 |
| 10 Total Liabilities and Fund Equity | 597.74 | 49,862.56 | 50,000.00 | 49,976.00 |
| 11 | | | | |
| 12 | | | | |
| 13 Other Revenue | | | | |
| 14 Unclaimed Property | 3,948,260.91 | 10,838,304.94 | 16,362,585.33 | 20,173,372.17 |
| 15 Refund of Prior Year Expenditures | 2,573.73 | 13,958.56 | - | 5,453.88 |
| 16 Total Operating Revenue | 3,950,834.64 | 10,852,263.50 | 16,362,585.33 | 20,178,826.05 |
| 17 | | | | |
| 18 Personal Services and Benefits | 247,652.94 | 265,703.92 | 258,685.86 | 270,216.39 |
| 19 Travel | 11,284.87 | 8,191.10 | 12,325.20 | 7,082.64 |
| 20 Contractual Services | 469,489.80 | 405,762.20 | 356,386.55 | 472,651.77 |
| 21 Supplies and Materials | 10,560.05 | 20,002.90 | 22,858.08 | 17,137.85 |
| 22 Capital Outlay | 3,263.05 | 4,448.29 | 5,199.94 | 3,908.53 |
| 23 Other Expense | - | - | - | - |
| 24 Unclaimed Property Payments | 3,257,986.19 | 10,098,890.27 | 15,706,992.26 | 19,407,852.87 |
| 25 Total Operating Expenditures | 4,000,236.90 | 10,802,998.68 | 16,362,447.89 | 20,178,850.05 |
| 26 | | | | |
| 27 Transfers In | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | (49,402.26) | 49,264.82 | 137.44 | (24.00) |
| 31 | | | | |
| 32 Beginning Fund Equity | 50,000.00 | 597.74 | 49,862.56 | 50,000.00 |
| 33 Ending Equity | 597.74 | 49,862.56 | 50,000.00 | 49,976.00 |

Company: 8324

Company Name: Unclaimed Property Fund

Fund Name: Unclaimed Property Trust Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 43-41B-24 created the Unclaimed Property Trust Fund. Source: Unclaimed property received under 43-41B and proceeds from the sale of abandoned property under 43-41B-23. All monies are to be deposited in the General Fund of this state except that a separate trust fund will be maintained which can have up to fifty thousand dollars in it. Use: Money in the Unclaimed Property Trust Fund for payment of costs and expenses authorized under § 43-41B-24 is continuously appropriated for those purposes. All funds paid out by the state treasurer under chapter 43-41B shall be set forth in an informational budget as described in § 4-7-7.2 and be annually reviewed by the Legislature. Any expenditure other than unclaimed property claims that exceeds the informational budget shall be approved by the Board of Finance pursuant to chapter 4-1.

Budget Information: Included in the General Appropriations Bill as an informational budget.



State Investment Council
State Accounting System - Other Fund Balances
Company 3017 - Investment Council Expense Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|----------------|
| 1 Cash Pooled with State Treasurer | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |
| 2 Total Assets | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |
| 3 | | | | |
| 4 Due to Other Funds | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Unreserved Fund Balance | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |
| 8 Total Fund Equity | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |
| 9 Total Liabilities and Fund Equity | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |
| 10 | | | | |
| 11 | | | | |
| 12 Sales and Services | 7,255,504.55 | 9,231,137.29 | 14,251,737.62 | 10,408,547.26 |
| 13 Other Revenue | - | - | - | - |
| 14 Total Operating Revenue | 7,255,504.55 | 9,231,137.29 | 14,251,737.62 | 10,408,547.26 |
| 15 | | | | |
| 16 Personal Services and Benefits | 6,422,861.47 | 7,673,524.98 | 10,242,859.65 | 10,873,430.47 |
| 17 Travel | 57,085.87 | 70,870.91 | 61,097.94 | 68,000.55 |
| 18 Contractual Services | 1,221,329.21 | 1,228,596.41 | 1,275,525.86 | 1,386,010.75 |
| 19 Supplies and Materials | 12,130.93 | 8,566.85 | 6,310.72 | 7,661.65 |
| 20 Capital Outlay | 27,969.81 | 46,338.47 | 47,881.93 | 44,379.67 |
| 21 Total Operating Expenditures/Expenses | 7,741,377.29 | 9,027,897.62 | 11,633,676.10 | 12,379,483.09 |
| 22 | | | | |
| 23 Transfers In | - | - | - | - |
| 24 Transfers Out | - | - | - | - |
| 25 Net Transfers In (Out) | - | - | - | - |
| 26 | | | | |
| 27 Net Change | (485,872.74) | 203,239.67 | 2,618,061.52 | (1,970,935.83) |
| 28 | | | | |
| 29 Beginning Fund Equity | 1,529,813.45 | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 |
| 30 Ending Equity | 1,043,940.71 | 1,247,180.38 | 3,865,241.90 | 1,894,306.07 |

Company: 3017

Company Name: Investment Council Operating

Fund Name: Investment Council Expense Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 4-5-30 created the Investment Council Expense Fund. Source: If requested by the state investment officer during each fiscal year, the state treasurer shall transfer money from the South Dakota retirement fund, health care trust fund, education enhancement trust fund, the trust fund derived from the sale of state cement enterprises, the general fund portion of the pooled income account for the permanent school and other educational fund provided for in S.D. Const., Art. VIII, and any other specific fund approved by the Bureau of Finance and Management, other than the state pooled fund, to the investment council expense account in an amount not to exceed the ratio of the average assets in each fund for the previous fiscal year to the total average assets managed by the investment council, other than the state pooled fund, for the previous fiscal year multiplied by the difference between the budget of the investment council for each fiscal year and the total of the current fiscal year beginning cash balance in the investment council expense account plus two hundredths of a percent of the prior fiscal year's average assets in the state pooled fund. If requested by the state investment officer during each fiscal year, the state treasurer shall transfer money from the pooled income account to the investment council expense account in an amount not to exceed two hundredths of a percent of the prior fiscal year's average assets in the state pooled fund. The state investment officer may make multiple transfer requests during the fiscal year, with each request being proportionate among the funds, provided that the total transfers do not exceed the amounts provided by this section. Use: Payment of operations of the Investment Council.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

State Investment Council
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 11,736,137.11 | 8,621,677.15 | 16,448,081.50 | 17,793,314.30 |
| 2 Total Assets | 11,736,137.11 | 8,621,677.15 | 16,448,081.50 | 17,793,314.30 |
| 3 | | | | |
| 4 Due to Other Funds | 11,736,137.11 | 8,621,677.15 | 16,448,081.50 | 17,793,314.30 |
| 5 Total Liabilities | 11,736,137.11 | 8,621,677.15 | 16,448,081.50 | 17,793,314.30 |

Company: 8000

Company Name: Agency Fund

Fund Name: Pooled Income Account

Fund Type: Agency

Purpose: Fund used for deposit of pooled investment earnings of the Cash Flow Portfolio. These earnings are distributed to the funds based upon their average daily cash balance in the portfolio in accordance with SDCL 4-5-30. Per SDCL 4-5-30.1 by no later than June 15th, the General Fund is distributed 90% of the estimated proration due to the fund for the next fiscal year. 4-5-30.1 was repealed by SL 2015 ch 37 effective in FY2015.

Budget Information: There are no disbursements in an agency fund to appropriate.

State Auditor**State Accounting System - Other Fund Balances****Company 3028 - Equal Access to Our Courts Fund**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|--|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 19,523.81 | 30,671.34 | 24,708.35 | 29,124.61 |
| 2 Total Assets | 19,523.81 | 30,671.34 | 24,708.35 | 29,124.61 |
| 3 | | | | |
| 4 Accounts Payable | - | - | - | - |
| 5 Total Liabilities | - | - | - | - |
| 6 | | | | |
| 7 Reserve for Encumbrances | - | - | - | - |
| 8 Unreserved Fund Balance | 19,523.81 | 30,671.34 | 24,708.35 | 29,124.61 |
| 9 Total Fund Equity | 19,523.81 | 30,671.34 | 24,708.35 | 29,124.61 |
| 10 Total Liabilities and Fund Equity | 19,523.81 | 30,671.34 | 24,708.35 | 29,124.61 |
| 11 | | | | |
| 12 | | | | |
| 13 Licenses, Permits and Fees | 59,223.81 | 57,217.31 | 59,600.00 | 56,009.12 |
| 14 Use of Money and Property | 892.75 | 430.22 | 257.01 | 407.13 |
| 15 Other Revenue | - | - | - | - |
| 16 Total Operating Revenue | 60,116.56 | 57,647.53 | 59,857.01 | 56,416.25 |
| 17 | | | | |
| 18 Personal Services and Benefits | - | - | - | - |
| 19 Travel | - | - | - | - |
| 20 Contractual Services | - | - | - | - |
| 21 Supplies and Materials | - | - | - | - |
| 22 Grants and Subsidies | 46,907.78 | 46,500.00 | 65,820.00 | 51,999.99 |
| 23 Capital Outlay | - | - | - | - |
| 24 Total Operating Expenditures/Expenses | 46,907.78 | 46,500.00 | 65,820.00 | 51,999.99 |
| 25 | | | | |
| 26 Transfers In | - | - | - | - |
| 27 Transfers Out | - | - | - | - |
| 28 Net Transfers In (Out) | - | - | - | - |
| 29 | | | | |
| 30 Net Change | 13,208.78 | 11,147.53 | (5,962.99) | 4,416.26 |
| 31 | | | | |
| 32 Beginning Fund Equity | 6,315.03 | 19,523.81 | 30,671.34 | 24,708.35 |
| 33 Ending Equity | 19,523.81 | 30,671.34 | 24,708.35 | 29,124.61 |

Company: 3028**Company Name:** State Auditor - Other Funds**Fund Name:** Equal Access to Our Courts Fund**Fund Type:** Special Revenue

Purpose: SDCL16-2-59 created the Equal Access to Our Courts Fund. Source: For any petition or motion to modify final orders for child support, child custody, child visitation, or spousal support, the clerk of courts shall collect the sum of fifty dollars as a commission on equal access to our courts surcharge. The clerk of courts shall collect all amounts due under § 16-2-58 and transmit such amounts monthly to the state treasurer. Use: The Commission on Equal Access to Our Courts shall provide grants to nonprofit entities that are funded, or nonprofit entities contracting with nonprofit entities that are funded, by the Legal Services Corporation and deliver legal services to persons meeting income eligibility guidelines.

Budget Information: Included in the General Appropriations Bill.

State Auditor**State Accounting System - Other Fund Balances****Company 8000 - Agency Fund**

| | FY2013 | FY2014 | FY2015 | FY2016 |
|------------------------------------|---------------|---------------|---------------|---------------|
| 1 Cash Pooled with State Treasurer | 7,084,864.36 | 7,278,642.49 | 7,595,678.28 | 8,015,983.14 |
| 2 Total Assets | 7,084,864.36 | 7,278,642.49 | 7,595,678.28 | 8,015,983.14 |
| 3 | | | | |
| 4 Accounts Payable | (66,871.50) | 29,955.13 | 33,204.34 | 33,961.63 |
| 5 Due to Other Governments | 7,151,735.86 | 7,248,687.36 | 7,562,473.94 | 7,982,021.51 |
| 6 Total Liabilities | 7,084,864.36 | 7,278,642.49 | 7,595,678.28 | 8,015,983.14 |

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

Purpose: Fund is used for deposit of federal income tax (FIT), Medicare, Social Security and other payroll withholdings such as bonds and garnishments, prior to disbursement to the federal government or others.

Budget Information: There are no disbursements in an agency fund to appropriate.

**Board of Regents Cash Balances
FY12 - FY16**

| | Grants & Federal | | | | | Total | | | | Total | | | | Total | |
|-----------------------------------|------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|
| | Appropriations | Agency Funds | Other Restricted | Auxiliary System | HEFF | Restricted | Clearing Funds | Plant Funds | Designated Fees | Committed | Assigned | Tuition | Sales & Service | Unassigned | All Funds |
| Beginning Cash Balance 07/01/2012 | (10,419,959.57) | 2,607,275.13 | 6,733,170.09 | 30,368,160.57 | 19,507,377.46 | 48,796,023.68 | 3,017,902.84 | 63,520,822.66 | 23,463,642.35 | 90,002,367.85 | 3,074,092.19 | 20,171,272.67 | 34,700,759.89 | 54,872,032.56 | 196,744,516.28 |
| Cash Receipts | 177,307,556.04 | 4,345,443.11 | 2,219,788.90 | 64,878,406.63 | 28,336,018.14 | 277,087,212.82 | - | 16,556,625.68 | 96,729,685.65 | 113,286,311.33 | 13,933,426.37 | 131,540,387.71 | 60,891,089.72 | 192,431,477.43 | 596,738,427.95 |
| Cash Disbursements | (177,594,158.48) | (4,317,816.34) | (1,948,754.84) | (63,802,069.83) | (22,263,110.40) | (269,925,909.89) | - | (59,854,307.08) | (85,740,328.48) | (145,594,635.56) | (11,922,643.99) | (120,307,318.30) | (65,848,385.98) | (186,155,704.28) | (613,598,893.72) |
| Transfers In/(Out) | (647,259.74) | (8,884.16) | (637,581.00) | (2,071,683.62) | (146,391.91) | (3,511,800.43) | 774,812.83 | 15,949,972.71 | (7,910,733.51) | 8,814,052.03 | (1,451,515.95) | (5,974,888.67) | (2,566,023.59) | (8,540,912.26) | (4,690,176.61) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | 7,528,674.96 | - | - | 7,528,674.96 | - | - | - | - | 7,528,674.96 |
| Ending Cash Balance FY13 | (11,353,821.75) | 2,626,017.74 | 6,366,623.15 | 29,372,813.75 | 25,433,893.29 | 52,445,526.18 | 11,321,390.63 | 36,173,113.97 | 26,542,266.01 | 74,036,770.61 | 3,633,358.62 | 25,429,453.41 | 27,177,440.04 | 52,606,893.45 | 182,722,548.86 |
| Beginning Cash Balance 07/01/2013 | (11,353,821.75) | 2,626,017.74 | 6,366,623.15 | 29,372,813.75 | 25,433,893.29 | 52,445,526.18 | 11,321,390.63 | 36,173,113.97 | 26,542,266.01 | 74,036,770.61 | 3,633,358.62 | 25,429,453.41 | 27,177,440.04 | 52,606,893.45 | 182,722,548.86 |
| Cash Receipts | 168,641,283.89 | 4,675,585.11 | 3,080,494.29 | 80,052,708.09 | 26,671,776.20 | 283,121,847.58 | 3,041,192.89 | 42,858,130.39 | 100,801,284.22 | 146,700,607.50 | 13,954,633.25 | 139,487,871.92 | 54,853,563.50 | 194,341,435.42 | 638,118,523.75 |
| Cash Disbursements | (162,828,277.20) | (4,499,377.28) | (3,662,567.53) | (67,680,783.31) | (25,267,409.19) | (263,938,414.51) | (3,578,863.25) | (49,795,279.94) | (91,407,477.72) | (144,781,620.91) | (12,287,355.09) | (131,541,825.83) | (62,124,930.74) | (193,666,756.57) | (614,674,147.08) |
| Transfers In/(Out) | (1,736,614.55) | (27,948.26) | (212,479.42) | (10,902,604.29) | (1,684,774.89) | (14,564,421.41) | 73,817.42 | 11,890,056.70 | (8,974,688.46) | 2,989,185.66 | (1,541,833.07) | (4,636,812.91) | 8,159,722.07 | 3,522,909.16 | (9,594,159.66) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | 1,972,721.80 | - | - | 1,972,721.80 | - | - | - | - | 1,972,721.80 |
| Ending Cash Balance FY14 | (7,277,429.61) | 2,774,277.31 | 5,572,070.49 | 30,842,134.24 | 25,153,485.41 | 57,064,537.84 | 12,830,259.49 | 41,126,021.12 | 26,961,384.05 | 80,917,664.66 | 3,758,803.71 | 28,738,686.59 | 28,065,794.87 | 56,804,481.46 | 198,545,487.67 |
| Beginning Cash Balance 07/01/2014 | (7,277,429.61) | 2,774,277.31 | 5,572,070.49 | 30,842,134.24 | 25,153,485.41 | 57,064,537.84 | 12,830,259.49 | 41,126,021.12 | 26,961,384.05 | 80,917,664.66 | 3,758,803.71 | 28,738,686.59 | 28,065,794.87 | 56,804,481.46 | 198,545,487.67 |
| Cash Receipts | 167,718,068.69 | 4,572,162.41 | 19,599,857.29 | 76,189,598.97 | 27,376,327.68 | 295,456,015.04 | 3,323,787.40 | 37,544,876.45 | 105,741,072.46 | 146,609,736.31 | 13,998,506.38 | 145,485,116.96 | 59,211,649.80 | 204,696,766.76 | 660,761,024.49 |
| Cash Disbursements | (167,274,593.71) | (4,702,350.94) | (19,607,324.85) | (75,989,828.93) | (24,988,095.97) | (292,562,194.40) | (3,694,826.14) | (51,473,740.98) | (95,860,850.99) | (151,029,418.11) | (11,443,078.30) | (133,062,803.07) | (56,354,903.78) | (189,417,706.85) | (644,452,397.66) |
| Transfers In/(Out) | 2,704,851.64 | (7,100.00) | 9,046.00 | (1,865,514.38) | (157,199.63) | (684,083.63) | 452,832.81 | 6,273,570.66 | (8,045,942.23) | (1,319,538.76) | (1,450,037.09) | (5,177,969.56) | 1,251,683.45 | (3,926,286.11) | (6,011,778.33) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | (4,129,102.99) | 2,636,988.78 | 5,573,648.93 | 29,176,389.90 | 27,384,517.49 | 60,642,441.11 | 12,912,053.56 | 33,470,727.25 | 28,795,663.29 | 75,178,444.10 | 4,864,194.70 | 35,983,030.92 | 32,174,224.34 | 68,157,255.26 | 208,842,334.89 |
| Beginning Cash Balance 07/01/2015 | (4,129,103.05) | 2,636,988.78 | 5,573,648.93 | 29,176,389.90 | 27,384,517.49 | 60,642,441.11 | 12,912,053.56 | 33,470,727.25 | 28,795,663.29 | 75,178,444.32 | 4,864,194.70 | 35,983,030.92 | 32,174,224.34 | 68,157,255.26 | 208,842,334.89 |
| Cash Receipts | 168,551,467.32 | 4,911,047.99 | 21,595,646.97 | 93,514,589.41 | 29,261,065.15 | 317,833,816.84 | 7,747,747.26 | 68,757,616.11 | 107,368,408.69 | 183,873,772.06 | 14,507,558.24 | 152,376,229.57 | 56,034,071.10 | 208,410,300.67 | 724,625,447.81 |
| Cash Disbursements | (167,001,080.99) | (5,022,340.77) | (21,021,572.57) | (69,961,753.31) | (28,880,982.64) | (291,887,730.28) | (7,563,581.82) | (85,398,207.37) | (91,772,124.13) | (184,733,913.32) | (12,873,122.04) | (139,717,204.49) | (49,543,541.40) | (189,260,745.89) | (678,755,511.53) |
| Transfers In/(Out) | (9,624.28) | (31,634.00) | 146,770.11 | (19,462,506.00) | (191,000.00) | (19,547,994.17) | 143,303.48 | 15,624,022.10 | (5,924,687.64) | 9,842,637.94 | (1,594,290.90) | (7,646,382.00) | 876,093.96 | (6,770,288.04) | (18,069,935.17) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | (2,588,341.00) | 2,494,062.00 | 6,294,493.00 | 33,266,720.00 | 27,573,600.00 | 67,040,534.00 | 13,239,522.00 | 32,454,158.00 | 38,467,260.00 | 84,160,940.00 | 4,904,340.00 | 40,995,674.00 | 39,540,848.00 | 80,536,522.00 | 236,642,336.00 |

Definitions per GASB 54:

- Restricted** Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. There are five major categories of Restricted Funds:
 - * **Grants and Federal Appropriations:** These funds typically run negative as most dollars are received on a reimbursement basis.
 - * **Agency Funds:** These are dollars that actually belong to entities outside the campus system, but the dollars are held in the State's coffers. Examples would be clubs, sororities and fraternities.
 - * **Auxiliary System:** These are facilities whose revenues and cash balances are legally restricted by bond covenants that helped finance the construction and maintenance of these facilities. Includes such things as housing, wellness facilities, food service, student unions, and parking.
 - * **HEFF:** SDCL 13-53-15.3 specifies that 20% of tuition & fees collected shall be deposited in the higher education facilities fund (HEFF) and specifies what the proceeds may be used for - maintenance & repair of existing facilities, payments to the Building Authority, build & equip new facilities, and rent payments for educational facilities.
 - * **Other Restricted:** Includes such things as the funds for the Veterinary Program, School & Public Lands Funds, and Loan Funds.
- Committed** Amounts that can be used only for the specific purposes determined by a formal action by decision-making authority.
 - * **Clearing Funds:** These represent our payroll, insurance, and tax liabilities where we've incurred an obligation to pay an outside entity, but the due date hasn't occurred yet.
 - * **Plant Funds:** These are funds for projects already in progress and approved - can be in the form of unexpended bond proceeds, maintenance & repair dollars, or other funds identified in legislative process.
 - * **Designated Fees:** (BOR policy 5:5-4) Includes fees identified in BOR policy such as the Science Lab M&R Fee, University Support Fee, Technology Fee, General Activity Fee, program fees, laboratory fees, delivery fees, and international student fees.
- Assigned** Intended to be used for a specific purpose but does not meet the criteria to be classified as restricted or committed.
 - * The majority of Assigned Funds are the result of charges to students that are designed for a specific purpose and will continue to be used to fund those types of activities. Includes things like charges to students for study abroad, student insurance, laundry facilities, etc. The dollars collected will either be remitted on to another entity for a service or will be reinvested in the same programs going forward.
- Unassigned** The residual classification for funds and includes all spendable amounts not contained in the other classifications. These funds are used to support the general operations of the campuses. Due to the cyclical nature of these revenue collections, the balances must be robust enough to meet campus obligations through many months with little to no revenue. The main categories of Unassigned Funds are:
 - * **Tuition:** These are the dollars collected for all types of tuition, including face-to-face classes, internet courses, and courses at the centers.
 - * **Sales & Service:** Consists of other designated fees and funds for such fee-for-service based programs as testing services (crop, pesticide, diagnostics, medical testing), grants overhead, athletics, clinics, the Center for Disabilities, and camps.

Black Hills State University Cash Balances

| | Restricted Funds | | | | | Committed Funds | | | | Assigned | Unassigned Funds | | | Grand Total |
|-----------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|-------------------|---------------------|---------------------|---------------------|----------------------|
| | Grants & Fed Approp | Agency Funds | Other Restricted | Auxiliary System | Total | Clearing Funds | Plant Funds | Fees & Other | Total | Assigned | Tuition | Sales & Service | Total | |
| Beginning Cash Balance 07/01/2012 | (138,816.87) | 1,564,870.69 | (5,612.25) | 3,065,913.32 | 4,486,354.89 | (271,360.16) | 3,567,233.31 | 1,594,451.30 | 4,890,324.45 | 30,686.32 | 1,411,741.70 | 6,447,942.08 | 7,859,683.78 | 17,267,049.44 |
| Cash Receipts | 13,767,152.48 | 80,497.11 | 536,990.76 | 6,777,429.87 | 21,162,070.22 | - | 174,374.72 | 6,640,938.77 | 6,815,313.49 | 332,356.60 | 16,274,678.96 | 1,876,215.09 | 18,150,894.05 | 46,460,634.36 |
| Cash Disbursements | (13,851,971.89) | (16,624.84) | (321,720.14) | (6,594,398.50) | (20,784,715.37) | - | (836,900.45) | (5,887,357.19) | (6,724,257.64) | (519,310.40) | (12,145,896.88) | (5,087,122.35) | (17,233,019.23) | (45,261,302.64) |
| Transfers In/(Out) | (153,453.38) | - | - | 112,420.21 | (41,033.17) | 81,127.64 | 2,494,658.77 | (1,024,973.00) | 1,550,813.41 | 222,184.96 | (1,201,154.38) | (485,720.63) | (1,686,875.01) | 45,090.19 |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | (46,147.42) | - | - | (46,147.42) | - | - | - | - | (46,147.42) |
| Ending Cash Balance FY13 | (377,089.66) | 1,628,742.96 | 209,658.37 | 3,361,364.90 | 4,822,676.57 | (236,379.94) | 5,399,366.35 | 1,323,059.88 | 6,486,046.29 | 65,917.48 | 4,339,369.40 | 2,751,314.19 | 7,090,683.59 | 18,465,323.93 |
| Beginning Cash Balance 07/01/2013 | (377,089.66) | 1,628,742.96 | 209,658.37 | 3,361,364.90 | 4,822,676.57 | (236,379.94) | 5,399,366.35 | 1,323,059.88 | 6,486,046.29 | 65,917.48 | 4,339,369.40 | 2,751,314.19 | 7,090,683.59 | 18,465,323.93 |
| Cash Receipts | 11,967,906.93 | 109,727.95 | 204,140.79 | 6,940,769.18 | 19,222,544.85 | (3,764,313.19) | 8,780,597.14 | 6,463,358.62 | 11,479,642.57 | 420,404.02 | 17,159,837.03 | 1,741,879.46 | 18,901,716.49 | 50,024,307.93 |
| Cash Disbursements | (11,746,568.73) | (16,719.42) | (470,723.32) | (8,021,078.84) | (20,255,090.31) | (12.84) | (2,280,611.19) | (5,997,982.97) | (8,278,607.00) | (413,889.26) | (15,417,404.23) | (2,628,660.51) | (18,046,064.74) | (46,993,651.31) |
| Transfers In/(Out) | (12,296.89) | - | 4,595.03 | 1,197,622.53 | 1,189,920.67 | (1,991.05) | (590,448.97) | (516,346.70) | (1,108,786.72) | 163,849.27 | (721,137.61) | 476,455.77 | (244,681.84) | 301.38 |
| Accrual Adjustments | - | - | - | - | - | 3,659,569.08 | - | - | 3,659,569.08 | - | - | - | - | 3,659,569.08 |
| Ending Cash Balance FY14 | (168,048.35) | 1,721,751.49 | (52,329.13) | 3,478,677.77 | 4,980,051.78 | (343,127.94) | 11,308,903.33 | 1,272,088.83 | 12,237,864.22 | 236,281.51 | 5,360,664.59 | 2,340,988.91 | 7,701,653.50 | 25,155,851.01 |
| Beginning Cash Balance 07/01/2014 | (168,048.35) | 1,721,751.49 | (52,329.13) | 3,478,677.77 | 4,980,051.78 | (343,127.94) | 11,308,903.33 | 1,272,088.83 | 12,237,864.22 | 236,281.51 | 5,360,664.59 | 2,340,988.91 | 7,701,653.50 | 25,155,851.01 |
| Cash Receipts | 11,403,990.53 | 17,471.03 | 15,982,113.99 | 6,516,228.99 | 33,919,804.54 | (180,151.66) | 198,381.29 | 5,978,778.48 | 5,997,008.11 | 391,269.69 | 16,988,347.67 | 1,750,307.63 | 18,738,655.30 | 59,046,737.64 |
| Cash Disbursements | (11,357,596.99) | (129,088.93) | (15,859,580.70) | (8,177,869.59) | (35,524,136.21) | 911.58 | (8,625,490.91) | (5,695,125.78) | (14,319,705.11) | (480,035.95) | (16,877,703.63) | (1,520,285.41) | (18,397,989.04) | (68,721,866.31) |
| Transfers In/(Out) | (27,354.38) | - | - | 1,183,795.74 | 1,156,441.36 | 5,535.00 | (648,733.74) | (533,768.41) | (1,176,967.15) | (55,413.56) | 31,011.48 | 94,927.87 | 125,939.35 | 50,000.00 |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | (149,009.19) | 1,610,133.59 | 70,204.16 | 3,000,832.91 | 4,532,161.47 | (516,833.02) | 2,233,059.97 | 1,021,973.12 | 2,738,200.07 | 92,101.69 | 5,502,320.11 | 2,665,939.00 | 8,168,259.11 | 15,530,722.34 |
| Beginning Cash Balance 07/01/2015 | (149,009.19) | 1,610,133.59 | 70,204.16 | 3,000,832.91 | 4,532,161.47 | (516,833.02) | 2,233,059.97 | 1,021,973.12 | 2,738,200.07 | 92,101.69 | 5,502,320.11 | 2,665,939.00 | 8,168,259.11 | 15,530,722.34 |
| Cash Receipts | 11,739,739.00 | 35,683.00 | 15,627,713.46 | 7,440,684.00 | 34,843,819.46 | 34,340.00 | 1,383,398.03 | 5,370,555.88 | 6,788,293.91 | 415,545.00 | 17,648,707.00 | 1,871,965.00 | 19,520,672.00 | 61,568,330.37 |
| Cash Disbursements | (12,160,978.81) | (369,009.59) | (15,514,363.62) | (8,316,472.91) | (36,360,824.93) | (295,177.98) | (3,655,151.00) | (4,919,015.00) | (8,869,343.98) | (443,890.69) | (16,652,731.11) | (1,422,208.00) | (18,074,939.11) | (63,748,998.71) |
| Transfers In/(Out) | 173,775.00 | - | - | (295,693.00) | (121,918.00) | - | 1,135,819.00 | 257,825.00 | 1,393,644.00 | 127,217.00 | (1,043,956.00) | - | (1,530,340.00) | (131,397.00) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | (396,474.00) | 1,276,807.00 | 183,554.00 | 1,829,351.00 | 2,893,238.00 | (777,671.00) | 1,097,126.00 | 1,731,339.00 | 2,050,794.00 | 190,973.00 | 5,454,340.00 | 2,629,312.00 | 8,083,652.00 | 13,218,657.00 |

Central Office Cash Balances

| | Restricted Funds | | | | Committed Funds | | | Assigned | Unassigned | | | Grand Total |
|-----------------------------------|---------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | Grants & Fed Approp | Other Restricted | HEFF | Total | Clearing Funds | Designated | Total | Assigned | Tuition Pool | Sales & Service | Total | |
| Beginning Cash Balance 07/01/2012 | 2,413,716.67 | 850,597.58 | 19,507,377.46 | 22,771,691.71 | 5,467,872.38 | 8,375,625.98 | 13,843,498.36 | 1,125,980.31 | 3,442,934.85 | 2,252,350.98 | 5,695,285.83 | 43,436,456.21 |
| Cash Receipts | 5,183,641.95 | 849,745.46 | 28,336,018.14 | 34,369,405.55 | - | 6,005,941.06 | 6,005,941.06 | 1,017,108.60 | 62,865.04 | 1,263,461.11 | 1,326,326.15 | 42,718,781.36 |
| Cash Disbursements | (1,475,671.06) | (547,722.00) | (22,263,110.40) | (24,286,503.46) | - | (3,957,224.20) | (3,957,224.20) | (628,282.36) | (1,865,623.85) | (2,497,958.87) | (4,363,582.72) | (33,235,592.74) |
| Transfers In/(Out) | (3,979,055.76) | (546,127.00) | (146,391.91) | (4,671,574.67) | - | (394,026.15) | (394,026.15) | (155,472.80) | (125,000.00) | 652,429.82 | 527,429.82 | (4,693,643.80) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | 7,394,179.67 | - | 7,394,179.67 | - | - | - | - | 7,394,179.67 |
| Ending Cash Balance FY13 | 2,142,631.80 | 606,494.04 | 25,433,893.29 | 28,183,019.13 | 12,862,052.05 | 10,030,316.69 | 22,892,368.74 | 1,359,333.75 | 1,515,176.04 | 1,670,283.04 | 3,185,459.08 | 55,620,180.70 |
| Beginning Cash Balance 07/01/2013 | 2,142,631.80 | 606,494.04 | 25,433,893.29 | 28,183,019.13 | 12,862,052.05 | 10,030,316.69 | 22,892,368.74 | 1,359,333.75 | 1,515,176.04 | 1,670,283.04 | 3,185,459.08 | 55,620,180.70 |
| Cash Receipts | 5,520,321.19 | 834,463.41 | 26,671,776.20 | 33,026,560.80 | 5,973.31 | 7,328,811.30 | 7,334,784.61 | 1,050,157.00 | 493,794.96 | 100,395.08 | 594,190.04 | 42,005,692.45 |
| Cash Disbursements | (2,286,573.02) | (567,372.00) | (25,267,409.19) | (28,121,354.21) | 727.62 | (5,999,614.33) | (5,998,886.71) | (915,385.00) | - | (2,654,980.90) | (2,654,980.90) | (37,690,606.82) |
| Transfers In/(Out) | (2,718,903.47) | (250,000.00) | (1,684,774.89) | (4,653,678.36) | - | (2,184,463.28) | (2,184,463.28) | (195,657.40) | - | 2,407,716.01 | 2,407,716.01 | (4,626,083.03) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | 886,140.01 | - | 886,140.01 | - | - | - | - | 886,140.01 |
| Ending Cash Balance FY14 | 2,657,476.50 | 623,585.45 | 25,153,485.41 | 28,434,547.36 | 13,754,892.99 | 9,175,050.38 | 22,929,943.37 | 1,298,448.35 | 2,008,971.00 | 1,523,413.23 | 3,532,384.23 | 56,195,323.31 |
| Beginning Cash Balance 07/01/2014 | 2,657,476.50 | 623,585.45 | 25,153,485.41 | 28,434,547.36 | 13,754,892.99 | 9,175,050.38 | 22,929,943.37 | 1,298,448.35 | 2,008,971.00 | 1,523,413.23 | 3,532,384.23 | 56,195,323.31 |
| Cash Receipts | 5,113,942.48 | 579,229.79 | 27,376,327.68 | 33,069,499.95 | 317,638.80 | 7,509,987.66 | 7,827,626.46 | 1,129,008.88 | 268,331.11 | 178,482.97 | 446,814.08 | 42,472,949.37 |
| Cash Disbursements | (3,700,821.72) | (592,266.00) | (24,988,095.97) | (29,281,183.69) | (23,276.55) | (6,974,176.67) | (6,997,453.22) | (809,832.58) | - | (1,154,301.24) | (1,154,301.24) | (38,242,770.73) |
| Transfers In/(Out) | (763,297.56) | - | (157,199.63) | (920,497.19) | - | (1,220,822.02) | (1,220,822.02) | - | - | 770,433.01 | 770,433.01 | (1,370,886.20) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | 3,307,299.70 | 610,549.24 | 27,384,517.49 | 31,302,366.43 | 14,049,255.24 | 8,490,039.35 | 22,539,294.59 | 1,617,624.65 | 2,277,302.11 | 1,318,027.97 | 3,595,330.08 | 59,054,615.75 |
| Beginning Cash Balance 07/01/2015 | 3,307,299.70 | 610,549.24 | 27,384,517.49 | 31,302,366.43 | 14,049,255.24 | 8,490,039.35 | 22,539,294.59 | 1,617,624.65 | 2,277,302.11 | 1,318,027.97 | 3,595,330.08 | 59,054,615.75 |
| Cash Receipts | 4,205,955.72 | 1,913,857.48 | 29,261,065.15 | 35,380,878.35 | 959,096.31 | 7,939,139.92 | 8,898,236.23 | 1,077,536.71 | 906,091.89 | 360,812.20 | 1,266,904.09 | 46,623,555.38 |
| Cash Disbursements | (3,866,714.14) | (2,009,288.83) | (28,880,982.64) | (34,756,985.61) | (24,133.03) | (6,642,167.63) | (6,666,300.66) | (764,161.68) | - | (1,578,287.13) | (1,578,287.13) | (43,765,735.08) |
| Transfers In/(Out) | (322,130.28) | 128,583.11 | (191,000.00) | (384,547.17) | 16,738.48 | (1,098,143.64) | (1,081,405.16) | (151,705.68) | - | 1,280,130.96 | 1,280,130.96 | (337,527.05) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | 3,324,411.00 | 643,701.00 | 27,573,600.00 | 31,541,712.00 | 15,000,957.00 | 8,688,868.00 | 23,689,825.00 | 1,779,294.00 | 3,183,394.00 | 1,380,684.00 | 4,564,078.00 | 61,574,909.00 |

Dakota State University Cash Balances

| | Restricted Funds | | | | | Committed Funds | | | | Assigned | Unassigned Funds | | | Grand Total |
|-----------------------------------|---------------------|-------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|---------------------|---------------------|---------------------|----------------------|
| | Grants & Fed Approp | Agency Funds | Other Restricted | Auxiliary System | Total | Plant Funds | Clearing Funds | Designated | Total | Assigned | Tuition | Sales & Service | Total | |
| Beginning Cash Balance 07/01/2012 | (798,913.80) | 78,494.84 | 132,706.53 | 1,685,770.87 | 1,098,058.44 | 304,728.22 | (57,755.04) | 1,487,721.37 | 1,734,694.55 | 236,950.29 | 2,904,808.25 | 766,124.48 | 3,670,932.73 | 6,740,636.01 |
| Cash Receipts | 8,879,937.11 | 259,390.71 | 33,759.61 | 3,286,208.91 | 12,459,296.34 | 6,469.52 | - | 4,628,797.04 | 4,635,266.56 | 943,337.03 | 9,734,156.49 | 1,454,429.12 | 11,188,585.61 | 29,226,485.54 |
| Cash Disbursements | (8,862,841.50) | (237,488.72) | (34,480.53) | (3,385,780.22) | (12,520,590.97) | - | - | (4,323,410.68) | (4,323,410.68) | (854,505.90) | (9,964,051.95) | (1,315,246.25) | (11,279,298.20) | (28,977,805.75) |
| Transfers In/(Out) | 83,361.27 | - | - | - | 83,361.27 | - | - | (74,671.59) | (74,671.59) | (26,101.84) | (219,465.49) | 206,597.65 | (12,867.84) | (30,280.00) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | (81,749.89) | - | (81,749.89) | - | - | - | - | (81,749.89) |
| Ending Cash Balance FY13 | (698,456.92) | 100,396.83 | 131,985.61 | 1,586,199.56 | 1,120,125.08 | 311,197.74 | (139,504.93) | 1,718,436.14 | 1,890,128.95 | 299,679.58 | 2,455,447.30 | 1,111,905.00 | 3,567,352.30 | 6,877,285.91 |
| Beginning Cash Balance 07/01/2013 | (698,456.92) | 100,396.83 | 131,985.61 | 1,586,199.56 | 1,120,125.08 | 311,197.74 | (139,504.93) | 1,718,436.14 | 1,890,128.95 | 299,679.58 | 2,455,447.30 | 1,111,905.00 | 3,567,352.30 | 6,877,285.91 |
| Cash Receipts | 8,850,130.54 | 346,932.26 | 202,105.44 | 3,432,626.85 | 12,831,795.09 | 5,797.34 | 3,528,969.13 | 4,861,635.36 | 8,396,401.83 | 854,359.96 | 10,357,596.71 | 1,625,635.17 | 11,983,231.88 | 34,065,788.76 |
| Cash Disbursements | (8,699,862.57) | (317,062.61) | (263,189.75) | (3,269,283.31) | (12,549,398.24) | (662.49) | (623.98) | (5,686,417.70) | (5,687,704.17) | (970,149.48) | (10,637,600.75) | (1,657,469.16) | (12,295,069.91) | (31,502,321.80) |
| Transfers In/(Out) | (2,314.58) | - | 765.20 | - | (1,549.38) | - | (5,509.98) | (74,526.67) | (80,036.65) | (24,158.63) | 156,828.29 | (147,808.20) | 9,020.09 | (96,724.57) |
| Accrual Adjustments | - | - | - | - | - | - | (3,519,377.28) | - | (3,519,377.28) | - | - | - | - | (3,519,377.28) |
| Ending Cash Balance FY14 | (550,503.53) | 130,266.48 | 71,666.50 | 1,749,543.10 | 1,400,972.55 | 316,332.59 | (136,047.04) | 819,127.13 | 999,412.68 | 159,731.43 | 2,332,271.55 | 932,262.81 | 3,264,534.36 | 5,824,651.02 |
| Beginning Cash Balance 07/01/2014 | (550,503.53) | 130,266.48 | 71,666.50 | 1,749,543.10 | 1,400,972.55 | 316,332.59 | (136,047.04) | 819,127.13 | 999,412.68 | 159,731.43 | 2,332,271.55 | 932,262.81 | 3,264,534.36 | 5,824,651.02 |
| Cash Receipts | 8,290,336.36 | 366,064.38 | 277,099.93 | 3,408,768.50 | 12,342,269.17 | 3,065.83 | (19,523.67) | 4,933,355.79 | 4,916,897.95 | 816,677.13 | 11,168,167.56 | 1,382,225.00 | 12,550,392.56 | 30,626,236.81 |
| Cash Disbursements | (8,034,399.56) | (320,941.31) | (204,110.59) | (3,516,404.08) | (12,075,855.54) | - | (4,269.71) | (4,864,770.36) | (4,869,040.07) | (619,400.69) | (10,593,643.64) | (1,936,709.34) | (12,530,352.98) | (30,094,649.28) |
| Transfers In/(Out) | 91,936.90 | - | - | - | 91,936.90 | - | - | 20,030.00 | 20,030.00 | (37,751.13) | (171,608.46) | 117,422.69 | (54,185.77) | 20,030.00 |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | (202,629.83) | 175,389.55 | 144,655.84 | 1,641,907.52 | 1,759,323.08 | 319,398.42 | (159,840.42) | 907,742.56 | 1,067,300.56 | 319,256.74 | 2,735,187.01 | 495,201.16 | 3,230,388.17 | 6,376,268.55 |
| Beginning Cash Balance 07/01/2015 | (202,629.83) | 175,389.55 | 144,655.84 | 1,641,907.52 | 1,759,323.08 | 319,398.42 | (159,840.42) | 907,742.56 | 1,067,300.56 | 319,256.74 | 2,735,187.01 | 495,201.16 | 3,230,388.17 | 6,376,268.55 |
| Cash Receipts | 9,179,033.00 | 298,727.00 | 231,539.00 | 16,246,445.48 | 25,955,744.48 | 39,241.58 | 3,887,783.42 | 5,355,234.00 | 9,282,259.00 | 837,132.26 | 12,373,431.00 | 1,338,533.00 | 13,711,964.00 | 49,787,099.74 |
| Cash Disbursements | (8,798,175.17) | (327,776.55) | (241,430.84) | (3,654,280.00) | (13,021,662.56) | (1,018,450.00) | (3,866,758.00) | (4,586,653.56) | (9,471,861.56) | (804,682.00) | (10,466,135.01) | (1,549,624.16) | (12,015,759.17) | (35,313,965.29) |
| Transfers In/(Out) | 55,765.00 | - | - | (11,844,623.00) | (11,788,858.00) | 12,000,345.00 | - | (216,886.00) | 11,783,459.00 | (47,281.00) | (506,353.00) | 463,888.00 | (42,465.00) | (95,145.00) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | 233,993.00 | 146,340.00 | 134,764.00 | 2,389,450.00 | 2,904,547.00 | 11,340,535.00 | (138,815.00) | 1,459,437.00 | 12,661,157.00 | 304,426.00 | 4,136,130.00 | 747,998.00 | 4,884,128.00 | 20,754,258.00 |

Northern State University Cash Balances

| | Restricted Funds | | | | | Committed Funds | | | | Assigned | Unassigned Funds | | | Grand Total |
|-----------------------------------|---------------------|------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|----------------------|
| | Grants & Fed Approp | Agency Funds | Other Restricted | Auxiliary System | Total | Clearing Funds | Plant Funds | Designated | Total | Assigned | Tuition | Sales & Service | Total | |
| Beginning Cash Balance 07/01/2012 | 305,992.15 | 31,316.00 | 415,998.76 | 5,200,567.68 | 5,953,874.59 | (2,832,769.60) | 52,886.29 | 1,506,513.05 | (1,273,370.26) | 122,725.97 | 1,511,689.00 | 1,138,133.36 | 2,649,822.36 | 7,453,052.66 |
| Cash Receipts | 7,512,440.49 | 44,032.64 | 105,942.61 | 5,574,450.28 | 13,236,866.02 | - | 221,346.00 | 5,822,638.61 | 6,043,984.61 | 211,986.17 | 8,850,291.49 | 1,450,369.96 | 10,300,661.45 | 29,793,498.25 |
| Cash Disbursements | (7,590,443.79) | (35,370.53) | (96,511.09) | (7,371,082.59) | (15,093,408.00) | - | (203,117.87) | (4,853,569.35) | (5,056,687.22) | (221,897.93) | (8,196,311.42) | (2,512,423.05) | (10,708,734.47) | (31,080,727.62) |
| Transfers In/(Out) | 501.78 | 3,565.58 | (95,000.00) | 441,674.46 | 350,741.82 | 693,685.19 | - | (675,021.70) | 18,663.49 | (25,927.96) | (1,161,942.60) | 818,465.25 | (343,477.35) | - |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | (371,426.62) | - | - | (371,426.62) | - | - | - | - | (371,426.62) |
| Ending Cash Balance FY13 | 228,490.63 | 43,543.69 | 330,430.28 | 3,845,609.83 | 4,448,074.43 | (2,510,511.03) | 71,114.42 | 1,800,560.61 | (638,836.00) | 86,886.25 | 1,003,726.47 | 894,545.52 | 1,898,271.99 | 5,794,396.67 |
| Beginning Cash Balance 07/01/2013 | 228,490.63 | 43,543.69 | 330,430.28 | 3,845,609.83 | 4,448,074.43 | (2,510,511.03) | 71,114.42 | 1,800,560.61 | (638,836.00) | 86,886.25 | 1,003,726.47 | 894,545.52 | 1,898,271.99 | 5,794,396.67 |
| Cash Receipts | 7,908,784.20 | 31,069.49 | 277,593.40 | 5,805,524.55 | 14,022,971.64 | (33,451.77) | 602,191.64 | 5,401,102.62 | 5,969,842.49 | 231,586.54 | 9,776,914.10 | 1,367,757.23 | 11,144,671.33 | 31,369,072.00 |
| Cash Disbursements | (7,790,788.76) | (34,781.43) | (388,909.25) | (5,961,892.44) | (14,176,371.88) | (353,325.32) | (480,013.84) | (4,540,561.26) | (5,373,900.42) | (219,374.18) | (8,739,396.38) | (1,810,701.83) | (10,550,098.21) | (30,319,744.69) |
| Transfers In/(Out) | (51,692.92) | - | - | 339,582.28 | 287,889.36 | 478,942.60 | - | (422,859.66) | 56,082.94 | 271.41 | (671,413.33) | 327,169.08 | (344,243.71) | - |
| Accrual Adjustments | - | - | - | - | - | 206,378.16 | - | - | 206,378.16 | - | - | - | - | 206,378.16 |
| Ending Cash Balance FY14 | 294,793.15 | 39,831.75 | 219,114.43 | 4,028,824.22 | 4,582,563.55 | (2,211,967.36) | 193,292.22 | 2,238,242.31 | 219,567.17 | 99,370.02 | 1,369,830.86 | 778,770.54 | 2,148,601.40 | 7,050,102.14 |
| Beginning Cash Balance 07/01/2014 | 294,793.15 | 39,831.75 | 219,114.43 | 4,028,824.22 | 4,582,563.55 | (2,211,967.36) | 193,292.22 | 2,238,242.31 | 219,567.17 | 99,370.02 | 1,369,830.86 | 778,770.54 | 2,148,601.40 | 7,050,102.14 |
| Cash Receipts | 9,152,653.79 | 40,256.50 | 713,996.54 | 5,775,478.58 | 15,682,385.41 | 183,747.76 | 1,451,155.62 | 5,287,107.86 | 6,922,011.24 | 210,903.38 | 10,150,468.94 | 1,663,038.39 | 11,813,507.33 | 34,628,807.36 |
| Cash Disbursements | (9,215,208.48) | (51,414.49) | (449,453.19) | (6,630,199.80) | (16,346,275.96) | (361,849.60) | (1,535,553.21) | (4,413,190.90) | (6,310,593.71) | (220,972.73) | (8,689,370.32) | (1,783,269.42) | (10,472,639.74) | (33,350,482.14) |
| Transfers In/(Out) | (214.66) | - | - | 378,300.00 | 378,085.34 | 450,965.50 | - | (462,311.70) | (11,346.20) | (6,895.94) | (641,590.28) | 331,747.08 | (309,843.20) | 50,000.00 |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | 232,023.80 | 28,673.76 | 483,657.78 | 3,552,403.00 | 4,296,758.34 | (1,939,103.70) | 108,894.63 | 2,649,847.57 | 819,638.50 | 82,404.73 | 2,189,339.20 | 990,286.59 | 3,179,625.79 | 8,378,427.36 |
| Beginning Cash Balance 07/01/2015 | 232,023.80 | 28,673.76 | 483,657.78 | 3,552,403.00 | 4,296,758.34 | (1,939,103.70) | 108,894.63 | 2,649,847.57 | 819,638.29 | 82,404.73 | 2,189,339.20 | 990,286.59 | 3,179,625.79 | 8,378,427.15 |
| Cash Receipts | 7,537,445.00 | 47,124.24 | 1,225,073.22 | 6,058,316.00 | 14,867,958.46 | 333,582.70 | 11,573,843.37 | 4,174,747.00 | 16,082,173.07 | 52,162.27 | 9,899,158.00 | 1,833,173.41 | 11,732,331.41 | 42,734,625.21 |
| Cash Disbursements | (7,545,668.80) | (45,244.00) | (1,082,880.00) | (5,768,336.00) | (14,442,128.80) | (458,582.00) | (7,905,558.00) | (4,069,831.36) | (12,433,971.36) | (48,912.00) | (8,056,001.20) | (2,084,890.00) | (10,140,891.20) | (37,065,903.36) |
| Transfers In/(Out) | - | - | (26,289.00) | (85,628.00) | (111,917.00) | 17,423.00 | - | (67,001.00) | (49,578.00) | (22,083.00) | (289,175.00) | 385,929.00 | 96,754.00 | (86,824.00) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | 223,800.00 | 30,554.00 | 599,562.00 | 3,756,755.00 | 4,610,671.00 | (2,046,680.00) | 3,777,180.00 | 2,687,762.00 | 4,418,262.00 | 63,572.00 | 3,743,321.00 | 1,124,499.00 | 4,867,820.00 | 13,960,325.00 |

S.D. School for the Blind and Visually Impaired Cash Balances

| | Restricted Funds | | | Committed Funds | | | Unassigned | Grand Total |
|-----------------------------------|---------------------|-------------------|-------------------|-----------------|--------------------|-------------------|-------------------|-------------------|
| | Grants & Fed Approp | Other Restricted | Total | Clearing Funds | Plant Funds | Total | Sales & Service | |
| Beginning Cash Balance 07/01/2012 | (96,969.39) | 105,810.58 | 8,841.19 | 8,522.48 | - | 8,522.48 | 400,388.50 | 417,752.17 |
| Cash Receipts | 237,885.62 | 190,464.37 | 428,349.99 | - | - | - | 147,020.36 | 575,370.35 |
| Cash Disbursements | (275,095.83) | (93,886.64) | (368,982.47) | - | (136,861.05) | (136,861.05) | (80,903.07) | (586,746.59) |
| Transfers In/(Out) | - | - | - | - | 136,709.00 | 136,709.00 | - | 136,709.00 |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY13 | (134,179.60) | 202,388.31 | 68,208.71 | 8,522.48 | (152.05) | 8,370.43 | 466,505.79 | 543,084.93 |
| Beginning Cash Balance 07/01/2013 | (134,179.60) | 202,388.31 | 68,208.71 | 8,522.48 | (152.05) | 8,370.43 | 466,505.79 | 543,084.93 |
| Cash Receipts | 281,053.02 | 95,118.36 | 376,171.38 | - | - | - | 164,475.13 | 540,646.51 |
| Cash Disbursements | (282,258.58) | (93,189.31) | (375,447.89) | - | (6,655.67) | (6,655.67) | (226,843.27) | (608,946.83) |
| Transfers In/(Out) | - | - | - | - | - | - | - | - |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY14 | (135,385.16) | 204,317.36 | 68,932.20 | 8,522.48 | (6,807.72) | 1,714.76 | 404,137.65 | 474,784.61 |
| Beginning Cash Balance 07/01/2014 | (135,385.16) | 204,317.36 | 68,932.20 | 8,522.48 | (6,807.72) | 1,714.76 | 404,137.65 | 474,784.61 |
| Cash Receipts | 232,997.61 | 123,216.14 | 356,213.75 | - | - | - | 39,430.22 | 395,643.97 |
| Cash Disbursements | (248,635.39) | (85,211.06) | (333,846.45) | - | (5,202.19) | (5,202.19) | (92,160.87) | (431,209.51) |
| Transfers In/(Out) | - | - | - | - | - | - | - | - |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | (151,022.94) | 242,322.44 | 91,299.50 | 8,522.48 | (12,009.91) | (3,487.43) | 351,407.00 | 439,219.07 |
| Beginning Cash Balance 07/01/2015 | (151,023.00) | 242,322.00 | 91,299.00 | 8,522.00 | (12,010.00) | (3,488.00) | 351,407.00 | 439,218.00 |
| Cash Receipts | 325,439.00 | 151,674.00 | 477,113.00 | 0.00 | 0.00 | 0.00 | 371,428.00 | 848,541.00 |
| Cash Disbursements | (149,261.00) | (85,390.00) | (234,651.00) | 0.00 | (686.00) | (686.00) | (140,525.00) | (375,862.00) |
| Transfers In/(Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (Debit)/Credit to Balance Sheet | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Cash Balance FY16 | 25,155.00 | 308,606.00 | 333,761.00 | 8,522.00 | (12,696.00) | (4,174.00) | 582,310.00 | 911,897.00 |

S.D. School for the Deaf Cash Balances

| | Restricted Funds | | | Total | Committed Funds | | | Total | Unassigned | Grand Total |
|-----------------------------------|---------------------|--------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|---------------------|-------------|
| | Grants & Fed Approp | Agency Funds | Other Restricted | | Clearing Funds | Plant Funds | Sales & Service | | | |
| Beginning Cash Balance 07/01/2012 | (376.20) | | 368,478.77 | 368,102.57 | 9,509.72 | 1,198.70 | 10,708.42 | 358,508.02 | 737,319.01 | |
| Cash Receipts | - | | 195,792.46 | 195,792.46 | - | - | - | 108,896.84 | 304,689.30 | |
| Cash Disbursements | - | | (96,519.21) | (96,519.21) | - | - | - | (234,744.86) | (331,264.07) | |
| Transfers In/(Out) | - | | - | - | - | - | - | 159,418.00 | 159,418.00 | |
| (Debit)/Credit to Balance Sheet | - | | - | - | - | - | - | - | - | |
| Ending Cash Balance FY13 | (376.20) | | 467,752.02 | 467,375.82 | 9,509.72 | 1,198.70 | 10,708.42 | 392,078.00 | 870,162.24 | |
| Beginning Cash Balance 07/01/2013 | (376.20) | - | 467,752.02 | 467,375.82 | 9,509.72 | 1,198.70 | 10,708.42 | 392,078.00 | 870,162.24 | |
| Cash Receipts | - | - | 97,959.00 | 97,959.00 | - | - | - | 365,104.73 | 463,063.73 | |
| Cash Disbursements | - | - | (109,460.45) | (109,460.45) | - | - | - | (13,059.85) | (122,520.30) | |
| Transfers In/(Out) | - | (20,159.01) | - | (20,159.01) | - | (1,198.70) | (1,198.70) | 14,020.61 | (7,337.10) | |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | |
| Ending Cash Balance FY14 | (376.20) | (20,159.01) | 456,250.57 | 435,715.36 | 9,509.72 | - | 9,509.72 | 758,143.49 | 1,203,368.57 | |
| Beginning Cash Balance 07/01/2014 | (376.20) | (20,159.01) | 456,250.57 | 435,715.36 | 9,509.72 | - | 9,509.72 | 758,143.49 | 1,203,368.57 | |
| Cash Receipts | - | 20,159.01 | 98,084.54 | 118,243.55 | - | - | - | 134,580.24 | 252,823.79 | |
| Cash Disbursements | (376.20) | - | (302,234.84) | (302,611.04) | (9,509.72) | - | (9,509.72) | (314,230.72) | (626,351.48) | |
| Transfers In/(Out) | - | - | - | - | - | - | - | - | - | |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | |
| Ending Cash Balance FY15 | (752.40) | - | 252,100.27 | 251,347.87 | - | - | - | 578,493.01 | 829,840.88 | |
| Beginning Cash Balance 07/01/2015 | (752.40) | - | 252,100.27 | 251,347.87 | - | - | - | 578,493.01 | 829,840.88 | |
| Cash Receipts | 752.40 | - | 177,768.41 | 178,520.81 | - | - | - | 228,196.95 | 406,717.76 | |
| Cash Disbursements | - | - | (223,483.68) | (223,483.68) | - | (6,850.00) | (6,850.00) | (200,635.96) | (430,969.64) | |
| Transfers In/(Out) | - | - | - | - | - | - | - | - | - | |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | - | - | - | - | |
| Ending Cash Balance FY16 | - | - | 206,385.00 | 206,385.00 | - | (6,850.00) | (6,850.00) | 606,054.00 | 805,589.00 | |

S.D. School of Mines and Technology Cash Balances

| | Restricted Funds | | | | | Committed Funds | | | | Assigned | Unassigned Funds | | | Grand Total |
|-----------------------------------|-----------------------|-------------------|-------------------|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|-----------------------|----------------------|
| | Grants & Fed Approp | Agency Funds | Other Restricted | Auxiliary System | Total | Clearing Funds | Plant Funds | Designated | Total | Assigned | Tuition | Sales & Service | Total | |
| Beginning Cash Balance 07/01/2012 | (4,742,369.22) | 115,101.48 | 30,724.50 | 4,844,890.30 | 248,347.06 | (196,287.33) | 268,277.48 | 1,505,940.96 | 1,577,931.11 | 359,657.99 | 490,120.23 | 80,025.84 | 570,146.07 | 2,756,082.23 |
| Cash Receipts | 17,513,699.89 | 62,770.33 | 191,088.98 | 6,233,106.57 | 24,000,665.77 | - | 207,302.87 | 12,101,251.89 | 12,308,554.76 | 749,202.37 | 8,084,445.31 | 5,881,216.61 | 13,965,661.92 | 51,024,084.82 |
| Cash Disbursements | (15,476,799.47) | (62,420.95) | (41,514.96) | (7,186,199.53) | (22,766,934.91) | - | (516,291.99) | (12,031,110.44) | (12,547,402.43) | (597,083.03) | (8,241,756.04) | (7,216,876.64) | (15,458,632.68) | (51,370,053.05) |
| Transfers In/(Out) | - | (885.12) | - | 924,526.27 | 923,641.15 | - | 195,228.28 | (1,137,689.51) | (942,461.23) | (6,496.68) | (122,013.00) | 147,329.76 | 25,316.76 | - |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | 20,394.37 | - | - | 20,394.37 | - | - | - | - | 20,394.37 |
| Ending Cash Balance FY13 | (2,705,468.80) | 114,565.74 | 180,298.52 | 4,816,323.61 | 2,405,719.07 | (175,892.96) | 154,516.64 | 438,392.90 | 417,016.58 | 505,280.65 | 210,796.50 | (1,108,304.43) | (834,642.89) | 2,493,373.41 |
| Beginning Cash Balance 07/01/2013 | (2,705,468.80) | 114,565.74 | 180,298.52 | 4,816,323.61 | 2,405,719.07 | (175,892.96) | 154,516.64 | 438,392.90 | 417,016.58 | 505,280.65 | 210,796.50 | (1,108,304.43) | (834,642.89) | 2,493,373.41 |
| Cash Receipts | 15,752,587.92 | 89,137.14 | 169,440.52 | 12,903,384.41 | 28,914,549.99 | 284,378.58 | 242,072.87 | 13,871,874.32 | 14,398,325.77 | 838,483.66 | 9,773,612.26 | 3,459,229.05 | 13,232,841.31 | 57,384,200.73 |
| Cash Disbursements | (15,279,543.23) | (83,084.62) | (231,648.10) | (7,246,323.20) | (22,840,599.15) | (291,096.84) | (168,198.90) | (12,795,768.94) | (13,255,064.68) | (660,406.11) | (9,638,577.55) | (5,714,255.11) | (15,352,832.66) | (52,108,902.60) |
| Transfers In/(Out) | - | 1,259.57 | - | 1,278,560.00 | 1,279,819.57 | 10,994.73 | 211,960.28 | (1,525,296.69) | (1,302,341.68) | (10,232.80) | (305,000.00) | 325,470.84 | 20,470.84 | (12,284.07) |
| Accrual Adjustments | - | - | - | - | - | 106,269.06 | - | - | 106,269.06 | - | - | - | - | 106,269.06 |
| Ending Cash Balance FY14 | (2,232,424.11) | 121,877.83 | 118,090.94 | 11,751,944.82 | 9,759,489.48 | (65,347.43) | 440,350.89 | (10,798.41) | 364,205.05 | 673,125.40 | 40,831.21 | (3,037,859.65) | (2,997,028.44) | 7,799,791.49 |
| Beginning Cash Balance 07/01/2014 | (2,232,424.11) | 121,877.83 | 118,090.94 | 11,751,944.82 | 9,759,489.48 | (65,347.43) | 440,350.89 | (10,798.41) | 364,205.05 | 673,125.40 | 40,831.21 | (3,037,859.65) | (2,997,028.44) | 7,799,791.49 |
| Cash Receipts | 20,730,277.98 | 81,532.93 | 177,785.34 | 7,358,698.09 | 28,348,294.34 | 638,552.94 | 1,357,984.54 | 16,289,346.81 | 18,285,884.29 | 618,885.48 | 10,362,572.36 | 4,052,666.30 | 14,415,238.66 | 61,668,302.77 |
| Cash Disbursements | (21,993,821.80) | (93,466.41) | (260,229.90) | (14,336,183.34) | (36,683,701.45) | (539,591.71) | (806,667.56) | (13,548,101.87) | (14,894,361.14) | (468,716.87) | (9,235,240.35) | (2,834,873.94) | (12,070,114.29) | (64,116,893.75) |
| Transfers In/(Out) | - | - | - | 1,590,413.78 | 1,590,413.78 | 0.01 | (41,596.00) | (1,949,048.95) | (1,990,644.94) | (6,467.09) | (756,748.19) | 1,131,850.44 | 375,102.25 | (31,596.00) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | (3,495,967.93) | 109,944.35 | 35,646.38 | 6,364,873.35 | 3,014,496.15 | 33,613.81 | 950,071.87 | 781,397.58 | 1,765,083.26 | 816,826.92 | 411,415.03 | (688,216.85) | (276,801.82) | 5,319,604.51 |
| Beginning Cash Balance 07/01/2015 | (3,495,967.93) | 109,944.35 | 35,646.38 | 6,364,873.35 | 3,014,496.15 | 33,613.81 | 950,071.87 | 781,397.58 | 1,765,083.26 | 816,826.92 | 411,415.03 | (688,216.85) | (276,801.82) | 5,319,604.51 |
| Cash Receipts | 22,495,531.00 | 110,136.00 | 180,928.00 | 9,340,185.00 | 32,126,780.00 | 14,177.00 | 1,024,137.13 | 14,935,591.00 | 15,973,905.13 | 879,812.00 | 11,393,005.97 | 4,270,456.00 | 15,663,461.97 | 64,643,959.10 |
| Cash Disbursements | (21,742,743.07) | (133,432.35) | (185,835.38) | (8,363,807.35) | (30,425,818.15) | (89,424.81) | (1,318,466.00) | (13,364,153.58) | (14,772,044.39) | (610,708.92) | (10,324,898.00) | (2,291,720.15) | (12,616,618.15) | (58,425,189.61) |
| Transfers In/(Out) | - | - | - | - | - | - | (31,240.00) | (131,131.00) | (162,371.00) | (9,092.00) | (799,201.00) | 749,038.00 | (50,163.00) | (221,626.00) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | (2,743,180.00) | 86,648.00 | 30,739.00 | 7,341,251.00 | 4,715,458.00 | (41,634.00) | 624,503.00 | 2,221,704.00 | 2,804,573.00 | 1,076,838.00 | 680,322.00 | 2,039,557.00 | 2,719,879.00 | 11,316,748.00 |

S.D. State University Cash Balances

| | Restricted Funds | | | | | Committed Funds | | | | Assigned | Unassigned Funds | | | Grand Total |
|-----------------------------------|-----------------------|-------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | Grants & Fed Approps | Agency Funds | Other Restricted | Auxiliary System | Total | Clearing Funds | Plant Funds | Designated | Total | Assigned | Tuition | Sales & Service | Total | |
| Beginning Cash Balance 07/01/2012 | (7,386,515.04) | 369,677.53 | 1,567,954.57 | 6,336,925.92 | 888,042.98 | (842,468.31) | 45,299,423.50 | 6,407,302.15 | 50,864,257.34 | 535,052.07 | 2,014,221.98 | 14,796,705.73 | 16,810,927.71 | 69,098,280.10 |
| Cash Receipts | 74,186,596.38 | 1,332,741.02 | 276,375.03 | 26,085,942.40 | 101,881,654.83 | - | 10,353,945.82 | 40,039,764.36 | 50,393,710.18 | 9,593,379.58 | 46,537,680.66 | 30,689,547.89 | 77,227,228.55 | 239,095,973.14 |
| Cash Disbursements | (78,245,154.33) | (1,400,092.28) | (545,097.61) | (25,053,425.02) | (105,243,769.24) | - | (49,033,490.25) | (35,595,649.37) | (84,629,139.62) | (8,482,972.01) | (43,355,518.36) | (27,885,346.24) | (71,240,864.60) | (269,596,745.47) |
| Transfers In/(Out) | 3,172,271.90 | 1,341.21 | 3,546.00 | (325,401.12) | 2,851,757.99 | - | 8,945,030.60 | (4,294,321.81) | 4,650,708.79 | (1,076,200.49) | (1,715,283.15) | (5,018,453.14) | (6,733,736.29) | (307,470.00) |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | 275,547.83 | - | - | 275,547.83 | - | - | - | - | 275,547.83 |
| Ending Cash Balance FY13 | (8,272,801.09) | 303,667.48 | 1,302,777.99 | 7,044,042.18 | 377,686.56 | (566,920.48) | 15,564,909.67 | 6,557,095.33 | 21,555,084.52 | 569,259.15 | 3,481,101.13 | 12,582,454.24 | 16,063,555.37 | 38,565,585.60 |
| Beginning Cash Balance 07/01/2013 | (8,272,801.09) | 303,667.48 | 1,302,777.99 | 7,044,042.18 | 377,686.56 | (566,920.48) | 15,564,909.67 | 6,557,095.33 | 21,555,084.52 | 569,259.15 | 3,481,101.13 | 12,582,454.24 | 16,063,555.37 | 38,565,585.60 |
| Cash Receipts | 71,489,179.76 | 1,099,456.46 | 1,045,046.52 | 30,729,755.25 | 104,363,437.99 | 11,021.37 | 30,389,190.27 | 40,060,354.14 | 70,460,565.78 | 9,296,250.60 | 48,025,030.58 | 32,822,687.78 | 80,847,718.36 | 264,967,972.73 |
| Cash Disbursements | (74,447,700.10) | (1,063,069.42) | (977,530.41) | (26,426,809.57) | (102,915,109.50) | (154,766.59) | (34,045,970.04) | (35,131,068.55) | (69,331,805.18) | (8,167,544.91) | (47,302,226.19) | (28,390,720.19) | (75,692,946.38) | (256,107,405.97) |
| Transfers In/(Out) | 3,847,601.48 | (3,972.95) | 31,709.48 | (5,320,678.92) | (1,445,340.91) | (5,125.00) | 3,191,616.80 | (3,687,828.16) | (501,336.36) | (1,089,881.89) | (1,887,185.87) | 71,261.89 | (1,815,923.98) | (4,852,483.14) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY14 | (7,383,719.95) | 336,081.57 | 1,402,003.58 | 6,026,308.94 | 380,674.14 | (715,790.70) | 15,099,746.70 | 7,798,552.76 | 22,182,508.76 | 608,082.95 | 2,316,719.65 | 17,085,683.72 | 19,402,403.37 | 42,573,669.22 |
| Beginning Cash Balance 07/01/2014 | (7,383,719.95) | 336,081.57 | 1,402,003.58 | 6,026,308.94 | 380,674.14 | (715,790.70) | 15,099,746.70 | 7,798,552.76 | 22,182,508.76 | 608,082.95 | 2,316,719.65 | 17,085,683.72 | 19,402,403.37 | 42,573,669.22 |
| Cash Receipts | 72,764,792.77 | 1,003,717.91 | 1,309,046.39 | 31,926,724.80 | 107,004,281.87 | 2,731.77 | 27,983,971.44 | 42,168,443.71 | 70,155,146.92 | 9,460,249.63 | 51,871,974.43 | 33,244,323.02 | 85,116,297.45 | 271,735,975.87 |
| Cash Disbursements | (73,001,873.44) | (1,046,864.23) | (986,565.75) | (24,951,578.54) | (99,986,881.96) | (153,816.65) | (33,906,913.50) | (38,017,802.82) | (72,078,532.97) | (7,979,770.46) | (47,342,073.31) | (28,330,398.88) | (75,672,472.19) | (255,717,657.58) |
| Transfers In/(Out) | 3,507,423.43 | (7,100.00) | 9,046.00 | (4,633,075.13) | (1,123,705.70) | (6,931.79) | 3,230,253.26 | (2,913,674.65) | 309,646.82 | (957,432.37) | (749,694.48) | (2,208,140.40) | (2,957,834.88) | (4,729,326.13) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | (4,113,377.19) | 285,835.25 | 1,733,530.22 | 8,368,380.07 | 6,274,368.35 | (873,807.37) | 12,407,057.90 | 9,035,519.00 | 20,568,769.53 | 1,131,129.75 | 6,096,926.29 | 19,791,467.46 | 25,888,393.75 | 53,862,661.38 |
| Beginning Cash Balance 07/01/2015 | (4,113,377.19) | 285,835.25 | 1,733,530.22 | 8,368,380.07 | 6,274,368.35 | (873,807.37) | 12,407,057.90 | 9,035,519.00 | 20,568,769.53 | 1,131,129.75 | 6,096,926.29 | 19,791,467.46 | 25,888,393.75 | 53,862,661.38 |
| Cash Receipts | 72,052,662.19 | 1,193,200.75 | 912,513.00 | 32,441,801.93 | 106,600,177.87 | 334,558.37 | 41,885,500.00 | 44,661,897.00 | 86,881,955.37 | 10,301,139.00 | 53,302,811.71 | 27,265,364.54 | 80,568,176.25 | 284,351,448.49 |
| Cash Disbursements | (71,829,761.00) | (940,078.00) | (1,074,455.22) | (25,979,498.00) | (99,823,792.22) | (74,309.00) | (44,165,402.00) | (37,641,995.00) | (81,881,706.00) | (9,731,476.75) | (50,783,637.00) | (21,089,556.00) | (71,873,193.00) | (263,310,167.97) |
| Transfers In/(Out) | 190,966.00 | (31,059.00) | 44,476.00 | (4,728,561.00) | (4,524,178.00) | 109,419.00 | (385,221.90) | (4,183,680.00) | (4,459,482.90) | (855,019.00) | (2,345,468.00) | (4,276,354.00) | (6,621,822.00) | (16,460,501.90) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | (3,699,510.00) | 507,899.00 | 1,616,064.00 | 10,102,123.00 | 8,526,576.00 | (504,139.00) | 9,741,934.00 | 11,871,741.00 | 21,109,536.00 | 845,773.00 | 6,270,633.00 | 21,690,922.00 | 27,961,555.00 | 58,443,440.00 |

University of South Dakota Cash Balances

| | Restricted Funds | | | | | Committed Funds | | | | Assigned | Unassigned Funds | | | Grand Total |
|-----------------------------------|-----------------------|-------------------|---------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|-------------------|----------------------|---------------------|----------------------|----------------------|
| | Grants & Fed Approps | Agency Funds | Other Restricted | Auxiliary System | Total | Clearing Funds | Plant Funds | Designated | Total | | Assigned | Tuition | Sales & Service | |
| Beginning Cash Balance 07/01/2012 | 24,292.13 | 447,814.59 | 3,266,511.05 | 9,234,092.48 | 12,972,710.25 | 1,732,638.70 | 14,027,075.16 | 2,586,087.54 | 18,345,801.40 | 663,039.24 | 8,395,756.66 | 8,460,580.90 | 16,856,337.56 | 48,837,888.45 |
| Cash Receipts | 50,026,202.12 | 2,566,011.30 | (160,370.38) | 16,921,268.60 | 69,353,111.64 | - | 5,593,186.75 | 21,490,353.92 | 27,083,540.67 | 1,086,056.02 | 41,996,269.76 | 18,019,932.74 | 60,016,202.50 | 157,538,910.83 |
| Cash Disbursements | (51,816,180.61) | (2,565,819.02) | (171,302.66) | (14,211,183.97) | (68,764,486.26) | - | (9,127,645.47) | (19,092,007.25) | (28,219,652.72) | (618,592.36) | (36,538,159.80) | (19,017,764.65) | (55,555,924.45) | (153,158,655.79) |
| Transfers In/(Out) | 229,114.45 | (12,905.83) | - | (3,224,903.44) | (3,008,694.82) | - | 4,178,346.06 | (310,029.75) | 3,868,316.31 | (383,501.14) | (1,430,030.05) | 953,909.70 | (476,120.35) | - |
| (Debit)/Credit to Balance Sheet | - | - | - | - | - | 337,877.02 | - | - | 337,877.02 | - | - | - | - | 337,877.02 |
| Ending Cash Balance FY13 | (1,536,571.91) | 435,101.04 | 2,934,838.01 | 8,719,273.67 | 10,552,640.81 | 2,070,515.72 | 14,670,962.50 | 4,674,404.46 | 21,415,882.68 | 747,001.76 | 12,423,836.57 | 8,416,658.69 | 20,840,495.26 | 53,556,020.51 |
| Beginning Cash Balance 07/01/2013 | (1,536,571.91) | 435,101.04 | 2,934,838.01 | 8,719,273.67 | 10,552,640.81 | 2,070,515.72 | 14,670,962.50 | 4,674,404.46 | 21,415,882.68 | 747,001.76 | 12,423,836.57 | 8,416,658.69 | 20,840,495.26 | 53,556,020.51 |
| Cash Receipts | 46,871,320.33 | 2,999,261.81 | 154,626.85 | 20,240,647.85 | 70,265,856.84 | 3,008,615.46 | 2,838,281.13 | 22,814,147.86 | 28,661,044.45 | 1,263,391.47 | 43,901,086.28 | 13,206,399.87 | 57,107,486.15 | 157,297,778.91 |
| Cash Disbursements | (42,294,982.21) | (2,984,659.78) | (560,544.94) | (16,755,395.95) | (62,595,582.88) | (2,779,765.30) | (12,813,167.81) | (21,256,063.97) | (36,848,997.08) | (940,606.15) | (39,806,620.73) | (19,028,239.92) | (58,834,860.65) | (159,220,046.76) |
| Transfers In/(Out) | (2,799,008.17) | (5,075.87) | 450.87 | (8,397,690.18) | (11,201,323.35) | (403,493.88) | 9,078,127.29 | (563,367.30) | 8,111,266.11 | (386,023.03) | (1,208,904.39) | 4,685,435.53 | 3,476,531.14 | 450.87 |
| Accrual Adjustments | - | - | - | - | - | 633,742.77 | - | - | 633,742.77 | - | - | - | - | 633,742.77 |
| Ending Cash Balance FY14 | 240,758.04 | 444,627.20 | 2,529,370.79 | 3,806,835.39 | 7,021,591.42 | 2,529,614.77 | 13,774,203.11 | 5,669,121.05 | 21,972,938.93 | 683,764.05 | 15,309,397.73 | 7,280,254.17 | 22,589,651.90 | 52,267,946.30 |
| Beginning Cash Balance 07/01/2014 | 240,758.04 | 444,627.20 | 2,529,370.79 | 3,806,835.39 | 7,021,591.42 | 2,529,614.77 | 13,774,203.11 | 5,669,121.05 | 21,972,938.93 | 683,764.05 | 15,309,397.73 | 7,280,254.17 | 22,589,651.90 | 52,267,946.30 |
| Cash Receipts | 40,029,077.17 | 3,042,960.65 | 339,284.63 | 21,203,700.01 | 64,615,022.46 | 2,380,791.46 | 6,550,317.73 | 23,574,052.15 | 32,505,161.34 | 1,371,512.19 | 44,675,254.89 | 16,766,596.03 | 61,441,850.92 | 159,933,546.91 |
| Cash Disbursements | (39,721,860.13) | (3,060,575.57) | (867,672.82) | (18,377,593.58) | (62,027,702.10) | (2,603,423.78) | (6,593,913.61) | (22,347,682.59) | (31,545,019.98) | (864,349.02) | (40,324,771.82) | (18,388,673.96) | (58,713,445.78) | (153,150,516.88) |
| Transfers In/(Out) | (103,642.09) | - | - | (384,948.77) | (488,590.86) | 3,264.09 | 3,733,647.14 | (986,346.50) | 2,750,564.73 | (386,077.00) | (2,889,339.63) | 1,013,442.76 | (1,875,896.87) | - |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY15 | 444,332.99 | 427,012.28 | 2,000,982.60 | 6,247,993.05 | 9,120,320.92 | 2,310,246.54 | 17,464,254.37 | 5,909,144.11 | 25,683,645.02 | 804,850.22 | 16,770,541.17 | 6,671,619.00 | 23,442,160.17 | 59,050,976.33 |
| Beginning Cash Balance 07/01/2015 | 444,332.99 | 427,012.28 | 2,000,982.60 | 6,247,993.05 | 9,120,320.92 | 2,310,246.54 | 17,464,254.37 | 5,909,144.11 | 25,683,645.02 | 804,850.22 | 16,770,541.17 | 6,671,619.00 | 23,442,160.17 | 59,050,976.33 |
| Cash Receipts | 41,014,910.01 | 3,226,177.00 | 1,174,580.40 | 21,987,157.00 | 67,402,824.41 | 2,184,209.46 | 12,851,496.00 | 24,931,243.89 | 39,966,949.35 | 944,231.00 | 46,853,024.00 | 18,494,142.00 | 65,347,166.00 | 173,661,170.76 |
| Cash Disbursements | (40,907,779.00) | (3,206,800.28) | (604,445.00) | (17,879,359.05) | (62,598,383.33) | (2,755,197.00) | (27,327,644.37) | (20,548,308.00) | (50,631,149.37) | (469,290.00) | (43,433,802.17) | (19,186,095.00) | (62,619,897.17) | (176,318,719.87) |
| Transfers In/(Out) | (108,000.00) | (575.00) | - | (2,508,001.00) | (2,616,576.00) | (277.00) | 2,904,320.00 | (485,671.00) | 2,418,372.00 | (636,327.22) | (2,662,229.00) | 2,759,846.00 | 97,617.00 | (736,914.22) |
| Accrual Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ending Cash Balance FY16 | 443,464.00 | 445,814.00 | 2,571,118.00 | 7,847,790.00 | 11,308,186.00 | 1,738,982.00 | 5,892,426.00 | 9,806,409.00 | 17,437,817.00 | 643,464.00 | 17,527,534.00 | 8,739,512.00 | 26,267,046.00 | 55,656,513.00 |

| Program | Center Description | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|----------------------------|---|----------------------|----------------------|-------------------------------|-------------------|----------------------|----------------------|-------------------------------|---------------------|-----------------------|-----------------------|-------------------------------|-----------------------|
| | | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| 0101 | Office of the Governor | 2,299,637.00 | 2,162,839.59 | 320.46 | 136,476.95 | 281,350.00 | - | - | 281,350.00 | - | - | - | - |
| 0102 | Governor's Contingency Fund | 75,000.00 | 65,994.83 | - | 9,005.17 | - | - | - | - | - | - | - | - |
| 0105 | Gov Office of Economic Development | 6,434,381.00 | 6,357,851.10 | 55,559.27 | 20,970.63 | 13,847,211.00 | 5,547,927.75 | - | 8,299,283.25 | 61,916,718.00 | 28,480,046.59 | 2,595,122.75 | 30,841,548.66 |
| 0108 | Lt. Governor | 34,606.00 | 34,546.50 | - | 59.50 | - | - | - | - | - | - | - | - |
| 0111 | Bureau of Finance and Management | 896,987.00 | 890,943.53 | 10.00 | 6,033.47 | - | - | - | - | 5,729,675.00 | 4,893,916.10 | 140,100.00 | 695,658.90 |
| 0112 | Sale/Leaseback (BFM) | 4,500,000.00 | 4,500,000.00 | - | - | - | - | - | - | - | - | - | - |
| 0113 | Computer Services and Development | - | - | - | - | - | - | - | - | 221,328.00 | - | - | 221,328.00 |
| 0115 | Building Authority - Informational | - | - | - | - | - | - | - | - | 519,201.00 | 14,208,623.31 | - | (13,689,422.31) |
| 0116 | Health & Ed Facilities Authority - Informational | - | - | - | - | - | - | - | - | 716,517.00 | - | - | 716,517.00 |
| 0117 | Employee Compensation | 2,270.00 | - | - | 2,270.00 | 312,180.00 | - | - | 312,180.00 | 490,026.00 | - | - | 490,026.00 |
| 0119 | Educ. Enhancement Funding Corp - Informational | - | - | - | - | - | - | - | - | 181,261.00 | - | - | 181,261.00 |
| 0121 | Administrative Services | 683.00 | 515.56 | - | 167.44 | - | - | - | - | 485,159.00 | 387,108.00 | - | 98,051.00 |
| 0122 | Sale Leaseback (BFM/BOA) | 318,688.00 | 318,687.50 | - | 0.50 | - | - | - | - | - | - | - | - |
| 0123 | Central Services | 389,665.00 | 381,911.05 | - | 7,753.95 | - | - | - | - | 23,195,989.00 | 20,884,385.67 | 200,895.34 | 2,110,707.99 |
| 0124 | State Engineer | - | - | - | - | - | - | - | - | 1,305,830.00 | 1,091,799.53 | 37,406.27 | 176,624.20 |
| 0125 | Statewide Maintenance and Repair | 10,858,549.00 | 1,870,043.36 | 8,988,505.64 | - | 500,000.00 | 42,000.00 | 458,000.00 | - | 3,089,246.00 | 273,407.40 | 2,815,838.60 | - |
| 0126 | Office of Hearing Examiners | 327,145.00 | 312,630.57 | - | 14,514.43 | - | - | - | - | - | - | - | - |
| 0127 | Obligation Recovery Center | 450,000.00 | - | - | 450,000.00 | - | - | - | - | - | - | - | - |
| 0128 | PEPL Fund Administration - Informational | - | - | - | - | - | - | - | - | 3,943,916.00 | 4,087,665.19 | - | (143,749.19) |
| 0129 | PEPL Fund Claims - Informational | - | - | - | - | - | - | - | - | 2,222,898.00 | 1,211,220.80 | - | 1,011,677.20 |
| 0131 | Data Centers | - | - | - | - | - | - | - | - | 9,529,190.00 | 8,507,272.58 | 307,476.98 | 714,440.44 |
| 0132 | Development | - | - | - | - | - | - | - | - | 13,972,538.00 | 12,167,712.46 | 2,128.88 | 1,802,696.66 |
| 0133 | Telecommunications Services | - | - | - | - | - | - | - | - | 18,818,319.00 | 16,693,333.98 | 1,462,414.17 | 662,570.85 |
| 0134 | South Dakota Public Broadcasting | 4,098,571.00 | 4,072,566.12 | - | 26,004.88 | 23,807.00 | 22,436.26 | - | 1,370.74 | 3,045,244.00 | 2,504,839.05 | 7,937.85 | 532,467.10 |
| 0135 | BIT Administration | - | - | - | - | - | - | - | - | 1,870,546.00 | 1,783,028.14 | 24,910.00 | 62,607.86 |
| 0136 | State Radio Engineering | 2,820,561.00 | 2,795,277.32 | - | 25,283.68 | 180,262.00 | 138,013.78 | - | 42,248.22 | 305,544.00 | 95,631.92 | 156,228.00 | 53,684.08 |
| 0141 | Personnel Management/Employee Benefits | 267,477.00 | 260,721.38 | 4,736.84 | 2,018.78 | - | - | - | - | 6,379,819.00 | 6,140,022.99 | - | 239,796.01 |
| 0143 | South Dakota Risk Pool | - | - | - | - | 50,000.00 | 31,307.55 | - | 18,692.45 | 519,084.00 | 104,343.85 | - | 414,740.35 |
| Total Department 01 | | 33,774,220.00 | 24,024,528.41 | 9,049,132.21 | 700,559.38 | 15,194,810.00 | 5,781,685.34 | 458,000.00 | 8,955,124.66 | 158,458,048.00 | 123,514,357.36 | 7,750,458.84 | 27,193,231.80 |
| 0210 | Secretariat | - | - | - | - | - | - | - | - | 3,863,934.00 | 3,710,018.01 | 4,354.00 | 149,561.99 |
| 0210 | Secretariat | - | - | - | - | - | - | - | - | 42,496.00 | 51,250.05 | - | (8,754.05) |
| 0220 | Business Tax | - | - | - | - | - | - | - | - | 4,306,309.00 | 3,994,335.93 | 16,320.00 | 295,653.07 |
| 0230 | Motor Vehicles | - | - | - | - | 22,800.00 | 22,800.00 | - | - | 11,691,427.00 | 11,432,017.64 | 36,499.65 | 222,909.71 |
| 0240 | Property and Special Taxes | 1,236,415.00 | 1,049,554.45 | 109,378.86 | 77,481.69 | - | - | - | - | - | - | - | - |
| 0250 | Audits | - | - | - | - | - | - | - | - | 4,451,575.00 | 4,118,288.88 | 18,444.32 | 314,841.80 |
| 0281 | Instant and On-line Operations - Informational | - | - | - | - | - | - | - | - | 38,313,434.00 | 41,040,686.33 | 32,043.62 | (2,759,295.95) |
| 0282 | Video Lottery | - | - | - | - | - | - | - | - | 2,474,176.00 | 2,314,175.01 | 59,206.37 | 100,794.62 |
| 0293 | Commission on Gaming - Informational | - | - | - | - | - | - | - | - | 10,616,019.00 | 10,312,250.64 | 4,355.00 | 299,413.36 |
| Total Department 02 | | 1,236,415.00 | 1,049,554.45 | 109,378.86 | 77,481.69 | 22,800.00 | 22,800.00 | - | - | 75,759,370.00 | 76,973,022.49 | 171,222.96 | (1,384,875.45) |
| 030 | Secretary | 856,076.00 | 851,695.56 | - | 4,380.44 | 60,786.00 | 1,165.46 | - | 59,620.54 | 207,050.00 | 130,557.25 | - | 76,492.75 |
| 031 | Agriculture Services & Assistance | 1,915,182.00 | 1,900,159.83 | 709.58 | 14,312.59 | 4,073,200.00 | 3,792,930.78 | - | 280,269.22 | 2,970,757.00 | 2,598,399.12 | - | 372,357.88 |
| 032 | Agriculture Development & Promotion | 1,694,066.00 | 1,674,047.41 | 8,557.68 | 11,460.91 | 1,501,463.00 | 1,167,102.62 | 17,954.82 | 316,405.56 | 925,753.00 | 291,009.77 | 15,030.00 | 619,713.23 |
| 0330 | Animal Industry Board | 2,007,583.00 | 1,901,559.37 | - | 106,023.63 | 1,669,676.00 | 1,223,423.38 | - | 446,252.62 | 274,412.00 | 410.32 | - | 274,001.68 |
| 0341 | American Dairy Association - Informational | - | - | - | - | - | - | - | - | 2,210,954.00 | 2,337,208.49 | - | (126,254.49) |
| 0342 | Wheat Commission - Informational | - | - | - | - | - | - | - | - | 2,049,274.00 | 1,883,944.65 | - | 165,329.35 |
| 0343 | Oilseeds Council - Informational | - | - | - | - | - | - | - | - | 371,185.00 | 306,039.39 | - | 65,145.61 |
| 0344 | Soybean Research & Promo Council - Informational | - | - | - | - | - | - | - | - | 11,016,669.00 | 10,548,497.06 | - | 468,171.94 |
| 0345 | Brand Board - Informational | - | - | - | - | - | - | - | - | 1,919,619.00 | 2,009,486.48 | - | (89,867.48) |
| 0346 | Com Utilization Council - Informational | - | - | - | - | - | - | - | - | 5,889,448.00 | 5,352,460.56 | - | 536,987.44 |
| 0347 | Board of Veterinary Med Examiners - Informational | - | - | - | - | - | - | - | - | 59,134.00 | 50,441.06 | - | 8,692.94 |
| 0348 | Pulse Crops Council - Informational | - | - | - | - | - | - | - | - | 23,760.00 | 40,029.91 | - | (16,269.91) |
| 035 | State Fair | 272,567.00 | 272,567.00 | - | 0.00 | - | - | - | - | 2,936,873.00 | 2,896,481.83 | - | 40,391.17 |
| Total Department 03 | | 6,745,474.00 | 6,600,029.17 | 9,267.26 | 136,177.57 | 7,305,125.00 | 6,184,622.24 | 17,954.82 | 1,102,547.94 | 30,854,888.00 | 28,444,965.89 | 15,030.00 | 2,394,892.11 |
| 0420 | Tourism | - | - | - | - | - | - | - | - | 14,630,181.00 | 14,112,924.77 | 503,632.60 | 13,623.63 |
| 0441 | Arts | - | - | - | - | 818,000.00 | 730,824.67 | - | 87,175.33 | 889,509.00 | 882,151.53 | 320.46 | 7,037.01 |
| Total Department 04 | | - | - | - | - | 818,000.00 | 730,824.67 | - | 87,175.33 | 15,519,690.00 | 14,995,076.30 | 503,953.06 | 20,660.64 |
| 0601 | Administration | 937,284.00 | 933,050.00 | - | 4,234.00 | - | - | - | - | 2,340,579.00 | 2,235,504.91 | - | 105,074.09 |
| 0610 | Wildlife - Informational | - | - | - | - | 18,004,077.00 | 17,914,776.81 | 52,451.34 | 36,848.85 | 29,215,655.00 | 26,202,861.31 | 326,805.88 | 2,685,987.81 |
| 0612 | Wildlife -Development/Improvement - Informational | - | - | - | - | 868,750.00 | - | 868,750.00 | - | 261,250.00 | - | 261,250.00 | - |
| 0620 | State Parks and Recreation | 5,178,801.00 | 5,165,518.36 | - | 13,282.64 | 3,116,183.00 | 2,815,182.70 | 26,156.10 | 274,844.20 | 14,724,184.00 | 14,357,723.15 | 118,655.48 | 247,805.37 |
| 0621 | State Parks and Recreation - Dev/Imp | - | - | - | - | 4,388,613.00 | 111,034.88 | 4,277,578.12 | - | 3,823,887.00 | 579,621.53 | 3,244,265.47 | - |
| 0622 | Snowmobile Trails - Informational | - | - | - | - | 176,000.00 | 64,380.00 | - | 111,620.00 | 1,190,372.00 | 748,020.62 | - | 442,351.38 |
| Total Department 06 | | 6,116,085.00 | 6,098,568.36 | - | 17,516.64 | 26,553,623.00 | 20,905,374.39 | 5,224,935.56 | 423,313.05 | 51,555,927.00 | 44,123,731.52 | 3,950,976.83 | 3,481,218.65 |
| 0710 | Office of Tribal Relations | 446,734.00 | 420,280.66 | 2,846.36 | 23,606.98 | - | - | - | - | 20,000.00 | 6,618.73 | - | 13,381.27 |
| Total Department 07 | | 446,734.00 | 420,280.66 | 2,846.36 | 23,606.98 | - | - | - | - | 20,000.00 | 6,618.73 | - | 13,381.27 |
| 081 | General Administration | 8,776,190.00 | 8,729,863.42 | - | 46,326.58 | 21,175,844.00 | 10,744,740.28 | - | 10,431,103.72 | 19,342.00 | 3,628.54 | - | 15,713.46 |
| 082 | Economic Assistance | 25,193,052.00 | 24,739,212.59 | - | 453,839.41 | 60,645,777.00 | 43,911,920.99 | - | 16,733,856.01 | 339,134.00 | 87,269.24 | - | 251,864.76 |
| 083 | Medical and Adult Services | 310,351,815.00 | 310,097,432.09 | - | 254,382.91 | 458,821,866.00 | 415,864,261.40 | - | 42,957,604.60 | 1,788,140.00 | 1,137,060.41 | - | 651,079.59 |
| 084 | Children's Services | 42,587,196.00 | 42,299,301.46 | - | 287,894.54 | 47,063,751.00 | 39,381,804.85 | - | 7,681,946.15 | 4,707,562.00 | 2,746,192.71 | - | 1,961,369.29 |
| 085 | Behaviour Health | 71,814,094.00 | 71,367,123.54 | - | 446,970.46 | 38,418,829.00 | 27,526,900.58 | - | 10,891,928.42 | 3,014,046.00 | 2,692,613.74 | - | 321,432.26 |
| 0891 | Board of Counselor Examiners - Informational | - | - | - | - | - | - | - | - | 93,005.00 | 96,342.19 | - | (3,337.19) |

| Program | Center Description | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|----------------------------|---|-----------------------|-----------------------|-------------------------------|---------------------|-----------------------|-----------------------|-------------------------------|----------------------|-----------------------|-----------------------|-------------------------------|------------------------|
| | | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| 0892 | Board of Psychology Examiners- Informational | - | - | - | - | - | - | - | - | 76,910.00 | 50,275.85 | - | 26,634.15 |
| 0893 | Board of Social Work Examiners - Informational | - | - | - | - | - | - | - | - | 101,737.00 | 75,119.87 | - | 26,617.13 |
| 0894 | Certification Board for A & D - Informational | - | - | - | - | - | - | - | - | 158,563.00 | 130,216.80 | - | 28,346.20 |
| Total Department 08 | | 458,722,347.00 | 457,232,933.10 | - | 1,489,413.90 | 626,126,067.00 | 537,429,628.10 | - | 88,696,438.90 | 10,298,439.00 | 7,018,719.35 | - | 3,279,719.65 |
| 0901 | Administration | 917,971.00 | 913,198.00 | - | 4,773.00 | 1,806,473.00 | 998,426.88 | - | 808,046.12 | 1,471,008.00 | 1,005,410.27 | - | 465,597.73 |
| 0903 | Health Systems Develop. and Reg. | 3,291,190.00 | 3,277,075.00 | - | 14,115.00 | 10,186,974.00 | 7,196,053.68 | - | 2,990,920.32 | 2,149,356.00 | 969,718.55 | - | 1,179,637.45 |
| 0904 | Health and Medical Services | 4,218,684.00 | 3,707,231.86 | 493,837.14 | 17,615.00 | 25,509,026.00 | 21,413,702.64 | - | 4,095,323.36 | 5,913,916.00 | 4,760,556.73 | - | 1,153,359.27 |
| 0905 | Laboratory Services | - | - | - | - | 3,298,804.00 | 2,120,342.64 | - | 1,178,461.36 | 3,384,696.00 | 2,985,161.64 | - | 399,534.36 |
| 0906 | Correctional Health | - | - | - | - | - | - | - | - | 20,780,675.00 | 20,648,774.57 | - | 131,900.43 |
| 0907 | Tobacco Prevention | - | - | - | - | 1,547,356.00 | 682,374.01 | - | 864,981.99 | 5,000,212.00 | 4,707,903.02 | - | 292,308.98 |
| 09201 | Board of Chiropractic Examiners - Informational | - | - | - | - | - | - | - | - | 108,800.00 | 92,976.89 | - | 15,823.11 |
| 09202 | Board of Dentistry - Informational | - | - | - | - | - | - | - | - | 312,232.00 | 277,486.89 | - | 34,745.11 |
| 09203 | Board of Hearing Aid Dispensers - Informational | - | - | - | - | - | - | - | - | 24,887.00 | 21,438.72 | - | 3,448.28 |
| 09204 | Board of Funeral Service - Informational | - | - | - | - | - | - | - | - | 73,648.00 | 55,839.36 | - | 17,808.64 |
| 09205 | Board of Med & Osteo Examiners - Informational | - | - | - | - | - | - | - | - | 1,013,486.00 | 1,148,819.55 | - | (135,333.55) |
| 09206 | Board of Nursing - Informational | - | - | - | - | - | - | - | - | 1,212,819.00 | 1,264,081.26 | - | (51,262.26) |
| 09207 | Board of Nursing Home Admin - Informational | - | - | - | - | - | - | - | - | 57,384.00 | 42,219.19 | - | 15,164.81 |
| 09208 | Board of Optometry - Informational | - | - | - | - | - | - | - | - | 56,614.00 | 55,827.01 | - | 786.99 |
| 09209 | Board of Pharmacy - Informational | - | - | - | - | 205,361.00 | 199,108.48 | - | 6,252.52 | 860,014.00 | 774,978.32 | - | 85,035.68 |
| 09210 | Board of Podiatry Examiners - Informational | - | - | - | - | - | - | - | - | 21,475.00 | 13,795.85 | - | 7,679.15 |
| 09211 | Board of Massage Therapy - Informational | - | - | - | - | - | - | - | - | 80,988.00 | 70,158.87 | - | 10,829.13 |
| 09212 | Board of Speech-Language Path. - Informational | - | - | - | - | - | - | - | - | 46,207.00 | 33,425.85 | - | 12,781.15 |
| Total Department 09 | | 8,427,845.00 | 7,897,504.86 | 493,837.14 | 36,503.00 | 42,553,994.00 | 32,610,008.33 | - | 9,943,985.67 | 42,568,417.00 | 38,928,572.54 | - | 3,639,844.46 |
| 1001 | Secretariat Administration | 605,033.00 | 605,033.00 | - | - | 18,714,932.00 | 11,734,270.03 | 4,015.76 | 6,976,646.21 | 266,787.00 | 209,364.57 | 2,941.64 | 54,480.79 |
| 1004 | Unemployment Insurance Service | 150,000.00 | 14,626.00 | 135,374.00 | - | 5,735,025.00 | 3,754,844.39 | - | 1,980,180.61 | - | - | - | - |
| 1005 | Employment Services | 163,919.00 | 162,991.00 | - | 928.00 | 11,699,717.00 | 9,035,656.91 | - | 2,664,060.09 | - | - | - | - |
| 1006 | State Labor Law Administration | 677,045.00 | 669,703.00 | - | 7,342.00 | 469,017.00 | 138,669.90 | - | 330,347.10 | 483,972.00 | 371,073.54 | - | 112,898.46 |
| 1031 | Board of Accountancy - Informational | - | - | - | - | - | - | - | - | 301,225.00 | 253,132.99 | - | 48,092.01 |
| 1032 | Board of Barber Examiners - Informational | - | - | - | - | - | - | - | - | 28,993.00 | 23,667.11 | - | 5,325.89 |
| 1033 | Cosmetology Commission - Informational | - | - | - | - | - | - | - | - | 268,128.00 | 346,083.62 | - | (77,955.62) |
| 1034 | Plumbing Commission - Informational | - | - | - | - | - | - | - | - | 596,989.00 | 543,832.64 | - | 53,156.36 |
| 1035 | Board of Technical Professions - Informational | - | - | - | - | - | - | - | - | 358,900.00 | 231,471.25 | - | 127,428.75 |
| 1036 | Electrical Commission - Informational | - | - | - | - | - | - | - | - | 1,628,231.00 | 1,602,804.92 | 19,133.28 | 6,292.80 |
| 1037 | Real Estate Commission - Informational | - | - | - | - | - | - | - | - | 559,332.00 | 454,149.84 | - | 105,182.16 |
| 1038 | Abstracters Bd of Examiners - Informational | - | - | - | - | - | - | - | - | 26,964.00 | 26,232.37 | - | 731.63 |
| 1039 | Athletic Commission - Informational | - | - | - | - | - | - | - | - | 55,360.00 | 40,099.34 | - | 15,260.66 |
| 1061 | Banking | - | - | - | - | - | - | - | - | 2,912,148.00 | 2,735,207.20 | - | 176,940.80 |
| 1062 | Securities | - | - | - | - | - | - | - | - | 513,299.00 | 452,325.56 | - | 60,973.44 |
| 1063 | Insurance | - | - | - | - | 743,252.00 | 140,281.15 | 395,087.50 | 207,883.35 | 2,353,990.00 | 2,229,114.43 | 55,000.00 | 69,875.57 |
| 1081 | South Dakota Retirement System | - | - | - | - | - | - | - | - | 4,918,021.00 | 3,774,974.56 | 819,393.36 | 323,653.08 |
| Total Department 10 | | 1,595,997.00 | 1,452,353.00 | 135,374.00 | 8,270.00 | 37,361,943.00 | 24,803,722.38 | 399,103.26 | 12,159,117.36 | 15,272,339.00 | 13,293,533.94 | 896,468.28 | 1,082,336.78 |
| 111 | General Operations | 522,816.00 | 519,586.00 | - | 3,230.00 | 40,907,936.00 | 35,528,046.49 | 105,144.01 | 5,274,745.50 | 161,860,324.00 | 126,469,171.20 | 24,545,399.91 | 10,845,752.89 |
| 112 | Construction Contracts - Informational | - | - | - | - | 347,068,873.00 | 312,264,250.42 | - | 34,804,622.58 | 76,094,285.00 | 164,219,085.11 | - | (88,124,800.11) |
| Total Department 11 | | 522,816.00 | 519,586.00 | - | 3,230.00 | 387,976,809.00 | 347,792,296.91 | 105,144.01 | 40,079,368.08 | 237,954,609.00 | 290,688,256.31 | 24,545,399.91 | (77,279,047.22) |
| 1201 | General Administration | 2,771,507.00 | 2,690,896.68 | 6,785.21 | 73,825.11 | 8,928,768.00 | 2,552,859.26 | 4,303.49 | 6,371,605.25 | 208,067.00 | 115,608.69 | - | 92,458.31 |
| 1210 | Building South Dakota - Informational | - | - | - | - | - | - | - | - | 3,397,339.00 | 1,647,333.00 | - | 1,750,006.00 |
| 1211 | State Aid to General Education | 343,563,809.00 | 343,446,997.75 | - | 116,811.25 | - | - | - | - | - | - | - | - |
| 1212 | State Aid to Special Education | 56,157,414.00 | 55,217,216.77 | 940,197.00 | 0.23 | - | - | - | - | - | - | - | - |
| 1213 | Sparsity Payments | 1,947,369.00 | 1,947,369.00 | - | - | - | - | - | - | - | - | - | - |
| 1219 | Technology in Schools | 9,375,156.00 | 8,649,942.00 | 725,214.00 | - | - | - | - | - | 1,822,505.00 | 1,278,519.78 | 367,791.80 | 176,193.42 |
| 1222 | Postsecondary Vocational Education | 22,338,518.00 | 22,338,517.96 | - | 0.04 | - | - | - | - | 100,000.00 | - | - | 100,000.00 |
| 1224 | Postsecondary Vocational Ed Tuition Assistance | 915,920.00 | 915,920.00 | - | - | - | - | - | - | - | - | - | - |
| 1232 | Education Resources | 8,165,698.00 | 7,463,766.22 | 191,606.94 | 510,324.84 | 179,553,576.00 | 159,906,242.61 | 17,201.42 | 19,630,131.97 | 1,838,348.00 | 292,140.12 | - | 1,546,207.88 |
| 1242 | Office of History | 2,153,640.00 | 2,142,504.00 | - | 11,136.00 | 1,194,334.00 | 937,511.74 | 673.54 | 256,148.72 | 2,509,347.00 | 1,727,237.30 | 5,968.98 | 778,140.72 |
| 1243 | State Library | 1,671,170.00 | 1,440,806.12 | 59,625.84 | 170,738.04 | 1,220,302.00 | 996,044.74 | - | 224,257.26 | 186,083.00 | 7,001.78 | - | 179,081.22 |
| Total Department 12 | | 449,060,201.00 | 446,253,936.50 | 1,923,428.99 | 882,835.51 | 190,896,980.00 | 164,392,658.35 | 22,178.45 | 26,482,143.20 | 10,061,689.00 | 5,067,840.67 | 373,760.78 | 4,620,087.55 |
| 1410 | Administration | 139,524.00 | 136,814.45 | 2,287.55 | 422.00 | 145,702.00 | 54,521.74 | - | 91,180.26 | 726,740.00 | 625,813.58 | 209.00 | 100,717.42 |
| 1421 | Highway Patrol | 1,374,583.00 | 1,119,420.72 | - | 255,162.28 | 7,841,690.00 | 6,871,866.28 | 278,996.74 | 690,826.98 | 23,173,431.00 | 21,981,669.27 | 422,229.15 | 769,532.58 |
| 1431 | Emergency Services & Homeland Security | 1,290,319.00 | 1,280,314.00 | - | 10,005.00 | 14,344,050.00 | 7,659,079.12 | 47,250.93 | 6,637,719.95 | 350,279.00 | 260,859.27 | - | 89,419.73 |
| 1441 | Inspection and Licensing | 742,548.00 | 700,819.15 | 36,764.82 | 4,964.03 | 330,853.00 | 118,760.28 | - | 212,092.72 | 7,974,806.00 | 7,440,232.76 | 8,759.91 | 525,813.33 |
| 1451 | 911 Coordination Board - Informational | - | - | - | - | - | - | - | - | 4,904,095.00 | 4,257,254.12 | - | 646,840.88 |
| Total Department 14 | | 3,546,974.00 | 3,237,368.32 | 39,052.37 | 270,553.31 | 22,662,295.00 | 14,704,227.42 | 326,247.67 | 7,631,819.91 | 37,129,351.00 | 34,565,829.00 | 431,198.06 | 2,132,323.94 |
| 150 | Regent's Central Office | 15,360,273.00 | 11,098,423.46 | 4,245,235.25 | 16,614.29 | 490,450.00 | 325,594.48 | - | 164,855.52 | 45,613,325.00 | 28,617,685.46 | 15,752,870.70 | 1,242,768.84 |
| 1516 | Research Pool | 1,000,000.00 | 275,030.09 | 724,969.91 | - | - | - | - | - | - | - | - | - |
| 1517 | South Dakota Scholarships | 4,964,900.00 | 4,921,600.00 | - | 43,300.00 | - | - | - | - | - | - | - | - |
| 1520 | University of South Dakota | 35,302,375.00 | 34,833,851.04 | - | 468,523.96 | 15,299,589.00 | 7,824,801.89 | - | 7,474,787.11 | 97,727,308.00 | 81,977,951.12 | - | 15,749,356.88 |
| 1525 | USD School of Medicine | 21,864,648.00 | 21,795,877.00 | - | 68,771.00 | 14,261,340.00 | 8,242,281.15 | - | 6,019,058.85 | 22,725,655.00 | 15,638,565.86 | - | 7,087,089.14 |
| 1530 | South Dakota State University | 45,386,829.00 | 44,014,774.34 | 15,736.74 | 1,356,317.92 | 45,475,891.00 | 21,650,795.87 | - | 23,825,095.13 | 166,197,011.00 | 150,915,081.85 | - | 15,281,929.15 |
| 1533 | Cooperative Extension Service | 8,309,530.00 | 8,269,886.00 | - | 39,644.00 | 8,396,354.00 | 4,550,515.41 | - | 3,845,838.59 | 2,363,083.00 | 1,669,552.36 | - | 693,530.64 |
| 1536 | Agricultural Experiment Station | 11,750,816.00 | 11,704,243.00 | - | 46,573.00 | 17,631,410.00 | 10,394,522.52 | - | 7,236,887.48 | 15,231,291.00 | 10,852,275.99 | - | 4,379,015.01 |
| 1540 | SD School of Mines and Technology | 16,565,822.00 | 16,271,698.86 | 70,243.00 | 223,880.14 | 36,072,077.00 | 8 | | | | | | |

| Program | Center Description | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|----------------------------|--|-----------------------|-----------------------|-------------------------------|---------------------|-----------------------|----------------------|-------------------------------|----------------------|-----------------------|-----------------------|-------------------------------|----------------------|
| | | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| 1550 | Northern State University | 13,039,016.00 | 12,854,957.40 | - | 184,058.60 | 2,774,921.00 | 1,369,470.02 | - | 1,405,450.98 | 24,052,864.00 | 19,581,705.33 | - | 4,471,158.67 |
| 1560 | Black Hills State University | 8,974,663.00 | 8,764,302.10 | 93,491.00 | 116,869.90 | 7,889,165.00 | 2,960,603.98 | - | 4,928,561.02 | 32,190,190.00 | 30,280,206.35 | - | 1,909,983.65 |
| 1570 | Dakota State University | 9,341,133.00 | 9,094,942.90 | 29,027.00 | 217,163.10 | 5,524,588.00 | 1,999,307.95 | - | 3,525,280.05 | 23,763,737.00 | 22,205,985.12 | - | 1,557,751.88 |
| 1580 | SD School for the Deaf | 2,728,624.00 | 2,703,017.12 | - | 25,606.88 | - | - | - | - | 667,252.00 | 247,060.64 | - | 420,191.36 |
| 1590 | SD School for the Blind and Visually Imp | 2,837,631.00 | 2,763,457.88 | - | 74,173.12 | 248,894.00 | 149,261.17 | - | 99,632.83 | 437,757.00 | 225,542.19 | - | 212,214.81 |
| Total Department 15 | | 197,426,260.00 | 189,366,061.19 | 5,178,702.90 | 2,881,495.91 | 154,064,679.00 | 68,096,064.45 | - | 85,968,614.55 | 473,720,391.00 | 397,717,637.83 | 15,752,870.70 | 60,249,882.47 |
| 1611 | Adjutant General | 938,155.00 | 838,480.92 | 92,709.60 | 6,964.48 | 10,306.00 | - | - | 10,306.00 | 28,320.00 | - | - | 28,320.00 |
| 1621 | Army Guard | 2,727,966.00 | 1,746,038.86 | 975,602.77 | 6,324.37 | 14,002,034.00 | 11,483,842.20 | - | 2,518,191.80 | - | - | - | - |
| 1624 | Air Guard | 401,395.00 | 394,940.80 | - | 6,454.20 | 5,301,756.00 | 5,133,569.48 | - | 168,186.52 | - | - | - | - |
| Total Department 16 | | 4,067,516.00 | 2,979,460.58 | 1,068,312.37 | 19,743.05 | 19,314,096.00 | 16,617,411.68 | - | 2,696,684.32 | 28,320.00 | - | - | 28,320.00 |
| 1711 | Veterans' Benefits and Services | 1,529,138.00 | 1,490,507.10 | 26,738.70 | 11,892.20 | 176,869.00 | 162,424.79 | - | 14,444.21 | 6,000.00 | 982.60 | - | 5,017.40 |
| 1721 | State Veterans' Home | 981,654.00 | 973,194.28 | - | 8,459.72 | 1,040,387.00 | 1,038,203.66 | - | 2,183.34 | 5,960,574.00 | 5,674,954.88 | 274,179.19 | 11,439.93 |
| Total Department 17 | | 2,510,792.00 | 2,463,701.38 | 26,738.70 | 20,351.92 | 1,217,256.00 | 1,200,628.45 | - | 16,627.55 | 5,966,574.00 | 5,675,937.48 | 274,179.19 | 16,457.33 |
| 1811 | Administration | 2,088,728.00 | 2,030,715.65 | 2,465.50 | 55,546.85 | 929,830.00 | 564,774.06 | 125,266.00 | 239,789.94 | 247,967.00 | 247,966.76 | - | 0.24 |
| 1821 | Mike Duffee State Prison | 15,730,810.00 | 15,220,152.76 | 382,914.82 | 127,742.42 | 126,144.00 | 94,302.44 | 2,238.40 | 29,603.16 | 1,537,104.00 | 1,085,433.95 | 244,599.13 | 207,070.92 |
| 1822 | State Penitentiary | 22,802,378.00 | 22,206,617.14 | 327,040.00 | 268,720.86 | 597,265.00 | 582,132.56 | 6,890.85 | 8,241.59 | 1,232,502.00 | 802,273.08 | 200,675.48 | 229,553.44 |
| 1823 | Women's Prison | 5,115,275.00 | 5,071,621.45 | 912.50 | 42,741.05 | 76,160.00 | 54,467.94 | - | 21,692.06 | 442,000.00 | 271,728.24 | 163,400.00 | 6,871.76 |
| 1824 | Pheasantland Industries | - | - | - | - | - | - | - | - | 7,922,035.00 | 7,762,493.85 | 4,480.00 | 155,061.15 |
| 1826 | Inmate Services | 23,017,172.00 | 23,006,283.96 | 20.00 | 10,868.04 | 374,588.00 | 112,397.00 | - | 262,191.00 | 1,473,422.00 | 835,328.92 | 306,000.00 | 332,093.08 |
| 1827 | Parole Services | 4,558,094.00 | 4,520,147.36 | - | 37,946.64 | - | - | - | - | 528,067.00 | 322,344.54 | - | 205,722.46 |
| 1831 | Juvenile Community Corrections | 13,471,166.00 | 12,823,098.77 | - | 648,067.23 | 4,722,032.00 | 2,996,223.31 | - | 1,725,808.69 | 79,369.00 | 40,078.70 | - | 39,290.30 |
| 1834 | Youth Challenge Center | 979,308.00 | 964,850.80 | - | 14,457.20 | - | - | - | - | 14,942.00 | 13,912.00 | - | 11,240.15 |
| 1835 | Patrick Henry Brady Academy | 1,049,378.00 | 1,034,910.92 | - | 14,467.08 | - | - | - | - | 14,280.00 | 4,311.44 | - | 9,968.56 |
| 1836 | State Treatment and Rehabilitation Acad. | 3,996,460.00 | 3,959,190.13 | - | 37,269.87 | 680,814.00 | 333,242.46 | - | 347,571.54 | 166,050.00 | 84,642.49 | - | 81,407.51 |
| 1838 | QUEST/EXCEL | 937,133.00 | 921,610.82 | - | 15,522.18 | - | - | - | - | 13,343.00 | 3,522.25 | - | 9,790.75 |
| Total Department 18 | | 93,745,902.00 | 91,759,199.76 | 713,352.82 | 1,273,349.42 | 7,506,833.00 | 4,737,539.77 | 134,395.25 | 2,634,897.98 | 13,671,081.00 | 11,463,856.07 | 919,154.61 | 1,288,070.32 |
| 1900 | Secretary | 902,253.00 | 839,092.01 | - | 63,160.99 | 688,249.00 | 611,414.81 | - | 76,834.19 | 1,421.00 | - | - | 1,421.00 |
| 1910 | Developmental Disabilities | 60,196,587.00 | 59,107,742.24 | 282,391.70 | 806,453.06 | 71,582,088.00 | 66,230,217.42 | - | 5,351,870.58 | 11,059,440.00 | 4,477,678.19 | - | 6,581,761.81 |
| 1911 | SDDC - Redfield | 11,804,829.00 | 11,267,256.99 | 46,322.28 | 491,249.73 | 12,760,366.00 | 12,256,125.14 | 49,404.69 | 454,836.17 | 792,145.00 | 393,303.15 | - | 398,841.85 |
| 1950 | Rehabilitation Services | 4,419,509.00 | 4,158,930.29 | 226,545.82 | 34,032.89 | 17,400,597.00 | 16,646,867.43 | 50.98 | 753,678.59 | 1,993,424.00 | 1,837,323.43 | - | 156,100.57 |
| 1951 | Telecommunication Devices for the Deaf | - | - | - | - | - | - | - | - | 1,301,680.00 | 1,130,059.05 | 9,710.90 | 161,910.05 |
| 1970 | Service to the Blind & Visually Impaired | 942,171.00 | 936,534.00 | - | 5,637.00 | 2,579,576.00 | 2,345,143.09 | 52.88 | 234,380.03 | 476,255.00 | 370,705.02 | - | 105,549.98 |
| Total Department 19 | | 78,265,349.00 | 76,309,555.53 | 555,259.80 | 1,400,533.67 | 105,010,876.00 | 98,089,767.89 | 49,508.55 | 6,871,599.56 | 15,624,365.00 | 8,209,068.84 | 9,710.90 | 7,405,585.26 |
| 2010 | Financial and Technical Assistance | 2,442,190.00 | 2,428,280.00 | - | 13,910.00 | 2,119,795.00 | 2,082,972.42 | 6,290.50 | 30,532.08 | 1,088,310.00 | 798,893.14 | - | 289,416.86 |
| 2020 | Environmental Services | 4,058,029.00 | 3,856,780.00 | 175,000.00 | 26,249.00 | 6,086,261.00 | 5,332,147.10 | 177,775.41 | 576,338.49 | 3,068,277.00 | 2,767,150.15 | - | 301,126.85 |
| 2040 | Regulated Response Fund - Informational | - | - | - | - | - | - | - | - | 1,750,002.00 | 220,611.64 | - | 1,529,390.36 |
| 2050 | Livestock Cleanup Fund - Informational | - | - | - | - | - | - | - | - | 765,000.00 | - | - | 765,000.00 |
| 2061 | Petroleum Release Compensation | - | - | - | - | - | - | - | - | 463,704.00 | 435,327.42 | 46.16 | 28,330.42 |
| 2062 | Petroleum Release Compensation - Informational | - | - | - | - | - | - | - | - | 2,100,000.00 | 692,574.84 | - | 1,407,425.16 |
| Total Department 20 | | 6,500,219.00 | 6,285,060.00 | 175,000.00 | 40,159.00 | 8,206,056.00 | 7,415,119.52 | 184,065.91 | 606,870.57 | 9,235,293.00 | 4,914,557.19 | 46.16 | 4,320,689.65 |
| 2610 | Public Utilities Commission (PUC) | 556,069.00 | 553,128.00 | - | 2,941.00 | 331,676.00 | 215,672.50 | - | 116,003.50 | 3,904,111.00 | 3,519,037.48 | 1,529.88 | 383,543.64 |
| Total Department 26 | | 556,069.00 | 553,128.00 | - | 2,941.00 | 331,676.00 | 215,672.50 | - | 116,003.50 | 3,904,111.00 | 3,519,037.48 | 1,529.88 | 383,543.64 |
| 2701 | State Bar Association - Informational | - | - | - | - | - | - | - | - | 567,324.00 | - | - | 567,324.00 |
| 271 | Unified Judicial System | 40,557,322.00 | 39,717,949.29 | 65,320.76 | 774,051.95 | 895,168.00 | 556,372.22 | - | 338,795.78 | 8,810,245.00 | 7,441,842.23 | 283,297.19 | 1,085,105.58 |
| Total Department 27 | | 40,557,322.00 | 39,717,949.29 | 65,320.76 | 774,051.95 | 895,168.00 | 556,372.22 | - | 338,795.78 | 9,377,569.00 | 7,441,842.23 | 283,297.19 | 1,652,429.58 |
| 281 | Legislative Operations | 5,862,419.00 | 5,472,607.98 | 261,721.68 | 128,089.34 | - | - | - | - | 1,006,000.00 | 3,953.47 | - | 1,002,046.53 |
| 2880 | Auditor General | 3,456,322.00 | 3,360,721.45 | 9,121.86 | 86,478.69 | - | - | - | - | - | - | - | - |
| Total Department 28 | | 9,318,741.00 | 8,833,329.43 | 270,843.54 | 214,568.03 | - | - | - | - | 1,006,000.00 | 3,953.47 | - | 1,002,046.53 |
| 2900 | Legal Services Program | 4,793,906.00 | 4,768,740.85 | 314.15 | 24,851.00 | 992,815.00 | 842,490.06 | 5,979.17 | 144,345.77 | 2,339,203.00 | 2,257,031.93 | 1,625.96 | 80,545.11 |
| 2911 | Criminal Investigation | 5,116,347.00 | 5,020,716.58 | 66,558.42 | 29,072.00 | 3,301,552.00 | 2,840,019.30 | 25,150.00 | 436,382.70 | 5,156,646.00 | 4,950,055.34 | - | 206,590.66 |
| 2912 | Law Enforcement Training | 480,730.00 | 480,730.00 | - | - | - | - | - | - | 1,828,205.00 | 1,771,243.05 | 56,961.95 | - |
| 2913 | 911 Training | - | - | - | - | - | - | - | - | 220,205.00 | 218,214.74 | - | 1,990.26 |
| 2915 | Insurance Fraud Unit - Informational | - | - | - | - | - | - | - | - | 252,391.00 | 219,103.33 | - | 33,287.67 |
| Total Department 29 | | 10,390,983.00 | 10,270,187.43 | 66,872.57 | 53,923.00 | 4,294,367.00 | 3,682,509.36 | 31,129.17 | 580,728.47 | 9,796,650.00 | 9,415,648.39 | 58,587.91 | 322,413.70 |
| 3001 | Administration | 538,536.00 | 530,669.19 | 306.08 | 7,560.73 | - | - | - | - | 325,000.00 | 231,924.16 | - | 93,075.84 |
| Total Department 30 | | 538,536.00 | 530,669.19 | 306.08 | 7,560.73 | - | - | - | - | 325,000.00 | 231,924.16 | - | 93,075.84 |
| 3101 | Secretary of State | 971,786.00 | 965,040.37 | - | 6,745.63 | 2,885,289.00 | 510,161.28 | 224.94 | 2,374,902.78 | 734,200.00 | 675,268.93 | 16,863.00 | 42,068.07 |
| Total Department 31 | | 971,786.00 | 965,040.37 | - | 6,745.63 | 2,885,289.00 | 510,161.28 | 224.94 | 2,374,902.78 | 734,200.00 | 675,268.93 | 16,863.00 | 42,068.07 |
| 3201 | Treasury Management | 523,718.00 | 494,166.77 | 2,801.86 | 26,749.37 | - | - | - | - | - | - | - | - |
| 3202 | Unclaimed Property - Informational | - | - | - | - | - | - | - | - | 5,797,989.00 | 20,178,797.17 | 3,289.14 | (14,384,097.31) |
| 3210 | Investment of State Funds | - | - | - | - | - | - | - | - | 7,726,201.00 | 6,907,848.91 | - | 818,352.09 |
| 3211 | Performance Based Compensation | - | - | - | - | - | - | - | - | 9,152,016.00 | 5,471,634.18 | - | 3,680,381.82 |
| Total Department 32 | | 523,718.00 | 494,166.77 | 2,801.86 | 26,749.37 | - | - | - | - </ | | | | |

| Program | Center Description | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|--|--------------------|------------------|------------------|-------------------------------|---------------|------------------|------------------|-------------------------------|----------------|------------------|------------------|-------------------------------|---------------|
| | | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| Total Department 33 | | 1,222,456.00 | 1,160,044.40 | 3,334.00 | 59,077.60 | - | - | - | - | 100,000.00 | 51,999.99 | - | 48,000.01 |
| TOTAL GENERAL BILL APPROPRIATIONS | | 1,416,790,757.00 | 1,386,474,196.15 | 19,889,162.59 | 10,427,398.26 | 1,661,198,742.00 | 1,356,479,095.25 | 6,952,887.59 | 297,766,759.16 | 1,251,618,527.00 | 1,159,499,536.42 | 55,957,997.40 | 36,160,993.18 |

| General | Federal | Other |
|---------------|--------------|---------------|
| 8,988,505.64 | 458,000.00 | 2,815,838.60 |
| | 868,750.00 | 261,250.00 |
| | 4,277,578.12 | 3,244,265.47 |
| | | 6,234,827.16 |
| 4,039,317.50 | | 15,752,870.70 |
| 13,027,823.14 | 5,604,328.12 | 28,309,051.93 |

Carry-over Appropriations

| | | | | | | | | | | | | | |
|------|--|--------------|--------------|------------|------------|--------------|--------------|---|-----------|---------------|---------------|--------------|--------------|
| 0101 | Office of the Governor | 337.14 | 337.14 | - | - | - | - | - | - | - | - | - | - |
| 0105 | Gov Office of Economic Development | 5,479.58 | 5,479.58 | - | - | - | - | - | - | 30,033,080.81 | 18,198,046.37 | 8,830,000.00 | 3,005,034.44 |
| 0111 | Bureau of Finance and Management | - | - | - | - | - | - | - | - | 381,464.74 | 381,464.74 | - | - |
| 0120 | Off-budget Supplies for Resale | - | - | - | - | - | - | - | - | 123,491.00 | - | - | 123,491.00 |
| 0121 | Administrative Services | - | - | - | - | - | - | - | - | 1,375.00 | 965.00 | - | 410.00 |
| 0123 | Central Services | - | - | - | - | - | - | - | - | 40,491.32 | 10,459.20 | 30,000.00 | 32.12 |
| 0126 | Office of Hearing Examiners | 1,635.00 | 1,635.00 | - | - | - | - | - | - | - | - | - | - |
| 0128 | PEPL Fund Administration - Informational | - | - | - | - | - | - | - | - | 19,776.95 | 14,180.09 | - | 5,596.86 |
| 0131 | Data Centers | - | - | - | - | - | - | - | - | 294,393.84 | 291,003.84 | - | 3,390.00 |
| 0132 | Development | - | - | - | - | - | - | - | - | 360,190.00 | 237,800.00 | 122,390.00 | - |
| 0133 | Telecommunications Services | - | - | - | - | - | - | - | - | 50,456.00 | 50,456.00 | - | - |
| 0134 | South Dakota Public Broadcasting | - | - | - | - | 34,320.00 | 34,320.00 | - | - | 669,850.00 | 669,850.00 | - | - |
| 0141 | Personnel Management/Employee Benefits | - | - | - | - | - | - | - | - | 1,326.50 | 1,326.50 | - | - |
| 0210 | Secretariat | - | - | - | - | - | - | - | - | 2,358.62 | 1,758.44 | - | 600.18 |
| 0220 | Business Tax | - | - | - | - | - | - | - | - | 65,813.94 | 4,149.00 | - | 61,664.94 |
| 0230 | Motor Vehicles | - | - | - | - | - | - | - | - | 23,607.54 | 23,384.54 | - | 223.00 |
| 0240 | Property and Special Taxes | 122,211.65 | 97,968.75 | 23,514.90 | 728.00 | - | - | - | - | - | - | - | - |
| 0250 | Audits | - | - | - | - | - | - | - | - | 32,095.48 | 31,764.06 | - | 331.42 |
| 0281 | Instant and On-line Operations - Informational | - | - | - | - | - | - | - | - | 20,000.00 | - | - | 20,000.00 |
| 031 | Agriculture Services & Assistance | 12,779.00 | 12,779.00 | - | - | 1,518.12 | 1,518.12 | - | - | 332.00 | 332.00 | - | - |
| 032 | Agriculture Development & Promotion | 24,018.11 | 22,530.70 | - | 1,487.41 | 23,823.70 | 22,029.05 | - | 1,794.65 | 1,657.37 | 1,657.37 | - | - |
| 0330 | Animal Industry Board | 31,381.60 | 31,381.60 | - | - | - | - | - | - | - | - | - | - |
| 035 | State Fair | - | - | - | - | - | - | - | - | 337.14 | 337.14 | - | - |
| 0420 | Tourism | - | - | - | - | - | - | - | - | 5,182.80 | 5,182.80 | - | - |
| 0441 | Arts | - | - | - | - | - | - | - | - | 224.72 | 224.72 | - | - |
| 0610 | Wildlife - Informational | - | - | - | - | 8,286.30 | 8,286.30 | - | - | 718,996.99 | 649,276.05 | - | 69,720.94 |
| 0620 | State Parks and Recreation | - | - | - | - | - | - | - | - | 1,150.82 | 1,066.82 | - | 84.00 |
| 0621 | State Parks and Recreation - Dev/Imp | 25,409.90 | 25,221.27 | - | 188.63 | - | - | - | - | - | - | - | - |
| 0622 | Snowmobile Trails - Informational | - | - | - | - | - | - | - | - | 26,438.76 | 26,438.76 | - | - |
| 081 | General Administration | - | - | - | - | 2,458.00 | 2,458.00 | - | - | - | - | - | - |
| 0903 | Health Systems Develop. and Reg. | 330.00 | 330.00 | - | - | 5,088.00 | 3,660.00 | - | 1,428.00 | - | - | - | - |
| 0904 | Health and Medical Services | 549,271.44 | 549,252.13 | - | 19.31 | - | - | - | - | 151,040.00 | 20,768.00 | - | 130,272.00 |
| 1001 | Secretariat Administration | - | - | - | - | 19,358.18 | 19,274.18 | - | 84.00 | - | - | - | - |
| 1061 | Banking | - | - | - | - | - | - | - | - | 24,529.09 | 24,520.87 | - | 8.22 |
| 1063 | Insurance | - | - | - | - | - | - | - | - | 20,000.00 | 20,000.00 | - | - |
| 1081 | South Dakota Retirement System | - | - | - | - | - | - | - | - | 814,675.59 | 776,959.40 | - | 37,716.19 |
| 111 | General Operations | - | - | - | - | 4,000,000.00 | 4,000,000.00 | - | - | 15,860,188.34 | 14,381,557.87 | - | 1,478,630.47 |
| 1201 | General Administration | 65,878.84 | 65,878.84 | - | - | - | - | - | - | - | - | - | - |
| 1212 | State Aid to Special Education | 1,500,000.00 | 1,500,000.00 | - | - | - | - | - | - | - | - | - | - |
| 1219 | Technology in Schools | 455,823.62 | 455,279.62 | - | 544.00 | - | - | - | - | - | - | - | - |
| 1222 | Postsecondary Vocational Education | 1,000,000.00 | 1,000,000.00 | - | - | - | - | - | - | - | - | - | - |
| 1232 | Ed Resources | 1,618,393.27 | 1,122,183.34 | 366,040.00 | 130,169.93 | - | - | - | - | - | - | - | - |
| 1242 | Office of History | - | - | - | - | - | - | - | - | 1,123.96 | 1,123.96 | - | - |
| 1243 | State Library | 2,271.37 | 2,271.37 | - | - | 3,365.00 | 3,365.00 | - | - | - | - | - | - |
| 1410 | Administration | - | - | - | - | - | - | - | - | 8,903.57 | 8,740.26 | - | 163.31 |
| 1421 | Highway Patrol | 1,467.00 | 1,378.00 | - | 89.00 | 106,632.00 | 106,591.00 | - | 41.00 | 445,485.04 | 430,849.29 | - | 14,635.75 |
| 1431 | Emergency Services & Homeland Security | 17,768.40 | 10,058.36 | - | 7,710.04 | 91,738.21 | 91,458.21 | - | 280.00 | - | - | - | - |
| 1441 | Inspection and Licensing | 50,283.90 | 50,283.90 | - | - | 7,526.32 | 7,526.32 | - | - | 41,269.47 | 40,261.47 | - | 1,008.00 |
| 1501 | Board of Regents | 175,000.00 | 163,000.00 | - | 12,000.00 | - | - | - | - | - | - | - | - |
| 150 | Regent's Central Office | 401,297.86 | 349,896.62 | 17,781.58 | 33,619.66 | - | - | - | - | - | - | - | - |
| 1516 | Research Pool | 963,698.96 | 963,181.23 | 517.73 | (0.00) | - | - | - | - | - | - | - | - |
| 1520 | University of South Dakota | 258,983.53 | 258,983.53 | - | - | - | - | - | - | - | - | - | - |
| 1530 | South Dakota State University | 272,800.00 | 272,800.00 | - | - | - | - | - | - | - | - | - | - |
| 1540 | SD School of Mines and Technology | 142,352.69 | 142,352.65 | - | 0.04 | - | - | - | - | - | - | - | - |
| 1550 | Northern State University | 82,437.46 | 82,437.46 | - | 0.00 | - | - | - | - | - | - | - | - |
| 1560 | Black Hills State University | 150,809.93 | 150,809.93 | - | - | - | - | - | - | - | - | - | - |
| 1570 | Dakota State University | 8,873.51 | 8,873.51 | - | - | - | - | - | - | - | - | - | - |
| 1611 | Adjutant General | 20,959.66 | 20,959.66 | - | - | - | - | - | - | - | - | - | - |
| 1621 | Army Guard | 839,980.42 | 836,846.52 | - | 3,133.90 | 128,769.73 | 40,473.73 | - | 88,296.00 | - | - | - | - |
| 1624 | Air Guard | 267.71 | 267.71 | - | - | - | - | - | - | - | - | - | - |

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| Program | Center Description | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|--|---|----------------------|----------------------|-------------------------------|-------------------|---------------------|---------------------|-------------------------------|-------------------|----------------------|----------------------|-------------------------------|---------------------|
| | | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| 1711 | Veterans' Benefits and Services | 6,125.00 | 6,125.00 | - | - | - | - | - | - | - | - | - | - |
| 1721 | State Veterans' Home | - | - | - | - | - | - | - | - | 948,575.00 | 948,575.00 | - | - |
| 1811 | Administration | 64.24 | - | - | 64.24 | - | - | - | - | - | - | - | - |
| 1821 | Mike Durfee State Prison | - | - | - | - | - | - | - | - | 5,611.85 | 5,611.85 | - | - |
| 1822 | State Penitentiary | 42,235.20 | 42,235.20 | - | - | - | - | - | - | 6,935.00 | 6,935.00 | - | - |
| 1824 | Pheasantland Industries | - | - | - | - | - | - | - | - | 9,466.30 | 951.30 | - | 8,515.00 |
| 1827 | Parole Services | 367,383.75 | 232,690.75 | 134,693.00 | - | - | - | - | - | 685,400.00 | 533,000.00 | 152,400.00 | - |
| 1831 | Juvenile Community Corrections | 32,500.00 | 32,500.00 | - | - | - | - | - | - | - | - | - | - |
| 1835 | Patrick Henry Brady Academy | 16.30 | - | - | 16.30 | - | - | - | - | - | - | - | - |
| 1836 | State Treatment and Rehabilitation Acad. | 16,000.00 | 15,704.77 | - | 295.23 | - | - | - | - | - | - | - | - |
| 1900 | Secretary | - | - | - | - | 224.75 | 224.75 | - | - | - | - | - | - |
| 1910 | Developmental Disabilities | 166,620.43 | 104,920.47 | 61,699.96 | - | 123,302.48 | 61,420.49 | 61,699.99 | 182.00 | - | - | - | - |
| 1911 | SDDC - Redfield | 19,472.86 | 18,994.04 | - | 478.82 | 20,793.61 | 20,282.33 | - | 511.28 | - | - | - | - |
| 1950 | Rehabilitation Services | 18,680.89 | 18,680.89 | - | - | 6,205.54 | 6,205.54 | - | - | - | - | - | - |
| 1951 | Telecommunication Devices for the Deaf | - | - | - | - | - | - | - | - | 2,024.35 | 1,324.35 | - | 700.00 |
| 1970 | Service to the Blind & Visually Impaired | 10,060.29 | 10,018.29 | - | 42.00 | 10.00 | 10.00 | - | - | - | - | - | - |
| 2010 | Financial and Technical Assistance | - | - | - | - | 11,652.38 | 8,772.38 | - | 2,880.00 | - | - | - | - |
| 2020 | Environmental Services | 301,733.20 | 301,733.20 | - | - | 175,781.33 | 169,716.50 | - | 6,064.83 | - | - | - | - |
| 2610 | Public Utilities Commission (PUC) | 920.00 | 920.00 | - | - | - | - | - | - | 3,467.99 | 3,457.76 | - | 10.23 |
| 271 | Unified Judicial System | 836,749.08 | 121,178.27 | 709,433.18 | 6,137.63 | 100,000.00 | 100,000.00 | - | - | 1,281,377.32 | 722,500.38 | 558,095.20 | 781.74 |
| 281 | Legislative Operations | 655,852.35 | 627,354.83 | - | 28,497.52 | - | - | - | - | - | - | - | - |
| 2880 | Auditor General | 44,191.06 | 44,117.08 | - | 73.98 | - | - | - | - | - | - | - | - |
| 2900 | Legal Services Program | 2,086.94 | 2,086.94 | - | - | 140,918.80 | 137,054.23 | - | 3,864.57 | 4,441.76 | - | - | 4,441.76 |
| 2911 | Criminal Investigation | 200,468.66 | 200,468.66 | - | (0.00) | 44,663.72 | 9,908.72 | 27,000.00 | 7,755.00 | 249,000.00 | 41,504.29 | - | 207,495.71 |
| 2912 | Law Enforcement Training | - | - | - | - | - | - | - | - | 47,528.00 | - | 47,528.00 | - |
| 3101 | Secretary of State | 6,459.70 | 6,449.70 | - | 10.00 | - | - | - | - | - | - | - | - |
| 3202 | Unclaimed Property - Informational | - | - | - | - | - | - | - | - | 52.88 | 52.88 | - | - |
| 3300 | State Auditor | 11,758.51 | 11,758.51 | - | - | - | - | - | - | - | - | - | - |
| TOTAL CARRYOVER APPROPRIATIONS | | 11,541,580.01 | 10,002,594.02 | 1,313,680.35 | 225,305.64 | 5,056,436.17 | 4,854,554.85 | 88,699.99 | 113,181.33 | 53,485,187.85 | 38,569,817.37 | 9,740,413.20 | 5,174,957.28 |
| Maintenance and Repair - Prior Year | | | | | | | | | | | | | |
| 0125 | Statewide Maintenance and Repair | 6,042,169.15 | 6,042,169.15 | - | - | 964,127.00 | 964,126.89 | - | 0.11 | 2,896,914.00 | 1,569,505.95 | - | 1,327,408.05 |
| 0612 | Wildlife -Development/Improvement - Informational | - | - | - | - | 1,129,056.99 | 606,421.65 | 85,028.43 | 437,606.91 | 430,018.99 | 140,572.68 | 51,855.21 | 237,591.10 |
| 0621 | State Parks and Recreation - Dev/Imp | - | - | - | - | 2,339,430.60 | 1,830,778.69 | 508,651.91 | - | 3,166,055.39 | 3,114,640.13 | 51,415.26 | (0.00) |
| 111 | General Operations | - | - | - | - | - | - | - | - | 5,572,686.27 | 5,572,638.51 | - | 47.76 |
| 150 | Regent's Central Office | 2,445,915.96 | 2,445,915.96 | - | (0.00) | - | - | - | - | 13,163,074.47 | 13,060,021.43 | - | 103,053.04 |
| 3001 | Administration | 259,071.56 | 259,071.56 | - | - | - | - | - | - | - | - | - | - |
| TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS | | 8,747,156.67 | 8,747,156.67 | - | (0.00) | 4,432,614.59 | 3,401,327.23 | 593,680.34 | 437,607.02 | 25,228,749.12 | 23,457,378.70 | 103,270.47 | 1,668,099.95 |
| Special Appropriations | | | | | | | | | | | | | |
| 0111 | Bureau of Finance and Management | 42,662,084.00 | 42,662,084.00 | - | - | - | - | - | - | - | - | - | - |
| 0121 | Administrative Services | 80,000.00 | 17,227.20 | - | 62,772.80 | - | - | - | - | - | - | - | - |
| 0125 | Statewide Maintenance and Repair | 214,114.50 | 157,275.72 | 56,838.78 | - | - | - | - | - | 1,575,000.00 | - | 1,575,000.00 | - |
| 0128 | PEPL Fund Administration - Informational | 7,974,502.00 | 7,974,502.00 | - | - | - | - | - | - | - | - | - | - |
| 0230 | Motor Vehicles | - | - | - | - | - | - | - | - | 1,033,270.00 | 1,033,269.10 | - | 0.90 |
| 0240 | Property and Special Taxes | 1,075,000.00 | 441,938.93 | 613,500.00 | 19,561.07 | - | - | - | - | - | - | - | - |
| 031 | Agriculture Services & Assistance | 1,300,000.00 | 1,300,000.00 | - | - | 112.00 | - | 112.00 | - | - | - | - | - |
| 032 | Agriculture Development & Promotion | - | - | - | - | - | - | - | - | 1,767,616.08 | 816,710.68 | 950,905.40 | - |
| 0350 | State Fair | - | - | - | - | - | - | - | - | 4,533,991.60 | 3,289,107.47 | 1,244,884.13 | - |
| 0621 | State Parks and Recreation - Dev/Imp | 3,399,727.38 | 1,939,445.11 | 1,460,282.27 | - | - | - | - | - | 11,457,621.00 | 5,750,733.32 | 5,706,887.68 | - |
| 082 | Economic Assistance Administration | 118,484.46 | 78,029.46 | 40,455.00 | - | 22,169.00 | - | - | 22,169.00 | 3,643.00 | - | - | 3,643.00 |
| 083 | Medical and Adult Services | 56,680.00 | - | 56,680.00 | - | 9,100,547.00 | - | - | 9,100,547.00 | - | - | - | - |
| 084 | Children's Services | 36,911.00 | - | 36,911.00 | - | 249,407.00 | - | 2,984.00 | 246,423.00 | 2,114.00 | - | - | 2,114.00 |
| 085 | Behaviour Health | 32,771.00 | - | 32,771.00 | - | 284,868.00 | - | 5,426.00 | 279,442.00 | - | - | - | - |
| 0903 | Health Systems Develop. and Reg. | 1,653,594.50 | 596,766.05 | 1,056,827.95 | 0.50 | - | - | - | - | - | - | - | - |
| 111 | General Operations | 1,000,000.00 | 1,000,000.00 | - | - | - | - | - | - | - | - | - | - |
| 1201 | General Administration | 250,000.00 | 210,711.93 | 39,288.07 | - | - | - | - | - | - | - | - | - |
| 1232 | Ed Resources | 1,238,650.44 | 490,542.99 | 676,496.52 | 71,610.93 | 35,490.00 | - | - | 35,490.00 | - | - | - | - |
| 1421 | Highway Patrol | 438,302.39 | 420,807.70 | 17,494.69 | 0.00 | - | - | - | - | 356,146.27 | 356,146.27 | - | - |
| 1431 | Emergency Services & Homeland Security | 2,945,605.00 | 2,945,604.32 | - | 0.68 | - | - | - | - | - | - | - | - |
| 150 | Regent's Central Office | 701,626.22 | 547,689.22 | 153,937.00 | - | - | - | - | - | - | - | - | - |
| 1517 | South Dakota Scholarships | 2,100,000.00 | 2,100,000.00 | - | - | - | - | - | - | - | - | - | - |
| 1520 | University of South Dakota | 961,577.99 | 125,690.83 | 835,887.16 | - | - | - | - | - | 57,508,362.53 | 21,725,503.26 | 35,782,859.27 | - |
| 1530 | South Dakota State University | 2,037,000.00 | 2,037,000.00 | - | - | - | - | - | - | 86,912,709.84 | 39,556,053.56 | 47,336,739.43 | 19,916.85 |
| 1540 | SD School of Mines and Technology | - | - | - | - | - | - | - | - | 250,000.00 | - | 250,000.00 | - |
| 1550 | Northern State University | - | - | - | - | - | - | - | - | 579,267.42 | 517,165.17 | 62,102.25 | 0.00 |
| 1560 | Black Hills State University | 0.01 | - | - | 0.01 | - | - | - | - | 45,000.00 | 45,000.00 | - | - |
| 1570 | Dakota State University | 468,646.33 | 376,866.18 | 91,780.15 | - | - | - | - | - | 40,000.00 | 30,340.50 | 9,659.50 | - |
| 1611 | Adjutant General | 100,000.00 | - | 100,000.00 | - | - | - | - | - | - | - | - | - |
| 1621 | Army Guard | - | - | - | - | 650,000.00 | - | - | 650,000.00 | - | - | - | - |
| 1711 | Veterans' Benefits and Services | 657,151.32 | 106,730.78 | 550,420.54 | - | - | - | - | - | - | - | - | - |
| 1721 | State Veterans' Home | 6,954,832.26 | 6,451,898.43 | 502,933.83 | - | 4,090,334.77 | 1,681,925.78 | 2,408,408.99 | - | - | - | - | - |
| 1831 | Juvenile Community Corrections | 53,533.35 | - | 53,533.35 | - | 16,733.00 | - | - | - | 16,733.00 | - | - | - |
| 1910 | Developmental Disabilities | 62,324.50 | - | 62,324.50 | - | 40,579.50 | - | - | - | 40,579.50 | - | - | - |
| 1950 | Rehabilitation Services | 4,067.00 | - | 4,067.00 | - | 3,202.00 | - | - | - | 3,202.00 | - | - | - |

| Program | Center Description | General Fund | | | | Federal Funds | | | | Other Funds | | | |
|-------------------------------------|--|----------------------|----------------------|-------------------------------|-------------------|----------------------|---------------------|-------------------------------|----------------------|-----------------------|----------------------|-------------------------------|-------------------|
| | | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion | Appropriation | Expenditure | Encumbrances & Carry-forwards | Reversion |
| 1951 | Telecommunication Devices for the Deaf | - | - | - | - | - | - | - | - | 200,000.00 | 15,546.23 | - | 184,453.77 |
| 2010 | Financial and Technical Assistance | 768,063.92 | 768,063.92 | - | - | 6,000,000.00 | 1,943,766.14 | - | 4,056,233.86 | - | - | - | - |
| 2030 | Water and Environment Fund | - | - | - | - | 1,121,443.31 | 211,997.28 | 909,446.03 | - | 69,843,764.54 | 14,740,889.54 | 55,052,875.00 | 50,000.00 |
| 271 | Unified Judicial System | 868,743.20 | 167,964.00 | 700,779.20 | - | - | - | - | - | 900,000.00 | 204,028.34 | 695,971.66 | - |
| 3001 | Administration | 250,000.00 | 4,155.59 | 245,844.41 | - | - | - | - | - | - | - | - | - |
| 3101 | Secretary of State | 726,900.00 | 217,470.00 | 509,430.00 | - | - | - | - | - | - | - | - | - |
| 3201 | Treasury Management | 250,000.00 | 250,000.00 | - | - | - | - | - | - | - | - | - | - |
| TOTAL SPECIAL APPROPRIATIONS | | 81,440,892.77 | 73,388,464.36 | 7,898,482.42 | 153,945.99 | 21,614,885.58 | 3,837,689.20 | 4,036,891.52 | 13,740,304.86 | 237,008,506.28 | 88,080,493.44 | 148,667,884.32 | 260,128.52 |

Nonbudgeted Expenditures

| | | | | | | | | | | | | | |
|--------------------------|---|---|---|---|---|----------------------|-----------|---|---|-------------------------|------------------|---|---|
| 0111 | Bureau of Finance and Management | - | - | - | - | - | - | - | - | 2,098,453.22 | - | - | - |
| 0118 | Building Authority Construction - Informational | - | - | - | - | - | - | - | - | 65,966,753.72 | - | - | - |
| 0120 | Off-budget Supplies for Resale | - | - | - | - | - | - | - | - | 10,869,619.15 | 29,420.00 | - | - |
| 0134 | South Dakota Public Broadcasting | - | - | - | - | - | - | - | - | 186,251.05 | 21,704.00 | - | - |
| 0140 | Bureau of Human Resources | - | - | - | - | - | - | - | - | 296,588.50 | - | - | - |
| 0145 | Workers Compensation | - | - | - | - | - | - | - | - | 4,015,495.74 | - | - | - |
| 0146 | Health Insurance | - | - | - | - | - | - | - | - | 122,428,834.48 | - | - | - |
| 0147 | Sect.125 Employer Pd Premiums/Claims | - | - | - | - | - | - | - | - | 15,237,396.72 | - | - | - |
| 0148 | Life Insurance | - | - | - | - | - | - | - | - | 3,858,937.96 | - | - | - |
| 0211 | Ethanol Fuel Payments | - | - | - | - | - | - | - | - | 4,500,000.00 | - | - | - |
| 0240 | Property and Special Taxes | - | - | - | - | - | - | - | - | 49,228.03 | - | - | - |
| 031 | Agriculture Services & Assistance | - | - | - | - | - | - | - | - | 4,204,368.19 | - | - | - |
| 032 | Agriculture Development & Promotion | - | - | - | - | - | - | - | - | 875,234.60 | - | - | - |
| 0850 | Human Services Center | - | - | - | - | - | - | - | - | 16,998.96 | - | - | - |
| 0911 | Health Services | - | - | - | - | 9,348,594.00 | - | - | - | 3,936,255.78 | - | - | - |
| 1061 | Banking | - | - | - | - | - | - | - | - | 22,999.47 | - | - | - |
| 1065 | Subsequent Injury & Ins. Exam Funds | - | - | - | - | - | - | - | - | 4,302,058.03 | - | - | - |
| 1082 | SDRS Operations | - | - | - | - | - | - | - | - | 543,662,732.42 | - | - | - |
| 1202 | Revenue Center Mineral Leasing | - | - | - | - | 323,681.00 | - | - | - | 1,004,666.02 | - | - | - |
| 1432 | Emergency Disaster | - | - | - | - | 10,311,587.49 | - | - | - | 1,080,036.10 | - | - | - |
| 1520 | University of South Dakota | - | - | - | - | - | - | - | - | 115,074,088.61 | - | - | - |
| 1530 | South Dakota State University | - | - | - | - | - | - | - | - | 120,863,016.03 | - | - | - |
| 1540 | SD School of Mines and Technology | - | - | - | - | - | - | - | - | 9,660,650.91 | - | - | - |
| 1550 | Northern State University | - | - | - | - | - | - | - | - | 14,664,000.82 | - | - | - |
| 1560 | Black Hills State University | - | - | - | - | - | - | - | - | 14,675,303.85 | - | - | - |
| 1570 | Dakota State University | - | - | - | - | - | - | - | - | 6,871,055.86 | - | - | - |
| 1621 | Army Guard | - | - | - | - | - | - | - | - | 247,895.58 | - | - | - |
| 1721 | State Veterans' Home | - | - | - | - | - | - | - | - | 26,661.58 | - | - | - |
| 1810 | City/County M&R | - | - | - | - | - | - | - | - | 4,255.15 | - | - | - |
| 1820 | Adult Corrections | - | - | - | - | - | - | - | - | 672,432.88 | - | - | - |
| 1900 | Secretary | - | - | - | - | 978,998.00 | - | - | - | - | - | - | - |
| 1911 | SDDC - Redfield | - | - | - | - | - | - | - | - | 34,878.43 | - | - | - |
| 1970 | Service to the Blind & Visually Impaired | - | - | - | - | - | - | - | - | 161,489.06 | 3,917.11 | - | - |
| 2041 | Misc Continuous Appropriation | - | - | - | - | - | 91,268.25 | - | - | 13,807,549.73 | - | - | - |
| 2900 | Legal Services Program | - | - | - | - | - | - | - | - | 2,336.00 | - | - | - |
| 2950 | Drug Savings | - | - | - | - | - | - | - | - | 795,512.95 | - | - | - |
| 3001 | Administration | - | - | - | - | - | - | - | - | 10,227,405.20 | - | - | - |
| 3300 | State Auditor | - | - | - | - | 1,428,930.76 | - | - | - | - | - | - | - |
| TOTAL NONBUDGETED | | | | | | 22,483,059.50 | | | | 1,096,401,440.78 | 55,041.11 | | |