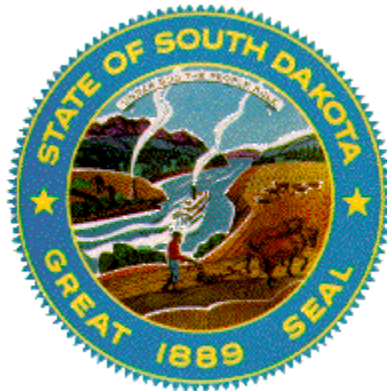


2018 Government Operations and Audit Committee



Other Fund Information by Agency

Prepared by Department of Legislative Audit

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MARTIN L. GUINDON, CPA
AUDITOR GENERAL

August 17, 2018

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2018 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 calendar years 2014-2017 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 FY2018 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

FY2018 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018							
01 - Governor's Office																
Company 3015 - Private Activities Bond Fund	13	G					63	99	143	461,038.32	461,038.32	-	461,038.32	468,079.72	-	(478,263.30)
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	G	07/29/14		11/22/16		42	46	13	34,319,633.38	34,319,633.38	-	34,319,633.38	17,787,497.04	9,500,737.14	(43,820.96)
Company 3178 - Energy Conservation Loan Special Revenue Fund	15	G					11	11	12	2,915,432.19	11,618,002.71	-	11,618,002.71	67,716.58	20,974.64	-
Company 3178 - GOED Special Revenue Fund	16	NB					126	57	11	7,703,155.28	13,677,292.40	-	13,677,292.40	13,413,775.44	359,085.55	-
Company 3178 - Ethanol Infrastructure Incentive Fund	17	G					56	134	178	223,625.81	223,625.81	-	223,625.81	-	917,539.84	-
Company 3186 - Economic Development Partnership Fund	18	I	07/29/14	08/25/15	10/18/16	10/05/17	136	87	54	729,006.28	729,006.28	-	729,006.28	23,589.87	613,242.27	87,462.21
Company 3187 - Local Infrastructure Improvement Grant Fund	19	I	07/29/14	08/25/15	10/18/16	10/05/17	24	28	23	5,695,181.76	5,695,181.76	-	5,695,181.76	85,140.11	971,484.39	437,311.05
Company 3188 - SD Housing Opportunity Fund	20	I	07/29/14	08/25/15	08/23/16	10/05/17	35	103	192	-	-	-	0.00	35,378.37	1,659,685.93	612,235.45
Company 6510 - Revolving Economic Development and Initiative Fund	21	G	07/29/14	08/25/15	10/18/16	10/05/17	4	4	4	75,333,423.14	115,278,462.06	-	115,278,462.06	1,756,444.34	778,452.11	87,462.21
Company 6518 - Science and Technology Authority	22	I					19	30	22	12,238,169.27	12,238,169.27	-	12,238,169.27	294,924.03	2,106,666.00	-
Company 6529 - South Dakota Ellsworth Development Authority	23	I				12/18/17	72	47	79	-	32,463,275.00	27,652,214.00	4,811,061.00	7,355,373.00	7,467,415.00	-
Company 8015 - Reinvestment Payment Fund	24	NB (3)				10/05/17	234	225	220	-	-	-	-	-	-	-
Company 9012 - Research Proof-of-Concept Fund	25	G					222	226	207	10,494.37	10,494.37	-	10,494.37	10,494.37	-	-
011 - Bureau of Finance and Management																
Company 3003 - Dakota Cement Trust	26	NB					2	2	2	-	292,708,286.19	-	292,708,286.19	29,425,156.22	2,261,289.61	(12,442,947.19)
Company 3004 - Health Care Trust	27	NB					3	3	3	-	133,124,312.03	-	133,124,312.03	13,052,689.70	992,544.73	(5,214,738.73)
Company 3005 - Education Enhancement Trust	28	NB					1	1	1	-	538,000,390.03	-	538,000,390.03	77,668,367.95	4,403,431.30	(19,377,842.20)
Company 3005 - Postsecondary Scholarship Grant Fund	29	NB					81	208	202	-	6,500,000.00	-	6,500,000.00	-	-	-
Company 6010 - Budgetary Accounting Fund	30	G					140	62	62	2,495,123.20	2,495,123.20	-	2,495,123.20	5,374,522.54	4,752,986.51	(261,396.00)
Company 8000 - Agency Fund	31	NB (3)					234	226	220	-	-	-	-	-	-	-
Company 9016 - Building South Dakota Fund	32	G		08/25/15		10/05/17	8	187	217	-	-	-	-	1,749,244.17	-	(1,749,244.17)
0115 - South Dakota Building Authority																
Company 6013 - Building Authority	34	I					12	7	14	50,565,119.58	50,565,119.58	318,075,900.00	(267,510,780.42)	27,948,074.22	35,263,346.66	(252,799.74)
012 - Bureau of Administration																
Company 3007 - State Capital Construction Fund	35	NB (1)					214	222	216	-	-	-	-	6,732,721.23	-	(6,732,721.23)
Company 3007 - Statewide M&R Fund	36	G					18	37	66	1,274,053.00	1,274,053.00	-	1,274,053.00	269,053.00	3,350,000.00	1,000,000.00
Company 3029 - Extraordinary Litigation Fund	37	I				12/18/17	131	184	73	(781,624.78)	(781,624.78)	-	(781,624.78)	937.60	1,174,553.75	423,598.00
Company 3113 - Maintenance of Buildings and Grounds	38	G					15	39	48	2,162,800.94	2,162,800.94	-	2,162,800.94	3,313,936.13	2,238,537.24	(1,000,000.00)
Company 6003 - Records Management Internal Service Fund	39	G					154	144	164	165,298.62	165,298.62	-	165,298.62	232,682.15	239,584.35	-
Company 6004 - Buildings and Grounds	40	G					135	150	158	545,047.50	545,047.50	-	545,047.50	6,459,979.77	6,560,579.03	-
Company 6005 - Central Mail Services Fund	41	G/NB					169	169	158	621,062.08	621,062.08	-	621,062.08	3,364,438.83	3,339,605.24	-
Company 6007 - Central Duplicating	42	G/NB					125	148	146	366,438.04	366,438.04	-	366,438.04	916,445.26	1,031,264.06	-
Company 6008 - Fleet & Travel Management	43	G/NB					170	132	159	(212,148.08)	(212,148.08)	-	(212,148.08)	14,626,600.77	16,168,347.96	-
Company 6014 - Public Entity Pool for Liability	44	I					27	28	19	10,100,819.93	10,100,819.93	-	10,100,819.93	3,960,206.24	3,541,979.86	-
Company 6015 - Procurement Management Internal Service Fund	45	G					205	146	200	6,175.08	6,175.08	-	6,175.08	689,423.12	844,984.67	-
Company 6016 - State Engineer	46	G					148	124	138	539,292.59	539,292.59	-	539,292.59	1,147,983.48	1,174,703.63	-
Company 6019 - BOA Support Services	47	G					155	168	164	291,249.79	291,249.79	-	291,249.79	1,009,525.19	993,296.28	-
Company 6021 - Property Management Internal Service Fund	48	G					204	177	196	31,504.15	31,504.15	-	31,504.15	296,743.09	331,613.26	-
Company 6509 - Special State Flag Account	49	NB					217	207	186	12,132.36	12,132.36	-	12,132.36	46,718.57	40,983.84	-
Company 6511 - Federal Surplus Property	50	G/NB					133	152	90	820,776.26	820,776.26	-	820,776.26	2,911,362.94	2,557,206.12	-
Company 8000 - Agency Fund	51	NB (3)					234	226	220	104,866.42	104,866.42	104,866.42	-	-	-	-
Company 9013 - Liability Captive Insurance Company - STA	52	I		05/19/15			22	29	20	2,579,042.65	2,579,042.65	-	2,579,042.65	321,365.34	258,098.21	-
Company 9028 - Liability Captive Insurance Company Fund	53	I		05/19/15			13	22	15	2,137,290.00	2,137,290.00	-	2,137,290.00	150,551.73	68,704.97	-
Company 9034 - Property & Casualty Captive Insurance Company Fund	54	I		05/19/15			29	14	16	5,474,712.93	5,474,712.93	-	5,474,712.93	2,268,068.31	1,584,722.35	-
013 - Bureau of Information and Telecommunications																
Company 3008 - SDPB/Tower Rent	55	NB					75	182	189	83,099.62	83,099.62	-	83,099.62	321,000.70	324,522.47	-
Company 3026 - SD Public Broadcasting - Other	56	G					200	195	193	14,990.77	14,990.77	-	14,990.77	1,343,135.67	1,404,814.78	1,950.00
Company 3027 - SDPB - PBC	57	G					173	160	175	162,431.35	162,431.35	-	162,431.35	1,635,539.00	1,850,678.40	-

FY2018 Fund Rankings

Blue
Book
Page

GOAC Reviews
CY2014 CY2015 CY2016 CY2017

GOAC Ranking
FY2016 FY2017 FY2018

Fund Name	Budget	CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 6001 - Data Processing Internal Service Fund	58	G				101	119	116	4,088,185.46	4,088,185.46	-	4,088,185.46	25,240,804.36	25,100,258.55	-
Company 6002 - Capitol Communications Systems Internal Service Fund	59	G				199	127	103	2,209,580.87	2,209,580.87	-	2,209,580.87	16,160,864.99	15,347,291.83	-
Company 6011 - Dakota Digital Network	60	G				149	95	111	572,069.84	572,069.84	-	572,069.84	788,084.61	771,134.12	-
Company 6502 - Radio Communications Fund	61	G				87	120	121	380,342.71	381,017.71	-	381,017.71	802,703.27	828,500.28	(25,424.93)
014 - Bureau of Human Resources															
Company 3035 - State Employees Benefits Plan Fund	62	G/NB				79	80	68	37,320,154.39	37,420,154.39	2,119.25	37,418,035.14	160,500,135.36	158,444,757.09	-
Company 3035 - State Employees Workers' Compensation Program Fund	63	G/NB			12/18/17	67	69	71	3,286,321.47	3,426,321.47	-	3,426,321.47	4,326,195.93	4,577,526.44	-
Company 3035 - Dakota Cement Life and Workers' Compensation	64	G/NB				94	99	97	168,437.81	168,437.81	-	168,437.81	6,793.94	26,547.36	-
Company 6009 - Human Resources - Labor & Mgmt.	65	G				145	130	144	912,127.90	912,127.90	6,500.00	905,627.90	4,496,321.78	4,533,737.19	-
Company 8000 - Agency Fund	66	NB (3)				234	226	220	9,943.84	9,943.84	9,943.84	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	67	NB				182	190	100	162,727.42	162,727.42	-	162,727.42	334,067.53	229,222.24	-
02 - Department of Revenue															
Company 3037 - South Dakota Gaming Commission Fund	69	I				150	96	108	860,407.72	860,407.72	-	860,407.72	15,966,077.00	9,933,169.58	(6,067,850.85)
Company 3076 - License Plate Revolving Fund	71	G				169	143	94	301,936.15	301,936.15	-	301,936.15	4,128,425.07	1,820,752.52	-
Company 3076 - Sales and Use Tax Collection Fund	72	G				207	209	210	-	-	-	0.00	10,341,972.84	10,341,961.84	-
Company 3078 - Cigarette Stamp Purchasing Fund	73	NB				219	206	53	57,122.80	57,122.80	-	57,122.80	33,978.70	682.86	-
Company 3078 - Ethanol Fuel Fund	74	NB				187	186	185	100,000.00	100,000.00	-	100,000.00	8,550,240.08	7,000,000.00	(1,550,240.08)
Company 3078 - Wind Energy Tax Fund	75	NB				234	226	220	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund	76	G				54	50	44	3,152,461.28	3,152,461.28	-	3,152,461.28	9,620,514.46	7,229,556.26	(1,063,998.58)
Company 3185 - South Dakota-Bred Racing	77	I				163	174	178	42,949.69	42,949.69	-	42,949.69	59,768.36	84,572.00	-
Company 3185 - Special Racing Revolving Fund	78	I				165	138	176	64,017.09	64,017.09	-	64,017.09	148,395.77	284,550.00	-
Company 6516 - Lottery Operating Fund	79	I				71	60	55	5,964,705.48	6,645,425.56	670,985.84	5,974,439.72	58,379,556.48	43,263,405.52	(14,485,099.68)
Company 6516 - Video Lottery Operating Fund	80	G				36	41	27	2,814,255.31	2,839,182.13	40,482.28	2,798,699.85	2,424,248.50	1,998,243.09	(681,328.85)
Company 8000 - Agency Fund	81	NB (3)				234	226	220	90,106,061.28	90,106,061.28	90,106,061.28	-	-	-	-
03 - Department of Agriculture															
Company 3002 - Wheat Commission	83	I				146	89	81	947,640.62	947,640.62	-	947,640.62	1,533,689.55	1,451,255.95	-
Company 3050 - Apiary Fund	84	G				185	175	177	53,304.98	53,304.98	-	53,304.98	80,986.62	89,045.76	-
Company 3050 - Dairy Inspection Fund	85	G				127	131	152	260,354.41	260,354.41	-	260,354.41	331,185.72	329,756.17	-
Company 3050 - Feed and Remedy Fund	86	G				102	111	182	75,962.15	75,962.15	-	75,962.15	284,513.88	464,867.56	23.69
Company 3050 - Fertilizer Fund	87	G				34	77	41	816,444.58	816,444.58	-	816,444.58	390,483.81	310,501.03	-
Company 3050 - Honey Industry Fund	88	G				190	164	174	6,901.79	6,901.79	-	6,901.79	7,056.67	7,215.16	-
Company 3050 - Nursery Fund	89	G				96	74	50	120,757.91	120,757.91	-	120,757.91	68,298.84	14,373.82	-
Company 3050 - Pesticide Regulatory Fund	90	G				156	129	150	271,414.73	271,414.73	-	271,414.73	391,125.00	401,954.13	-
Company 3050 - Seed Fund	91	G				197	130	172	45,645.28	45,645.28	-	45,645.28	54,757.22	65,627.98	-
Company 3050 - Weed and Pest Control Fund	92	G				58	54	60	1,214,222.14	1,214,222.14	-	1,214,222.14	487,479.33	618,729.56	-
Company 3050 - Agricultural Mediation Operating Fund	93	G						170	10,202.49	10,202.49	-	10,202.49	35,950.00	25,747.51	-
Company 3052 - Rural Rehabilitation Fund	94	G				10	10	7	3,115,906.09	8,909,137.85	-	8,909,137.85	343,002.52	55,619.27	88,957.33
Company 3052 - Value Added Finance Authority	95	G				92	199	180	(5,049.79)	(5,049.79)	-	(5,049.79)	22,321.75	13,839.30	(2,479.70)
Company 3052 - South Dakota Certified Beef Fund	96	G				198	213	219	564.05	564.05	-	564.05	-	-	-
Company 3053 - American Dairy Association	97	I				158	170	171	227,803.27	227,803.27	-	227,803.27	2,636,180.05	2,716,453.74	-
Company 3054 - Oilseeds Fund	98	I				48	43	69	825,218.79	825,218.79	-	825,218.79	335,573.37	326,427.20	-
Company 3054 - Pulse Crops Fund	99	I				87	44	80	208,524.68	208,524.68	-	208,524.68	33,296.70	31,610.56	-
Company 3054 - Soybean Research and Promotion	100	I				68	77	76	5,440,658.01	5,440,658.01	-	5,440,658.01	11,369,503.40	12,762,188.92	-
Company 3055 - Corn Utilization Council	101	I				51	98	106	2,014,759.36	2,014,759.36	-	2,014,759.36	6,647,541.71	7,200,645.88	-
Company 3056 - Forestry Fund	102	G				144	42	125	260,431.62	269,693.04	25.00	269,668.04	228,482.63	361,352.02	-
Company 3057 - Brand Fund	103	I				53	64	72	481,826.86	481,826.86	-	481,826.86	80,565.75	350,253.97	-
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	104	I		05/19/15		124	110	99	987,535.78	987,535.78	121,695.10	865,840.68	1,857,237.96	1,787,123.89	-
Company 3059 - State Fire Suppression Special Revenue Fund	105	NB				105	63	33	(8,922,937.00)	(8,922,937.00)	9,261.42	(8,932,198.42)	2,997,208.64	8,370,293.91	766,157.00
Company 3059 - Mountain Pine Beetle	106	NB				59	148	63	705,100.83	705,100.83	-	705,100.83	5,986.99	14,660.18	-
Company 3061 - Conservation District Special Revenue Fund	107	NB (2)				143	186	183	95,749.83	199,627.98	-	199,627.98	2,950.19	-	-

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FY2018 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018							
Company 3063 - Coordinated Natural Resources Conservation Fund	108	S					60	70	68	1,099,531.71	1,099,531.71	-	1,099,531.71	521,154.40	553,098.77	-
Company 3063 - Pesticide Recycling and Disposal Fund	109	NB					138	119	115	369,460.37	369,460.37	-	369,460.37	334,204.48	345,646.34	-
Company 3150 - Other Disease Control	110	G					202	191	188	87,135.14	87,135.14	-	87,135.14	-	670.09	-
Company 3151 - Livestock Disease Emergency Fund	111	NB					9	117	151	502,401.99	502,401.99	-	502,401.99	306,884.04	-	-
Company 6503 - Board of Veterinary Medical Examiners	112	I					112	51	107	180,355.34	180,355.34	-	180,355.34	31,785.45	50,653.00	-
Company 6507 - South Dakota Rodent Control Fund	113	G					195	201	195	(22,120.14)	(22,120.14)	-	(22,120.14)	84,555.87	123,201.02	-
Company 6515 - State Fair Fund	114	G					139	171	142	404,944.19	404,944.19	-	404,944.19	3,400,906.16	3,214,658.39	-
Company 8000 - Agency Fund	115	NB (3)					234	226	220	-	-	-	-	-	-	-
Company 9029 - Animal Disease Research and Diagnostic Laboratory	116	B/S						81	25	6,666,832.11	6,666,832.11	-	6,666,832.11	495,951.35	4,044,119.24	1,615,000.00
04 - Department of Tourism																
Company 3006 - Tourism Promotion Fund	117	G					125	141	129	796,177.87	796,177.87	1,862.00	794,315.87	11,701,332.58	15,662,203.43	3,242,285.02
Company 3143 - Arts - Donations and Receipts	118	G					162	133	144	337,779.39	337,779.39	-	337,779.39	903,560.87	943,732.59	(6,026.04)
06 - Department of Game, Fish and Parks																
Company 3121 - Game, Fish and Parks Administration	119	G					203	198	202	30,834.79	30,834.79	28,131.41	2,703.38	46,743.62	3,011,312.11	2,912,127.27
Company 3122 - Department of Game, Fish and Parks Fund	120	G/I		11/22/16			28	34	35	14,027,491.88	14,027,770.88	-	14,027,770.88	29,538,881.33	28,144,831.54	(2,993,499.05)
Company 3122 - HMC Natural Resources Restoration Fund	122	I					230	223	216	172,597.76	172,597.76	-	172,597.76	-	-	-
Company 3123 - Animal Damage Control Fund	123	I					194	192	203	5,686.09	5,686.09	-	5,686.09	516,516.14	1,661,816.35	1,115,000.00
Company 3124 - Land Acquisition and Development Fund	124	I					90	152	181	29,855.38	29,855.38	-	29,855.38	2,899.38	188,464.33	55,000.00
Company 3125 - Parks and Recreation Fund	125	G		11/22/16			43	58	58	6,297,542.15	6,297,542.15	546.00	6,296,996.15	24,913,375.61	22,573,151.62	(1,932,510.61)
Company 3125 - Custer State Park Bond Redemption Fund	127	G					82	194	126	543,575.29	543,575.29	-	543,575.29	2,290,560.63	-	(1,762,662.43)
Company 3125 - Custer State Park Improvement Fund	128	S		11/22/16			39	50	56	1,022,771.00	1,022,771.00	-	1,022,771.00	83,266.96	1,231,559.91	-
Company 3125 - HMC Natural Resources Recovery Fund	129	NB (2)					130	165	164	630,404.42	630,404.42	-	630,404.42	7,684.90	-	-
Company 3126 - Snowmobile Trails Fund	130	I					52	92	96	849,256.53	849,256.53	-	849,256.53	861,083.02	900,500.04	-
07 - Department of Tribal Relations																
Company 3025 - Tribal Relations Other Fund	131	G					206	204	162	5,224.67	5,224.67	-	5,224.67	10,250.00	6,028.45	-
08 - Department of Social Services																
Company 3079 - Crime Victims' Compensation Fund	133	G		05/19/15			191	126	170	114,038.11	114,038.11	-	114,038.11	418,696.35	451,183.59	(7,433.93)
Company 3079 - Prescription Drug Plan Fund	134	G		05/19/15			209	185	198	7,467.99	7,467.99	-	7,467.99	16,026.79	19,000.00	-
Company 3079 - SS-Other/Local Donated	135	G		05/19/15			30	27	34	7,342,614.02	7,342,614.02	-	7,342,614.02	5,113,363.98	5,104,042.07	184,701.34
Company 6503 - Board of Alcohol and Drug Professionals	136	I					186	193	187	50,947.53	50,947.53	-	50,947.53	141,782.87	141,450.64	-
Company 6503 - Board of Counselor Examiners	137	I					176	166	136	86,483.62	86,483.62	-	86,483.62	102,700.13	91,869.80	-
Company 6503 - Board of Examiners of Psychologists	138	I					115	104	104	103,098.74	103,098.74	-	103,098.74	69,265.19	57,436.29	-
Company 6503 - Board of Social Work	139	I					89	102	81	192,442.48	192,442.48	-	192,442.48	120,852.43	97,103.37	-
Company 8000 - Agency Fund	140	NB (3)					234	226	220	11,994,370.39	11,994,370.39	11,994,370.39	-	-	-	-
Company 8311 - HSC Resident Investment	141	NB					113	66	47	171,629.76	171,629.76	-	171,629.76	38,361.22	15,122.03	1,524.24
Company 8311 - Unclaimed Funds Account	142	NB					226	219	213	406.32	406.32	-	406.32	406.32	-	-
Company 8313 - Child Care Fund	143	G					152	167	148	283,510.82	283,510.82	-	283,510.82	760,119.04	731,848.00	-
Company 8328 - Children's Trust Fund	144	G					114	126	156	79,717.72	79,717.72	-	79,717.72	70,653.44	152,217.42	22,740.00
09 - Department of Health																
Company 3047 - Health Special Services Fund	145	G/NB					93	76	90	2,501,347.90	2,502,567.90	-	2,502,567.90	32,129,152.98	33,820,917.46	(924,940.60)
Company 3049 - Tobacco Prevention and Reduction Trust Fund	146	G					141	147	157	430,083.67	430,083.67	-	430,083.67	5,006,493.07	5,048,807.39	(13,328.24)
Company 6018 - State Laboratory Fund	147	G					176	158	165	327,969.74	327,969.74	-	327,969.74	2,986,172.96	3,076,268.42	-
Company 6503 - Board of Dentistry	148	I					47	84	49	721,569.03	721,569.03	-	721,569.03	361,009.16	307,198.78	-
Company 6503 - Board of Examiners for Speech-Language Pathology	149	I					64	121	57	143,330.71	143,330.71	-	143,330.71	80,879.42	38,211.10	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	150	I					95	91	87	91,220.05	91,220.05	-	91,220.05	30,240.15	24,878.22	-
Company 6503 - Board of Massage Therapy	151	I		10/30/15	11/22/16		160	159	176	39,871.18	39,871.18	-	39,871.18	49,904.30	72,822.86	-
Company 6503 - Board of Nursing	152	I					142	123	120	578,415.31	583,868.97	-	583,868.97	1,245,182.22	1,461,797.07	-

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FY2018 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers	
			CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018								
Company 6503 - Board of Nursing Facility Administrators	153	I					174	90	147	48,620.08	48,620.08	-	48,620.08	16,713.64	45,161.98	-	
Company 6503 - Board of Pharmacy	154	I					73	61	69	1,208,794.42	1,208,794.42	-	1,208,794.42	805,497.79	1,026,370.38	-	
Company 6503 - Board of Chiropractic Examiners	155	I					67	48	49	342,882.35	342,882.35	-	342,882.35	113,757.68	83,373.37	-	
Company 6503 - Board of Funeral Service	156	I					98	118	140	116,496.18	116,496.18	-	116,496.18	71,674.10	73,056.89	-	
Company 6503 - Board of Medical & Osteopathic Examiners	157	I					25	21	15	4,074,259.45	4,075,730.06	-	4,075,730.06	1,434,127.88	840,389.32	-	
Company 6503 - Board of Examiners in Optometry	158	I					147	181	165	52,025.36	52,025.36	-	52,025.36	73,801.78	70,711.60	-	
Company 6503 - Board of Podiatry Examiners	159	I					159	154	132	27,350.51	27,350.51	-	27,350.51	21,218.43	17,679.72	-	
Company 6503 - Board of Certified Professional Midwives	160	I							204	155	10,388.35	10,388.35	-	10,388.35	16.28	9,627.93	-
10 - Department of Labor and Regulation																	
Company 3030 - Employment Security Contingency Fund	161	NB					123	83	148	703,781.93	703,781.93	-	703,781.93	830,105.59	-	(835,296.18)	
Company 3181 - Banking Special Revenue Fund	162	NB					108	105	110	39,853.11	39,853.11	-	39,853.11	40,087.29	13,114.79	(35,004.01)	
Company 3183 - Insurance Operating Fund	163	G					179	162	173	175,000.00	175,000.00	-	175,000.00	11,991,873.37	2,301,794.66	(9,690,078.71)	
Company 3183 - Investor Education	164	NB					224	203	201	869.58	869.58	-	869.58	9.47	-	-	
Company 3183 - SD Insurance Producers Continuing Education	165	G					100	73	112	132,671.80	132,671.80	-	132,671.80	39,758.16	53,318.43	(2,222.06)	
Company 3183 - SD Real Estate Appraiser Fund	166	G					106	100	74	217,402.57	217,402.57	-	217,402.57	197,666.40	152,236.11	(4,231.11)	
Company 3183 - South Dakota Appraisal Management Companies Fund	167	G					55	72	89	261,032.13	261,032.13	-	261,032.13	83,723.70	85,285.56	(2,988.90)	
Company 3183 - Securities Operating Fund	168	G					189	180	181	15,000.00	15,000.00	-	15,000.00	46,908,407.69	311,520.74	(46,596,886.95)	
Company 6503 - Board of Abstractors	169	I					46	42	52	294,052.85	294,052.85	-	294,052.85	53,790.37	40,080.61	(409.63)	
Company 6503 - Board of Accountancy	170	I					86	68	98	408,634.19	408,634.19	-	408,634.19	272,045.43	280,398.09	(6,183.74)	
Company 6503 - Board of Barber Examiners	171	I					151	151	163	37,803.67	37,803.67	-	37,803.67	23,203.27	30,529.48	(201.58)	
Company 6503 - Boxing Commission	172	I					213	55	114	156,393.79	156,393.79	-	156,393.79	47,161.10	50,768.43	(193.58)	
Company 6503 - Cosmetology Commission	173	I					139	135	145	178,326.65	178,326.65	-	178,326.65	305,275.35	336,617.80	(10,633.87)	
Company 6503 - Electrical Commission	174	I					117	108	109	610,823.48	610,823.48	-	610,823.48	1,611,726.82	1,689,650.40	(60,121.27)	
Company 6503 - Plumbing Commission	175	I					132	142	155	209,725.71	209,725.71	-	209,725.71	646,988.20	662,141.05	(19,827.10)	
Company 6503 - SD Board of Technical Professions	176	I					32	97	88	473,684.59	473,684.59	-	473,684.59	361,535.98	400,968.09	(8,065.01)	
Company 6503 - SD Real Estate Commission	177	I					90	109	84	414,327.53	414,327.53	-	414,327.53	470,680.29	425,051.58	(16,285.18)	
Company 6525 - Subsequent Injury Fund	178	G/NB					29	45	75	502,679.68	502,679.68	-	502,679.68	26,452.53	1,101,906.59	(615.25)	
Company 6526 - Banking Special Revenue Fund	179	G					31	28	29	3,750,269.85	3,750,269.85	-	3,750,269.85	4,377,783.96	3,445,753.94	(93,145.98)	
Company 6526 - Insurance Examination Fund	180	NB					85	16	25	2,704,608.78	2,704,608.78	-	2,704,608.78	1,355,000.00	1,095,012.05	-	
Company 8000 - Agency Fund	181	NB (3)					234	226	220	1,080.00	1,080.00	1,080.00	-	-	-	-	
Company 8304 - Private Workers Compensation	182	G					68	78	83	780,857.47	780,857.47	241,933.91	538,923.56	62,229.92	366,164.50	204,128.16	
Company (Local) - Unemployment Compensation	183	NB		11/22/16	12/18/17		6	13	10	-	115,125,943.00	81,905.00	115,044,038.00	42,953,325.00	31,464,499.00	(818,330.00)	
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	184	I							40	30	2,113,835.98	2,113,835.98	-	2,113,835.98	178,783.95	151,327.74	-
11 - Department of Transportation																	
Company 3040 - Highway Fund	185	G/I					65	35	55	83,313,622.87	91,538,538.96	2,050,833.73	89,487,705.23	307,683,546.01	319,106,597.47	1,095,208.82	
Company 3040 - Local Bridge Improvement Grant Fund	187	G							6	20,651,507.32	20,651,507.32	-	20,651,507.32	7,118,465.57	3,437,177.22	2,000,000.00	
Company 3041 - State Aeronautics Fund	188	G/I					41	49	32	4,128,479.78	4,317,026.18	-	4,317,026.18	2,456,433.30	2,226,780.08	-	
Company 3042 - Railroad Administration Fund	189	G			12/18/17		178	163	179	272,026.40	283,649.40	222,042.55	61,606.85	141,445.74	187,502.69	-	
Company 3044 - Local Government Transportation Technology Transfer Fund	190	NB					40	107	78	341,797.38	341,797.38	-	341,797.38	321,737.20	330,622.88	(150,000.00)	
Company 3044 - Railroad Trust Fund	191	NB			12/18/17		16	23	5	6,827,458.53	29,829,267.09	-	29,829,267.09	1,378,785.37	101,995.64	-	
Company 6012 - Special Aviation Internal Service Fund	192	G					38	31	21	2,004,404.61	2,006,790.55	-	2,006,790.55	1,221,539.17	748,680.62	-	
12 - Department of Education																	
Company 3138 - Hagen-Harvey Memorial Scholarship	193	NB					70	45	154	878,964.03	878,964.03	-	878,964.03	10,760.13	-	-	
Company 3138 - Postsecondary Technical Credentialing Fund	194	G					181	221	220	-	-	-	-	-	-	-	
Company 3138 - State Institute Fund	195	G					66	112	84	239,366.57	239,366.57	-	239,366.57	239,265.37	176,442.85	(48,591.47)	
Company 3138 - Professional Teachers Practices and Standards Commission	196	G					180	122	105	132,162.71	132,162.71	-	132,162.71	-	15,936.62	48,591.47	
Company 3138 - Dept. of Education Other	197	G					21	19	31	4,520,465.75	4,520,465.75	-	4,520,465.75	1,865,555.32	910,858.99	(964,167.48)	
Company 3139 - Archeological Research Center	198	G					104	79	118	610,776.70	610,776.70	-	610,776.70	1,240,140.22	1,301,914.21	239.63	

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Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018							
Company 3139 - Historical Society Special Revenue Fund	199	G					176	161	168	90,773.93	90,773.93	-	90,773.93	159,042.42	198,507.85	-
Company 3139 - Other Activities	200	G					122	92	119	229,186.15	229,186.15	-	229,186.15	288,586.19	267,274.69	-
Company 3145 - Historical Preservation Loan and Grant Fund	201	G					110	101	93	280,527.61	280,527.61	-	280,527.61	3,859.16	76,679.25	100,000.00
Company 3146 - State Library	202	G					168	94	152	10,776.35	10,976.35	-	10,976.35	3,342.70	3,740.92	-
Company 3189 - Workforce Education Fund	203	I	07/29/14	08/25/15	08/23/16	10/30/17	56	15	46	3,778,821.45	3,778,821.45	-	3,778,821.45	70,855.13	2,232,946.61	(267,955.75)
Company 6503 - Board of Technical Education	204	I							77	390,539.71	390,539.71	-	390,539.71	6,623.44	124,072.17	507,988.44
Company 8000 - Agency Fund	205	NB (3)					234	226	220	114,087.21	114,087.21	114,087.21	-	-	-	-
Company 8501 - Tuition Subaccount Fund	206	G					77	102	151	1,151,115.61	1,151,115.61	-	1,151,115.61	-	4,649,881.88	-
Company 8501 - Postsecondary Technical Institutes Equipment Fund	207	NB					116	186	184	216,563.83	216,563.83	-	216,563.83	6.40	-	-
14 - Department of Public Safety																
Company 3040 - Highway Fund	209	NB					210	24	28	-	850.00	-	(20,340,676.64)	205,015.24	20,542,989.08	(2,702.80)
Company 3048 - Boiler Inspection Fund	210	G					201	197	191	32,773.51	32,773.51	-	32,773.51	207,885.00	211,737.49	(3,374.00)
Company 3072 - Environment and Natural Resources Fee Fund	211	G					229	214	199	-	-	-	(28,314.91)	-	28,314.91	-
Company 3144 - S.D. 911 Coordination Fund	212	G	11/13/14	08/25/15		10/30/17	40	32	39	7,066,887.71	7,066,887.71	-	7,066,887.71	3,965,046.54	4,176,919.24	(9,595.87)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	213	NB					74	113	149	(229,877.04)	(227,877.04)	-	(227,877.04)	22,868.56	1,356,366.89	249,805.63
Company 3177 - State Motor Vehicle Fund	214	G					69	52	42	4,147,472.22	4,149,612.22	-	4,149,612.22	9,871,058.37	8,298,718.42	(389,840.14)
Company 3184 - Cigarette Fire Safety Standard Act Fund	216	G					103	36	86	213,695.62	213,695.62	-	213,695.62	15,835.88	41,048.05	(1,970.98)
Company 3184 - Motorcycle Safety	217	G					129	114	38	715,071.24	715,071.24	-	715,071.24	699,760.53	414,913.65	(2,007.81)
Company 3184 - Other	218	G					192	157	121	418,977.93	418,977.93	-	418,977.93	345,806.91	907,268.48	752,280.47
Company 6022 - Public Safety Inspections Fund	219	G					144	145	169	98,926.92	98,926.92	-	98,926.92	1,577,547.94	1,652,017.86	(89,301.61)
Company 8000 - Agency Fund	220	NB (3)					234	226	220	1,220,423.91	1,220,423.91	1,220,423.91	-	-	-	-
16 - Department of the Military																
Company 3147 - National Guard Museum and State Weapons Collection Fund	221	G					161	189	51	181,421.22	181,421.22	-	181,421.22	2,201.26	1,238.66	-
Company 3148 - General Militia Fund and Special Militia Fund	222	NB					111	102	139	155,952.27	155,952.27	-	155,952.27	182,018.92	173,890.90	-
17 - Department of Veterans Affairs																
Company 3021 - State Veterans' Home Operating Fund	223	G					80	65	64	1,009,436.41	1,009,436.41	-	1,009,436.41	5,941,054.21	4,395,605.72	(2,117,448.20)
Company 3021 - Veterans' Home Capital Fund	224	G					60	17	17	1,076,724.70	1,076,724.70	-	1,076,724.70	95,103.83	39,272.47	-
Company 3149 - Veterans Affairs Division Special Revenue Fund	225	NB					62	85	127	79,853.34	79,853.34	-	79,853.34	14,568.48	23,145.24	-
Company 5017 - Resident Trust Fund	226	NB					101	192	102	119,876.93	119,876.93	-	119,876.93	1,851.46	30,000.00	-
18 - Department of Corrections																
Company 3023 - Dept. of Corrections Miscellaneous	227	G/NB					183	211	211	274.33	274.33	-	274.33	-	124,960.97	-
Company 5008 - City/County M&R	229	NB					61	56	121	88,768.91	88,768.91	-	88,768.91	11,116.19	15,605.03	-
Company 6504 - Prison Industries Revolving Fund	230	G/NB					106	154	167	500,000.00	500,200.00	-	500,200.00	3,159,378.79	2,952,514.57	(206,864.22)
Company Local - Inmate trust	231	NB					137	130	124	-	1,429,652.65	201,758.81	1,227,893.84	7,124,689.58	7,031,889.88	-
19 - Department of Human Services																
Company 3046 - Fund for Registration of Interpreters for the Deaf	233	G					228	150	82	32,116.93	32,116.93	-	32,116.93	37,499.00	8,303.72	-
Company 3046 - DHS - Other Fees	234	G					118	106	101	979,754.38	979,754.38	-	979,754.38	1,618,753.12	1,816,062.46	-
Company 3046 - Prescription Drug Plan Fund	235	G					33	38	135	144,281.40	144,281.40	-	144,281.40	404,217.09	463,088.02	(750,000.00)
Company 3064 - DHS Other Funds	236	G					218	188	162	122,026.26	122,026.26	-	122,026.26	4,380,629.86	4,366,331.23	184,531.07
Company 3091 - Telecommunication Fund for Other Disabilities	237	G					57	88	85	434,375.84	434,375.84	-	434,375.84	147,124.51	145,323.26	-
Company 3091 - Telecommunication Fund for the Deaf	238	G					23	18	24	2,033,002.69	2,033,002.69	-	2,033,002.69	1,324,245.92	1,159,276.03	(750,000.00)
Company 3091 - Other	239	G					181	156	45	2,640,754.99	2,640,754.99	-	2,640,754.99	667,880.79	1,542,871.98	-
Company 5016 - Redfield Resident Investment	240	NB					87	93	95	238,646.58	238,646.58	-	238,646.58	30,510.74	37,594.12	-
Company 6508 - DHS Canteen Fund	241	NB					134	116	67	68,040.06	68,040.06	-	68,040.06	980.55	746.00	-
Company 8314 - DHS/SBVI Business Enterprise Program	242	NB					175	173	93	106,963.25	106,963.25	-	106,963.25	111,323.70	81,547.59	(869.11)
20 - Department of Environment and Natural Resources																
Company 3036 - Petroleum Release Compensation Fund	243	G/I		10/30/15			20	26	20	2,141,125.68	2,141,125.68	-	2,141,125.68	1,860,095.08	1,059,381.73	(1,300,000.00)
Company 3072 - Environment and Natural Resources Fee Fund	244	G/S					91	110	137	890,277.52	890,277.52	-	890,277.52	2,230,577.88	2,837,479.51	636,045.56

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FY2018 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018							
Company 3073 - Water and Environment Fund	246	S					17	15	18	24,279,745.85	46,519,647.76	-	46,519,647.76	2,521,665.11	12,861,374.83	9,148,468.15
Company 3074 - Board of Certification Fund	248	G					184	220	160	8,350.50	8,350.50	-	8,350.50	19,858.00	11,547.50	-
Company 3074 - Other Activities	249	G/S					216	178	154	(352,669.80)	(352,669.80)	-	(352,669.80)	4,377,016.00	4,571,299.63	(20,879.06)
Company 3075 - Environmental Livestock Cleanup Fund	250	NB					99	137	128	1,407,106.85	1,407,106.85	-	1,407,106.85	40,960.52	-	-
Company 3075 - Hazardous Waste Revolving Fund	251	NB					231	153	208	79.52	79.52	-	79.52	21.45	-	-
Company 3075 - Reclamation Fund	252	NB					7	6	9	18,483,670.06	18,483,670.06	-	18,483,670.06	217,329.16	3,300.00	-
Company 3075 - Regulated Substance Response Fund	253	I					37	33	26	3,961,467.99	3,961,467.99	-	3,961,467.99	119,554.92	338,262.95	(15,166.50)
Company 3075 - Well Rehabilitation and Plugging Subfund	254	NB					215	202	194	22,953.61	22,953.61	-	22,953.61	204.48	-	-
Company 3075 - Clean Water State Revolving Fund	255	NB					45	8	6	-	406,463,421.98	175,811,165.89	230,652,256.09	17,489,133.47	9,675,190.11	-
Company 3075 - Drinking Water State Revolving Fund	257	NB					39	5	6	-	254,512,920.25	61,809,766.11	192,703,154.14	15,317,574.44	7,590,490.11	-
25 - South Dakota Retirement System																
Company 3090 - SDRS Supplemental Retirement Admin	259	G					208	212	205	5,350.92	5,350.92	-	5,350.92	1,292.34	-	-
Company 8000 - Agency Fund	260	NB (3)					234	226	220	900,883.99	900,883.99	900,883.99	-	-	-	-
Company 8901 - S.D. Retirement System Pension	261	G/NB					5	9	8	6,490,662.83	10,341,553,798.26	28,465.69	10,341,525,332.57	1,611,393,854.67	1,025,142,528.13	-
26 - Public Utilities Commission																
Company 3014 - Telephone Solicitation Fund	263	G					83	89	91	231,695.58	231,695.58	-	231,695.58	47,017.17	123,451.10	-
Company 3128 - Grain and Warehouse Fund	264	G					88	70	123	200,662.80	200,662.80	-	200,662.80	107,701.55	122,558.49	-
Company 3128 - Gross Receipts Tax fund	265	G					70	59	37	3,096,252.11	3,096,252.11	-	3,096,252.11	2,084,060.32	1,860,496.05	-
Company 3128 - One-Call Notification Fund	266	G					47	75	82	1,107,327.04	1,108,077.04	-	1,108,077.04	818,553.95	843,086.40	-
Company 3128 - Pipeline Safety Account	267	G					84	139	133	118,556.31	118,556.31	-	118,556.31	57,027.24	73,273.93	-
Company 8316 - PUC Regulatory Assessment Fee Fund	268	G					211	179	153	(176,766.27)	(176,766.27)	-	(176,766.27)	259,864.28	432,723.00	-
Company 8316 - Telecommunication Investigation Fund	269	G					233	215	220	-	-	-	-	-	-	-
27 - Unified Judicial System																
Company 3012 - Board of Bar Examiners	271	G					164	183	190	26,419.04	26,419.04	-	26,419.04	58,225.00	74,891.19	-
Company 3012 - Court Appointed Special Advocates Fund	272	G					153	196	197	37,677.43	37,677.43	-	37,677.43	200,745.33	205,751.58	-
Company 3012 - Court Automation Fund	273	G	10/30/15		12/18/17		50	53	43	5,087,069.77	5,087,069.77	-	5,087,069.77	7,084,354.23	6,824,234.88	(673,758.07)
Company 3039 - Reimbursement for Referee Services	274	G					221	217	214	-	-	-	-	462,416.43	462,416.43	-
Company 8303 - Drug Screening	275	G					157	210	212	1,755.01	1,755.01	-	1,755.01	14,311.95	16,267.70	-
Company 8303 - Other	276	G					188	128	117	23,204.89	23,204.89	-	23,204.89	25,082.81	14,508.52	-
28 - Legislative Research Council																
Company 3024 - Legislative Capitol Renovation Fund	277	G					232	224	218	8,369.67	8,369.67	-	8,369.67	-	-	-
Company 6501 - Postage Administration	278	G					227	218	220	-	-	-	-	-	-	-
Company 9047 - Legislative Contingency Fund	279	G					225	140	161	845,457.85	845,457.85	-	845,457.85	-	7,429.87	-
29 - Attorney General's Office																
Company 3000 - Attorney General Other	281	G			12/18/17		31	12	36	8,187,825.42	8,187,825.42	-	8,187,825.42	3,533,543.95	3,862,328.66	181,192.00
Company 3000 - 24/7 Sobriety Fund	282	G					121	136	131	514,884.19	514,884.19	-	514,884.19	1,231,331.06	1,322,345.69	-
Company 3000 - Drug Control Fund	283	NB					172	79	130	(422,740.46)	(422,740.46)	-	(422,740.46)	803,057.69	1,881,560.57	-
Company 3000 - Drug Control Fund (Local Account)	284	NB					177	125	215	-	228,340.12	-	228,340.12	-	-	-
Company 3010 - 911 Telecommunicator Training Fund	285	G	01/09/14	10/30/15			76	71	61	(670,580.05)	(670,580.05)	-	(670,580.05)	100,411.44	158,490.30	-
Company 3010 - Law Enforcement Officers Training Fund	286	G	09/24/14	10/30/15			119	172	122	602,724.68	602,724.68	-	602,724.68	4,148,801.93	3,922,355.71	-
Company 6503 - Insurance Fraud Prevention Unit Fund	287	I					109	82	70	335,761.03	335,761.03	-	335,761.03	338,227.13	264,222.36	-
Company 8302 - Antitrust Special Revenue Fund	288	NB					14	25	59	873,855.37	873,855.37	-	873,855.37	110,791.36	147,043.37	-
30 - School and Public Lands																
Company 3001 - Public Lands Weed and Pest Fund	289	G					120	115	134	280,669.16	280,669.16	-	280,669.16	301,667.16	320,998.00	-
Company 3009 - Public Buildings Fund	290	G					107	155	151	-	482,927.56	-	482,927.56	80,786.59	-	-
Company 3108 - Escheated Personal Property Fund	291	NB					147	205	211	-	225,015.88	220,568.57	4,447.31	4,447.31	-	-

FY2018 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2014	CY2015	CY2016	CY2017	FY2016	FY2017	FY2018							
Company 5018 - Human Services	292	NB	10/30/15				49	99	113	-	3,945,786.55	-	3,945,786.55	49,981.03	-	-
Company 5018 - Permanent Fund	293	NB					44	86	75	-	35,806,959.66	-	35,806,959.66	3,986,665.95	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	294	NB					171	143	141	-	1,728,487.35	-	1,728,487.35	27,148.45	-	-
Company 8010 - Permanent Fund - Interest and Income	295	NB (3)					234	226	220	-	59,566,503.29	59,566,503.29	-	-	-	-
Company 8610 - Common School - Permanent Fund	296	NB					26	67	65	-	163,927,844.85	-	163,927,844.85	3,185,161.30	-	-
Company 8610 - Common School - Interest and Income	297	NB					78	20	40	-	11,930,244.63	-	11,930,244.63	11,597,567.64	11,282,447.16	-
31 - Secretary of State																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	299	G					220	200	204	25,000.00	25,000.00	-	25,000.00	742,391.00	731,154.10	(11,231.86)
Company 8000 - Agency Fund	300	NB (3)					234	226	220	-	-	-	-	-	-	-
320 - State Treasurer																
Company 3062 - Teen Court Grant Program Fund	301	NB					167	126	166	13,153.02	13,153.02	-	13,153.02	1,395.39	57,000.00	-
Company 8000 - Agency Fund	302	NB (3)					234	226	220	706,192.06	706,192.06	706,192.06	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	303	I					223	216	209	50,000.00	50,000.00	-	50,000.00	29,276,306.63	29,276,306.63	-
321 - State Investment Council																
Company 3017 - Investment Council Expense Fund	305	G					128	149	92	2,451,347.47	2,451,347.47	-	2,451,347.47	12,748,215.03	12,226,428.88	-
Company 8000 - Agency Fund	306	NB (3)					234	226	220	15,637,581.70	15,637,581.70	15,637,581.70	-	-	-	-
33 - State Auditor																
Company 3028 - Equal Access to Our Courts Fund	307	G					185	176	206	10,460.15	10,460.15	-	10,460.15	106,497.34	127,979.96	-
Company 8000 - Agency Fund	308	NB (3)					234	226	220	7,930,781.87	7,930,781.87	7,930,781.87	-	-	-	-

** - FY2018's financial information was not available at time rankings were determined. Used FY2017 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.

FY2018 Fund Rankings

Blue

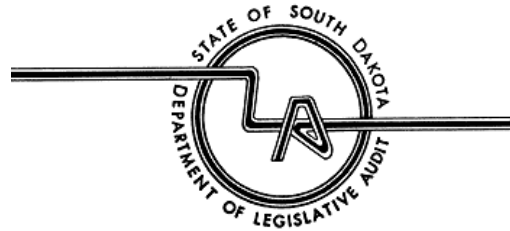
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GOAC Reviews

GOAC Ranking

Fund Name Budget CY2014 CY2015 CY2016 CY2017 FY2016 FY2017 FY2018 Pooled Cash Total Assets Total Liabilities Total Equity Revenue Expenses Net Transfers



Balances in State's Cash Flow Portfolio

Fund	June 2016	June 2017	June 2018
General Fund:			
Company 1000 - Budget Reserve Fund	99,310,660.37	113,379,804.67	115,467,506.72
Company 1000 - General Revenue Replacement Fund	44,000,048.12	44,000,048.12	44,000,048.12
Company 1000 - State General Fund	43,170,469.66	40,378,589.78	61,682,897.22
Federal Funds:			
Company 2002 - DENR Federal	(795,412.84)	(1,230,758.25)	(889,765.77)
Company 2002 - DENR Indirect Costs	97,184.78	98,849.28	97,407.11
Company 2003 - Dept. of Human Services Federal	(2,131,008.18)	(1,702,957.29)	(3,356,615.22)
Company 2003 - Dept. of Human Services Indirect Costs	324,060.44	250,000.00	213,356.07
Company 2004 - Dept. of Social Services Federal	(10,678,489.43)	(8,626,475.20)	(7,564,212.51)
Company 2005 - Governor's Office Federal	13,630,014.37	10,607,961.84	7,187,899.39
Company 2006 - Attorney General Federal	(949,725.57)	(1,043,297.80)	(1,377,216.89)
Company 2007 - Secretary of State Federal	9,274,969.53	9,001,747.08	10,318,988.10
Company 2010 - Arts and History Federal	(41,592.74)	(43,245.03)	(77,193.75)
Company 2011 - State Auditor Federal	0.01	0.01	0.01
Company 2012 - Dept. of Labor Federal	986,259.61	1,057,270.22	1,823,799.36
Company 2015 - Dept. of Revenue Federal	275,900.00	422,688.00	138,588.00
Company 2016 - Public Utilities Commission Federal	(33,420.30)	(86,297.07)	(75,841.20)
Company 2017 - Dept. of Human Services Federal (NB)	(98,531.00)	(44,638.00)	(41,870.00)
Company 2018 - Dept. of Health Federal	(306,852.83)	(327,303.64)	619,867.23
Company 2018 - Dept. of Health Indirect Costs	66,708.02	66,129.97	(117,559.04)
Company 2019 - Dept. of Agriculture Federal	6,520.02	191,495.75	50,144.15
Company 2019 - Dept. of Agriculture Indirect Costs	227,338.18	174,802.98	348,435.55
Company 2021 - Dept. of Corrections Federal	72,846.66	(34,252.02)	(32,520.06)
Company 2023 - Dept. of Game, Fish and Parks Federal	(179,639.61)	(332,565.16)	370,725.09
Company 2024 - Dept. of Education Federal	218,644.20	(135,018.70)	317,823.19
Company 2024 - Dept. of Education Indirect Costs	(259,468.01)	(484,906.14)	(346,524.41)
Company 2025 - Dept. of Military and Veterans Affairs Federal	(3,102,166.42)	(1,935,260.22)	(3,024,046.90)
Company 2026 - Animal Industry Board Federal	569,919.72	546,752.34	502,636.56
Company 2027 - Public Safety Federal	(1,499,575.73)	(955,567.70)	(2,268,824.10)
Company 2028 - Educational Telecommunications Federal	-	-	18,970.49
Company 2029 - Game and Fish Federal	(665,871.64)	(373,967.06)	(608,413.04)
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	(192,010.81)	-	-
Company 2033 - Transportation Federal	12,089,598.52	14,906,554.47	16,563,305.49
Company 2034 - Institutional M & R Federal Fund	2,005,307.59	1,583,222.59	1,688,175.57
Company 2035 - Emergency Management Federal	(496,528.30)	(521,116.83)	(330,219.46)
Company 2037 - Veterans' Affairs Federal Fund	(402,712.51)	(726,479.59)	(764,533.15)
Other Funds:			
Company 3000 - 24/7 Sobriety Fund	643,890.94	605,898.82	514,884.19
Company 3000 - Attorney General Other	6,712,439.20	8,309,491.38	8,187,825.42
Company 3000 - Drug Control Fund	197,373.89	655,762.42	(422,740.46)
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	300,000.00	280,669.16
Company 3002 - Wheat Commission	605,653.80	865,507.02	947,640.62
Company 3006 - Tourism Promotion Fund	1,612,394.00	1,514,563.70	796,177.87
Company 3007 - Statewide M&R Fund	1,575,000.00	3,355,000.00	1,274,053.00
Company 3008 - SDPB/Tower Rent	278,980.19	86,621.39	83,099.62
Company 3010 - 911 Telecommunicator Training Fund	(516,347.54)	(612,501.19)	(670,580.05)
Company 3010 - Law Enforcement Officers Training Fund	427,854.47	373,262.65	602,724.68
Company 3012 - Board of Bar Examiners	74,704.52	43,085.23	26,419.04
Company 3012 - Court Appointed Special Advocates Fund	80,324.24	42,683.68	37,677.43
Company 3012 - Court Automation Fund	6,735,542.37	5,500,708.49	5,087,069.77
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	25,000.00	24,994.96	25,000.00
Company 3014 - Telephone Solicitation Fund	343,670.96	308,129.51	231,695.58
Company 3015 - Private Activities Bond Fund	906,260.32	471,221.90	461,038.32
Company 3016 - Employer's Investment in South Dakota's Future Fund	26,695,235.64	26,076,694.44	34,319,633.38
Company 3017 - Investment Council Expense Fund	1,894,306.07	1,929,561.32	2,451,347.47
Company 3021 - State Veterans' Home Operating Fund	2,660,024.23	1,628,676.55	1,009,436.41
Company 3021 - Veterans' Home Capital Fund	838,423.04	1,020,893.34	1,076,724.70
Company 3023 - Dept. of Corrections Miscellaneous	1,067,074.61	125,235.30	274.33
Company 3024 - Legislative Capitol Renovation Fund	8,369.67	8,369.67	8,369.67
Company 3025 - Tribal Relations Other Fund	1,381.27	1,003.12	5,224.67
Company 3026 - SD Public Broadcasting - Other	50,187.62	74,719.88	14,990.77
Company 3027 - SDPB - PBC	423,826.31	377,570.75	162,431.35
Company 3028 - Equal Access to Our Courts Fund	29,124.61	31,942.77	10,460.15
Company 3029 - Extraordinary Litigation Fund	(541,107.67)	(31,606.63)	(781,624.78)
Company 3030 - Employment Security Contingency Fund	359,117.19	708,972.52	703,781.93
Company 3035 - Dakota Cement Life and Workers' Compensation	207,018.68	188,191.23	168,437.81
Company 3035 - State Employees Benefits Plan Fund	40,145,810.28	35,274,278.16	37,320,154.39
Company 3035 - State Employees Workers' Compensation Program Fund	4,070,216.26	3,529,808.35	3,286,321.47
Company 3036 - Petroleum Release Compensation Fund	2,054,581.67	2,640,412.33	2,141,125.68
Company 3037 - South Dakota Gaming Commission Fund	801,423.63	895,351.15	860,407.72
Company 3040 - Highway Fund	73,538,461.77	108,667,376.60	103,965,130.19
Company 3041 - State Aeronautics Fund	4,396,964.23	3,932,704.59	4,128,479.78

Balances in State's Cash Flow Portfolio

Fund	June 2016	June 2017	June 2018
Company 3042 - Railroad Administration Fund	237,391.95	171,996.89	272,026.40
Company 3044 - Local Government Transportation Technology Transfer Fund	520,022.35	500,683.06	341,797.38
Company 3044 - Railroad Trust Fund	11,841,122.81	8,073,781.31	6,827,458.53
Company 3046 - DHS - Other Fees	1,112,463.41	1,177,063.72	979,754.38
Company 3046 - Fund for Registration of Interpreters for the Deaf	53.65	2,921.65	32,116.93
Company 3046 - Prescription Drug Plan Fund	854,352.61	953,152.33	144,281.40
Company 3047 - Health Special Services Fund	4,485,652.81	5,140,344.98	2,501,347.90
Company 3048 - Boiler Inspection Fund	40,000.00	40,000.00	32,773.51
Company 3049 - Tobacco Prevention and Reduction Trust Fund	757,811.30	485,726.23	430,083.67
Company 3050 - Medication (Other?)	-	-	10,202.49
Company 3050 - Apiary Fund	65,909.32	61,364.12	53,304.98
Company 3050 - Dairy Inspection Fund	251,248.69	258,924.86	260,354.41
Company 3050 - Feed and Remedy Fund	834,474.21	256,292.14	75,962.15
Company 3050 - Fertilizer Fund	782,739.13	736,461.80	816,444.58
Company 3050 - Honey Industry Fund	6,825.61	7,060.28	6,901.79
Company 3050 - Nursery Fund	45,269.51	66,832.89	120,757.91
Company 3050 - Pesticide Regulatory Fund	342,544.79	282,243.86	271,414.73
Company 3050 - Seed Fund	23,412.71	56,516.04	45,645.28
Company 3050 - Weed and Pest Control Fund	1,485,320.12	1,345,472.37	1,214,222.14
Company 3052 - Rural Rehabilitation Fund	1,974,070.50	3,088,598.00	2,198,062.24
Company 3052 - South Dakota Certified Beef Fund	104,670.17	564.05	564.05
Company 3052 - Value Added Agriculture Subfund	811,244.03	789,485.05	917,843.85
Company 3052 - Value Added Finance Authority	(4,419.98)	(11,052.54)	(5,049.79)
Company 3053 - American Dairy Association	377,150.68	308,076.96	227,803.27
Company 3054 - Oilseeds Fund	723,008.24	816,072.62	825,218.79
Company 3054 - Pulse Crops Fund	171,583.02	206,838.54	208,524.68
Company 3054 - Soybean Research and Promotion	7,132,351.63	6,833,343.53	5,440,658.01
Company 3055 - Corn Utilization Council	4,212,607.81	2,567,863.53	2,014,759.36
Company 3056 - Forestry Fund	267,347.83	393,301.01	260,431.62
Company 3057 - Brand Fund	1,065,401.62	751,515.08	481,826.86
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	801,937.42	867,787.10	987,535.78
Company 3059 - Mountain Pine Beetle	-	-	705,100.83
Company 3059 - State Fire Suppression Special Revenue Fund	(2,761,758.93)	(3,602,234.71)	(8,922,937.00)
Company 3061 - Conservation District Special Revenue Fund	25,051.50	81,502.76	95,749.83
Company 3062 - Teen Court Grant Program Fund	260,796.18	68,757.63	13,153.02
Company 3063 - Coordinated Natural Resources Conservation Fund	1,295,601.80	1,131,476.08	1,099,531.71
Company 3063 - Pesticide Recycling and Disposal Fund	393,849.34	380,902.23	369,460.37
Company 3064 - DHS Other Funds	59,946.53	(76,803.44)	122,026.26
Company 3072 - Environment and Natural Resources Fee Fund	1,496,867.55	861,133.59	890,277.52
Company 3073 - Water and Environment Fund	33,863,479.04	26,365,379.42	24,279,745.85
Company 3074 - Board of Certification Fund	6,248.97	40.00	8,350.50
Company 3074 - Other Activities	(53,609.54)	(137,507.11)	(352,669.80)
Company 3075 - Clean Water State Revolving Fund	12,114,896.43	-	-
Company 3075 - Drinking Water State Revolving Fund	8,856,576.40	-	-
Company 3075 - Environmental Livestock Cleanup Fund	1,329,524.87	1,366,146.33	1,407,106.85
Company 3075 - Hazardous Waste Revolving Fund	-	58.07	79.52
Company 3075 - Reclamation Fund	16,851,129.64	18,269,640.90	18,483,670.06
Company 3075 - Regulated Substance Response Fund	4,579,637.29	4,195,342.52	3,961,467.99
Company 3075 - Well Rehabilitation and Plugging Subfund	7,054.18	22,749.13	22,953.61
Company 3076 - License Plate Revolving Fund	427,952.46	301,329.76	301,936.15
Company 3076 - Not Identified	(11.00)	(11.00)	-
Company 3078 - Cigarette Stamp Purchasing Fund	(6,553.34)	23,826.96	57,122.80
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	95,567.33	153,959.28	114,038.11
Company 3079 - Prescription Drug Plan Fund	7,332.99	10,441.20	7,467.99
Company 3079 - SS-Other/Local Donated	10,473,456.07	10,670,353.90	7,342,614.02
Company 3090 - SDRS Supplemental Retirement Admin	2,532.13	4,058.58	5,350.92
Company 3091 - Not Identified	(37,954.51)	-	-
Company 3091 - Other	-	(6,016.95)	2,640,754.99
Company 3091 - Telecommunication Fund for Other Disabilities	417,888.58	432,574.59	434,375.84
Company 3091 - Telecommunication Fund for the Deaf	3,226,407.95	2,618,032.80	2,033,002.69
Company 3113 - Maintenance of Buildings and Grounds	4,901,799.70	2,087,402.05	2,162,800.94
Company 3121 - Game, Fish and Parks Administration	5,513.77	82,670.61	30,834.79
Company 3122 - Department of Game, Fish and Parks Fund	14,328,854.38	15,627,220.14	14,027,491.88
Company 3122 - HMC Natural Resources Restoration Fund	172,597.76	172,597.76	172,597.76
Company 3123 - Animal Damage Control Fund	(719,500.11)	(1,223,171.30)	(1,271,172.76)
Company 3123 - South Dakota Sportsmen's Access and Landowner Depredation Fund	898,533.19	1,259,157.60	1,276,858.85
Company 3124 - Land Acquisition and Development Fund	395,376.57	160,420.33	29,855.38
Company 3125 - Custer State Park Bond Redemption Fund	(303,328.91)	15,677.09	543,575.29
Company 3125 - Custer State Park Improvement Fund	5,740,126.47	2,171,063.95	1,022,771.00
Company 3125 - HMC Natural Resources Recovery Fund	614,418.44	622,719.52	630,404.42
Company 3125 - Parks and Recreation Fund	7,322,509.60	6,029,795.85	6,297,542.15
Company 3126 - Snowmobile Trails Fund	1,091,851.28	888,673.55	849,256.53
Company 3128 - Grain and Warehouse Fund	187,996.93	215,519.74	200,662.80
Company 3128 - Gross Receipts Tax fund	3,334,173.23	2,872,687.84	3,096,252.11
Company 3128 - One-Call Notification Fund	1,083,957.49	1,131,969.73	1,107,327.04

Balances in State's Cash Flow Portfolio

Fund	June 2016	June 2017	June 2018
Company 3128 - Pipeline Safety Account	140,654.49	134,803.00	118,556.31
Company 3138 - Dept. of Education Other	3,570,441.30	4,529,936.90	4,520,465.75
Company 3138 - Hagen-Harvey Memorial Scholarship	866,455.07	868,203.90	878,964.03
Company 3138 - Not Identified	-	17.00	-
Company 3138 - Postsecondary Technical Credentialing Fund	39,248.46	-	-
Company 3138 - Professional Teachers Practices and Standards Commission	60,791.55	99,507.86	132,162.71
Company 3138 - State Institute Fund	251,397.57	225,135.52	239,366.57
Company 3139 - Archeological Research Center	43,381.22	672,311.06	610,776.70
Company 3139 - Historical Society Special Revenue Fund	138,993.88	130,239.36	90,773.93
Company 3139 - Other Activities	539,401.92	207,874.65	229,186.15
Company 3143 - Arts - Donations and Receipts	358,522.31	383,977.15	337,779.39
Company 3144 - S.D. 911 Coordination Fund	7,148,194.36	7,288,356.28	7,066,887.71
Company 3144 - Special Emergency and Disaster Special Revenue Fund	595,569.33	855,815.66	(229,877.04)
Company 3145 - Historical Preservation Loan and Grant Fund	291,055.15	253,347.70	280,527.61
Company 3146 - State Library	10,730.27	11,174.57	10,776.35
Company 3147 - National Guard Museum and State Weapons Collection Fund	177,622.80	180,458.62	181,421.22
Company 3148 - General Militia Fund and Special Militia Fund	332,471.92	147,824.25	155,952.27
Company 3149 - Veterans Affairs Division Special Revenue Fund	88,307.27	88,430.10	79,853.34
Company 3150 - Other Disease Control	102,614.40	87,805.23	87,135.14
Company 3151 - Livestock Disease Emergency Fund	2,290,706.23	195,517.95	502,401.99
Company 3177 - State Motor Vehicle Fund	4,494,285.89	5,822,205.78	7,299,933.50
Company 3178 - Energy Conservation Loan Special Revenue Fund	3,410,258.56	2,584,460.57	2,915,432.19
Company 3178 - Ethanol Infrastructure Incentive Fund	1,962,891.65	1,141,165.65	223,625.81
Company 3178 - GOED Special Revenue Fund	563,745.96	622,602.51	7,703,155.28
Company 3181 - Banking Special Revenue Fund	43,488.41	47,884.62	39,853.11
Company 3183 - South Dakota Appraisal Management Companies Fund	259,589.68	265,582.89	261,032.13
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	854.53	860.11	869.58
Company 3183 - SD Insurance Producers Continuing Education	131,878.19	148,454.13	132,671.80
Company 3183 - SD Real Estate Appraiser Fund	146,916.67	176,203.39	217,402.57
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	137,787.30	240,878.77	213,695.62
Company 3184 - Motorcycle Safety	416,615.43	432,232.17	715,071.24
Company 3184 - Not Identified	120,472.47	223,042.96	394,442.46
Company 3184 - Other	-	5,116.07	24,535.47
Company 3185 - South Dakota-Bred Racing Fund	79,606.86	67,753.33	42,949.69
Company 3185 - Special Racing Revolving Fund	190,196.15	200,171.32	64,017.09
Company 3186 - Economic Development Partnership Fund	994,493.46	1,231,196.47	729,006.28
Company 3187 - Local Infrastructure Improvement Grant Fund	5,391,925.52	6,144,214.99	5,695,181.76
Company 3188 - SD Housing Opportunity Fund	4,342,515.77	1,012,072.11	-
Company 3189 - Workforce Education Fund	2,847,148.02	6,208,868.68	3,778,821.45
Company 5008 - City/County M&R	86,788.01	93,257.75	88,768.91
Company 5016 - Redfield Resident Investment	257,553.08	245,729.96	238,646.58
Company 5017 - Resident Trust Fund	145,892.42	148,025.47	119,876.93
Company 6001 - Data Processing Internal Service Fund	4,199,078.06	3,947,639.65	4,088,185.46
Company 6002 - Capitol Communications Systems Internal Service Fund	1,822,103.69	1,396,007.71	2,209,580.87
Company 6003 - Records Management Internal Service Fund	164,966.84	172,200.82	165,298.62
Company 6004 - Buildings and Grounds	1,016,459.07	645,646.76	545,047.50
Company 6005 - Central Mail Services Fund	614,564.86	596,228.49	621,062.08
Company 6007 - Central Duplicating	468,965.60	481,256.84	366,438.04
Company 6008 - Fleet & Travel Management	1,903,514.00	1,329,599.11	(212,148.08)
Company 6009 - Personnel - Labor & Mgmt.	857,034.03	943,043.31	912,127.90
Company 6010 - Budgetary Accounting Fund	1,073,891.87	2,134,983.17	2,495,123.20
Company 6011 - Dakota Digital Network	480,017.41	555,119.35	572,069.84
Company 6012 - Special Aviation Internal Service Fund	1,158,805.77	1,536,428.45	2,004,404.61
Company 6013 - Building Authority	53,055,692.84	102,533,191.76	50,565,119.58
Company 6014 - Public Entity Pool for Liability	11,066,762.76	9,682,593.55	10,100,819.93
Company 6015 - Purchasing and Printing Internal Service Fund	38,252.46	161,736.63	6,175.08
Company 6016 - State Engineer	689,264.79	566,012.74	539,292.59
Company 6018 - State Laboratory Fund	572,042.39	418,065.20	327,969.74
Company 6019 - BOA Support Services	309,276.93	275,020.88	291,249.79
Company 6021 - Property Management Internal Service Fund	34,015.37	66,374.32	31,504.15
Company 6022 - Public Safety Inspections Fund	365,009.30	262,698.45	98,926.92
Company 6502 - Radio Communications Fund	562,212.30	431,149.15	380,342.71
Company 6503 - Board of Certified Professional Midwives	-	20,000.00	10,388.35
Company 6503 - Board of Abstractors	255,952.61	280,752.72	294,052.85
Company 6503 - Board of Accountancy	375,276.52	423,170.59	408,634.19
Company 6503 - Board of Alcohol and Drug Professionals	56,373.98	50,615.30	50,947.53
Company 6503 - Board of Barber Examiners	48,713.01	45,331.46	37,803.67
Company 6503 - Board of Chiropractic Examiners	278,621.74	312,498.04	342,882.35
Company 6503 - Board of Counselor Examiners	84,010.19	75,653.29	86,483.62
Company 6503 - Board of Dentistry	707,995.06	667,758.65	721,569.03
Company 6503 - Board of Examiners for Speech-Language Pathology	110,014.67	100,662.39	143,330.71
Company 6503 - Board of Examiners in Optometry	51,983.12	48,935.18	52,025.36
Company 6503 - Board of Examiners of Psychologists	78,864.16	91,269.84	103,098.74
Company 6503 - Board of Funeral Service	113,683.76	117,878.97	116,496.18

Balances in State's Cash Flow Portfolio

Fund	June 2016	June 2017	June 2018
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	81,283.18	85,858.12	91,220.05
Company 6503 - Board of Massage Therapy	77,835.92	62,789.74	39,871.18
Company 6503 - Board of Medical & Osteopathic Examiners	3,176,060.42	3,478,867.88	4,074,259.45
Company 6503 - Board of Nursing	808,876.54	795,721.23	578,415.31
Company 6503 - Board of Nursing Facility Administrators	38,478.78	77,068.42	48,620.08
Company 6503 - Board of Pharmacy	1,387,099.22	1,429,667.01	1,208,794.42
Company 6503 - Board of Podiatry Examiners	30,758.00	23,811.80	27,350.51
Company 6503 - Board of Social Work Examiners	160,598.10	168,693.42	192,442.48
Company 6503 - Board of Technical Education	-	-	390,539.71
Company 6503 - Board of Veterinary Medical Examiners	163,236.09	199,222.89	180,355.34
Company 6503 - Boxing Commission	8,199.96	160,194.70	156,393.79
Company 6503 - Cosmetology Commission	252,891.57	220,302.97	178,326.65
Company 6503 - Electrical Commission	1,115,080.76	748,868.33	610,823.48
Company 6503 - Insurance Fraud Prevention Unit Fund	166,765.63	261,756.26	335,761.03
Company 6503 - Plumbing Commission	224,190.01	244,705.66	209,725.71
Company 6503 - SD Board of Technical Professions	794,794.65	521,181.71	473,684.59
Company 6503 - SD Real Estate Commission	435,394.95	384,984.00	414,327.53
Company 6504 - Prison Industries Revolving Fund	500,000.00	500,000.00	500,000.00
Company 6507 - South Dakota Rodent Control Fund	33,670.20	16,525.01	(22,120.14)
Company 6508 - DHS Canteen Fund	72,735.52	67,805.51	68,040.06
Company 6509 - Special State Flag Account	7,943.17	6,397.63	12,132.36
Company 6510 - Revolving Economic Development and Initiative Fund	72,195,168.64	76,455,190.86	75,333,423.14
Company 6511 - Federal Surplus Property	871,278.31	466,619.44	820,776.26
Company 6515 - State Fair Fund	831,505.74	218,696.42	404,944.19
Company 6516 - Lottery Operating Fund	5,431,474.09	5,232,240.65	5,966,252.14
Company 6516 - Video Lottery Operating Fund	3,758,427.56	3,525,766.41	2,812,708.65
Company 6518 - Science and Technology Authority	15,093,558.64	14,049,911.24	12,238,169.27
Company 6525 - Subsequent Injury Fund	2,672,279.48	1,578,748.99	502,679.68
Company 6526 - Banking Special Revenue Fund	4,482,283.23	2,911,385.81	3,750,269.85
Company 6526 - Insurance Examination Fund	1,729,144.66	2,444,620.83	2,704,608.78
Company 8000 - Agency Fund	142,476,187.93	113,765,877.33	128,726,473.86
Company 8015 - Reinvestment Payment Fund	292,420.00	-	-
Company 8301 - State Workers Unemployment Compensation	101,225.57	57,882.13	162,727.42
Company 8302 - Antitrust Special Revenue Fund	897,984.42	910,107.38	873,855.37
Company 8303 - Drug Screening	9,332.69	3,710.76	1,755.01
Company 8303 - Other	5,689.75	17,074.00	23,204.89
Company 8304 - Private Workers Compensation	1,110,381.68	881,955.68	780,857.47
Company 8311 - HSC Resident Investment	141,543.49	146,778.81	171,629.76
Company 8311 - Unclaimed Funds Account	483.13	87.52	406.32
Company 8313 - Child Care Fund	198,448.33	255,588.00	283,510.82
Company 8314 - DHS/SBVI Business Enterprise Program	88,822.16	78,056.25	106,963.25
Company 8316 - Telecommunication Investigation Fund	(18.46)	-	-
Company 8316 - PUC Regulatory Assessment Fee Fund	(94,153.75)	(3,907.55)	(176,766.27)
Company 8324 - Unclaimed Property Trust Fund	49,976.00	50,000.00	50,000.00
Company 8328 - Children's Trust Fund	198,622.39	138,541.70	79,717.72
Company 8501 - Postsecondary Technical Institutes Equipment Fund	212,931.04	216,557.43	216,563.83
Company 8501 - Tuition Subaccount	6,806,670.00	5,800,997.49	1,151,115.61
Company 8901 - S.D. Retirement System Pension	6,735,353.87	6,853,777.01	6,490,662.83
Company 9012 - Research Proof-of-Concept Fund	-	-	10,494.37
Company 9013 - Liability Captive Insurance Company - STA	2,458,428.42	2,515,775.52	2,579,042.65
Company 9016 - Building South Dakota Fund	10,000,000.00	-	-
Company 9028 - Liability Captive Insurance Company Fund	2,013,401.14	2,055,443.24	2,137,290.00
Company 9029 - Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund	-	8,600,000.00	6,666,832.11
Company 9034 - Property & Casualty Captive Insurance Company Fund	3,871,545.81	4,791,366.97	5,474,712.93
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	-	2,086,379.77	2,113,835.98
Company 9047 - Legislative Contingency Fund	1,000,000.00	852,887.72	845,457.85
Company 9000 - Warrant Imprest Fund	35,340,953.47	43,261,572.25	46,070,144.32
Various - Board of Regents	223,525,862.76	237,749,155.18	257,144,221.30
Held in State's Cash Flow Portfolio	1,236,566,875.74	1,280,012,278.19	1,263,428,611.12

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	398,565.92	906,260.32	471,221.90	461,038.32
2 Total Assets	398,565.92	906,260.32	471,221.90	461,038.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	398,565.92	906,260.32	471,221.90	461,038.32
8 Total Fund Equity	398,565.92	906,260.32	471,221.90	461,038.32
9 Total Liabilities and Fund Equity	398,565.92	906,260.32	471,221.90	461,038.32
10				
11				
12 Use of Money and Property	882.92	2,321.31	5,365.07	10,073.49
13 Sales and Services	226,972.41	497,115.59	471,221.51	458,006.23
14 Total Operating Revenue	227,855.33	499,436.90	476,586.58	468,079.72
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	1,694.39	8,257.50	-	2,479.70
23 Transfers Out	-	-	(911,625.00)	(480,743.00)
24 Net Transfers	1,694.39	8,257.50	(911,625.00)	(478,263.30)
25				
26 Net Change	229,549.72	507,694.40	(435,038.42)	(10,183.58)
27				
28 Beginning Fund Equity	169,016.20	398,565.92	906,260.32	471,221.90
29 Ending Equity	398,565.92	906,260.32	471,221.90	461,038.32

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.

SDCL 1-7-10 was revised effective in FY2019. Each year, the fees from the private activity bond fees fund shall be transferred to the South Dakota housing opportunity fund

Governors Office of Economic Development

State Accounting System - Other Fund Balances

Company 3016 - Employer's Investment in South Dakota's Future Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	40,358,262.67	26,695,235.64	26,076,694.44	34,319,633.38
2 Total Assets	40,358,262.67	26,695,235.64	26,076,694.44	34,319,633.38
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6 Reserve for Encumbrances	30,033,080.81	11,425,122.75	7,276,645.75	-
7 Unreserved Fund Balance	10,325,181.86	15,270,112.89	18,800,048.69	34,319,633.38
8 Total Fund Equity	40,358,262.67	26,695,235.64	26,076,694.44	34,319,633.38
9 Total Liabilities and Fund Equity	40,358,262.67	26,695,235.64	26,076,694.44	34,319,633.38
10				
11				
12 Taxes	16,566,849.30	17,321,251.54	17,955,880.00	17,412,171.79
13 Use of Money and Property	494,496.67	658,145.88	500,756.75	334,625.27
14 Sales and Services	-	-	-	-
15 Other Revenue	41,836.90	71,318.12	-	40,699.98
16 Total Operating Revenue	17,103,182.87	18,050,715.54	18,456,636.75	17,787,497.04
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	1,028,304.96	953,119.76	777,676.87	586,183.58
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	34,108,027.40	25,549,336.07	18,297,501.08	8,914,553.56
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	35,136,332.36	26,502,455.83	19,075,177.95	9,500,737.14
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(2,270,523.07)	(5,211,286.74)	-	(43,820.96)
28 Net Transfers In (Out)	(2,270,523.07)	(5,211,286.74)	-	(43,820.96)
29				
30 Net Change	(20,303,672.56)	(13,663,027.03)	(618,541.20)	8,242,938.94
31				
32 Beginning Fund Equity	60,661,935.23	40,358,262.67	26,695,235.64	26,076,694.44
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	40,358,262.67	26,695,235.64	26,076,694.44	34,319,633.38
35				

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).

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,158,942.26	3,410,258.56	2,584,460.57	2,915,432.19
2 Loans and Notes Receivable	7,644,729.09	7,641,971.58	8,986,800.20	8,702,570.52
3 Advances to Other Funds	639,576.00	458,148.00	-	-
4 Total Assets	<u>11,443,247.35</u>	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</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	11,443,247.35	11,510,378.14	11,571,260.77	11,618,002.71
11 Total Fund Equity	<u>11,443,247.35</u>	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</u>
12 Total Liabilities and Fund Equity	<u>11,443,247.35</u>	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</u>
13				
14				
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	91,390.52	91,243.94	82,945.92	67,716.58
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	3,162.57	-
19 Total Operating Revenue	<u>91,390.52</u>	<u>91,243.94</u>	<u>86,108.49</u>	<u>67,716.58</u>
20				
21 Personal Services and Benefits	33,000.38	23,740.99	24,312.05	19,986.12
22 Travel	479.43	-	-	-
23 Contractual Services	78.17	372.16	913.81	988.52
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Bad Debts Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>33,557.98</u>	<u>24,113.15</u>	<u>25,225.86</u>	<u>20,974.64</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	57,832.54	67,130.79	60,882.63	46,741.94
35				
36 Beginning Fund Equity	11,385,414.87	11,443,247.35	11,510,378.14	11,571,260.77
37 Prior Period Adjustment	(0.06)	-	-	-
38 Ending Equity	<u>11,443,247.35</u>	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	576,554.22	563,745.96	622,602.51	7,703,155.28
2 Loans and Notes Receivable	-	-	-	5,974,137.12
3 Total Assets	<u>576,554.22</u>	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</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	576,554.22	563,745.96	622,602.51	13,677,292.40
10 Total Fund Equity	<u>576,554.22</u>	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>
11 Total Liabilities and Fund Equity	<u>576,554.22</u>	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>
12				
13				
14 Use of Money and Property	-	-	-	4,071.47
15 Sales and Services	68,116.00	73,498.48	50,118.30	53,335.30
16 Other Revenue	334,900.00	376,520.12	309,150.00	13,356,368.67
17 Total Operating Revenue	<u>403,016.00</u>	<u>450,018.60</u>	<u>359,268.30</u>	<u>13,413,775.44</u>
18				
19 Personal Services and Benefits	8,610.78	23.62	15.92	-
20 Travel	23,306.96	20,013.67	14,959.41	17,448.06
21 Contractual Services	246,976.52	264,836.12	147,917.52	215,639.81
22 Supplies and Materials	123,983.75	177,953.45	137,518.90	125,997.68
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>402,878.01</u>	<u>462,826.86</u>	<u>300,411.75</u>	<u>359,085.55</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	137.99	(12,808.26)	58,856.55	13,054,689.89
32				
33 Beginning Fund Equity	576,416.23	576,554.22	563,745.96	622,602.51
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>576,554.22</u>	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>

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: In FY2018 this fund received as a donation from the South Dakota Development Corporation, \$5,777,092.93 in loans and \$7,280,943.18 in cash.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81
2 Total Assets	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81
9 Total Fund Equity	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81
10 Total Liabilities and Fund Equity	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81
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	4,081.38	12,311.12	11,248.44	5,752.27
19 Travel	235.67	-	-	-
20 Contractual Services	366.58	222,564.91	11,181.08	521.25
21 Supplies and Materials	437.16	-	-	-
22 Grants and Subsidies	35,000.00	215,000.00	799,296.48	911,266.32
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	40,120.79	449,876.03	821,726.00	917,539.84
25				
26 Transfers In	500,000.00	500,000.00	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	500,000.00	500,000.00	-	-
29				
30 Net Change	459,879.21	50,123.97	(821,726.00)	(917,539.84)
31				
32 Beginning Fund Equity	1,452,888.47	1,912,767.68	1,962,891.65	1,141,165.65
33 Ending Equity	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81

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.

Other Information: SDCL 10-47B-164.1 was revised effective in FY2019. Fund will begin receiving a portion of the petroleum tank inspection fees beginning in FY2021.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,049,749.67	994,493.46	1,231,196.47	729,006.28
2 Total Assets	<u>1,049,749.67</u>	<u>994,493.46</u>	<u>1,231,196.47</u>	<u>729,006.28</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	1,049,749.67	994,493.46	1,231,196.47	729,006.28
9 Total Fund Equity	<u>1,049,749.67</u>	<u>994,493.46</u>	<u>1,231,196.47</u>	<u>729,006.28</u>
10 Total Liabilities and Fund Equity	<u>1,049,749.67</u>	<u>994,493.46</u>	<u>1,231,196.47</u>	<u>729,006.28</u>
11				
12				
13 Use of Money and Property	7,617.38	21,161.42	24,809.37	23,589.87
14 Total Operating Revenue	<u>7,617.38</u>	<u>21,161.42</u>	<u>24,809.37</u>	<u>23,589.87</u>
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	44,536.00	30,476.00
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	1,346,728.26	1,734,970.43	1,448,091.93	582,766.27
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	<u>1,346,728.26</u>	<u>1,734,970.43</u>	<u>1,492,627.93</u>	<u>613,242.27</u>
23				
24 Transfers In	1,508,912.84	1,658,552.80	1,704,521.57	87,462.21
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	<u>1,508,912.84</u>	<u>1,658,552.80</u>	<u>1,704,521.57</u>	<u>87,462.21</u>
27				
28 Net Change	169,801.96	(55,256.21)	236,703.01	(502,190.19)
29				
30 Beginning Fund Equity	879,947.71	1,049,749.67	994,493.46	1,231,196.47
31 Ending Equity	<u>1,049,749.67</u>	<u>994,493.46</u>	<u>1,231,196.47</u>	<u>729,006.28</u>

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 receives 5% (15% prior to FY18) 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 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 are to be used: 1) to support 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; 2) To support any recipient's plans to work with other entities for the purpose of developing or expanding local, community, and economic development programs; or 3) To 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. When awarding funds for revolving loan fund, the board may give priority to an application that serves multiple communities. The board may give additional priority to an application that leverages state funds at greater than a one-to-one matching basis. 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.

Additional Information: FY18 revision to § 1-16G-48 reduced the percent to be received from 15% to 5%. Revision to § 1-16G-51 effective in FY19 removed continuous appropriation and informational budget. Additionally, § 1-16G-48 was repealed effective in FY2019.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76
2 Total Assets	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76
9 Total Fund Equity	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76
10 Total Liabilities and Fund Equity	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76
11				
12				
13 Use of Money and Property	13,153.06	43,017.67	73,102.27	85,140.11
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	13,153.06	43,017.67	73,102.27	85,140.11
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	74,214.00	113,274.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	269,673.08	1,201,817.98	2,087,468.07	858,210.39
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	269,673.08	1,201,817.98	2,161,682.07	971,484.39
25				
26 Transfers In	2,514,854.73	2,764,254.66	2,840,869.27	437,311.05
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	2,514,854.73	2,764,254.66	2,840,869.27	437,311.05
29				
30 Net Change	2,258,334.71	1,605,454.35	752,289.47	(449,033.23)
31				
32 Beginning Fund Equity	1,528,136.46	3,786,471.17	5,391,925.52	6,144,214.99
33 Ending Equity	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76

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.

Other Information:

Effective for FY2019, § 1-16G-48 was repealed and § 1-16G-50 amended to have any general fund appropriations made to the local infrastructure improvement program be deposited to this fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,280,699.96	4,342,515.77	1,012,072.11	-
2 Total Assets	3,280,699.96	4,342,515.77	1,012,072.11	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,280,699.96	4,342,515.77	1,012,072.11	-
9 Total Fund Equity	3,280,699.96	4,342,515.77	1,012,072.11	-
10 Total Liabilities and Fund Equity	3,280,699.96	4,342,515.77	1,012,072.11	-
11				
12				
13 Use of Money and Property	16,141.60	45,633.58	67,273.18	35,378.37
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	16,141.60	45,633.58	67,273.18	35,378.37
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	6,238,586.11	1,659,685.93
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	1,351,153.94	1,748,072.43	6,238,586.11	1,659,685.93
24				
25 Transfers In	2,514,854.73	2,764,254.66	2,840,869.27	612,235.45
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	2,514,854.73	2,764,254.66	2,840,869.27	612,235.45
28				
29 Net Change	1,179,842.39	1,061,815.81	(3,330,443.66)	(1,012,072.11)
30				
31 Beginning Fund Equity	2,100,857.57	3,280,699.96	4,342,515.77	1,012,072.11
32 Ending Equity	3,280,699.96	4,342,515.77	1,012,072.11	-

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. The disbursement of funds to the South Dakota Housing Development Authority are to be made after housing opportunity funds have been obligated by the oversight commission created in § 11-13-8. 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: FY18 revision to § 1-16G-48 increased the percent to be received from 25% to 35%. Effective for FY2019, § 1-16G-48 was repealed and § 11-13-2 amended to have any general fund appropriations made to the housing opportunity program be deposited to this fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	73,484,516.91	72,195,168.64	76,455,190.86	75,333,423.14
2 Loans and Notes Receivable	35,377,589.85	40,333,857.97	37,757,816.76	39,945,038.92
3 Total Assets	<u>108,862,106.76</u>	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</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	108,862,106.76	112,529,026.61	114,213,007.62	115,278,462.06
10 Total Fund Equity	<u>108,862,106.76</u>	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</u>
11 Total Liabilities and Fund Equity	<u>108,862,106.76</u>	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</u>
12				
13				
14 Taxes	-	-	-	-
15 Use of Money and Property	1,603,480.98	1,633,422.02	1,782,873.61	1,697,272.80
16 Sales and Services	182,848.68	153,329.91	47,380.87	59,171.54
17 Other Revenue	5,249.74	270.53	-	-
18 Total Operating Revenue	<u>1,791,579.40</u>	<u>1,787,022.46</u>	<u>1,830,254.48</u>	<u>1,756,444.34</u>
19				
20 Personal Services and Benefits	450,639.47	386,875.38	447,861.96	409,082.19
21 Travel	6,975.04	5,100.33	5,686.75	5,828.56
22 Contractual Services	259,119.44	257,018.96	246,090.00	244,972.56
23 Supplies and Materials	17,552.41	11,845.53	13,873.99	10,710.75
24 Grants and Subsidies	4,000.00	12,200.00	-	96,345.00
25 Capital Outlay	35.16	171.00	934.63	11,513.05
26 Bad Debts Expense	576,689.24	-	-	-
27 Total Operating Expenditures/Expenses	<u>1,315,010.76</u>	<u>673,211.20</u>	<u>714,447.33</u>	<u>778,452.11</u>
28				
29 Transfers In	2,502,970.95	2,552,850.93	568,173.86	87,462.21
30 Transfers Out	(136.42)	-	-	-
31 Net Transfers In (Out)	<u>2,502,834.53</u>	<u>2,552,850.93</u>	<u>568,173.86</u>	<u>87,462.21</u>
32				
33 Net Change	2,979,403.17	3,666,662.19	1,683,981.01	1,065,454.44
34				
35 Beginning Fund Equity	105,882,703.55	108,862,106.76	112,529,026.61	114,213,007.62
36 Prior Period Adjustment	0.04	257.66	-	-
37 Ending Equity	<u>108,862,106.76</u>	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</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.

Additional Information:

Effective for FY2019, § 1-16G-48 was repealed.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27
2 Total Assets	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27
8 Total Fund Equity	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27
9 Total Liabilities and Fund Equity	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27
10				
11				
12 Use of Money and Property	348,206.11	350,154.13	235,273.60	174,924.03
13 Other Revenue	-	5,920,965.00	4,000,000.00	120,000.00
14 Total Operating Revenue	348,206.11	6,271,119.13	4,235,273.60	294,924.03
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	12,799,555.00	8,436,098.35	5,278,921.00	2,106,666.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	12,799,555.00	8,436,098.35	5,278,921.00	2,106,666.00
23				
24 Transfers In	3,950,000.00	-	-	-
25 Transfers Out	-	(2,500,000.00)	-	-
26 Net Transfers In (Out)	3,950,000.00	(2,500,000.00)	-	-
27				
28 Net Change	(8,501,348.89)	(4,664,979.22)	(1,043,647.40)	(1,811,741.97)
29				
30 Beginning Fund Equity	28,259,886.75	19,758,537.86	15,093,558.64	14,049,911.24
31 Ending Equity	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27

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, \$2,000,000 and \$3,950,000 in General Funds in FY2004, FY2005, FY2006, FY2014 and FY2015, 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. In FY2016 a \$2.5 million transfer was made to the Liability Captive Insurance Company - STA Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash and Cash Equivalents	2,791,365.00	2,747,494.00	4,990,050.00	-
2 Accounts Receivable	310,250.00	280,019.00	270,942.00	-
3 Interest Receivable	-	-	-	-
4 Prepaid Expenses	6,975.00	-	-	-
5 Other Assets	113,035.00	96,714.00	71,900.00	-
6 Long-term Loans Receivable	225,000.00	175,000.00	150,000.00	-
7 Capital Assets, net	23,591,410.00	23,056,950.00	22,002,063.00	-
8 Construction in Progress	-	-	-	-
9 Assets Held for Development, net	4,978,320.00	4,978,320.00	4,978,320.00	-
10 Total Assets	<u>32,016,355.00</u>	<u>31,334,497.00</u>	<u>32,463,275.00</u>	-
11				
12 Accounts Payable	262,811.00	68,545.00	49,363.00	-
13 Accrued Interest	144,034.00	87,981.00	84,959.00	-
14 Advances from Primary Government	-	-	-	-
15 Unearned Revenue	2,390,431.00	1,503,689.00	3,704,063.00	-
16 Loans Payable	25,309,760.00	24,751,179.00	23,813,829.00	-
17 Total Liabilities	<u>28,107,036.00</u>	<u>26,411,394.00</u>	<u>27,652,214.00</u>	-
18				
19 Net Investment in Capital Assets	1,083,947.00	1,196,695.00	502,874.00	-
20 Unreserved Fund Balance	2,825,372.00	3,726,408.00	4,308,187.00	-
21 Total Fund Equity	<u>3,909,319.00</u>	<u>4,923,103.00</u>	<u>4,811,061.00</u>	-
22 Total Liabilities and Fund Equity	<u>32,016,355.00</u>	<u>31,334,497.00</u>	<u>32,463,275.00</u>	-
23				
24 Sales and Services	2,291,187.00	2,639,189.00	2,755,139.00	-
25 Operating Grants and Contributions	500,000.00	699,840.00	309,000.00	-
26 Capital Grants and Contributions	1,333,319.00	3,021,552.00	4,278,938.00	-
27 Other Revenue	42,249.00	11,474.00	12,296.00	-
28 Total Revenue	<u>4,166,755.00</u>	<u>6,372,055.00</u>	<u>7,355,373.00</u>	-
29				
30 Personal Services and Benefits	-	-	-	-
31 Travel	13,525.00	11,841.00	13,188.00	-
32 Contractual Services	1,073,777.00	1,606,536.00	1,215,719.00	-
33 Supplies and Materials	-	-	-	-
34 Development (Gains) Losses	-	-	25,000.00	-
35 Land Use Compatibility - REPI	-	-	-	-
36 Interest Expense	704,211.00	698,417.00	680,626.00	-
37 Impairment of Property	1,527,680.00	2,011,835.00	2,638,341.00	-
38 Donation of Property to Other Govt.	1,330,980.00	-	1,659,999.00	-
39 Other Expense and Depreciation	964,437.00	1,029,642.00	1,234,542.00	-
40 Total Expenses	<u>5,614,610.00</u>	<u>5,358,271.00</u>	<u>7,467,415.00</u>	-
41				
42 Net Change	(1,447,855.00)	1,013,784.00	(112,042.00)	-
43				
44 Beginning Fund Equity	5,357,174.00	3,909,319.00	4,923,103.00	-
45 Prior Period Adjustment	-	-	-	-
46 Ending Equity	<u>3,909,319.00</u>	<u>4,923,103.00</u>	<u>4,811,061.00</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 FY2017 CAFR. FY2018 is not yet available.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 8015 - Reinvestment Payment Fund

	FY2015	FY2016	FY2017	FY2018
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, inclusive, and new frontiers payments. 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. If the board approves a new frontiers payment pursuant to the provisions of this Act, the Department of Revenue shall deposit into the fund a portion or all of the sales and use taxes paid by the program owner up to a maximum amount of the new frontiers 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, and new frontiers payments. If any money deposited in the fund and set aside for a specific reinvestment payment or new frontiers payment is in excess of the final reinvestment or new frontiers payment or the specific project or program becomes ineligible for the reinvestment or new frontiers 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, FY2017 and FY2018 there was no money in the fund at June 30th. Payments of \$854,333.12 were made during FY2015, \$3,193,331.35 in FY2016, \$3,965,671.59 in FY2017 and \$923,397.02 in FY2018.

Budget Information: Agency funds are not appropriated.

Governor's Office of Economic Development

**State Accounting System - Other Fund Balances
Company 9012 - Research Proof-of-Concept Fund**

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	213,363.96	-	-	10,494.37
2 Total Assets	213,363.96	-	-	10,494.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	213,363.96	-	-	10,494.37
9 Total Fund Equity	213,363.96	-	-	10,494.37
10 Total Liabilities and Fund Equity	213,363.96	-	-	10,494.37
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	28,445.82	20,000.00	-	10,494.37
16 Total Operating Revenue	28,445.82	20,000.00	-	10,494.37
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	266,081.86	233,363.96	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	266,081.86	233,363.96	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(237,636.04)	(213,363.96)	-	10,494.37
31				
32 Beginning Fund Equity	451,000.00	213,363.96	-	-
33 Ending Equity	213,363.96	-	-	10,494.37

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

	FY2015	FY2016	FY2017	FY2018
1 Investments	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19
2 Total Assets	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19
8 Total Fund Equity	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19
9 Total Liabilities and Fund Equity	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19
10				
11				
12 Use of Money and Property	24,938,704.90	23,442,733.67	28,352,302.18	29,425,156.22
13 Total Operating Revenue	24,938,704.90	23,442,733.67	28,352,302.18	29,425,156.22
14				
15 Contractual Services	199,937.29	609,429.02	750,937.88	1,019,235.51
16 Loss on Investment Principal	2,430,509.78	1,321,909.08	1,830,696.38	1,242,054.10
17 Total Operating Expenditures/Expenses	2,630,447.07	1,931,338.10	2,581,634.26	2,261,289.61
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(10,803,625.69)	(11,436,002.76)	(11,981,720.76)	(12,442,947.19)
21 Net Transfers In (Out)	(10,803,625.69)	(11,436,002.76)	(11,981,720.76)	(12,442,947.19)
22				
23 Net Change	11,504,632.14	10,075,392.81	13,788,947.16	14,720,919.42
24				
25 Beginning Fund Equity	242,618,394.66	254,123,026.80	264,198,419.61	277,987,366.77
26 Ending Equity	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19

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

	FY2015	FY2016	FY2017	FY2018
1 Investments	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03
2 Total Assets	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03
8 Total Fund Equity	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03
9 Total Liabilities and Fund Equity	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03
10				
11				
12 Use of Money and Property	10,453,043.44	9,841,006.86	12,832,817.83	13,052,689.70
13 Administering Programs	-	-	-	-
14 Total Operating Revenue	10,453,043.44	9,841,006.86	12,832,817.83	13,052,689.70
15				
16 Contractual Services	114,625.91	296,918.66	352,701.90	445,747.29
17 Loss on Investment Principal	909,154.84	544,378.71	747,880.23	546,797.44
18 Total Operating Expenditures/Expenses	1,023,780.75	841,297.37	1,100,582.13	992,544.73
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(4,322,835.18)	(4,674,130.44)	(4,970,122.58)	(5,214,738.73)
22 Net Transfers In (Out)	(4,322,835.18)	(4,674,130.44)	(4,970,122.58)	(5,214,738.73)
23				
24 Net Change	5,106,427.51	4,325,579.05	6,762,113.12	6,845,406.24
25				
26 Beginning Fund Equity	110,084,786.11	115,191,213.62	119,516,792.67	126,278,905.79
27 Ending Equity	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03

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

	FY2015	FY2016	FY2017	FY2018
1 Investments	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03
2 Total Assets	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03
8 Total Fund Equity	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03
9 Total Liabilities and Fund Equity	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03
10				
11				
12 Use of Money and Property	38,137,885.69	34,664,239.89	44,308,361.37	46,979,963.75
13 Other Revenue	5,520,853.48	7,567,986.79	8,225,784.88	30,688,404.20
14 Total Operating Revenue	43,658,739.17	42,232,226.68	52,534,146.25	77,668,367.95
15				
16 Contractual Services	501,730.66	1,192,105.54	1,434,827.69	1,853,955.12
17 Loss on Investment Principal	4,000,394.75	2,753,480.54	5,337,551.66	2,549,476.18
18 Total Operating Expenditures/Expenses	4,502,125.41	3,945,586.08	6,772,379.35	4,403,431.30
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(15,699,869.43)	(17,036,734.19)	(18,242,853.61)	(19,377,842.20)
22 Net Transfers In (Out)	(15,699,869.43)	(17,036,734.19)	(18,242,853.61)	(19,377,842.20)
23				
24 Net Change	23,456,744.33	21,249,906.41	27,518,913.29	53,887,094.45
25				
26 Beginning Fund Equity	411,887,731.55	435,344,475.88	456,594,382.29	484,113,295.58
27 Ending Equity	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03

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: The Education Enhancement Funding Corporation (EEFC) was organized under chapter 5-12 to purchase of the State's right to all of its future interest in tobacco settlement revenues. The EEFC sold bonds and the proceeds were used to purchase the State's future tobacco settlement revenues. The revenue from that sale was deposited to this fund. A Residual Certificate was also issued in which the EEFC and trustee annually calculate the residual amount, if any, that exists after payment of the bonds and other liabilities of the EEFC. This is paid to the State and is recorded as other revenue above. In FY2018 an additional settlement amount was received from disputed funds held in escrow.

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 - Postsecondary Scholarship Grant Fund

	FY2016	FY2017	FY2018
1 Investments	6,500,000.00	6,500,000.00	6,500,000.00
2 Total Assets	6,500,000.00	6,500,000.00	6,500,000.00
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Unreserved Fund Balance	6,500,000.00	6,500,000.00	6,500,000.00
8 Total Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00
9 Total Liabilities and Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00
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	6,500,000.00	-	-
19 Transfers Out	-	-	-
20 Net Transfers In (Out)	6,500,000.00	-	-
21			
22 Net Change	6,500,000.00	-	-
23			
24 Beginning Fund Equity	-	6,500,000.00	6,500,000.00
25 Ending Equity	6,500,000.00	6,500,000.00	6,500,000.00

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	971,453.18	1,073,891.87	2,134,983.17	2,495,123.20
2 Accounts Receivable	-	1,500.00	-	-
3 Total Assets	<u>971,453.18</u>	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	377,888.62	140,100.00	-	605,021.76
9 Unreserved Fund Balance	593,564.56	935,291.87	2,134,983.17	1,890,101.44
10 Total Fund Equity	<u>971,453.18</u>	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>
11 Total Liabilities and Fund Equity	<u>971,453.18</u>	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>
12				
13				
14 Use of Money and Property	14,734.51	12,292.59	16,313.20	22,943.25
15 Sales and Services	4,440,176.16	4,738,608.67	5,352,205.61	5,338,695.38
16 Other Revenue	12,096.24	12,366.62	12,628.59	12,883.91
17 Total Operating Revenue	<u>4,467,006.91</u>	<u>4,763,267.88</u>	<u>5,381,147.40</u>	<u>5,374,522.54</u>
18				
19 Personal Services and Benefits	1,518,311.72	1,576,675.99	1,637,652.81	1,655,148.28
20 Travel	8,822.69	11,600.99	13,709.77	3,900.38
21 Contractual Services	1,990,041.55	2,611,209.76	2,593,037.27	2,897,976.41
22 Supplies and Materials	81,272.57	76,192.58	69,153.53	65,529.03
23 Capital Outlay	625,040.54	383,649.87	8,002.72	130,432.41
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>4,223,489.07</u>	<u>4,659,329.19</u>	<u>4,321,556.10</u>	<u>4,752,986.51</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	(261,396.00)
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(261,396.00)</u>
30				
31 Net Change	243,517.84	103,938.69	1,059,591.30	360,140.03
32				
33 Beginning Fund Equity	727,935.34	971,453.18	1,075,391.87	2,134,983.17
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>971,453.18</u>	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</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:

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. An 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 BFM would include the memo bill amounts into 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.

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

	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,920.58	-	-
2 Total Assets	3,920.58	-	-
3			
4 Due to Other Funds	3,920.58	-	-
5 Total Liabilities	3,920.58	-	-
6			
8 Unreserved Fund Balance	-	-	-
9 Total Fund Equity	-	-	-
10 Total Liabilities and Fund Equity	3,920.58	-	-
11			
12 Taxes	-	-	-
13 Use of Money and Property	-	-	-
14 Total Operating Revenue	-	-	-
15			
16 Contractual Services	-	-	-
17 Total Operating Expenditures/Expenses	-	-	-
18			
19 Transfers In	-	-	-
20 Transfers Out	-	-	-
21 Net Transfers In (Out)	-	-	-
22			
23 Net Change	-	-	-
24			
25 Beginning Fund Equity	-	-	-
26 Ending Equity	-	-	-

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	20,000,000.00	10,000,000.00	-	-
2 Total Assets	20,000,000.00	10,000,000.00	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
8 Unreserved Fund Balance	20,000,000.00	10,000,000.00	-	-
9 Total Fund Equity	20,000,000.00	10,000,000.00	-	-
10 Total Liabilities and Fund Equity	20,000,000.00	10,000,000.00	-	-
11				
12 Taxes		840,000.00	1,201,900.12	1,721,084.63
13 Use of Money and Property	59,418.92	217,018.65	161,576.97	28,159.54
14 Total Operating Revenue	59,418.92	1,057,018.65	1,363,477.09	1,749,244.17
15				
16 Contractual Services	-	-	-	-
17 Total Operating Expenditures/Expenses	-	-	-	-
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(10,059,418.92)	(11,057,018.65)	(11,363,477.09)	(1,749,244.17)
21 Net Transfers In (Out)	(10,059,418.92)	(11,057,018.65)	(11,363,477.09)	(1,749,244.17)
22				
23 Net Change	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)	-
24				
25 Beginning Fund Equity	30,000,000.00	20,000,000.00	10,000,000.00	-
26 Ending Equity	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) Five 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) Thirty-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:

For FY2018, revisions to SDCL § 1-16G-48 changed the percentage to be distributed to the economic development partnership fund from 15% to 5% and the percentage to be distributed to the South Dakota housing opportunity fund from 25% to 35%.

Effective FY2019, § 1-16G-47 creating the Building South Dakota Fund and § 1-16G-48 authorizing the disbursements from the fund were repealed. Additionally, § 4-7-42, 4-7-43 and 4-7-44 regarding unobligated and combined cash balance calculations were repealed.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	73,273,599.07	53,055,692.84	102,533,191.76	50,565,119.58
2 Total Assets	73,273,599.07	53,055,692.84	102,533,191.76	50,565,119.58
3				
4 Bonds and Notes Payable	317,970,900.00	318,040,900.00	362,475,900.00	318,075,900.00
5 Total Liabilities	317,970,900.00	318,040,900.00	362,475,900.00	318,075,900.00
6				
7 Unreserved Fund Balance	(244,697,300.93)	(264,985,207.16)	(259,942,708.24)	(267,510,780.42)
8 Total Fund Equity	(244,697,300.93)	(264,985,207.16)	(259,942,708.24)	(267,510,780.42)
9 Total Liabilities and Fund Equity	73,273,599.07	53,055,692.84	102,533,191.76	50,565,119.58
10				
11				
12 Use of Money and Property	23,277,464.41	24,589,325.45	23,748,751.82	27,933,268.95
13 Other Revenue	93,693.03	13,161.40	744,064.00	14,805.27
14 Bond Proceeds	1,190,692.04	-	-	-
15 Premium on Bonds Issued	5,763,344.39	-	5,994,700.00	-
16 Proceeds of Refunding Bonds	-	-	-	-
17 Total Operating Revenue	30,325,193.87	24,602,486.85	30,487,515.82	27,948,074.22
18				
19 Personal Services and Benefits	1,162.62	645.90	258.36	322.95
20 Travel	25,391.71	21,492.45	19,633.50	33,793.90
21 Contractual Services	453,181.15	485,167.90	650,219.40	665,204.15
22 Supplies and Materials	3,858.83	3,425.71	2,338.65	2,408.34
23 Capital Outlay	47,803,085.21	65,967,052.67	10,995,258.67	19,020,020.19
24 Interest Expense	12,714,552.13	13,697,592.40	13,415,221.92	15,541,597.13
25 Total Operating Expenditures/Expenses	61,001,231.65	80,175,377.03	25,082,930.50	35,263,346.66
26				
27 Transfers In	-	35,505,414.00	-	-
28 Transfers Out	(15,131,673.59)	(220,430.05)	(362,086.40)	(252,799.74)
29 Net Transfers	(15,131,673.59)	35,284,983.95	(362,086.40)	(252,799.74)
30				
31 Net Change	(45,807,711.37)	(20,287,906.23)	5,042,498.92	(7,568,072.18)
32				
33 Beginning Fund Equity	(198,889,589.56)	(244,697,300.93)	(264,985,207.16)	(259,942,708.24)
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(244,697,300.93)	(264,985,207.16)	(259,942,708.24)	(267,510,780.42)

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

	FY2015	FY2016	FY2017	FY2018
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	6,774,797.97	6,762,981.07	6,741,070.50	6,729,038.86
13 Use of Money and Property	3,018.24	3,932.41	3,810.08	3,682.37
14 Total Operating Revenue	6,777,816.21	6,766,913.48	6,744,880.58	6,732,721.23
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	7,017,262.00	7,177,367.00	5,537,710.00	6,844,532.45
23 Transfers Out	(13,795,078.21)	(13,944,280.48)	(12,282,590.58)	(13,577,253.68)
24 Net Transfers In (Out)	(6,777,816.21)	(6,766,913.48)	(6,744,880.58)	(6,732,721.23)
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).

Additional Information:

Effective FY2019 the following changes were made. SDCL 5-27-1 was revised and Lottery is to transfer into the state capital construction fund the net proceeds to the state from the sale of on-line lottery tickets pursuant to § 42-7A-24. SDCL 42-7A-24 was revised regarding the transfer of the net proceeds from the sale of on-line lottery tickets. SDCL 34A-13-20 was revised regarding the deposit of the petroleum tank inspection fee. SDCLs 5-27-4, 5-27-5 and 5-27-6 were also amended regarding the transfers from the state capital construction fund to the ethanol fuel fund, highway fund and water and environment fund

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	-	1,575,000.00	3,355,000.00	1,274,053.00
2 Total Assets	-	1,575,000.00	3,355,000.00	1,274,053.00
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	1,575,000.00	3,355,000.00	1,274,053.00
9 Total Fund Equity	-	1,575,000.00	3,355,000.00	1,274,053.00
10 Total Liabilities and Fund Equity	-	1,575,000.00	3,355,000.00	1,274,053.00
11				
12				
13 Use of Money and Property	23,717.34	8,464.95	-	7,777.03
14 Sales and Services	-	-	-	-
15 Administering Programs	-	-	-	261,275.97
16 Other Revenue	531.00	-	5,000.00	-
17 Total Operating Revenue	24,248.34	8,464.95	5,000.00	269,053.00
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	1,575,000.00	-
22 Supplies and Materials	2,669.56	-	-	-
23 Capital Outlay	1,270,330.88	8,464.95	-	3,350,000.00
24 Total Operating Expenditures/Expenses	1,273,000.44	8,464.95	1,575,000.00	3,350,000.00
25				
26 Transfers In	-	1,575,000.00	3,350,000.00	1,000,000.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	1,575,000.00	3,350,000.00	1,000,000.00
29				
30 Net Change	(1,248,752.10)	1,575,000.00	1,780,000.00	(2,080,947.00)
31				
32 Beginning Fund Equity	1,248,752.10	-	1,575,000.00	3,355,000.00
33 Ending Equity	-	1,575,000.00	3,355,000.00	1,274,053.00

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:

In FY2016 \$1,575,000 was transferred from the Livestock Disease Emergency Fund. Transfers for FY2017 and FY2018 were from the Maintenance of Buildings and Grounds Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)
2 Total Assets	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)
8 Total Fund Equity	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)
9 Total Liabilities and Fund Equity	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)
10				
11				
12 Use of Money and Property	10,878.12	3,292.19	1,010.52	937.60
13 Other Revenue	-	-	38,126.73	-
14 Total Operating Revenue	10,878.12	3,292.19	39,137.25	937.60
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	17,505.46	1,540.42	16,937.97	7,704.07
18 Contractual Services	561,944.27	284,124.63	503,806.40	895,093.96
19 Supplies and Materials	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Interest Expense	-	-	13,133.84	8,319.92
22 Insurance Claims	1,490,000.00	811,375.00	-	263,435.80
23 Total Operating Expenditures/Expenses	2,069,449.73	1,097,040.05	533,878.21	1,174,553.75
24				
25 Transfers In	-	1,974,502.00	1,004,242.00	423,598.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	1,974,502.00	1,004,242.00	423,598.00
28				
29 Net Change	(2,058,571.61)	880,754.14	509,501.04	(750,018.15)
30				
31 Beginning Fund Equity	636,709.80	(1,421,861.81)	(541,107.67)	(31,606.63)
32 Ending Equity	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,622,861.39	4,901,799.70	2,087,402.05	2,162,800.94
2 Advances to Other Funds	-	-	-	-
3 Total Assets	<u>3,622,861.39</u>	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	29,588.31	-
9 Unreserved Fund Balance	3,622,861.39	4,901,799.70	2,057,813.74	2,162,800.94
10 Total Fund Equity	<u>3,622,861.39</u>	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>
11 Total Liabilities and Fund Equity	<u>3,622,861.39</u>	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>
12				
13				
14 Use of Money and Property	-	31,596.66	53,334.58	54,205.27
15 Sales and Services	1,672,722.00	2,876,520.38	3,509,182.01	3,259,730.86
16 Administering Programs	-	205,269.67	-	-
17 Other Revenue	6,296.56	-	8,975.00	-
18 Total Operating Revenue	<u>1,679,018.56</u>	<u>3,113,386.71</u>	<u>3,571,491.59</u>	<u>3,313,936.13</u>
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	784,928.48	1,834,448.40	3,035,889.24	2,238,537.24
25 Total Operating Expenditures/Expenses	<u>784,928.48</u>	<u>1,834,448.40</u>	<u>3,035,889.24</u>	<u>2,238,537.24</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	(3,350,000.00)	(1,000,000.00)
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(3,350,000.00)</u>	<u>(1,000,000.00)</u>
30				
31 Net Change	894,090.08	1,278,938.31	(2,814,397.65)	75,398.89
32				
33 Beginning Fund Equity	2,728,771.31	3,622,861.39	4,901,799.70	2,087,402.05
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>3,622,861.39</u>	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</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 is specifically for the state capital complex. Transfers in FY2017 and FY2018 were to the Statewide M&R Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	150,487.41	164,966.84	172,200.82	165,298.62
2 Total Assets	150,487.41	164,966.84	172,200.82	165,298.62
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	150,487.41	164,966.84	172,200.82	165,298.62
8 Total Fund Equity	150,487.41	164,966.84	172,200.82	165,298.62
9 Total Liabilities and Fund Equity	150,487.41	164,966.84	172,200.82	165,298.62
10				
11				
12 Use of Money and Property	1,595.23	2,052.83	2,433.32	2,349.16
13 Sales and Services	235,478.87	238,609.78	227,111.34	230,332.99
14 Other Revenue	-	-	1,103.03	-
15 Total Operating Revenue	237,074.10	240,662.61	230,647.69	232,682.15
16				
17 Personal Services and Benefits	155,274.87	145,300.99	157,648.82	160,505.78
18 Travel	-	-	-	-
19 Contractual Services	63,119.40	54,090.13	51,190.70	56,121.31
20 Supplies and Materials	15,392.51	10,854.72	11,210.72	21,746.01
21 Capital Outlay	-	15,937.34	3,363.47	1,211.25
22 Total Operating Expenditures/Expenses	233,786.78	226,183.18	223,413.71	239,584.35
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	3,287.32	14,479.43	7,233.98	(6,902.20)
29				
30 Beginning Fund Equity	147,200.09	150,487.41	164,966.84	172,200.82
31 Ending Equity	150,487.41	164,966.84	172,200.82	165,298.62

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	768,185.01	1,016,459.07	645,646.76	545,047.50
2 Total Assets	768,185.01	1,016,459.07	645,646.76	545,047.50
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	15.34	13,418.70	8,742.48
8 Unreserved Fund Balance	768,185.01	1,016,443.73	632,228.06	536,305.02
9 Total Fund Equity	768,185.01	1,016,459.07	645,646.76	545,047.50
10 Total Liabilities and Fund Equity	768,185.01	1,016,459.07	645,646.76	545,047.50
11				
12 Use of Money and Property	3,634.51	6,302.17	5,969.14	3,563.44
13 Sales and Services	6,132,688.40	6,621,652.35	6,067,412.10	6,430,616.46
14 Administering Programs	-	18,048.65	-	-
15 Other Revenue	8,152.70	7,335.11	11,510.28	25,799.87
16 Total Operating Revenue	6,144,475.61	6,653,338.28	6,084,891.52	6,459,979.77
17				
18 Personal Services and Benefits	3,151,441.59	3,117,444.98	3,497,522.32	3,528,847.05
19 Travel	426.00	6,551.03	2,326.56	4,681.60
20 Contractual Services	2,132,338.68	2,387,100.31	2,214,249.73	2,182,610.02
21 Supplies and Materials	787,732.30	820,489.06	669,584.91	770,297.96
22 Capital Outlay	26,489.46	72,899.27	71,628.20	73,840.45
23 Interest Expense	13.81	579.57	392.11	301.95
24 Total Operating Expenditures/Expenses	6,098,441.84	6,405,064.22	6,455,703.83	6,560,579.03
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	46,033.77	248,274.06	(370,812.31)	(100,599.26)
31				
32 Beginning Fund Equity	722,151.24	768,185.01	1,016,459.07	645,646.76
33 Ending Equity	768,185.01	1,016,459.07	645,646.76	545,047.50

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	578,776.88	614,564.86	596,228.49	621,062.08
2 Total Assets	578,776.88	614,564.86	596,228.49	621,062.08
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	578,776.88	614,564.86	596,228.49	621,062.08
9 Total Fund Equity	578,776.88	614,564.86	596,228.49	621,062.08
10 Total Liabilities and Fund Equity	578,776.88	614,564.86	596,228.49	621,062.08
11				
12				
13 Use of Money and Property	4,298.73	5,848.69	7,804.61	8,270.40
14 Sales and Services	3,681,942.07	3,811,060.58	3,583,675.20	3,355,736.43
15 Other Revenue	92.50	408.54	-	432.00
16 Total Operating Revenue	3,686,333.30	3,817,317.81	3,591,479.81	3,364,438.83
17				
18 Personal Services and Benefits	362,435.86	363,374.67	387,808.44	393,916.14
19 Travel	-	-	-	-
20 Contractual Services	213,265.20	186,532.18	188,635.94	218,630.29
21 Supplies and Materials	2,972,289.37	3,149,832.14	2,985,040.24	2,678,511.30
22 Capital Outlay	45,132.65	76,827.93	44,396.83	45,665.34
23 Interest Expense	5,967.28	4,962.91	3,934.73	2,882.17
24 Total Operating Expenditures/Expenses	3,599,090.36	3,781,529.83	3,609,816.18	3,339,605.24
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	87,242.94	35,787.98	(18,336.37)	24,833.59
31				
32 Beginning Fund Equity	491,533.94	578,776.88	614,564.86	596,228.49
33 Ending Equity	578,776.88	614,564.86	596,228.49	621,062.08

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	368,385.75	468,965.60	481,256.84	366,438.04
2 Total Assets	368,385.75	468,965.60	481,256.84	366,438.04
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	420.00	640.92	891.78
8 Unreserved Fund Balance	368,385.75	468,545.60	480,615.92	365,546.26
9 Total Fund Equity	368,385.75	468,965.60	481,256.84	366,438.04
10 Total Liabilities and Fund Equity	368,385.75	468,965.60	481,256.84	366,438.04
11				
12				
13 Use of Money and Property	2,555.12	3,526.33	5,784.31	6,484.50
14 Sales and Services	1,324,170.18	1,234,307.03	1,045,675.77	909,910.29
15 Other Revenue	144.22	-	55.78	50.47
16 Total Operating Revenue	1,326,869.52	1,237,833.36	1,051,515.86	916,445.26
17				
18 Personal Services and Benefits	374,484.71	327,398.79	341,784.39	334,531.37
19 Travel	-	-	-	-
20 Contractual Services	497,496.96	523,344.86	468,339.29	479,301.64
21 Supplies and Materials	288,709.74	277,396.34	225,733.97	217,054.70
22 Capital Outlay	3,235.70	9,113.52	3,366.97	376.35
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	1,163,927.11	1,137,253.51	1,039,224.62	1,031,264.06
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	162,942.41	100,579.85	12,291.24	(114,818.80)
31				
32 Beginning Fund Equity	205,443.34	368,385.75	468,965.60	481,256.84
33 Ending Equity	368,385.75	468,965.60	481,256.84	366,438.04

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,877,472.08	1,903,514.00	1,329,599.11	(212,148.08)
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>1,877,472.08</u>	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</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	153,491.00	259,880.00	107,315.00	109,587.00
10 Unreserved Fund Balance	1,723,981.08	1,643,634.00	1,222,284.11	(321,735.08)
11 Total Fund Equity	<u>1,877,472.08</u>	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</u>
12 Total Liabilities and Fund Equity	<u>1,877,472.08</u>	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</u>
13				
14 Use of Money and Property	13,477.63	21,324.48	14,033.59	12,840.61
15 Sales and Services	14,744,595.95	13,789,487.30	12,800,505.41	13,946,113.90
16 Administering Programs	-	14,750.00	-	-
17 Other Revenue	1,147,195.33	914,493.66	1,651,051.49	667,646.26
18 Total Operating Revenue	<u>15,905,268.91</u>	<u>14,740,055.44</u>	<u>14,465,590.49</u>	<u>14,626,600.77</u>
19				
20 Personal Services and Benefits	661,903.52	651,551.28	702,903.68	744,264.06
21 Travel	9,516.21	9,651.24	8,133.74	7,031.46
22 Contractual Services	2,813,497.50	2,362,476.62	2,114,262.45	1,948,146.31
23 Supplies and Materials	8,180,766.25	6,630,506.81	6,020,308.93	7,509,884.33
24 Capital Outlay	4,319,190.54	4,757,331.43	5,784,199.37	5,498,782.62
25 Other Expense	-	-	-	-
26 Interest Expense	246,651.04	302,496.14	409,697.21	460,239.18
27 Total Operating Expenditures/Expenses	<u>16,231,525.06</u>	<u>14,714,013.52</u>	<u>15,039,505.38</u>	<u>16,168,347.96</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	(326,256.15)	26,041.92	(573,914.89)	(1,541,747.19)
34				
35 Beginning Fund Equity	2,217,246.75	1,877,472.08	1,903,514.00	1,329,599.11
36 Prior Period Adjustment	(13,518.52)	-	-	-
36 Ending Equity	<u>1,877,472.08</u>	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	11,558,801.52	11,066,762.76	9,682,593.55	10,100,819.93
2 Total Assets	11,558,801.52	11,066,762.76	9,682,593.55	10,100,819.93
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	19,776.95	-	-	1,262.80
8 Unreserved Fund Balance	11,539,024.57	11,066,762.76	9,682,593.55	10,099,557.13
9 Total Fund Equity	11,558,801.52	11,066,762.76	9,682,593.55	10,100,819.93
10 Total Liabilities and Fund Equity	11,558,801.52	11,066,762.76	9,682,593.55	10,100,819.93
11				
12				
13 Use of Money and Property	92,040.31	120,427.44	141,853.39	124,582.67
14 Sales and Services	3,304,667.48	1,556,551.98	1,163,374.72	3,156,470.57
15 Other Revenue	15,000.00	12,577.00	10,000.00	679,153.00
16 Total Operating Revenue	3,411,707.79	1,689,556.42	1,315,228.11	3,960,206.24
17				
18 Personal Services and Benefits	247,623.18	311,697.67	366,926.33	919,363.09
19 Travel	20,592.96	30,930.30	37,134.80	42,593.56
20 Contractual Services	1,567,356.66	1,609,282.43	1,909,725.31	2,072,814.93
21 Supplies and Materials	3,236.01	5,220.10	5,757.46	3,519.63
22 Capital Outlay	7,128.51	14,464.68	26,103.42	23,174.45
23 Insurance Claims	75,000.00	210,000.00	353,750.00	480,514.20
24 Total Operating Expenditures/Expenses	1,920,937.32	2,181,595.18	2,699,397.32	3,541,979.86
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	1,490,770.47	(492,038.76)	(1,384,169.21)	418,226.38
31				
32 Beginning Fund Equity	10,012,899.30	11,558,801.52	11,066,762.76	9,682,593.55
33 Prior Period Adjustment	55,131.75	-	-	-
34 Ending Equity	11,558,801.52	11,066,762.76	9,682,593.55	10,100,819.93

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	16,045.82	38,252.46	161,736.63	6,175.08
2 Total Assets	16,045.82	38,252.46	161,736.63	6,175.08
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	16,045.82	38,252.46	161,736.63	6,175.08
9 Total Fund Equity	16,045.82	38,252.46	161,736.63	6,175.08
10 Total Liabilities and Fund Equity	16,045.82	38,252.46	161,736.63	6,175.08
11				
12				
13 Use of Money and Property	332.55	706.61	557.87	1,070.58
14 Sales and Services	557,955.33	635,690.74	717,965.37	534,354.53
15 Other Revenue	115,876.98	101,368.88	151,225.29	153,998.01
16 Total Operating Revenue	674,164.86	737,766.23	869,748.53	689,423.12
17				
18 Personal Services and Benefits	492,177.31	502,522.60	531,507.04	538,040.20
19 Travel	-	-	94.35	388.37
20 Contractual Services	137,598.56	208,430.64	212,597.30	300,078.47
21 Supplies and Materials	2,249.40	2,565.15	1,852.03	2,404.06
22 Capital Outlay	54,266.37	2,041.20	213.64	4,073.57
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	686,291.64	715,559.59	746,264.36	844,984.67
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(12,126.78)	22,206.64	123,484.17	(155,561.55)
31				
32 Beginning Fund Equity	28,172.60	16,045.82	38,252.46	161,736.63
33 Ending Equity	16,045.82	38,252.46	161,736.63	6,175.08

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	674,870.24	689,264.79	566,012.74	539,292.59
2 Total Assets	674,870.24	689,264.79	566,012.74	539,292.59
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	37,406.27	320.46	2,742.36
8 Unreserved Fund Balance	674,870.24	651,858.52	565,692.28	536,550.23
9 Total Fund Equity	674,870.24	689,264.79	566,012.74	539,292.59
10 Total Liabilities and Fund Equity	674,870.24	689,264.79	566,012.74	539,292.59
11				
12 Use of Money and Property	5,216.28	7,680.76	8,568.24	7,478.55
13 Sales and Services	1,109,652.20	1,097,356.40	1,052,618.00	1,138,084.00
14 Administering Programs	-	1,156.92	-	-
15 Other Revenues	-	-	-	2,420.93
16 Total Operating Revenue	1,114,868.48	1,106,194.08	1,061,186.24	1,147,983.48
17				
18 Personal Services and Benefits	859,470.81	856,750.44	916,184.89	946,584.16
19 Travel	47,266.93	52,842.59	42,228.79	46,202.94
20 Contractual Services	141,591.94	155,317.57	173,757.74	167,734.82
21 Supplies and Materials	10,477.28	18,241.42	10,820.40	10,376.48
22 Capital Outlay	19,758.25	8,647.51	41,446.47	3,805.23
23 Total Operating Expenditures/Expenses	1,078,565.21	1,091,799.53	1,184,438.29	1,174,703.63
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	36,303.27	14,394.55	(123,252.05)	(26,720.15)
30				
31 Beginning Fund Equity	638,566.97	674,870.24	689,264.79	566,012.74
32 Ending Equity	674,870.24	689,264.79	566,012.74	539,292.59

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	267,739.92	309,276.93	275,020.88	291,249.79
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>267,739.92</u>	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	4,951.12	-	1,096.05	748.54
9 Unreserved Fund Balance	262,788.80	309,276.93	273,924.83	290,501.25
10 Total Fund Equity	<u>267,739.92</u>	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>
11 Total Liabilities and Fund Equity	<u>267,739.92</u>	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>
12				
13				
14 Use of Money and Property	1,132.67	1,039.66	1,543.61	1,798.19
15 Sales and Services	1,030,000.00	1,044,522.00	1,069,667.99	1,007,227.00
16 Other Revenue	-	100.00	2,722.85	500.00
17 Total Operating Revenue	<u>1,031,132.67</u>	<u>1,045,661.66</u>	<u>1,073,934.45</u>	<u>1,009,525.19</u>
18				
19 Personal Services and Benefits	860,554.23	860,297.79	946,016.72	831,308.38
20 Travel	7,319.99	4,192.65	4,528.08	6,038.20
21 Contractual Services	111,460.96	119,793.73	149,072.87	149,575.73
22 Supplies and Materials	4,563.53	6,640.67	5,723.31	4,749.50
23 Capital Outlay	7,723.64	13,199.81	2,849.52	1,619.47
24 Interest Expense	-	-	-	5.00
25 Total Operating Expenditures/Expenses	<u>991,622.35</u>	<u>1,004,124.65</u>	<u>1,108,190.50</u>	<u>993,296.28</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	39,510.32	41,537.01	(34,256.05)	16,228.91
32				
33 Beginning Fund Equity	228,229.60	267,739.92	309,276.93	275,020.88
34 Ending Equity	<u>267,739.92</u>	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	17,492.80	34,015.37	66,374.32	31,504.15
2 Total Assets	17,492.80	34,015.37	66,374.32	31,504.15
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	286.48
8 Unreserved Fund Balance	17,492.80	34,015.37	66,374.32	31,217.67
9 Total Fund Equity	17,492.80	34,015.37	66,374.32	31,504.15
10 Total Liabilities and Fund Equity	17,492.80	34,015.37	66,374.32	31,504.15
11				
12				
13 Use of Money and Property	1,057.61	428.16	623.20	731.39
14 Sales and Services	290,952.15	306,325.60	362,235.39	295,704.20
15 Other Revenue	-	-	5,173.33	307.50
16 Total Operating Revenue	292,009.76	306,753.76	368,031.92	296,743.09
17				
18 Personal Services and Benefits	176,301.75	180,011.04	208,029.11	218,651.66
19 Travel	1,196.00	3,430.24	3,392.27	3,547.70
20 Contractual Services	98,224.49	97,900.66	112,273.79	101,597.56
21 Supplies and Materials	9,213.07	8,591.79	7,895.81	7,550.65
22 Capital Outlay	2,135.66	286.06	4,076.61	265.69
23 Interest Expense	-	11.40	5.38	-
24 Total Operating Expenditures/Expenses	287,070.97	290,231.19	335,672.97	331,613.26
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	4,938.79	16,522.57	32,358.95	(34,870.17)
31				
32 Beginning Fund Equity	12,554.01	17,492.80	34,015.37	66,374.32
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	17,492.80	34,015.37	66,374.32	31,504.15

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	14,108.75	7,943.17	6,397.63	12,132.36
2 Total Assets	14,108.75	7,943.17	6,397.63	12,132.36
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	14,108.75	7,943.17	6,397.63	12,132.36
9 Total Fund Equity	14,108.75	7,943.17	6,397.63	12,132.36
10 Total Liabilities and Fund Equity	14,108.75	7,943.17	6,397.63	12,132.36
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	36,504.72	33,501.18	36,806.73	46,718.57
15 Total Operating Revenue	36,504.72	33,501.18	36,806.73	46,718.57
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	32,156.48	39,666.76	38,352.27	40,983.84
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	32,156.48	39,666.76	38,352.27	40,983.84
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	4,348.24	(6,165.58)	(1,545.54)	5,734.73
29				
30 Beginning Fund Equity	9,760.51	14,108.75	7,943.17	6,397.63
31 Ending Equity	14,108.75	7,943.17	6,397.63	12,132.36

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	689,468.93	871,278.31	466,619.44	820,776.26
2 Total Assets	689,468.93	871,278.31	466,619.44	820,776.26
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	8,418.00	-	-	-
8 Unreserved Fund Balance	681,050.93	871,278.31	466,619.44	820,776.26
9 Total Fund Equity	689,468.93	871,278.31	466,619.44	820,776.26
10 Total Liabilities and Fund Equity	689,468.93	871,278.31	466,619.44	820,776.26
11				
12				
13 Use of Money and Property	5,061.30	8,091.42	9,883.23	8,981.00
14 Sales and Services	4,461,387.91	4,627,489.52	3,540,511.60	2,902,081.94
15 Other Revenue	6,581.55	1,190.66	639.95	300.00
16 Total Operating Revenue	4,473,030.76	4,636,771.60	3,551,034.78	2,911,362.94
17				
18 Personal Services and Benefits	507,391.35	515,909.05	562,731.48	568,056.47
19 Travel	4,260.07	4,698.49	5,941.17	5,600.21
20 Contractual Services	698,849.81	839,668.57	619,364.70	683,443.89
21 Supplies and Materials	2,919,582.73	3,075,697.31	2,685,663.35	1,300,105.55
22 Capital Outlay	918.30	18,985.46	81,992.95	-
23 Interest Expense	-	3.34	-	-
24 Total Operating Expenditures/Expenses	4,131,002.26	4,454,962.22	3,955,693.65	2,557,206.12
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	342,028.50	181,809.38	(404,658.87)	354,156.82
31				
32 Beginning Fund Equity	347,440.43	689,468.93	871,278.31	466,619.44
33 Ending Equity	689,468.93	871,278.31	466,619.44	820,776.26

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,109,122.68	1,232,807.48	80,106.62	104,866.42
2 Total Assets	1,109,122.68	1,232,807.48	80,106.62	104,866.42
3				
4 Due to Other Funds	1,109,122.68	1,232,807.48	80,106.62	104,866.42
5 Other Liabilities	-	-	-	-
5 Total Liabilities	1,109,122.68	1,232,807.48	80,106.62	104,866.42

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(20,103.73)	2,458,428.42	2,515,775.52	2,579,042.65
2 Total Assets	(20,103.73)	2,458,428.42	2,515,775.52	2,579,042.65
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	72.33
8 Unreserved Fund Balance	(20,103.73)	2,458,428.42	2,515,775.52	2,578,970.32
9 Total Fund Equity	(20,103.73)	2,458,428.42	2,515,775.52	2,579,042.65
10 Total Liabilities and Fund Equity	(20,103.73)	2,458,428.42	2,515,775.52	2,579,042.65
11				
12				
13 Use of Money and Property	-	-	22,440.75	30,112.34
14 Sales and Services	-	190,892.00	339,637.55	291,253.00
15 Other Revenue	15,000.00	-	-	-
16 Total Operating Revenue	15,000.00	190,892.00	362,078.30	321,365.34
17				
18 Personal Services and Benefits	-	21,999.64	17,381.59	18,889.18
19 Travel	-	100.50	1,491.84	5,762.01
20 Contractual Services	2,703.58	189,138.36	285,497.58	178,231.33
21 Supplies and Materials	-	76.21	122.02	128.08
22 Capital Outlay	-	1,044.32	238.17	87.61
23 Interest Expense	-	0.82	-	-
24 Insurance Claims	-	-	-	55,000.00
25 Total Operating Expenditures/Expenses	2,703.58	212,359.85	304,731.20	258,098.21
26				
27 Transfers In	-	2,500,000.00	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	2,500,000.00	-	-
30				
31 Net Change	12,296.42	2,478,532.15	57,347.10	63,267.13
32				
33 Beginning Fund Equity	(32,400.15)	(20,103.73)	2,458,428.42	2,515,775.52
34 Ending Equity	(20,103.73)	2,458,428.42	2,515,775.52	2,579,042.65

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(10,179.60)	2,013,401.14	2,055,443.24	2,137,290.00
2 Total Assets	(10,179.60)	2,013,401.14	2,055,443.24	2,137,290.00
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	20.18
8 Unreserved Fund Balance	(10,179.60)	2,013,401.14	2,055,443.24	2,137,269.82
9 Total Fund Equity	(10,179.60)	2,013,401.14	2,055,443.24	2,137,290.00
10 Total Liabilities and Fund Equity	(10,179.60)	2,013,401.14	2,055,443.24	2,137,290.00
11				
12				
13 Use of Money and Property	-	-	18,300.44	24,466.73
14 Sales and Services	-	154,633.00	115,000.00	126,085.00
15 Other Revenue	15,000.00	-	-	-
16 Total Operating Revenue	15,000.00	154,633.00	133,300.44	150,551.73
17				
18 Personal Services and Benefits	-	16,770.16	8,232.78	4,154.09
19 Travel	-	19.50	1,117.68	569.97
20 Contractual Services	2,787.45	113,101.45	81,734.98	63,931.18
21 Supplies and Materials	-	74.89	54.64	12.84
22 Capital Outlay	-	1,085.69	118.26	36.89
23 Interest Expense	-	0.57	-	-
24 Total Operating Expenditures/Expenses	2,787.45	131,052.26	91,258.34	68,704.97
25				
26 Transfers In	-	2,000,000.00	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	2,000,000.00	-	-
29				
30 Net Change	12,212.55	2,023,580.74	42,042.10	81,846.76
31				
32 Beginning Fund Equity	(22,392.15)	(10,179.60)	2,013,401.14	2,055,443.24
33 Ending Equity	(10,179.60)	2,013,401.14	2,055,443.24	2,137,290.00

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(3,671.98)	3,871,545.81	4,791,366.97	5,474,712.93
2 Total Assets	(3,671.98)	3,871,545.81	4,791,366.97	5,474,712.93
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	358.11
8 Unreserved Fund Balance	(3,671.98)	3,871,545.81	4,791,366.97	5,474,354.82
9 Total Fund Equity	(3,671.98)	3,871,545.81	4,791,366.97	5,474,712.93
10 Total Liabilities and Fund Equity	(3,671.98)	3,871,545.81	4,791,366.97	5,474,712.93
11				
12 Use of Money and Property	-	-	26,615.17	51,399.44
13 Sales and Services	-	1,565,773.74	2,287,662.86	2,216,554.87
14 Administering Programs	-	462.79	-	-
15 Other Revenue	-	-	-	114.00
16 Total Operating Revenue	-	1,566,236.53	2,314,278.03	2,268,068.31
17				
18 Personal Services and Benefits	-	70,007.34	94,607.31	102,149.16
19 Travel	-	10,628.16	9,256.49	9,715.54
20 Contractual Services	3,332.53	1,494,648.11	1,269,291.52	1,333,575.05
21 Supplies and Materials	-	241.76	1,232.13	783.37
22 Capital Outlay	-	3,466.85	836.01	457.99
23 Interest Expense	-	0.45	-	-
24 Insurance Claims	-	112,026.07	19,233.41	138,041.24
25 Total Operating Expenditures/Expenses	3,332.53	1,691,018.74	1,394,456.87	1,584,722.35
26				
27 Transfers In	-	4,000,000.00	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	4,000,000.00	-	-
30				
31 Net Change	(3,332.53)	3,875,217.79	919,821.16	683,345.96
32				
33 Beginning Fund Equity	(339.45)	(3,671.98)	3,871,545.81	4,791,366.97
34 Ending Equity	(3,671.98)	3,871,545.81	4,791,366.97	5,474,712.93

Company: 9034

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**

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	167,684.96	278,980.19	86,621.39	83,099.62
2 Total Assets	167,684.96	278,980.19	86,621.39	83,099.62
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	21,704.00	-	-
8 Unreserved Fund Balance	167,684.96	257,276.19	86,621.39	83,099.62
9 Total Fund Equity	167,684.96	278,980.19	86,621.39	83,099.62
10 Total Liabilities and Fund Equity	167,684.96	278,980.19	86,621.39	83,099.62
11				
12				
13 Use of Money and Property	331,614.98	297,546.28	338,357.88	321,000.70
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	331,614.98	297,546.28	338,357.88	321,000.70
17				
18 Personal Services and Benefits	69,761.53	73,322.77	74,228.47	76,156.61
19 Travel	-	-	-	-
20 Contractual Services	56,430.04	59,851.81	146,143.39	111,552.82
21 Supplies and Materials	20,001.79	20,224.47	10,437.13	13,292.79
22 Capital Outlay	75,873.09	32,852.00	299,907.69	123,520.25
23 Total Operating Expenditures/Expenses	222,066.45	186,251.05	530,716.68	324,522.47
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	109,548.53	111,295.23	(192,358.80)	(3,521.77)
30				
31 Beginning Fund Equity	58,136.43	167,684.96	278,980.19	86,621.39
32 Ending Equity	167,684.96	278,980.19	86,621.39	83,099.62

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	131,922.31	50,187.62	74,719.88	14,990.77
2 Total Assets	131,922.31	50,187.62	74,719.88	14,990.77
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	247,844.00	7,937.85	5,094.00	-
8 Unreserved Fund Balance	(115,921.69)	42,249.77	69,625.88	14,990.77
9 Total Fund Equity	131,922.31	50,187.62	74,719.88	14,990.77
10 Total Liabilities and Fund Equity	131,922.31	50,187.62	74,719.88	14,990.77
11				
12				
13 Use of Money and Property	29,431.56	25,505.18	13,539.10	10,064.02
14 Sales and Services	72,335.28	81,780.44	53,083.59	48,871.86
15 Administering Programs	1,224,873.39	1,362,945.81	1,250,043.67	1,282,943.91
16 Other Revenue	880.18	997.49	1,687.15	1,255.88
17 Total Operating Revenue	1,327,520.41	1,471,228.92	1,318,353.51	1,343,135.67
18				
19 Personal Services and Benefits	340,547.45	248,569.22	324,995.48	379,444.95
20 Travel	141,436.30	141,772.94	168,749.12	141,146.27
21 Contractual Services	780,301.69	729,248.77	700,906.09	611,372.41
22 Supplies and Materials	40,566.23	59,500.65	38,289.73	83,987.90
23 Capital Outlay	25,392.62	375,820.99	62,826.82	188,855.06
24 Interest Expense	20.43	1.04	4.01	8.19
25 Total Operating Expenditures/Expenses	1,328,264.72	1,554,913.61	1,295,771.25	1,404,814.78
26				
27 Transfers In	5,000.00	1,950.00	1,950.00	1,950.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	5,000.00	1,950.00	1,950.00	1,950.00
30				
31 Net Change	4,255.69	(81,734.69)	24,532.26	(59,729.11)
32				
33 Beginning Fund Equity	127,666.62	131,922.31	50,187.62	74,719.88
34 Ending Equity	131,922.31	50,187.62	74,719.88	14,990.77

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	445,990.75	423,826.31	377,570.75	162,431.35
2 Total Assets	445,990.75	423,826.31	377,570.75	162,431.35
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	422,006.00	-	14,197.11	-
8 Unreserved Fund Balance	23,984.75	423,826.31	363,373.64	162,431.35
9 Total Fund Equity	445,990.75	423,826.31	377,570.75	162,431.35
10 Total Liabilities and Fund Equity	445,990.75	423,826.31	377,570.75	162,431.35
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,591,902.00	1,597,611.00	1,667,231.00	1,635,539.00
15 Total Operating Revenue	1,591,902.00	1,597,611.00	1,667,231.00	1,635,539.00
16				
17 Personal Services and Benefits	539,703.71	412,818.70	543,287.39	579,500.46
18 Travel	-	30,990.74	-	30,641.11
19 Contractual Services	713,482.82	716,965.21	1,035,401.52	1,071,104.96
20 Supplies and Materials	-	5,958.00	7,272.53	58,439.30
21 Capital Outlay	498,604.32	453,042.79	127,525.12	110,992.57
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	1,751,790.85	1,619,775.44	1,713,486.56	1,850,678.40
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(159,888.85)	(22,164.44)	(46,255.56)	(215,139.40)
30				
31 Beginning Fund Equity	605,879.60	445,990.75	423,826.31	377,570.75
32 Ending Equity	445,990.75	423,826.31	377,570.75	162,431.35

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,091,613.72	4,199,078.06	3,947,639.65	4,088,185.46
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>3,091,613.72</u>	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	654,583.84	456,905.86	641,112.00	773,157.55
9 Unreserved Fund Balance	2,437,029.88	3,742,172.20	3,306,527.65	3,315,027.91
10 Total Fund Equity	<u>3,091,613.72</u>	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>
11 Total Liabilities and Fund Equity	<u>3,091,613.72</u>	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>
12				
13				
14 Use of Money and Property	24,005.64	29,978.43	36,999.96	44,751.73
15 Sales and Services	23,241,123.75	24,454,461.68	23,545,757.34	25,191,734.93
16 Administering Programs	-	-	75,000.00	-
17 Other Revenue	21,009.23	95,607.24	15,984.42	4,317.70
18 Total Operating Revenue	<u>23,286,138.62</u>	<u>24,580,047.35</u>	<u>23,673,741.72</u>	<u>25,240,804.36</u>
19				
20 Personal Services and Benefits	16,070,563.46	17,070,208.76	17,633,415.66	18,590,728.55
21 Travel	100,336.58	100,376.83	147,993.97	98,964.03
22 Contractual Services	4,675,653.51	4,823,658.92	4,527,077.64	4,679,438.12
23 Supplies and Materials	91,399.33	98,416.67	181,894.21	81,344.60
24 Capital Outlay	1,687,924.59	1,324,389.31	1,377,085.50	1,619,320.70
25 Interest Expense	42,116.13	55,532.52	57,713.15	30,462.55
26 Total Operating Expenditures/Expenses	<u>22,667,993.60</u>	<u>23,472,583.01</u>	<u>23,925,180.13</u>	<u>25,100,258.55</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	618,145.02	1,107,464.34	(251,438.41)	140,545.81
33				
34 Beginning Fund Equity	2,473,468.70	3,091,613.72	4,199,078.06	3,947,639.65
35 Ending Equity	<u>3,091,613.72</u>	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,817,394.91	1,822,103.69	1,396,007.71	2,209,580.87
2 Accounts Receivable	-	1,025.00	-	-
3 Total Assets	<u>1,817,394.91</u>	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	1,443,798.00	1,978.32	475,298.88
9 Unreserved Fund Balance	1,817,394.91	379,330.69	1,394,029.39	1,734,281.99
10 Total Fund Equity	<u>1,817,394.91</u>	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>
11 Total Liabilities and Fund Equity	<u>1,817,394.91</u>	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>
12				
13				
14 Use of Money and Property	19,784.68	20,596.33	22,544.57	17,819.60
15 Sales and Services	14,815,313.62	15,386,434.25	15,921,835.01	16,136,513.02
16 Administering Programs	-	-	-	-
17 Other Revenue	4,479.23	12,195.42	12,141.56	6,532.37
18 Total Operating Revenue	<u>14,839,577.53</u>	<u>15,419,226.00</u>	<u>15,956,521.14</u>	<u>16,160,864.99</u>
19				
20 Personal Services and Benefits	5,143,116.81	5,244,197.45	5,454,368.83	5,353,518.37
21 Travel	119,086.68	116,609.16	135,634.70	113,465.77
22 Contractual Services	9,443,974.79	9,760,036.31	9,026,310.38	9,295,426.18
23 Supplies and Materials	57,965.08	54,697.56	56,386.28	41,764.84
24 Capital Outlay	731,125.63	237,357.26	1,710,387.03	511,897.52
25 Interest Expense	96.25	594.48	554.90	31,219.15
26 Total Operating Expenditures/Expenses	<u>15,495,365.24</u>	<u>15,413,492.22</u>	<u>16,383,642.12</u>	<u>15,347,291.83</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	(655,787.71)	5,733.78	(427,120.98)	813,573.16
33				
34 Beginning Fund Equity	2,473,182.62	1,817,394.91	1,823,128.69	1,396,007.71
35 Ending Equity	<u>1,817,394.91</u>	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	506,664.34	480,017.41	555,119.35	572,069.84
2 Total Assets	506,664.34	480,017.41	555,119.35	572,069.84
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	50,456.00	18,616.17	-	-
8 Unreserved Fund Balance	456,208.34	461,401.24	555,119.35	572,069.84
9 Total Fund Equity	506,664.34	480,017.41	555,119.35	572,069.84
10 Total Liabilities and Fund Equity	506,664.34	480,017.41	555,119.35	572,069.84
11				
12				
13 Use of Money and Property	3,647.31	5,172.59	6,224.63	5,473.28
14 Sales and Services	742,903.45	812,534.40	836,123.65	781,893.54
15 Administering Programs	-	-	-	-
16 Other Revenue	161,867.00	177.85	545.12	717.79
17 Total Operating Revenue	908,417.76	817,884.84	842,893.40	788,084.61
18				
19 Personal Services and Benefits	387,389.29	433,988.19	443,757.94	458,169.59
20 Travel	7,970.03	6,881.23	10,644.68	12,490.34
21 Contractual Services	454,238.40	321,476.12	273,794.56	268,639.77
22 Supplies and Materials	9,447.60	9,958.63	12,251.47	5,411.10
23 Capital Outlay	9,022.85	72,217.60	27,332.81	26,423.32
24 Interest Expense	-	10.00	10.00	-
25 Total Operating Expenditures/Expenses	868,068.17	844,531.77	767,791.46	771,134.12
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	40,349.59	(26,646.93)	75,101.94	16,950.49
32				
33 Beginning Fund Equity	466,314.75	506,664.34	480,017.41	555,119.35
34 Ending Equity	506,664.34	480,017.41	555,119.35	572,069.84

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	400,638.88	562,212.30	431,149.15	380,342.71
2 Accounts Receivable	-	-	1,090.50	675.00
3 Total Assets	400,638.88	562,212.30	432,239.65	381,017.71
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	156,228.00	-	143.24
9 Unreserved Fund Balance	400,638.88	405,984.30	432,239.65	380,874.47
10 Total Fund Equity	400,638.88	562,212.30	432,239.65	381,017.71
11 Total Liabilities and Fund Equity	400,638.88	562,212.30	432,239.65	381,017.71
12				
13				
14 Licenses, Permits and Fees	-	-	5,338.00	5,304.00
15 Use of Money and Property	-	-	-	-
16 Sales and Services	762,491.66	774,133.73	770,844.79	790,566.54
17 Administering Programs	19,800.00	16,911.00	49,077.67	-
18 Other Revenue	-	-	778.64	6,832.73
19 Total Operating Revenue	782,291.66	791,044.73	826,039.10	802,703.27
20				
21 Personal Services and Benefits	110,465.44	92,563.92	98,958.24	97,573.01
22 Travel	3,459.64	3,298.81	2,160.89	3,887.03
23 Contractual Services	498,928.58	469,118.88	523,383.24	551,708.01
24 Supplies and Materials	9,974.42	1,883.60	8,817.38	9,423.72
25 Capital Outlay	34,541.04	40,783.60	296,697.16	165,908.51
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	657,369.12	607,648.81	930,016.91	828,500.28
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(16,557.08)	(21,822.50)	(25,994.84)	(25,424.93)
31 Net Transfers In (Out)	(16,557.08)	(21,822.50)	(25,994.84)	(25,424.93)
32				
33 Net Change	108,365.46	161,573.42	(129,972.65)	(51,221.94)
34				
35 Beginning Fund Equity	292,273.42	400,638.88	562,212.30	432,239.65
36 Ending Equity	400,638.88	562,212.30	432,239.65	381,017.71

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	57,849,504.42	40,145,810.28	35,274,278.16	37,320,154.39
2 Deferred Charges and Other Assets	300,000.00	400,000.00	100,000.00	100,000.00
3 Total Assets	<u>58,149,504.42</u>	<u>40,545,810.28</u>	<u>35,374,278.16</u>	<u>37,420,154.39</u>
4				
5 Deferred Revenue	6,053.16	4,580.52	3,777.66	2,119.25
6 Total Liabilities	<u>6,053.16</u>	<u>4,580.52</u>	<u>3,777.66</u>	<u>2,119.25</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	58,143,451.26	40,541,229.76	35,370,500.50	37,418,035.14
10 Total Fund Equity	<u>58,143,451.26</u>	<u>40,541,229.76</u>	<u>35,370,500.50</u>	<u>37,418,035.14</u>
11 Total Liabilities and Fund Equity	<u>58,149,504.42</u>	<u>40,545,810.28</u>	<u>35,374,278.16</u>	<u>37,420,154.39</u>
12				
13				
14 Use of Money and Property	212,830.71	566,919.85	727,724.33	518,328.79
15 Sales and Services	149,416,431.18	120,423,697.95	142,317,151.24	155,468,325.07
16 Other Revenue	2,333,015.12	4,423,987.86	5,009,439.34	4,513,481.50
17 Total Operating Revenue	<u>151,962,277.01</u>	<u>125,414,605.66</u>	<u>148,054,314.91</u>	<u>160,500,135.36</u>
18				
19 Personal Services and Benefits	774,470.36	745,641.44	834,276.58	899,300.62
20 Travel	22,547.73	27,738.88	16,168.77	12,905.98
21 Contractual Services	25,765,108.69	27,757,051.32	31,890,263.74	32,466,657.91
22 Supplies and Materials	44,056.71	56,474.60	59,890.95	69,667.97
23 Capital Outlay	3,354.59	14,323.11	5,401.66	5,976.70
24 Other Expense	-	-	-	-
25 Interest Expense	1,962.89	850.11	14.00	7.00
26 Insurance Claims	113,868,027.80	114,414,747.70	120,419,028.47	124,990,240.91
27 Total Operating Expenditures/Expenses	<u>140,479,528.77</u>	<u>143,016,827.16</u>	<u>153,225,044.17</u>	<u>158,444,757.09</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	11,482,748.24	(17,602,221.50)	(5,170,729.26)	2,055,378.27
34				
35 Beginning Fund Equity	46,661,529.34	58,143,451.26	40,541,229.76	35,370,500.50
36 Prior Period Adjustment	(826.32)	-	-	(7,843.63)
37 Ending Equity	<u>58,143,451.26</u>	<u>40,541,229.76</u>	<u>35,370,500.50</u>	<u>37,418,035.14</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.

Bureau of Human Resources

State Accounting System - Other Fund Balances

Company 3035 - State Employees Workers' Compensation Program Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,373,350.50	4,070,216.26	3,529,808.35	3,286,321.47
2 Deferred Charges and Other Assets	38,000.00	178,000.00	140,000.00	140,000.00
3 Total Assets	<u>4,411,350.50</u>	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</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	4,411,350.50	4,248,216.26	3,669,808.35	3,426,321.47
10 Total Fund Equity	<u>4,411,350.50</u>	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</u>
11 Total Liabilities and Fund Equity	<u>4,411,350.50</u>	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</u>
12				
13				
14 Use of Money and Property	56,753.02	60,544.47	59,844.58	50,137.80
15 Sales and Services	3,636,270.79	4,030,076.74	4,035,161.38	4,258,016.06
16 Other Revenue	6,078.29	22,651.58	12,339.30	18,042.07
17 Total Operating Revenue	<u>3,699,102.10</u>	<u>4,113,272.79</u>	<u>4,107,345.26</u>	<u>4,326,195.93</u>
18				
19 Personal Services and Benefits	199,518.60	237,697.63	271,838.61	241,453.43
20 Travel	532.65	1,585.28	808.79	477.05
21 Contractual Services	219,466.16	215,572.55	123,953.38	162,354.07
22 Supplies and Materials	4,651.23	4,298.85	5,044.75	6,509.79
23 Capital Outlay	1,348.00	4,790.17	3,622.09	1,771.53
24 Other Expense	-	-	-	-
25 Interest Expense	-	0.65	2.01	-
26 Insurance Claims	3,390,362.02	3,812,461.90	4,280,483.54	4,164,960.57
27 Total Operating Expenditures/Expenses	<u>3,815,878.66</u>	<u>4,276,407.03</u>	<u>4,685,753.17</u>	<u>4,577,526.44</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	(116,776.56)	(163,134.24)	(578,407.91)	(251,330.51)
34				
35 Beginning Fund Equity	4,528,927.06	4,411,350.50	4,248,216.26	3,669,808.35
36 Prior Period Adjustment	(800.00)	-	-	7,843.63
37 Ending Equity	<u>4,411,350.50</u>	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	231,548.67	207,018.68	188,191.23	168,437.81
2 Total Assets	231,548.67	207,018.68	188,191.23	168,437.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	231,548.67	207,018.68	188,191.23	168,437.81
9 Total Fund Equity	231,548.67	207,018.68	188,191.23	168,437.81
10 Total Liabilities and Fund Equity	231,548.67	207,018.68	188,191.23	168,437.81
11				
12				
13 Use of Money and Property	2,714.57	3,109.26	3,035.17	2,530.28
14 Sales and Services	-	-	-	-
15 Other Revenue	27,711.44	4,490.72	5,760.64	4,263.66
16 Total Operating Revenue	30,426.01	7,599.98	8,795.81	6,793.94
17				
18 Personal Services and Benefits	1,115.89	1,050.60	999.60	938.40
19 Travel	-	-	-	-
20 Contractual Services	2,400.00	2,200.00	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Insurance Claims	28,816.79	28,879.37	26,623.66	25,608.96
26 Total Operating Expenditures/Expenses	32,332.68	32,129.97	27,623.26	26,547.36
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(1,906.67)	(24,529.99)	(18,827.45)	(19,753.42)
33				
34 Beginning Fund Equity	233,455.34	231,548.67	207,018.68	188,191.23
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	231,548.67	207,018.68	188,191.23	168,437.81

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,034,190.51	857,034.03	943,043.31	912,127.90
2 Total Assets	1,034,190.51	857,034.03	943,043.31	912,127.90
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	-	-	-	6,500.00
6 Total Liabilities	-	-	-	6,500.00
7				
8 Reserve for Encumbrances	1,326.50	-	-	1,048.39
9 Unreserved Fund Balance	1,032,864.01	857,034.03	943,043.31	904,579.51
10 Total Fund Equity	1,034,190.51	857,034.03	943,043.31	905,627.90
11 Total Liabilities and Fund Equity	1,034,190.51	857,034.03	943,043.31	912,127.90
12				
13				
14 Use of Money and Property	8,761.83	12,220.28	12,684.65	11,273.07
15 Sales and Services	4,229,091.96	4,149,708.05	4,485,833.45	4,483,885.85
16 Other Revenue	40.03	16,966.92	2,832.18	1,162.86
17 Total Operating Revenue	4,237,893.82	4,178,895.25	4,501,350.28	4,496,321.78
18				
19 Personal Services and Benefits	3,189,557.77	3,196,724.45	3,345,927.76	3,248,844.97
20 Travel	69,336.34	75,373.30	63,904.66	64,163.17
21 Contractual Services	741,453.35	952,684.14	857,647.47	1,058,866.72
22 Supplies and Materials	102,492.32	87,068.26	108,046.08	90,192.21
23 Capital Outlay	64,258.00	44,200.09	39,815.03	71,670.12
24 Interest Expense	-	1.49	-	-
25 Total Operating Expenditures/Expenses	4,167,097.78	4,356,051.73	4,415,341.00	4,533,737.19
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	70,796.04	(177,156.48)	86,009.28	(37,415.41)
32				
33 Beginning Fund Equity	962,763.47	1,034,190.51	857,034.03	943,043.31
34 Prior Period Adjustment	631.00	-	-	-
35 Ending Equity	1,034,190.51	857,034.03	943,043.31	905,627.90

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 8000 - Agency Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	9,530.55	9,446.31	10,048.79	9,943.84
2 Total Assets	9,530.55	9,446.31	10,048.79	9,943.84
3				
4 Escrow Payable	9,530.55	9,446.31	10,048.79	9,943.84
5 Total Liabilities	9,530.55	9,446.31	10,048.79	9,943.84

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 BHR 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 BHR 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	190,076.55	101,225.57	57,882.13	162,727.42
2 Total Assets	190,076.55	101,225.57	57,882.13	162,727.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	190,076.55	101,225.57	57,882.13	162,727.42
9 Total Fund Equity	190,076.55	101,225.57	57,882.13	162,727.42
10 Total Liabilities and Fund Equity	190,076.55	101,225.57	57,882.13	162,727.42
11				
12				
13 Use of Money and Property	2,448.05	2,443.30	2,398.94	976.97
14 Sales and Services	307,846.25	205,294.22	287,397.54	333,090.56
15 Total Operating Revenue	310,294.30	207,737.52	289,796.48	334,067.53
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	310,635.79	296,588.50	333,139.92	229,222.24
23 Total Operating Expenditures/Expenses	310,635.79	296,588.50	333,139.92	229,222.24
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(341.49)	(88,850.98)	(43,343.44)	104,845.29
30				
31 Beginning Fund Equity	190,418.04	190,076.55	101,225.57	57,882.13
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	190,076.55	101,225.57	57,882.13	162,727.42

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 3037 - South Dakota Gaming Commission Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	803,172.52	801,423.63	895,351.15	860,407.72
2 Total Assets	803,172.52	801,423.63	895,351.15	860,407.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	4,355.00	-	4,184.80
8 Unreserved Fund Balance	803,172.52	797,068.63	895,351.15	856,222.92
9 Total Fund Equity	803,172.52	801,423.63	895,351.15	860,407.72
10 Total Liabilities and Fund Equity	803,172.52	801,423.63	895,351.15	860,407.72
11				
12				
13 Taxes	9,289,193.49	9,657,387.93	9,241,672.83	9,495,850.41
14 Licenses, Permits and Fees	6,723,158.94	6,635,369.30	6,556,045.46	6,375,529.82
15 Fines, Forfeits and Penalties	26,078.00	2,590.00	1,710.00	75,780.00
16 Use of Money and Property	17,922.62	19,674.29	20,855.45	18,020.63
17 Sales and Services	-	-	-	-
18 Other Revenue	-	197.55	-	896.14
19 Total Operating Revenue	16,056,353.05	16,315,219.07	15,820,283.74	15,966,077.00
20				
21 Personal Services and Benefits	901,414.51	933,147.47	952,220.55	938,705.12
22 Travel	69,233.48	72,296.43	65,415.08	67,737.66
23 Contractual Services	299,532.44	316,446.61	368,199.71	365,822.76
24 Supplies and Materials	37,731.16	27,743.46	22,604.24	24,226.94
25 Grants and Subsidies	8,472,479.87	8,631,881.21	8,155,371.02	8,533,072.18
26 Capital Outlay	6,615.00	7,685.51	11,177.88	3,604.92
27 Other Expense	168.62	-	-	-
28 Total Operating Expenditures/Expenses	9,787,175.08	9,989,200.69	9,574,988.48	9,933,169.58
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(6,331,437.89)	(6,327,767.27)	(6,151,367.74)	(6,067,850.85)
32 Net Transfers In (Out)	(6,331,437.89)	(6,327,767.27)	(6,151,367.74)	(6,067,850.85)
33				
34 Net Change	(62,259.92)	(1,748.89)	93,927.52	(34,943.43)
35				
36 Beginning Fund Equity	865,432.44	803,172.52	801,423.63	895,351.15
37 Ending Equity	803,172.52	801,423.63	895,351.15	860,407.72

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 3076 - License Plate Revolving Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,313,047.27	427,952.46	301,329.76	301,936.15
2 Total Assets	3,313,047.27	427,952.46	301,329.76	301,936.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,313,047.27	427,952.46	301,329.76	301,936.15
9 Total Fund Equity	3,313,047.27	427,952.46	301,329.76	301,936.15
10 Total Liabilities and Fund Equity	3,313,047.27	427,952.46	301,329.76	301,936.15
11				
12				
13 Licenses, Permits and Fees	3,584,720.11	3,890,930.61	3,950,569.87	4,111,946.84
14 Use of Money and Property	12,228.56	29,078.26	47,477.80	16,478.23
15 Other Revenue	-	7,021.50	-	-
16 Total Operating Revenue	3,596,948.67	3,927,030.37	3,998,047.67	4,128,425.07
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	529,425.09	542,660.74	641,952.72	603,316.34
21 Supplies and Materials	563,690.74	6,269,464.44	3,019,802.45	1,217,436.18
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	1,700.35	-	-	-
24 Total Operating Expenditures/Expenses	1,094,816.18	6,812,125.18	3,661,755.17	1,820,752.52
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	2,502,132.49	(2,885,094.81)	336,292.50	2,307,672.55
31				
32 Beginning Fund Equity	810,914.78	3,313,047.27	427,952.46	301,329.76
33 Prior Period Adjustment (Note 1)	-	-	(462,915.20)	(2,307,066.16)
34 Ending Equity	3,313,047.27	427,952.46	301,329.76	301,936.15

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.

Additional Information: Note 1 - Transfers to the Local Government Highway and Bridge Fund were recorded to this account in FY2017 and FY2018 in the amounts of \$462,915.20 and \$2,307,066.16, respectively.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	-	(11.00)	(11.00)	-
2 Total Assets	-	(11.00)	(11.00)	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	99,388.50	39,118.32	66,091.57	13,714.14
8 Unreserved Fund Balance	(99,388.50)	(39,129.32)	(66,102.57)	(13,714.14)
9 Total Fund Equity	0.00	(11.00)	(11.00)	0.00
10 Total Liabilities and Fund Equity	0.00	(11.00)	(11.00)	0.00
11				
12				
13 Taxes	10,901,238.30	11,535,145.68	10,350,917.25	10,341,972.84
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	452.01	103.54	-
16 Total Operating Revenue	10,901,238.30	11,535,597.69	10,351,020.79	10,341,972.84
17				
18 Personal Services and Benefits	7,568,173.75	7,456,435.43	7,894,982.65	8,097,587.65
19 Travel	393,674.02	446,989.37	381,584.52	330,492.89
20 Contractual Services	1,382,012.56	1,494,466.23	1,588,085.54	1,462,900.57
21 Supplies and Materials	412,902.42	412,403.91	403,410.99	350,190.73
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	152,641.67	198,089.09	76,095.67	100,790.00
24 Interest Expense		23.18	-	-
25 Total Operating Expenditures/Expenses	9,909,404.42	10,008,407.21	10,344,159.37	10,341,961.84
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(991,833.88)	(1,527,201.48)	(6,861.42)	-
29 Net Transfers In (Out)	(991,833.88)	(1,527,201.48)	(6,861.42)	-
30				
31 Net Change	0.00	(11.00)	0.00	11.00
32				
33 Beginning Fund Equity	-	0.00	(11.00)	(11.00)
34 Ending Equity	0.00	(11.00)	(11.00)	0.00

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	13,963.99	(6,553.34)	23,826.96	57,122.80
2 Total Assets	13,963.99	(6,553.34)	23,826.96	57,122.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	13,963.99	(6,553.34)	23,826.96	57,122.80
9 Total Fund Equity	13,963.99	(6,553.34)	23,826.96	57,122.80
10 Total Liabilities and Fund Equity	13,963.99	(6,553.34)	23,826.96	57,122.80
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	17,188.86	28,710.70	30,380.30	33,978.70
15 Total Operating Revenue	17,188.86	28,710.70	30,380.30	33,978.70
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	28.03	-	-
20 Supplies and Materials	41,675.70	49,200.00	-	682.86
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	41,675.70	49,228.03	-	682.86
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(24,486.84)	(20,517.33)	30,380.30	33,295.84
31				
32 Beginning Fund Equity	38,450.83	13,963.99	(6,553.34)	23,826.96
33 Ending Equity	13,963.99	(6,553.34)	23,826.96	57,122.80

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

	FY2015	FY2016	FY2017	FY2018
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	8,608,383.64	8,593,368.58	8,565,527.99	8,550,240.08
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	8,608,383.64	8,593,368.58	8,565,527.99	8,550,240.08
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	4,500,000.00	4,500,000.00	7,000,000.00	7,000,000.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	4,500,000.00	4,500,000.00	7,000,000.00	7,000,000.00
25				
26 Transfers In	3,531,540.02	3,569,735.80	3,144,343.19	3,475,776.95
27 Transfers Out	(7,639,923.66)	(7,663,104.38)	(4,709,871.18)	(5,026,017.03)
28 Net Transfers In (Out)	(4,108,383.64)	(4,093,368.58)	(1,565,527.99)	(1,550,240.08)
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.

Other Information: SDCL 5-27-4 was amended effective for FY2019. The amendment revised the percentage received from the state capital construction fund beginning in FY2019.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3078 - Renewal Facility Tax Fund

	FY2015	FY2016	FY2017	FY2018
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	(0.00)
9 Total Fund Equity	-	0.00	0.00	(0.00)
10 Total Liabilities and Fund Equity	-	0.00	0.00	(0.00)
11				
12				
13 Taxes				
14 Wind energy tax receipts	4,399,692.89	4,468,595.87	4,936,321.20	4,777,458.56
15 Paid to companies	(1,769,270.33)	(737,468.57)	-	-
16 Paid to counties	(2,630,422.56)	(2,460,810.16)	(3,222,744.24)	(3,191,040.74)
17 Moved to General Fund	-	(1,270,317.14)	(1,713,576.96)	(1,586,417.82)
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	0.00	0.00	-
31 Ending Equity	-	0.00	0.00	(0.00)

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Renewal Facility Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 10-35-20 created the Renewable Facility Tax Fund. Source: Tax imposed by §§ 10-35-18, 10-35-19 and 10-35-19.1. 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 renewable facility tax fund pursuant to §§ 10-35-19 and 10-35-19.1 to the county treasurer where the renewable facility is located. If a renewable facility is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers or solar facilities in the renewable facility 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 or solar facility 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 or solar facility is located, fifteen percent to the organized township where each wind tower or solar facility is located, and thirty-five percent to the county. If a wind tower or solar facility is located in a township that is not organized, the unorganized township's share of the tax for that wind tower or solar facility 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 renewable facility tax fund shall be deposited in the state general fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

Prior to FY2017 this was called the Wind Energy Tax Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,098,147.25	2,741,137.07	2,857,033.37	3,152,461.28
2 Total Assets	2,098,147.25	2,741,137.07	2,857,033.37	3,152,461.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	24,316.00	36,499.65	13,254.00	54,822.32
8 Unreserved Fund Balance	2,073,831.25	2,704,637.42	2,843,779.37	3,097,638.96
9 Total Fund Equity	2,098,147.25	2,741,137.07	2,857,033.37	3,152,461.28
10 Total Liabilities and Fund Equity	2,098,147.25	2,741,137.07	2,857,033.37	3,152,461.28
11				
12				
13 Taxes	3,123,866.87	3,901,634.64	3,942,738.87	3,869,447.62
14 Licenses, Permits and Fees	5,257,830.03	5,537,640.32	5,943,467.14	5,693,428.35
15 Use of Money and Property	36,840.63	36,190.33	45,888.64	57,638.49
16 Sales and Services	-	-	-	-
17 Other Revenue	-	50.16	1,636.40	-
18 Total Operating Revenue	8,418,537.53	9,475,515.45	9,933,731.05	9,620,514.46
19				
20 Personal Services and Benefits	3,299,684.79	3,288,121.34	3,669,996.22	3,745,918.76
21 Travel	85,950.76	117,037.38	122,024.10	92,982.67
22 Contractual Services	1,960,446.88	2,278,139.64	1,987,983.19	1,611,612.15
23 Supplies and Materials	494,588.05	731,035.98	1,042,185.31	689,540.44
24 Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,034,662.70
25 Capital Outlay	289,926.01	80,849.77	25,079.27	54,839.54
26 Total Operating Expenditures/Expenses	7,163,865.59	7,528,453.21	7,880,537.19	7,229,556.26
27				
28 Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
29 Transfers Out	(1,611,582.04)	(1,439,844.57)	(2,100,490.26)	(2,097,267.68)
30 Net Transfers In (Out)	(578,312.94)	(406,575.47)	(1,067,221.16)	(1,063,998.58)
31				
32 Net Change	676,359.00	1,540,486.77	985,972.70	1,326,959.62
33				
34 Beginning Fund Equity	2,480,685.15	2,098,147.25	2,741,137.07	2,857,033.37
35 Prior Period Adjustment (Note 1)	(1,058,896.90)	(897,496.95)	(870,076.40)	(1,031,531.71)
36 Ending Equity	2,098,147.25	2,741,137.07	2,857,033.37	3,152,461.28

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 Information:

Note 1. The prior period account is used for distributions to the Local Government Highway and Bridge Fund. For FY2015 through FY2018 these amounts were \$1,050,396.60, \$897,496.95, \$870,057.40 and \$1,031,531.71, respectively.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	72,363.19	79,606.86	67,753.33	42,949.69
2 Total Assets	72,363.19	79,606.86	67,753.33	42,949.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	72,363.19	79,606.86	67,753.33	42,949.69
9 Total Fund Equity	72,363.19	79,606.86	67,753.33	42,949.69
10 Total Liabilities and Fund Equity	72,363.19	79,606.86	67,753.33	42,949.69
11				
12				
13 Use of Money and Property	1,441.87	808.52	1,441.37	1,298.22
14 Sales and Services	109,297.33	102,235.15	92,305.10	58,470.14
15 Total Operating Revenue	110,739.20	103,043.67	93,746.47	59,768.36
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	125,106.00	95,800.00	105,600.00	84,572.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	125,106.00	95,800.00	105,600.00	84,572.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(14,366.80)	7,243.67	(11,853.53)	(24,803.64)
30				
31 Beginning Fund Equity	86,729.99	72,363.19	79,606.86	67,753.33
32 Ending Equity	72,363.19	79,606.86	67,753.33	42,949.69

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	182,296.71	190,196.15	200,171.32	64,017.09
2 Total Assets	182,296.71	190,196.15	200,171.32	64,017.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	182,296.71	190,196.15	200,171.32	64,017.09
9 Total Fund Equity	182,296.71	190,196.15	200,171.32	64,017.09
10 Total Liabilities and Fund Equity	182,296.71	190,196.15	200,171.32	64,017.09
11				
12				
13 Use of Money and Property	3,412.35	4,455.55	3,565.66	3,225.19
14 Sales and Services	278,845.54	281,943.89	280,737.51	145,170.58
15 Total Operating Revenue	282,257.89	286,399.44	284,303.17	148,395.77
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	331,894.00	278,500.00	274,328.00	284,550.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	331,894.00	278,500.00	274,328.00	284,550.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(49,636.11)	7,899.44	9,975.17	(136,154.23)
30				
31 Beginning Fund Equity	231,932.82	182,296.71	190,196.15	200,171.32
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	182,296.71	190,196.15	200,171.32	64,017.09

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,935,502.70	5,429,927.43	5,230,693.99	5,964,705.48
2 Cash and Cash Equivalents	15,451.68	19,992.06	26,129.31	28,517.88
3 Restricted Receivables	700,806.63	633,133.11	631,743.69	631,743.69
4 Accounts Receivable	564,678.77	18,093.23	17,943.23	20,458.51
5 Total Assets	<u>6,216,439.78</u>	<u>6,101,145.83</u>	<u>5,906,510.22</u>	<u>6,645,425.56</u>
6				
7 Accounts Payable	569,152.37	694,472.13	1,062,221.98	673,606.92
8 Due to Other Funds	1,599.80	1,099.80	899.80	(880.30)
9 Due to Other Governments	50,000.00	-	-	(1,740.78)
10 Total Liabilities	<u>620,752.17</u>	<u>695,571.93</u>	<u>1,063,121.78</u>	<u>670,985.84</u>
11				
12 Reserve for Encumbrances	20,000.00	32,043.62	1,047.09	13,999.43
13 Unreserved Fund Balance	5,575,687.61	5,373,530.28	4,842,341.35	5,960,440.29
14 Total Fund Equity	<u>5,595,687.61</u>	<u>5,405,573.90</u>	<u>4,843,388.44</u>	<u>5,974,439.72</u>
15 Total Liabilities and Fund Equity	<u>6,216,439.78</u>	<u>6,101,145.83</u>	<u>5,906,510.22</u>	<u>6,645,425.56</u>
16				
17				
18 Licenses, Permits and Fees	154,664.56	175,845.23	173,246.52	197,056.68
19 Use of Money and Property	163,405.16	142,515.79	205,639.31	186,528.73
20 Sales and Services	51,384,164.39	55,123,523.79	49,016,718.86	57,971,067.52
21 Other Revenue	33,860.50	73,069.81	3,134.36	24,903.55
22 Total Operating Revenue	<u>51,736,094.61</u>	<u>55,514,954.62</u>	<u>49,398,739.05</u>	<u>58,379,556.48</u>
23				
24 Personal Services and Benefits	1,162,743.66	1,150,324.38	1,248,619.45	1,157,615.00
25 Travel	119,011.23	117,401.67	111,333.59	128,655.82
26 Contractual Services	7,701,101.88	8,274,189.93	7,029,822.22	8,110,459.00
27 Supplies and Materials	496,164.86	630,620.09	525,873.21	693,818.28
28 Capital Outlay	37,399.29	108,448.30	82,360.40	7,966.30
29 Other Expense	64,997.00	69,178.00	64,366.00	71,529.00
30 Bad Debts Expense	-	-	-	-
31 Insurance Claims	145.65	98.95	271.00	189.00
32 Lottery Prizes	28,418,518.20	30,690,425.01	27,942,829.64	33,093,173.12
33 Total Operating Expenditures/Expenses	<u>38,000,081.77</u>	<u>41,040,686.33</u>	<u>37,005,475.51</u>	<u>43,263,405.52</u>
34				
35 Transfers In	-	-	-	-
36 Transfers Out	(13,879,568.00)	(14,626,497.00)	(12,955,449.00)	(14,485,099.68)
37 Net Transfers In (Out)	<u>(13,879,568.00)</u>	<u>(14,626,497.00)</u>	<u>(12,955,449.00)</u>	<u>(14,485,099.68)</u>
38				
39 Net Change	(143,555.16)	(152,228.71)	(562,185.46)	631,051.28
40				
41 Beginning Fund Equity	5,739,242.77	5,595,687.61	5,405,573.90	4,843,388.44
42 Prior Period Adjustment	-	(37,885.00)	-	500,000.00
43 Ending Equity	<u>5,595,687.61</u>	<u>5,405,573.90</u>	<u>4,843,388.44</u>	<u>5,974,439.72</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.

Other Information: SDCL 42-7A-24 was amended effective FY2019. the amendment revised the percentages being transferred to the state general fund and state capital construction fund beginning in FY2019.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,655,879.62	3,759,974.22	3,527,313.07	2,814,255.31
2 Accounts Receivable	7,361.76	12,298.08	46,892.50	24,926.82
3 Total Assets	<u>3,663,241.38</u>	<u>3,772,272.30</u>	<u>3,574,205.57</u>	<u>2,839,182.13</u>
4				
5 Accounts Payable	582.28	582.28	582.28	582.28
6 Due to Other Funds	-	-	-	-
7 Other Liabilities	28,300.00	18,200.00	19,600.00	39,900.00
8 Total Liabilities	<u>28,882.28</u>	<u>18,782.28</u>	<u>20,182.28</u>	<u>40,482.28</u>
9				
10 Reserve for Encumbrances	-	59,206.37	448.75	294.98
11 Unreserved Fund Balance	3,634,359.10	3,694,283.65	3,553,574.54	2,798,404.87
12 Total Fund Equity	<u>3,634,359.10</u>	<u>3,753,490.02</u>	<u>3,554,023.29</u>	<u>2,798,699.85</u>
13 Total Liabilities and Fund Equity	<u>3,663,241.38</u>	<u>3,772,272.30</u>	<u>3,574,205.57</u>	<u>2,839,182.13</u>
14				
15				
16 Licenses, Permits and Fees	1,300,175.00	1,303,310.00	1,275,650.00	1,320,396.14
17 Fines, Forfeits and Penalties	-	-	-	-
18 Use of Money and Property	30.00	54,328.68	5,888.71	651.12
19 Sales and Services	995,421.07	1,037,782.25	1,061,392.01	1,103,199.49
20 Other Revenue	-	-	-	1.75
21 Total Operating Revenue	<u>2,295,626.07</u>	<u>2,395,420.93</u>	<u>2,342,930.72</u>	<u>2,424,248.50</u>
22				
23 Personal Services and Benefits	654,515.46	653,720.41	718,483.78	688,118.15
24 Travel	9,564.30	20,717.05	13,857.21	10,570.83
25 Contractual Services	1,222,630.43	1,401,963.03	1,521,286.31	1,283,122.78
26 Supplies and Materials	27,399.35	23,103.66	22,143.50	13,529.75
27 Capital Outlay	85,511.80	55,117.03	103,965.69	2,901.58
28 Total Operating Expenditures/Expenses	<u>1,999,621.34</u>	<u>2,154,621.18</u>	<u>2,379,736.49</u>	<u>1,998,243.09</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(205,047.37)	(159,553.83)	(162,660.96)	(681,328.85)
32 Net Transfers In (Out)	<u>(205,047.37)</u>	<u>(159,553.83)</u>	<u>(162,660.96)</u>	<u>(681,328.85)</u>
33				
34 Net Change	90,957.36	81,245.92	(199,466.73)	(255,323.44)
35				
36 Beginning Fund Equity	3,543,401.74	3,634,359.10	3,753,490.02	3,554,023.29
37 Prior Period Adjustment	-	37,885.00	-	(500,000.00)
38 Ending Equity	<u>3,634,359.10</u>	<u>3,753,490.02</u>	<u>3,554,023.29</u>	<u>2,798,699.85</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: Per § 42-7A-41.1 the fund will receive the fees imposed pursuant to § 42-7A-41 and one-half of one percent of net machine income. Use: Operating costs of video lottery program. Per SDCL 42-7A-24, net machine income from video lottery games shall be directly deposited in the General Fund upon receipt.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	91,769,086.38	105,112,027.36	78,086,927.38	90,106,061.28
2 Total Assets	91,769,086.38	105,112,027.36	78,086,927.38	90,106,061.28
3				
4 Accounts Payable	8,612.50	16,419.89	25,906.10	40,653.65
5 Due to Other Funds	34,086,761.08	38,092,462.26	40,871,711.62	40,710,849.35
6 Due to Other Governments	52,210,430.81	60,824,293.05	33,681,188.01	37,955,840.00
7 Bonds and Notes Payable	-	-	-	1,096,948.20
8 Other Liabilities	5,463,281.99	6,178,852.16	3,508,121.65	10,301,770.08
9 Total Liabilities	91,769,086.38	105,112,027.36	78,086,927.38	90,106,061.28

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.



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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	726,098.13	605,653.80	865,207.02	947,640.62
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>726,098.13</u>	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</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	726,098.13	605,653.80	865,207.02	947,640.62
10 Total Fund Equity	<u>726,098.13</u>	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</u>
11 Total Liabilities and Fund Equity	<u>726,098.13</u>	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</u>
12				
13				
14 Licenses, Permits and Fees	2,294,153.11	1,754,229.40	1,999,982.17	1,522,663.24
15 Use of Money and Property	4,873.89	9,270.92	11,452.01	11,026.31
16 Total Operating Revenue	<u>2,299,027.00</u>	<u>1,763,500.32</u>	<u>2,011,434.18</u>	<u>1,533,689.55</u>
17				
18 Personal Services and Benefits	154,519.97	158,944.65	171,880.96	172,255.95
19 Travel	-	-	-	-
20 Contractual Services	1,937,000.00	1,725,000.00	1,580,000.00	1,279,000.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>2,091,519.97</u>	<u>1,883,944.65</u>	<u>1,751,880.96</u>	<u>1,451,255.95</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	207,507.03	(120,444.33)	259,553.22	82,433.60
32				
33 Beginning Fund Equity	518,591.10	726,098.13	605,653.80	865,207.02
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>726,098.13</u>	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	69,157.63	65,909.32	61,364.12	53,304.98
2 Total Assets	69,157.63	65,909.32	61,364.12	53,304.98
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	69,157.63	65,909.32	61,364.12	53,304.98
9 Total Fund Equity	69,157.63	65,909.32	61,364.12	53,304.98
10 Total Liabilities and Fund Equity	69,157.63	65,909.32	61,364.12	53,304.98
11				
12				
13 Licenses, Permits and Fees	80,338.50	82,740.78	81,803.90	80,356.81
14 Use of Money and Property	686.86	790.14	766.11	629.81
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	81,025.36	83,530.92	82,570.01	80,986.62
17				
18 Personal Services and Benefits	70,154.97	68,503.59	72,972.67	75,242.51
19 Travel	1,062.87	1,212.49	927.35	501.55
20 Contractual Services	12,540.07	13,113.27	11,228.57	12,226.29
21 Supplies and Materials	1,786.39	2,040.88	1,976.62	1,075.41
22 Capital Outlay	-	1,909.00	10.00	-
23 Other Expense	42.50	-	-	-
24 Total Operating Expenditures/Expenses	85,586.80	86,779.23	87,115.21	89,045.76
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(4,561.44)	(3,248.31)	(4,545.20)	(8,059.14)
31				
32 Beginning Fund Equity	73,719.07	69,157.63	65,909.32	61,364.12
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	69,157.63	65,909.32	61,364.12	53,304.98

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	217,301.95	251,248.69	258,924.86	260,354.41
2 Total Assets	217,301.95	251,248.69	258,924.86	260,354.41
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	217,301.95	251,248.69	258,924.86	260,354.41
9 Total Fund Equity	217,301.95	251,248.69	258,924.86	260,354.41
10 Total Liabilities and Fund Equity	217,301.95	251,248.69	258,924.86	260,354.41
11				
12				
13 Licenses, Permits and Fees	307,024.74	349,812.36	321,189.46	330,245.65
14 Other Revenue	100.00	-	1,272.37	940.07
15 Total Operating Revenue	307,124.74	349,812.36	322,461.83	331,185.72
16				
17 Personal Services and Benefits	223,631.74	222,317.01	221,580.70	229,808.95
18 Travel	15,332.67	14,035.34	15,698.31	16,432.88
19 Contractual Services	80,875.30	72,487.26	70,524.81	75,200.50
20 Supplies and Materials	6,813.77	6,756.29	6,892.15	6,843.33
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	11.10	269.72	89.69	1,470.51
23 Total Operating Expenditures/Expenses	326,664.58	315,865.62	314,785.66	329,756.17
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(19,539.84)	33,946.74	7,676.17	1,429.55
30				
31 Beginning Fund Equity	236,841.79	217,301.95	251,248.69	258,924.86
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	217,301.95	251,248.69	258,924.86	260,354.41

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.

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

	FY2015	FY2016	FY2018	FY2018
1 Cash Pooled with State Treasurer	836,975.02	834,474.21	256,292.14	75,962.15
2 Total Assets	836,975.02	834,474.21	256,292.14	75,962.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	836,975.02	834,474.21	256,292.14	75,962.15
9 Total Fund Equity	836,975.02	834,474.21	256,292.14	75,962.15
10 Total Liabilities and Fund Equity	836,975.02	834,474.21	256,292.14	75,962.15
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	315,329.64	375,821.45	260,116.16	277,413.73
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	8,990.52	10,798.63	11,166.84	7,100.15
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	-	25.75	-	-
20 Total Operating Revenue	324,320.16	386,645.83	271,283.00	284,513.88
21				
22 Personal Services and Benefits	92,797.10	88,187.05	57,705.97	86,356.03
23 Travel	3,057.12	4,865.62	6,969.50	2,297.07
24 Contractual Services	265,620.51	264,612.11	459,747.73	371,003.90
25 Supplies and Materials	4,426.38	31,013.73	20,136.00	4,398.63
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	4,546.87	218.13	4,905.87	811.92
28 Other Expense	-	250.00	-	-
29 Interest Expense	-	-	-	0.01
30 Bad Debts Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	370,447.98	389,146.64	549,465.07	464,867.56
32				
33 Transfers In	-	-	-	23.69
34 Transfers Out	-	-	(300,000.00)	-
35 Net Transfers In (Out)	-	-	(300,000.00)	23.69
36				
37 Net Change	(46,127.82)	(2,500.81)	(578,182.07)	(180,329.99)
38				
39 Beginning Fund Equity	883,102.84	836,975.02	834,474.21	256,292.14
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	836,975.02	834,474.21	256,292.14	75,962.15

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, 39-14-44 and 39-18-8. Any fee collected pursuant to §§ 39-14-40.1, 39-14-43, and 39-14-44 that is not dedicated to the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund shall be remitted at the end of each month to the Feed and Remedy Fund. Twelve dollars and fifty cents of the animal remedy registration fee paid pursuant to § 39-18-8 on any animal remedy not manufactured and distributed under license from and under the supervision of the United States Department of Agriculture shall be paid into the Feed and Remedy Fund. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	665,768.87	782,739.13	736,461.80	816,444.58
2 Total Assets	665,768.87	782,739.13	736,461.80	816,444.58
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	665,768.87	782,739.13	736,461.80	816,444.58
9 Total Fund Equity	665,768.87	782,739.13	736,461.80	816,444.58
10 Total Liabilities and Fund Equity	665,768.87	782,739.13	736,461.80	816,444.58
11				
12				
13 Licenses, Permits and Fees	358,327.01	348,441.83	239,254.50	381,160.77
14 Use of Money and Property	4,875.47	7,320.35	9,364.53	9,323.04
15 Other Revenue	19.75	650.00	-	-
16 Total Operating Revenue	363,222.23	356,412.18	248,619.03	390,483.81
17				
18 Personal Services and Benefits	124,138.11	109,392.97	119,082.52	92,919.78
19 Travel	3,953.79	5,533.89	5,644.63	4,661.94
20 Contractual Services	122,022.15	120,610.75	161,985.97	207,745.31
21 Supplies and Materials	3,350.97	3,661.18	5,952.74	4,437.74
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	4,385.04	218.13	2,230.50	736.26
24 Other Expense	300.00	25.00	-	-
25 Total Operating Expenditures/Expenses	258,150.06	239,441.92	294,896.36	310,501.03
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	105,072.17	116,970.26	(46,277.33)	79,982.78
32				
33 Beginning Fund Equity	560,696.70	665,768.87	782,739.13	736,461.80
34 Ending Equity	665,768.87	782,739.13	736,461.80	816,444.58

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 and to provide funding for fertilizer-related, nutrient-related, and water quality-related research and education-related purposes. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	7,100.91	6,825.61	7,060.28	6,901.79
2 Total Assets	7,100.91	6,825.61	7,060.28	6,901.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,100.91	6,825.61	7,060.28	6,901.79
9 Total Fund Equity	7,100.91	6,825.61	7,060.28	6,901.79
10 Total Liabilities and Fund Equity	7,100.91	6,825.61	7,060.28	6,901.79
11				
12				
13 Licenses, Permits and Fees	6,970.30	7,189.82	7,140.90	7,016.40
14 Use of Money and Property	34.06	47.21	44.43	40.27
15 Total Operating Revenue	7,004.36	7,237.03	7,185.33	7,056.67
16				
17 Personal Services and Benefits	6.11	-	2.15	2.44
18 Travel	-	-	28.00	80.30
19 Contractual Services	6,662.28	7,512.33	6,920.51	7,132.42
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	6,668.39	7,512.33	6,950.66	7,215.16
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	335.97	(275.30)	234.67	(158.49)
30				
31 Beginning Fund Equity	6,764.94	7,100.91	6,825.61	7,060.28
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	7,100.91	6,825.61	7,060.28	6,901.79

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(15,846.18)	45,269.51	66,832.89	120,757.91
2 Total Assets	(15,846.18)	45,269.51	66,832.89	120,757.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(15,846.18)	45,269.51	66,832.89	120,757.91
9 Total Fund Equity	(15,846.18)	45,269.51	66,832.89	120,757.91
10 Total Liabilities and Fund Equity	(15,846.18)	45,269.51	66,832.89	120,757.91
11				
12				
13 Licenses, Permits and Fees	22,615.00	80,451.72	37,721.80	67,834.97
14 Use of Money and Property	405.34	201.57	109.92	463.87
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	23,020.34	80,653.29	37,831.72	68,298.84
17				
18 Personal Services and Benefits	73,959.38	12,963.01	4,755.07	5,964.11
19 Travel	2,573.34	976.15	1,092.50	1,945.45
20 Contractual Services	10,290.37	5,157.40	9,985.69	5,471.92
21 Supplies and Materials	843.15	60.54	335.08	992.34
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	380.50	100.00	-
24 Total Operating Expenditures/Expenses	87,666.24	19,537.60	16,268.34	14,373.82
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(64,645.90)	61,115.69	21,563.38	53,925.02
31				
32 Beginning Fund Equity	48,799.72	(15,846.18)	45,269.51	66,832.89
33 Ending Equity	(15,846.18)	45,269.51	66,832.89	120,757.91

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.

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

	FY2015	FY2016	FY2018	FY2018
1 Cash Pooled with State Treasurer	349,704.89	342,544.79	282,243.86	271,414.73
2 Total Assets	349,704.89	342,544.79	282,243.86	271,414.73
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	349,704.89	342,544.79	282,243.86	271,414.73
9 Total Fund Equity	349,704.89	342,544.79	282,243.86	271,414.73
10 Total Liabilities and Fund Equity	349,704.89	342,544.79	282,243.86	271,414.73
11				
12				
13 Licenses, Permits and Fees	325,187.63	414,893.62	342,052.58	381,086.07
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	6,774.42	6,550.01	6,846.96	7,029.05
16 Other Revenue	3,343.24	2,871.99	3,180.00	3,009.88
17 Total Operating Revenue	335,305.29	424,315.62	352,079.54	391,125.00
18				
19 Personal Services and Benefits	271,313.24	273,015.35	277,377.37	209,816.25
20 Travel	6,013.37	8,121.72	10,830.15	6,355.43
21 Contractual Services	160,213.46	132,126.82	97,954.73	168,493.50
22 Supplies and Materials	17,328.51	12,238.07	12,137.02	10,667.78
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	3,415.63	3,657.52	10,969.81	2,072.33
25 Other Expense	325.00	465.00	-	282.50
26 Interest Expense	2,558.80	1,851.24	3,111.39	4,266.34
27 Total Operating Expenditures/Expenses	461,168.01	431,475.72	412,380.47	401,954.13
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(125,862.72)	(7,160.10)	(60,300.93)	(10,829.13)
34				
35 Beginning Fund Equity	475,567.61	349,704.89	342,544.79	282,243.86
36 Prior Period Adjustment	-	-	-	-
36 Ending Equity	349,704.89	342,544.79	282,243.86	271,414.73

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.

Other Information: Effective FY2019 the pesticide registration fee was changed from biennial to annual and the fees were reduced accordingly except for the annual application fee which was changed from \$300 biennial to \$120 annual.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	51,537.86	23,412.71	56,516.04	45,645.28
2 Total Assets	51,537.86	23,412.71	56,516.04	45,645.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	51,537.86	23,412.71	56,516.04	45,645.28
9 Total Fund Equity	51,537.86	23,412.71	56,516.04	45,645.28
10 Total Liabilities and Fund Equity	51,537.86	23,412.71	56,516.04	45,645.28
11				
12				
13 Licenses, Permits and Fees	112,500.00	49,693.34	109,791.93	54,186.79
14 Use of Money and Property	841.17	724.81	530.74	570.43
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	113,341.17	50,418.15	110,322.67	54,757.22
17				
18 Personal Services and Benefits	62,360.92	45,367.67	51,570.06	41,806.06
19 Travel	1,201.42	3,085.53	780.58	730.63
20 Contractual Services	26,251.42	28,644.60	23,217.16	20,772.80
21 Supplies and Materials	3,005.21	1,065.00	1,551.54	2,318.49
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	380.50	100.00	-
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	92,818.97	78,543.30	77,219.34	65,627.98
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	20,522.20	(28,125.15)	33,103.33	(10,870.76)
33				
34 Beginning Fund Equity	31,015.66	51,537.86	23,412.71	56,516.04
35 Ending Equity	51,537.86	23,412.71	56,516.04	45,645.28

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14
2 Total Assets	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14
9 Total Fund Equity	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14
10 Total Liabilities and Fund Equity	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14
11				
12				
13 Licenses, Permits and Fees	422,243.25	523,787.49	449,699.42	470,203.17
14 Use of Money and Property	14,139.00	18,246.52	19,183.41	17,276.16
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	436,382.25	542,034.01	468,882.83	487,479.33
17				
18 Personal Services and Benefits	23,669.50	22,687.67	20,516.26	18,497.87
19 Travel	3,408.81	6,295.04	5,547.68	6,341.72
20 Contractual Services	2,740.98	3,483.44	3,340.58	3,251.79
21 Supplies and Materials	840.29	491.41	402.51	354.37
22 Grants and Subsidies	541,614.02	586,529.77	595,048.70	589,666.31
23 Capital Outlay	-	-	-	-
24 Other Expense	67.50	1,210.00	-	617.50
25 Total Operating Expenditures/Expenses	572,341.10	620,697.33	624,855.73	618,729.56
26				
27 Transfers In	87,220.43	106,191.63	16,125.15	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	87,220.43	106,191.63	16,125.15	-
30				
31 Net Change	(48,738.42)	27,528.31	(139,847.75)	(131,250.23)
32				
33 Beginning Fund Equity	1,506,530.23	1,457,791.81	1,485,320.12	1,345,472.37
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14

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.

Other Information: Effective FY2019 the pesticide registration fee was changed from biennial to annual and the fees were reduced accordingly except for the annual application fee which was changed from \$300 biennial to \$120 annual.

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

	<u>FY2018</u>
1 Cash Pooled with State Treasurer	10,202.49
2 Total Assets	<u>10,202.49</u>
3	
4 Accounts Payable	-
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	10,202.49
9 Total Fund Equity	<u>10,202.49</u>
10 Total Liabilities and Fund Equity	<u>10,202.49</u>
11	
12	
13 Licenses, Permits and Fees	32,300.00
14 Sales and Services	3,650.00
15 Other Revenue	-
16 Total Operating Revenue	<u>35,950.00</u>
17	
18 Personal Services and Benefits	3.03
19 Travel	1,909.28
20 Contractual Services	22,956.87
21 Supplies and Materials	348.77
22 Grants and Subsidies	-
23 Capital Outlay	529.56
24 Other Expense	-
25 Total Operating Expenditures/Expenses	<u>25,747.51</u>
26	
27 Transfers In	-
28 Transfers Out	-
29 Net Transfers In (Out)	<u>-</u>
30	
31 Net Change	10,202.49
32	
33 Beginning Fund Equity	-
34 Prior Period Adjustment	-
35 Ending Equity	<u>10,202.49</u>

Company: 3050

Company Name: Agricultural Services

Fund Name: Agriculture Operating Mediation Fund

Fund Type: Special Revenue

Purpose: SDCL 54-13-5 created the Agricultural Mediation Operating Fund. Source: Any fees provided under chapter 54-13 and by rule shall be borne equally between the parties. The fees and any funds received pursuant to the Agricultural Credit Act of 1987, as of January 1, 2015, shall be deposited in the agricultural mediation operating fund. Use: Administering the agricultural mediation program to: (1) Provide mediation to borrowers and creditors seeking to resolve credit disputes; (2) Provide federal land mediation to individuals or organizations seeking to mediate disputes with federal land management agencies concerning decisions made by those federal agencies; and (3) Provide oil and gas mediation to individuals or organizations seeking to mediate disputes over surface damages related to oil or gas development. All funds received by the agricultural mediation program shall be set forth in an informational budget

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

Other Information: Previously this was accounted for in the Rural Rehabilitation Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,694,270.24	2,785,314.53	3,878,083.05	3,115,906.09
2 Loans and Notes Receivable	5,720,567.31	5,814,091.37	4,840,404.90	5,793,231.76
3 Total Assets	<u>8,414,837.55</u>	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	332.00	-	-	-
9 Unreserved Fund Balance	8,414,505.55	8,599,405.90	8,718,487.95	8,909,137.85
10 Total Fund Equity	<u>8,414,837.55</u>	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>
11 Total Liabilities and Fund Equity	<u>8,414,837.55</u>	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>
12				
13				
14 Licenses, Permits and Fees	10,750.00	23,000.00	27,900.00	-
15 Use of Money and Property	200,087.12	233,965.46	236,219.64	203,268.56
16 Sales and Services	1,400.00	1,900.00	3,925.00	-
17 Other Revenue	151,540.78	150,842.58	135,453.00	139,733.96
18 Total Operating Revenue	<u>363,777.90</u>	<u>409,708.04</u>	<u>403,497.64</u>	<u>343,002.52</u>
19				
20 Personal Services and Benefits	83,830.11	59,434.65	66,534.44	8,068.87
21 Travel	7,745.03	7,446.24	7,100.95	6,124.59
22 Contractual Services	22,774.95	52,146.88	71,756.13	29,848.77
23 Supplies and Materials	1,295.13	1,058.45	2,520.28	1,264.04
24 Grants and Subsidies	117,438.86	104,028.35	12,995.00	9,165.00
25 Capital Outlay	242.50	1,025.12	149.47	1,148.00
26 Other Expense	4,052.70	-	4,266.30	-
27 Bad Debts Expense	7,426.73	-	-	-
28 Total Operating Expenditures/Expenses	<u>244,806.01</u>	<u>225,139.69</u>	<u>165,322.57</u>	<u>55,619.27</u>
29				
30 Transfers In	-	-	12,000.00	89,822.76
31 Transfers Out	-	-	-	(865.43)
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>12,000.00</u>	<u>88,957.33</u>
33				
34 Net Change	118,971.89	184,568.35	250,175.07	376,340.58
35				
36 Beginning Fund Equity	8,295,865.66	8,414,837.55	8,599,405.90	8,718,487.95
37 Prior Period Adjustment	-	-	(131,093.02)	(185,690.68)
38 Ending Equity	<u>8,414,837.55</u>	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</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 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	17,024.07	(4,419.98)	(11,052.54)	(5,049.79)
2 Loans and Notes Receivable		153,994.31	-	-
3 Total Assets	<u>17,024.07</u>	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	200.00	-
9 Unreserved Fund Balance	17,024.07	149,574.33	(11,252.54)	(5,049.79)
10 Total Fund Equity	<u>17,024.07</u>	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>
11 Total Liabilities and Fund Equity	<u>17,024.07</u>	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>
12				
13				
14 Licenses, Permits and Fees	42,863.35	300.00	31,969.74	22,321.75
15 Total Operating Revenue	<u>42,863.35</u>	<u>300.00</u>	<u>31,969.74</u>	<u>22,321.75</u>
16				
17 Personal Services and Benefits	15,698.53	4,903.95	21,185.18	5,869.37
18 Travel	1,246.70	967.68	1,142.24	1,210.80
19 Contractual Services	11,285.01	7,362.29	15,893.78	6,531.46
20 Supplies and Materials	447.34	252.63	381.10	227.67
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	102.50	-	-	-
23 Total Operating Expenditures/Expenses	<u>28,780.08</u>	<u>13,486.55</u>	<u>38,602.30</u>	<u>13,839.30</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(1,694.39)	(8,257.50)	-	(2,479.70)
27 Net Transfers In (Out)	<u>(1,694.39)</u>	<u>(8,257.50)</u>	<u>-</u>	<u>(2,479.70)</u>
28				
29 Net Change	12,388.88	(21,444.05)	(6,632.56)	6,002.75
30				
31 Beginning Fund Equity	4,635.19	17,024.07	149,574.33	(11,052.54)
32 Prior Period Adjustment	-	153,994.31	(153,994.31)	-
33 Ending Equity	<u>17,024.07</u>	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	108,045.91	104,670.17	564.05	564.05
2 Total Assets	108,045.91	104,670.17	564.05	564.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	108,045.91	104,670.17	564.05	564.05
9 Total Fund Equity	108,045.91	104,670.17	564.05	564.05
10 Total Liabilities and Fund Equity	108,045.91	104,670.17	564.05	564.05
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Administering Programs	-	-	-	-
15 Total Operating Revenue	-	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	575.05	3,375.74	106.12	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	575.05	3,375.74	106.12	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	(104,000.00)	-
27 Net Transfers In (Out)	-	-	(104,000.00)	-
28				
29 Net Change	(575.05)	(3,375.74)	(104,106.12)	-
30				
31 Beginning Fund Equity	108,620.96	108,045.91	104,670.17	564.05
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	108,045.91	104,670.17	564.05	564.05

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	271,220.16	377,150.68	308,076.96	227,803.27
2 Total Assets	271,220.16	377,150.68	308,076.96	227,803.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	271,220.16	377,150.68	308,076.96	227,803.27
9 Total Fund Equity	271,220.16	377,150.68	308,076.96	227,803.27
10 Total Liabilities and Fund Equity	271,220.16	377,150.68	308,076.96	227,803.27
11				
12				
13 Licenses, Permits and Fees	2,208,482.03	2,440,533.36	2,568,199.38	2,631,976.49
14 Use of Money and Property	2,674.50	2,580.65	3,681.42	4,178.56
15 Sales and Services	25.00	25.00	25.00	25.00
16 Total Operating Revenue	2,211,181.53	2,443,139.01	2,571,905.80	2,636,180.05
17				
18 Personal Services and Benefits	-	64.59	-	-
19 Travel	-	-	-	-
20 Contractual Services	2,327,421.27	2,337,143.90	2,640,807.59	2,716,411.21
21 Supplies and Materials	38.69	-	171.93	42.53
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	2,327,459.96	2,337,208.49	2,640,979.52	2,716,453.74
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(116,278.43)	105,930.52	(69,073.72)	(80,273.69)
31				
32 Beginning Fund Equity	387,498.59	271,220.16	377,150.68	308,076.96
33 Ending Equity	271,220.16	377,150.68	308,076.96	227,803.27

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	655,147.93	723,008.24	816,072.62	825,218.79
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>655,147.93</u>	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</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	655,147.93	723,008.24	816,072.62	825,218.79
10 Total Fund Equity	<u>655,147.93</u>	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</u>
11 Total Liabilities and Fund Equity	<u>655,147.93</u>	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</u>
12				
13				
14 Licenses, Permits and Fees	403,841.43	367,055.19	429,120.85	327,232.17
15 Use of Money and Property	4,710.85	6,844.51	7,757.52	8,341.20
16 Total Operating Revenue	<u>408,552.28</u>	<u>373,899.70</u>	<u>436,878.37</u>	<u>335,573.37</u>
17				
18 Personal Services and Benefits	387.54	904.26	645.90	1,699.44
19 Travel	421.22	1,928.63	864.76	2,372.08
20 Contractual Services	67,530.34	242,494.15	250,544.42	281,232.68
21 Supplies and Materials	44.51	1,154.35	-	-
22 Grants and Subsidies	318,207.12	59,558.00	91,758.91	41,123.00
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>386,590.73</u>	<u>306,039.39</u>	<u>343,813.99</u>	<u>326,427.20</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	21,961.55	67,860.31	93,064.38	9,146.17
32				
33 Beginning Fund Equity	633,186.38	655,147.93	723,008.24	816,072.62
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>655,147.93</u>	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	166,509.52	171,583.02	206,838.54	208,524.68
2 Total Assets	166,509.52	171,583.02	206,838.54	208,524.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	166,509.52	171,583.02	206,838.54	208,524.68
9 Total Fund Equity	166,509.52	171,583.02	206,838.54	208,524.68
10 Total Liabilities and Fund Equity	166,509.52	171,583.02	206,838.54	208,524.68
11				
12				
13 Licenses, Permits and Fees	32,523.05	43,171.40	49,579.71	30,876.67
14 Use of Money and Property	1,457.99	1,932.01	2,300.78	2,420.03
15 Total Operating Revenue	33,981.04	45,103.41	51,880.49	33,296.70
16				
17 Personal Services and Benefits	1,033.44	1,356.39	1,033.44	1,420.98
18 Travel	456.58	1,175.86	355.32	604.80
19 Contractual Services	1,592.84	4,456.79	1,522.31	16,898.84
20 Supplies and Materials	-	137.87	207.90	1,790.94
21 Grants and Subsidies	4,129.00	32,903.00	13,506.00	10,895.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	7,211.86	40,029.91	16,624.97	31,610.56
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	26,769.18	5,073.50	35,255.52	1,686.14
30				
31 Beginning Fund Equity	139,740.34	166,509.52	171,583.02	206,838.54
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	166,509.52	171,583.02	206,838.54	208,524.68

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	8,117,773.72	7,132,351.63	6,833,343.53	5,440,658.01
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>8,117,773.72</u>	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</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	8,117,773.72	7,132,351.63	6,833,343.53	5,440,658.01
10 Total Fund Equity	<u>8,117,773.72</u>	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</u>
11 Total Liabilities and Fund Equity	<u>8,117,773.72</u>	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</u>
12				
13				
14 Licenses, Permits and Fees	10,231,860.79	9,446,903.47	11,893,344.23	11,278,756.00
15 Use of Money and Property	92,330.94	116,171.50	106,594.97	90,747.40
16 Total Operating Revenue	<u>10,324,191.73</u>	<u>9,563,074.97</u>	<u>11,999,939.20</u>	<u>11,369,503.40</u>
17				
18 Personal Services and Benefits	426,619.88	416,611.99	441,675.13	381,914.91
19 Travel	-	-	-	-
20 Contractual Services	12,222,988.85	10,131,885.07	11,857,272.17	12,380,274.01
21 Supplies and Materials	84.01	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>12,649,692.74</u>	<u>10,548,497.06</u>	<u>12,298,947.30</u>	<u>12,762,188.92</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	(2,325,501.01)	(985,422.09)	(299,008.10)	(1,392,685.52)
31				
32 Beginning Fund Equity	10,443,274.73	8,117,773.72	7,132,351.63	6,833,343.53
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>8,117,773.72</u>	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,278,576.85	4,212,607.81	2,567,863.53	2,014,759.36
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>3,278,576.85</u>	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</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	3,278,576.85	4,212,607.81	2,567,863.53	2,014,759.36
10 Total Fund Equity	<u>3,278,576.85</u>	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</u>
11 Total Liabilities and Fund Equity	<u>3,278,576.85</u>	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</u>
12				
13				
14 Licenses, Permits and Fees	6,167,855.93	6,236,195.30	6,237,013.16	6,586,739.67
15 Use of Money and Property	34,879.09	50,296.22	66,287.20	60,802.04
16 Total Operating Revenue	<u>6,202,735.02</u>	<u>6,286,491.52</u>	<u>6,303,300.36</u>	<u>6,647,541.71</u>
17				
18 Personal Services and Benefits	88,192.15	89,947.11	92,784.60	92,405.04
19 Travel	-	-	-	-
20 Contractual Services	6,864,287.64	5,262,513.45	7,855,260.04	7,108,240.84
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>6,952,479.79</u>	<u>5,352,460.56</u>	<u>7,948,044.64</u>	<u>7,200,645.88</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	(749,744.77)	934,030.96	(1,644,744.28)	(553,104.17)
32				
33 Beginning Fund Equity	4,028,321.62	3,278,576.85	4,212,607.81	2,567,863.53
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>3,278,576.85</u>	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	352,397.67	267,347.83	393,301.01	260,431.62
2 Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3 Total Assets	<u>361,659.09</u>	<u>276,609.25</u>	<u>402,562.43</u>	<u>269,693.04</u>
4				
5 Accounts Payable	530.00	-	25.00	25.00
6 Total Liabilities	<u>530.00</u>	<u>-</u>	<u>25.00</u>	<u>25.00</u>
7				
8 Reserve for Encumbrances	1,657.37	15,030.00	-	23,314.48
9 Unreserved Fund Balance	359,471.72	261,579.25	402,537.43	246,353.56
10 Total Fund Equity	<u>361,129.09</u>	<u>276,609.25</u>	<u>402,537.43</u>	<u>269,668.04</u>
11 Total Liabilities and Fund Equity	<u>361,659.09</u>	<u>276,609.25</u>	<u>402,562.43</u>	<u>269,693.04</u>
12				
13				
14 Taxes	75,000.00	75,000.00	75,000.00	75,000.00
15 Use of Money and Property	-	63.12	2,220.49	351.80
16 Sales and Services	92,536.16	85,037.91	138,363.89	124,961.28
17 Administering Programs	-	-	-	-
18 Other Revenue	95,376.06	78,690.65	40,457.45	28,169.55
19 Total Operating Revenue	<u>262,912.22</u>	<u>238,791.68</u>	<u>256,041.83</u>	<u>228,482.63</u>
20				
21 Personal Services and Benefits	43,869.21	124,381.59	-	119,804.72
22 Travel	10,221.89	3,032.00	-	20,447.13
23 Contractual Services	57,011.60	82,295.14	20,095.40	54,165.54
24 Supplies and Materials	55,065.69	62,329.05	-	86,384.63
25 Grants and Subsidies	75,490.34	110,545.56	94,988.25	75,000.00
26 Capital Outlay	16,689.87	69,670.37	15,030.00	5,550.00
27 Other Expense	-	-	-	-
28 Interest Expense	0.44	-	-	-
29 Total Operating Expenditures/Expenses	<u>258,349.04</u>	<u>452,253.71</u>	<u>130,113.65</u>	<u>361,352.02</u>
30				
31 Transfers In	-	128,412.19	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>-</u>	<u>128,412.19</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	4,563.18	(85,049.84)	125,928.18	(132,869.39)
36				
37 Beginning Fund Equity	356,565.91	361,129.09	276,609.25	402,537.43
38 Prior Period Adjustment	-	530.00	-	-
39 Ending Equity	<u>361,129.09</u>	<u>276,609.25</u>	<u>402,537.43</u>	<u>269,668.04</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,328,270.89	1,065,401.62	751,515.08	481,826.86
2 Total Assets	1,328,270.89	1,065,401.62	751,515.08	481,826.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,328,270.89	1,065,401.62	751,515.08	481,826.86
9 Total Fund Equity	1,328,270.89	1,065,401.62	751,515.08	481,826.86
10 Total Liabilities and Fund Equity	1,328,270.89	1,065,401.62	751,515.08	481,826.86
11				
12				
13 Licenses, Permits and Fees	1,295,970.00	105,397.00	58,100.00	66,532.00
14 Fines, Forfeits and Penalties	100.00	-	-	-
15 Use of Money and Property	6,870.36	7,829.96	15,827.90	12,193.75
16 Sales and Services	624.00	7,204.00	4,730.00	1,085.00
17 Other Revenue	855.41	585.00	343.00	755.00
18 Total Operating Revenue	1,304,419.77	121,015.96	79,000.90	80,565.75
19				
20 Personal Services and Benefits	147,807.81	175,973.75	195,700.28	197,117.31
21 Travel	2,519.61	4,308.19	2,473.62	5,434.44
22 Contractual Services	164,399.10	185,461.92	190,094.07	144,442.87
23 Supplies and Materials	18,893.07	18,040.99	4,109.36	3,077.17
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	25.49	-	-
26 Other Expense	35.04	74.89	510.11	182.18
27 Total Operating Expenditures/Expenses	333,654.63	383,885.23	392,887.44	350,253.97
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	970,765.14	(262,869.27)	(313,886.54)	(269,688.22)
34				
35 Beginning Fund Equity	357,505.75	1,328,270.89	1,065,401.62	751,515.08
36 Ending Equity	1,328,270.89	1,065,401.62	751,515.08	481,826.86

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	697,080.38	801,937.42	867,787.10	987,535.78
2 Total Assets	697,080.38	801,937.42	867,787.10	987,535.78
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	90,331.92	100,433.75	72,060.49	121,695.10
6 Total Liabilities	90,331.92	100,433.75	72,060.49	121,695.10
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	606,748.46	701,503.67	795,726.61	865,840.68
10 Total Fund Equity	606,748.46	701,503.67	795,726.61	865,840.68
11 Total Liabilities and Fund Equity	697,080.38	801,937.42	867,787.10	987,535.78
12				
13				
14 Licenses, Permits and Fees	1,558,856.81	1,682,993.25	1,813,668.19	1,834,518.57
15 Fines, Forfeits and Penalties	6,301.36	30,330.72	13,982.19	12,458.71
16 Use of Money and Property	4,140.38	6,541.19	8,011.17	9,718.28
17 Sales and Services	-	-	-	-
18 Other Revenue	1,063.92	491.30	3,202.02	542.40
19 Total Operating Revenue	1,570,362.47	1,720,356.46	1,838,863.57	1,857,237.96
20				
21 Personal Services and Benefits	1,307,001.74	1,348,517.03	1,430,300.69	1,463,955.95
22 Travel	127,655.85	142,786.79	166,604.02	180,307.52
23 Contractual Services	90,470.59	97,550.65	125,504.33	108,506.37
24 Supplies and Materials	19,963.12	25,946.10	22,231.59	28,254.05
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	2,121.26	10,800.68	-	6,100.00
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	1,547,212.56	1,625,601.25	1,744,640.63	1,787,123.89
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	23,149.91	94,755.21	94,222.94	70,114.07
35				
36 Beginning Fund Equity	583,598.55	606,748.46	701,503.67	795,726.61
37 Ending Equity	606,748.46	701,503.67	795,726.61	865,840.68

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(3,776,647.86)	(3,769,530.13)	(4,316,008.73)	(8,922,937.00)
2 Total Assets	<u>(3,776,647.86)</u>	<u>(3,769,530.13)</u>	<u>(4,316,008.73)</u>	<u>(8,922,937.00)</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
6 Total Liabilities	<u>9,261.42</u>	<u>9,261.42</u>	<u>9,261.42</u>	<u>9,261.42</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	(3,785,909.28)	(3,778,791.55)	(4,325,270.15)	(8,932,198.42)
10 Total Fund Equity	<u>(3,785,909.28)</u>	<u>(3,778,791.55)</u>	<u>(4,325,270.15)</u>	<u>(8,932,198.42)</u>
11 Total Liabilities and Fund Equity	<u>(3,776,647.86)</u>	<u>(3,769,530.13)</u>	<u>(4,316,008.73)</u>	<u>(8,922,937.00)</u>
12				
13				
14 Use of Money and Property	-	182.57	410.28	441.80
15 Sales and Services	1,299,199.77	2,569,175.79	2,612,109.71	2,996,766.84
16 Other Revenue	8,933.98	-	1,344.62	-
17 Total Operating Revenue	<u>1,308,133.75</u>	<u>2,569,358.36</u>	<u>2,613,864.61</u>	<u>2,997,208.64</u>
18				
19 Personal Services and Benefits	754,347.43	1,093,036.50	1,738,956.66	2,020,800.69
20 Travel	50,028.87	101,602.55	239,641.61	197,466.34
21 Contractual Services	2,204,338.63	2,628,788.38	4,279,171.99	5,973,562.55
22 Supplies and Materials	8,705.49	38,577.92	202,406.31	178,066.99
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	166.64	397.34
25 Other Expense	-	-	-	-
26 Interest Expense	26.14	235.28	-	-
27 Total Operating Expenditures/Expenses	<u>3,017,446.56</u>	<u>3,862,240.63</u>	<u>6,460,343.21</u>	<u>8,370,293.91</u>
28				
29 Transfers In	-	1,300,000.00	3,300,000.00	766,157.00
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>1,300,000.00</u>	<u>3,300,000.00</u>	<u>766,157.00</u>
32				
33 Net Change	(1,709,312.81)	7,117.73	(546,478.60)	(4,606,928.27)
34				
35 Beginning Fund Equity	(2,076,596.47)	(3,785,909.28)	(3,778,791.55)	(4,325,270.15)
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>(3,785,909.28)</u>	<u>(3,778,791.55)</u>	<u>(4,325,270.15)</u>	<u>(8,932,198.42)</u>

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,882,615.80	1,007,771.20	713,774.02	705,100.83
2 Total Assets	1,882,615.80	1,007,771.20	713,774.02	705,100.83
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	1,882,615.80	1,007,771.20	713,774.02	705,100.83
10 Total Fund Equity	1,882,615.80	1,007,771.20	713,774.02	705,100.83
11 Total Liabilities and Fund Equity	1,882,615.80	1,007,771.20	713,774.02	705,100.83
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	-	-	-	-
16 Other Revenue	3,396.00	390.00	-	5,986.99
17 Total Operating Revenue	3,396.00	390.00	-	5,986.99
18				
19 Personal Services and Benefits	18,294.06	1,678.98	1,046.36	7.57
20 Travel	256.50	-	632.50	99.00
21 Contractual Services	1,481,495.78	707,078.42	290,818.32	14,553.61
22 Supplies and Materials	7,249.22	3,013.13	-	-
23 Grants and Subsidies	436,343.97	163,464.07	1,500.00	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	1,943,639.53	875,234.60	293,997.18	14,660.18
28				
29 Transfers In	750,000.00	-	-	-
30 Transfers Out	(58,519.10)	-	-	-
31 Net Transfers In (Out)	691,480.90	-	-	-
32				
33 Net Change	(1,248,762.63)	(874,844.60)	(293,997.18)	(8,673.19)
34				
35 Beginning Fund Equity	3,131,378.43	1,882,615.80	1,007,771.20	713,774.02
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	1,882,615.80	1,007,771.20	713,774.02	705,100.83

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 \$750,000 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	27,085.70	25,051.50	81,502.76	95,749.83
2 Loans and Notes Receivable	159,982.80	166,423.03	115,175.03	103,878.15
3 Total Assets	<u>187,068.50</u>	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</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	187,068.50	191,474.53	196,677.79	199,627.98
10 Total Fund Equity	<u>187,068.50</u>	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</u>
11 Total Liabilities and Fund Equity	<u>187,068.50</u>	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</u>
12				
13				
14 Use of Money and Property	3,376.66	4,406.03	5,203.26	2,950.19
15 Total Operating Revenue	<u>3,376.66</u>	<u>4,406.03</u>	<u>5,203.26</u>	<u>2,950.19</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	3,376.66	4,406.03	5,203.26	2,950.19
30				
31 Beginning Fund Equity	183,691.84	187,068.50	191,474.53	196,677.79
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>187,068.50</u>	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71
2 Total Assets	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71
9 Total Fund Equity	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71
10 Total Liabilities and Fund Equity	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71
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	28,118.67	29,986.68	26,519.26	21,154.40
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	528,118.67	529,986.68	526,519.26	521,154.40
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	840,362.30	816,710.68	690,644.98	553,098.77
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	840,362.30	816,710.68	690,644.98	553,098.77
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(312,243.63)	(286,724.00)	(164,125.72)	(31,944.37)
33				
34 Beginning Fund Equity	1,894,569.43	1,582,325.80	1,295,601.80	1,131,476.08
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	399,769.80	393,849.34	380,902.23	369,460.37
2 Total Assets	399,769.80	393,849.34	380,902.23	369,460.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	399,769.80	393,849.34	380,902.23	369,460.37
9 Total Fund Equity	399,769.80	393,849.34	380,902.23	369,460.37
10 Total Liabilities and Fund Equity	399,769.80	393,849.34	380,902.23	369,460.37
11				
12				
13 Licenses, Permits and Fees	245,159.12	302,663.10	263,234.46	273,782.99
14 Use of Money and Property	-	-	-	-
15 Sales and Services	36,212.10	33,544.00	41,578.19	60,421.49
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	281,371.22	336,207.10	304,812.65	334,204.48
18				
19 Personal Services and Benefits	117,180.52	120,285.52	131,551.00	132,007.11
20 Travel	4,569.47	4,346.56	7,111.70	4,231.30
21 Contractual Services	184,593.02	189,058.52	165,778.96	182,291.41
22 Supplies and Materials	20,046.32	21,596.96	11,518.10	15,812.52
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	7,262.00	6,400.00	1,800.00	11,064.00
25 Other Expense	40.00	440.00	-	240.00
26 Total Operating Expenditures/Expenses	333,691.33	342,127.56	317,759.76	345,646.34
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(52,320.11)	(5,920.46)	(12,947.11)	(11,441.86)
33				
34 Beginning Fund Equity	452,089.91	399,769.80	393,849.34	380,902.23
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	399,769.80	393,849.34	380,902.23	369,460.37

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.

Other Information: Effective FY2019 the pesticide registration fee was changed from biennial to annual and the fees were reduced accordingly except for the annual application fee which was changed from \$300 biennial to \$120 annual.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	103,024.72	102,614.40	87,805.23	87,135.14
2 Total Assets	103,024.72	102,614.40	87,805.23	87,135.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	103,024.72	102,614.40	87,805.23	87,135.14
9 Total Fund Equity	103,024.72	102,614.40	87,805.23	87,135.14
10 Total Liabilities and Fund Equity	103,024.72	102,614.40	87,805.23	87,135.14
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	-	-	-	-
15 Total Operating Revenue	-	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	16,560.95	374.84	14,367.70	670.09
20 Supplies and Materials	226.97	35.48	441.47	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	16,787.92	410.32	14,809.17	670.09
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(16,787.92)	(410.32)	(14,809.17)	(670.09)
30				
31 Beginning Fund Equity	119,812.64	103,024.72	102,614.40	87,805.23
32 Ending Equity	103,024.72	102,614.40	87,805.23	87,135.14

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, John'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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,667,299.84	2,290,706.23	195,517.95	502,401.99
2 Total Assets	3,667,299.84	2,290,706.23	195,517.95	502,401.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,667,299.84	2,290,706.23	195,517.95	502,401.99
9 Total Fund Equity	3,667,299.84	2,290,706.23	195,517.95	502,401.99
10 Total Liabilities and Fund Equity	3,667,299.84	2,290,706.23	195,517.95	502,401.99
11				
12				
13 Licenses, Permits and Fees	169,712.42	153,821.65	159,470.58	280,951.92
14 Use of Money and Property	33,328.71	44,584.74	45,341.14	25,932.12
15 Total Operating Revenue	203,041.13	198,406.39	204,811.72	306,884.04
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)	(2,300,000.00)	-
27 Net Transfers In (Out)	-	(1,575,000.00)	(2,300,000.00)	-
28				
29 Net Change	203,041.13	(1,376,593.61)	(2,095,188.28)	306,884.04
30				
31 Beginning Fund Equity	3,464,258.71	3,667,299.84	2,290,706.23	195,517.95
32 Ending Equity	3,667,299.84	2,290,706.23	195,517.95	502,401.99

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: No expenditures have been appropriated for this fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	178,573.84	163,236.09	199,222.89	180,355.34
2 Total Assets	178,573.84	163,236.09	199,222.89	180,355.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	178,573.84	163,236.09	199,222.89	180,355.34
9 Total Fund Equity	178,573.84	163,236.09	199,222.89	180,355.34
10 Total Liabilities and Fund Equity	178,573.84	163,236.09	199,222.89	180,355.34
11				
12				
13 Licenses, Permits and Fees	68,895.00	30,082.83	78,966.20	26,212.71
14 Use of Money and Property	1,586.72	1,920.48	2,189.63	1,872.74
15 Sales and Services	3,400.00	3,100.00	4,000.00	3,700.00
16 Total Operating Revenue	73,881.72	35,103.31	85,155.83	31,785.45
17				
18 Personal Services and Benefits	775.08	710.49	775.08	1,033.44
19 Travel	2,559.18	3,146.73	4,278.60	3,227.71
20 Contractual Services	54,606.76	45,471.59	42,745.06	45,497.13
21 Supplies and Materials	1,253.73	1,112.25	1,370.29	894.72
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	2,790.20	-	-	-
24 Total Operating Expenditures/Expenses	61,984.95	50,441.06	49,169.03	50,653.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	11,896.77	(15,337.75)	35,986.80	(18,867.55)
31				
32 Beginning Fund Equity	166,677.07	178,573.84	163,236.09	199,222.89
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	178,573.84	163,236.09	199,222.89	180,355.34

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	81,452.52	33,670.20	16,525.01	(22,120.14)
2 Total Assets	81,452.52	33,670.20	16,525.01	(22,120.14)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	81,452.52	33,670.20	16,525.01	(22,120.14)
9 Total Fund Equity	81,452.52	33,670.20	16,525.01	(22,120.14)
10 Total Liabilities and Fund Equity	81,452.52	33,670.20	16,525.01	(22,120.14)
11				
12				
13 Use of Money and Property	1,010.00	1,177.86	868.55	317.27
14 Sales and Services	49,548.15	89,739.95	104,238.50	84,238.60
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	50,558.15	90,917.81	105,107.05	84,555.87
17				
18 Personal Services and Benefits	6,581.70	10,274.55	7,260.70	-
19 Travel	189.17	418.12	298.90	-
20 Contractual Services	10,326.46	9,975.32	11,567.58	10,147.63
21 Supplies and Materials	50,383.21	98,432.14	103,125.06	113,053.39
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	19,600.00	-	-
24 Total Operating Expenditures/Expenses	67,480.54	138,700.13	122,252.24	123,201.02
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(16,922.39)	(47,782.32)	(17,145.19)	(38,645.15)
31				
32 Beginning Fund Equity	98,374.91	81,452.52	33,670.20	16,525.01
33 Ending Equity	81,452.52	33,670.20	16,525.01	(22,120.14)

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,219,071.08	831,505.74	218,696.42	404,944.19
2 Accounts Receivable	2,735.00	2,735.00	-	-
3 Property, Plant & Equipment	22,230.00	22,230.00	-	-
4 Total Assets	<u>3,244,036.08</u>	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	337.14	-	-	38,280.00
10 Unreserved Fund Balance	3,243,698.94	856,470.74	218,696.42	366,664.19
11 Total Fund Equity	<u>3,244,036.08</u>	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>
12 Total Liabilities and Fund Equity	<u>3,244,036.08</u>	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>
13				
14				
15 Licenses, Permits and Fees	1,498,861.48	1,427,865.13	1,453,738.98	1,561,287.89
16 Use of Money and Property	469,098.95	544,057.09	520,343.81	517,725.96
17 Sales and Services	718,928.29	750,137.38	745,994.13	797,014.53
18 Administering Programs	36,796.37	59,869.12	33,893.38	74,582.84
19 Other Revenue	3,135,213.13	1,022,520.13	770,459.26	450,294.94
20 Total Operating Revenue	<u>5,858,898.22</u>	<u>3,804,448.85</u>	<u>3,524,429.56</u>	<u>3,400,906.16</u>
21				
22 Personal Services and Benefits	854,810.55	831,702.78	941,545.61	955,911.07
23 Travel	6,345.42	9,603.84	13,316.35	10,102.66
24 Contractual Services	1,643,203.50	1,741,513.18	1,567,686.64	1,749,456.42
25 Supplies and Materials	476,358.10	384,155.84	388,474.71	402,725.08
26 Capital Outlay	38,919.50	3,161,206.15	1,148,650.60	4,455.55
27 Other Expense	61,392.69	57,744.65	77,564.97	92,007.61
28 Interest Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>3,081,029.76</u>	<u>6,185,926.44</u>	<u>4,137,238.88</u>	<u>3,214,658.39</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	-	(6,087.75)	-	-
33 Net Transfers In (Out)	<u>-</u>	<u>(6,087.75)</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	2,777,868.46	(2,387,565.34)	(612,809.32)	186,247.77
36				
37 Beginning Fund Equity	466,167.62	3,244,036.08	856,470.74	218,696.42
38 Prior Period Adjustment	-	-	(24,965.00)	-
39 Ending Equity	<u>3,244,036.08</u>	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	409.41	409.71	409.41	-
2 Total Assets	409.41	409.71	409.41	-
3				
4 Accounts Payable	409.41	409.41	409.41	-
5 Due to Other Funds		0.30	-	-
6 Total Liabilities	409.41	409.71	409.41	-

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 Agriculture

State Accounting System - Other Fund Balances

Company 9029 - Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund

	<u>FY2017</u>	<u>FY2018</u>
1 Cash Pooled with State Treasurer	8,600,000.00	6,666,832.11
2 Total Assets	<u>8,600,000.00</u>	<u>6,666,832.11</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	8,600,000.00	6,666,832.11
9 Total Fund Equity	<u>8,600,000.00</u>	<u>6,666,832.11</u>
10 Total Liabilities and Fund Equity	<u>8,600,000.00</u>	<u>6,666,832.11</u>
11		
12		
13 Licenses, Permits and Fees	-	439,128.27
14 Use of Money and Property	-	56,823.08
15 Sales and Services	-	-
16 Total Operating Revenue	<u>-</u>	<u>495,951.35</u>
17		
18 Personal Services and Benefits	-	-
19 Travel	-	-
20 Contractual Services	-	4,044,119.24
21 Supplies and Materials	-	-
22 Capital Outlay	-	-
23 Other Expense	-	-
24 Total Operating Expenditures/Expenses	<u>-</u>	<u>4,044,119.24</u>
25		
26 Transfers In	8,600,000.00	1,615,000.00
27 Transfers Out	-	-
28 Net Transfers In (Out)	<u>8,600,000.00</u>	<u>1,615,000.00</u>
29		
30 Net Change	8,600,000.00	(1,933,167.89)
31		
32 Beginning Fund Equity	-	8,600,000.00
33 Ending Equity	<u>8,600,000.00</u>	<u>6,666,832.11</u>

Company: 9029

Company Name: Animal Industry Board Non-CAFR Funds

Fund Name: Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund

Fund Type: Enterprise

Purpose: SDCL 40-3-30 created the Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund to be administered by the Animal Industries Board. Source: Sixty-two dollars and fifty cents of the animal remedy registration fee paid pursuant to § 39-18-8 on any animal remedy not manufactured and distributed under license from and under the supervision of the United States Department of Agriculture shall be deposited into the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund.

Seventy-four dollars per product on pet food and eighty-six dollars and fifty cents per product on specialty pet food, as provided in § 39-14-43 is deposited to the fund and any fee Additionally, SL 2017 ch. 43 authorized that State General Fund savings related to the school general fund levy for agriculture property be directed to the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund. This savings was identified as \$1,615,000 for FY2018 and \$3,350,000 each year thereafter. The legislation also authorized transfers to the fund from the following:

- \$6 million from the Board of Regents
- \$2.3 million from the Livestock Disease Emergency Fund
- \$.3 million from the Feed and Remedy Fund

Use: The fund is to be used for the construction, reconstruction, renovation, demolition, and modernization of facilities and related infrastructure at the State Animal Disease Research and Diagnostic Laboratory on the campus of South Dakota State University. SL 2017 ch. 43 authorized the Building Authority to issue up to \$50.1 million in revenue bonds from the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund.

Budget Information: For FY2017, a \$8.6 million special appropriation was passed.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	865,627.11	1,612,394.00	1,514,563.70	796,177.87
2 Total Assets	865,627.11	1,612,394.00	1,514,563.70	796,177.87
3				
4 Accounts Payable	1,552.00	1,567.00	1,662.00	1,862.00
5 Total Liabilities	1,552.00	1,567.00	1,662.00	1,862.00
6				
7 Reserve for Encumbrances	5,182.80	503,632.60	445,880.96	201,062.80
8 Unreserved Fund Balance	858,892.31	1,107,194.40	1,067,020.74	593,253.07
9 Total Fund Equity	864,075.11	1,610,827.00	1,512,901.70	794,315.87
10 Total Liabilities and Fund Equity	865,627.11	1,612,394.00	1,514,563.70	796,177.87
11				
12				
13 Taxes	9,904,217.63	11,198,010.57	10,876,121.76	11,262,946.69
14 Use of Money and Property	29,299.59	27,517.24	39,266.99	35,668.04
15 Sales and Services	322,782.71	283,659.03	304,737.68	332,749.25
16 Administering Programs	-	-	-	-
17 Other Revenue	63,220.52	73,425.00	69,504.97	69,968.60
18 Total Operating Revenue	10,319,520.45	11,582,611.84	11,289,631.40	11,701,332.58
19				
20 Personal Services and Benefits	1,626,697.00	1,621,070.11	1,617,131.62	1,760,077.70
21 Travel	217,775.22	213,074.05	221,742.75	248,093.12
22 Contractual Services	10,902,109.00	11,303,992.34	11,744,536.03	12,847,564.38
23 Supplies and Materials	495,149.63	523,463.81	425,864.14	336,929.06
24 Grants and Subsidies	420,000.00	431,000.00	409,642.50	461,250.00
25 Capital Outlay	8,013.35	25,507.26	85,893.46	8,289.17
26 Other Expense	-	-	150.00	-
27 Total Operating Expenditures/Expenses	13,669,744.20	14,118,107.57	14,504,960.50	15,662,203.43
28 Operating Income				
29 Transfers In	3,218,188.86	3,282,247.62	3,117,403.80	3,242,285.02
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	3,218,188.86	3,282,247.62	3,117,403.80	3,242,285.02
32				
33 Net Change	(132,034.89)	746,751.89	(97,925.30)	(718,585.83)
34				
35 Beginning Fund Equity	996,110.00	864,075.11	1,610,827.00	1,512,901.70
36 Ending Equity	864,075.11	1,610,827.00	1,512,901.70	794,315.87

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	342,303.14	358,522.31	383,977.15	337,779.39
2 Total Assets	342,303.14	358,522.31	383,977.15	337,779.39
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	224.72	320.46	-	706.36
8 Unreserved Fund Balance	342,078.42	358,201.85	383,977.15	337,073.03
9 Total Fund Equity	342,303.14	358,522.31	383,977.15	337,779.39
10 Total Liabilities and Fund Equity	342,303.14	358,522.31	383,977.15	337,779.39
11				
12				
13 Taxes	789,704.59	892,864.11	866,967.83	898,365.63
14 Use of Money and Property	106.33	4,231.31	5,101.88	5,130.24
15 Sales and Services	7,800.00	-	-	-
16 Other Revenue	136.00	1,500.00	493.00	65.00
17 Total Operating Revenue	797,746.92	898,595.42	872,562.71	903,560.87
18				
19 Personal Services and Benefits	202,044.90	245,853.99	211,249.41	271,330.99
20 Travel	22,660.93	21,112.66	26,773.22	19,416.87
21 Contractual Services	91,108.76	152,770.87	59,371.25	75,914.91
22 Supplies and Materials	9,761.40	5,787.65	6,080.99	6,106.92
23 Grants and Subsidies	413,834.23	434,115.76	509,023.79	557,724.92
24 Capital Outlay	18,634.02	19,257.72	28,572.07	13,237.98
25 Total Operating Expenditures/Expenses	758,044.24	878,898.65	841,070.73	943,732.59
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(6,284.90)	(3,477.60)	(6,037.14)	(6,026.04)
29 Net Transfers In (Out)	(6,284.90)	(3,477.60)	(6,037.14)	(6,026.04)
30				
31 Net Change	33,417.78	16,219.17	25,454.84	(46,197.76)
32				
33 Beginning Fund Equity	308,885.36	342,303.14	358,522.31	383,977.15
34 Ending Equity	342,303.14	358,522.31	383,977.15	337,779.39

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	266,074.10	5,513.77	82,670.61	30,834.79
2 Total Assets	266,074.10	5,513.77	82,670.61	30,834.79
3				
4 Accounts Payable	17,985.01	21,947.01	27,526.01	28,131.41
5 Total Liabilities	17,985.01	21,947.01	27,526.01	28,131.41
6				
7 Reserve for Encumbrances	4.00	-	4,853.87	-
8 Unreserved Fund Equity	248,085.09	(16,433.24)	50,290.73	2,703.38
9 Total Fund Equity	248,089.09	(16,433.24)	55,144.60	2,703.38
10 Total Liabilities and Fund Equity	266,074.10	5,513.77	82,670.61	30,834.79
11				
12 Licenses, Permits and Fees	-	-	-	-
13 Sales and Services	-	-	3,787.91	14,155.51
14 Use of Money and Property	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	-	-	1,404.68	32,588.11
17 Total Operating Revenue	-	-	5,192.59	46,743.62
18				
19 Personal Services and Benefits	1,491,501.87	1,481,023.64	1,707,358.10	1,941,704.13
20 Travel	76,163.11	87,295.85	110,211.91	110,454.64
21 Contractual Services	1,075,985.76	578,639.18	715,790.84	632,339.65
22 Supplies and Materials	233,234.64	73,566.24	226,127.28	262,009.30
23 Capital Outlay	32,433.26	14,980.00	20,389.57	64,804.39
24 Other Expense	560.00	-	-	-
25 Interest Expense	-	-	6.69	-
26 Total Operating Expenditures	2,909,878.64	2,235,504.91	2,779,884.39	3,011,312.11
27				
28 Transfers In	3,417,424.00	1,988,555.58	2,864,317.64	2,930,355.27
29 Transfers Out	(355,397.78)	(17,573.00)	(18,048.00)	(18,228.00)
30 Net Transfers In (Out)	3,062,026.22	1,970,982.58	2,846,269.64	2,912,127.27
31				
32 Net Change	152,147.58	(264,522.33)	71,577.84	(52,441.22)
33				
33 Beginning Fund Balance	95,941.51	248,089.09	(16,433.24)	55,144.60
33 Prior Period Adjustment	-	-	-	-
33 Ending Fund Balance	248,089.09	(16,433.24)	55,144.60	2,703.38

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:

From prior GOAC meeting: 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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	10,239,530.01	14,328,854.38	15,627,220.14	14,027,491.88
2 Accounts Receivable	-	2,998.90	-	279.00
3 Total Assets	<u>10,239,530.01</u>	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	714,965.98	358,661.09	495,224.40	199,471.13
9 Unreserved Fund Equity	9,524,564.03	13,973,192.19	15,131,995.74	13,828,299.75
10 Total Fund Equity	<u>10,239,530.01</u>	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>
11 Total Liabilities and Fund Equity	<u>10,239,530.01</u>	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>
12				
13 Licenses, Permits and Fees	28,607,909.06	31,011,487.97	30,185,916.06	28,303,482.87
14 Fines, Forfeits and Penalties	895.74	-	-	-
15 Use of Money and Property	417,933.78	414,126.66	263,023.35	436,933.01
16 Sales and Services	166,572.00	171,207.64	127,302.70	85,584.05
17 Administering Programs	9,500.00	55,197.10	5,000.00	5,000.00
18 Other Revenue	356,283.35	354,338.24	1,137,109.59	707,881.40
19 Total Operating Revenue	<u>29,559,093.93</u>	<u>32,006,357.61</u>	<u>31,718,351.70</u>	<u>29,538,881.33</u>
20				
21 Personal Services and Benefits	12,855,910.22	12,738,644.67	13,618,316.25	14,009,422.69
22 Travel	445,982.92	505,570.67	537,865.00	521,962.30
23 Contractual Services	6,381,577.00	7,417,420.11	8,108,638.07	8,555,400.20
24 Supplies and Materials	2,160,852.55	2,594,939.21	2,916,070.81	2,486,083.04
25 Grants and Subsidies	194,214.01	253,422.93	315,241.92	216,854.04
26 Capital Outlay	1,615,572.97	2,021,446.79	2,033,934.91	2,169,998.13
27 Other Expense	23,787.77	22,878.00	33,439.71	176,391.15
28 Interest Expense	104.39	153.26	14,650.66	8,719.99
29 Insurance Claims	2,000.00	2,000.00	-	-
30 Total Operating Expenditures	<u>23,680,001.83</u>	<u>25,556,475.64</u>	<u>27,578,157.33</u>	<u>28,144,831.54</u>
31				
32 Transfers In	598,793.01	-	61,048.82	-
33 Transfers Out	(4,536,074.81)	(2,391,661.69)	(3,135,869.30)	(2,993,499.05)
34 Net Transfers In (Out)	<u>(3,937,281.80)</u>	<u>(2,391,661.69)</u>	<u>(3,074,820.48)</u>	<u>(2,993,499.05)</u>
35				
36 Net Change	1,941,810.30	4,058,220.28	1,065,373.89	(1,599,449.26)
37				
38 Beginning Fund Balance	8,297,719.71	10,239,530.01	14,331,853.28	15,627,220.14
39 Prior Period Adjustment	-	34,102.99	229,992.97	-
40 Ending Fund Balance	<u>10,239,530.01</u>	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</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:

From prior GOAC meetings: 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.

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	172,597.76	172,597.76	172,597.76	172,597.76
2 Total Assets	172,597.76	172,597.76	172,597.76	172,597.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	172,597.76	172,597.76	172,597.76	172,597.76
9 Total Fund Equity	172,597.76	172,597.76	172,597.76	172,597.76
10 Total Liabilities and Fund Equity	172,597.76	172,597.76	172,597.76	172,597.76
11				
12 Use of Money and Property	-	-	-	-
13 Total Operating Revenue	-	-	-	-
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	(105,099.51)	-	-	-
28				
29 Beginning Fund Balance	277,697.27	172,597.76	172,597.76	172,597.76
30 Ending Fund Balance	172,597.76	172,597.76	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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	205,961.53	35,986.30	35,986.30	5,686.09
2 Total Assets	205,961.53	35,986.30	35,986.30	5,686.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	16,790.00	-	-	-
8 Unreserved Fund Equity	189,171.53	35,986.30	35,986.30	5,686.09
9 Total Fund Equity	205,961.53	35,986.30	35,986.30	5,686.09
10 Total Liabilities and Fund Equity	205,961.53	35,986.30	35,986.30	5,686.09
11				
12 Licenses, Permits and Fees	305,192.00	658,370.82	658,370.82	507,744.32
13 Use of Money and Property	1,701.73	1,078.85	1,078.85	1,155.82
14 Sales and Services	6,427.50	5,425.00	5,425.00	7,376.00
15 Administering Programs	25,000.00	25,000.00	25,000.00	-
16 Other Revenue	-	5,884.80	5,884.80	240.00
17 Total Operating Revenue	338,321.23	695,759.47	695,759.47	516,516.14
18				
19 Personal Services and Benefits	706,841.14	880,549.51	880,549.51	1,003,770.37
20 Travel	23,490.39	32,244.50	32,244.50	41,303.65
21 Contractual Services	304,296.41	406,345.45	406,345.45	492,849.65
22 Supplies and Materials	59,598.54	114,162.29	114,162.29	112,079.67
23 Capital Outlay	11,000.48	5,504.50	5,504.50	11,813.01
24 Other Expense	-	-	-	-
25 Other Expense	-	-	-	-
26 Total Operating Expenditures	1,105,226.96	1,438,806.25	1,438,806.25	1,661,816.35
27				
28 Transfers In	901,808.46	600,000.00	600,000.00	1,115,000.00
29 Transfers Out	(51,937.00)	-	-	-
30 Net Transfers In (Out)	849,871.46	600,000.00	600,000.00	1,115,000.00
31				
32 Net Change	82,965.73	(143,046.78)	(143,046.78)	(30,300.21)
33				
34 Beginning Fund Balance	122,995.80	179,033.08	179,033.08	35,986.30
35 Ending Fund Balance	205,961.53	35,986.30	35,986.30	5,686.09

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 40-36-11). 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:

From prior GOAC meetings: 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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	239,758.64	395,376.57	160,420.33	29,855.38
2 Total Assets	239,758.64	395,376.57	160,420.33	29,855.38
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	239,758.64	395,376.57	160,420.33	29,855.38
9 Total Fund Equity	239,758.64	395,376.57	160,420.33	29,855.38
10 Total Liabilities and Fund Equity	239,758.64	395,376.57	160,420.33	29,855.38
11				
12 Use of Money and Property	904.25	1,846.02	4,028.49	2,899.38
13 Other Revenue	191,931.00	33,490.00	32,094.08	-
14 Total Operating Revenue	192,835.25	35,336.02	36,122.57	2,899.38
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	331,603.70	182,837.74	179,805.06	188,205.13
19 Supplies and Materials	-	64.80	259.20	259.20
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	104,705.70	10,000.00	391,014.55	-
22 Total Operating Expenditures	436,309.40	192,902.54	571,078.81	188,464.33
23				
24 Transfers In	478,896.04	313,184.45	300,000.00	55,000.00
25 Transfers Out	(300,078.23)	-	-	-
26 Net Transfers In (Out)	178,817.81	313,184.45	300,000.00	55,000.00
27				
28 Net Change	(64,656.34)	155,617.93	(234,956.24)	(130,564.95)
29				
30 Beginning Fund Balance	304,414.98	239,758.64	395,376.57	160,420.33
31 Ending Fund Balance	239,758.64	395,376.57	160,420.33	29,855.38

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:

From prior GOAC meeting. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,979,945.52	7,322,509.60	6,029,795.85	6,297,542.15
2 Total Assets	4,979,945.52	7,322,509.60	6,029,795.85	6,297,542.15
3				
4 Accounts Payable	-	-	-	546.00
5 Deferred Revenue	39,082.30	39,082.30	39,082.30	-
6 Total Liabilities	39,082.30	39,082.30	39,082.30	546.00
7				
8 Reserve for Encumbrances	50,155.82	170,070.74	20,288.85	378,008.67
9 Unreserved Fund Equity	4,890,707.40	7,113,356.56	5,970,424.70	5,918,987.48
10 Total Fund Equity	4,940,863.22	7,283,427.30	5,990,713.55	6,296,996.15
11 Total Liabilities and Fund Equity	4,979,945.52	7,322,509.60	6,029,795.85	6,297,542.15
12				
13 Taxes	1,516,068.40	2,055,060.00	1,985,362.40	1,989,517.60
14 Licenses, Permits and Fees	17,350,838.71	18,315,620.39	19,800,452.19	20,800,627.14
15 Use of Money and Property	439,946.39	548,413.95	478,211.87	653,310.88
16 Sales and Services	4,596.76	2,063.58	-	4,615.70
17 Administering Programs	301,055.78	15,000.00	391,597.93	1,299,793.82
18 Other Revenue	151,272.36	190,014.50	166,822.60	165,510.47
19 Total Operating Revenue	19,763,778.40	21,126,172.42	22,822,446.99	24,913,375.61
20				
21 Personal Services and Benefits	6,132,006.35	6,304,716.68	7,115,201.01	7,949,148.38
22 Travel	77,113.46	87,901.19	109,622.46	148,209.14
23 Contractual Services	4,856,643.44	5,189,207.64	6,291,910.24	6,027,425.82
24 Supplies and Materials	1,594,676.04	1,897,796.15	1,989,180.60	1,974,068.83
25 Grants and Subsidies	-	-	-	5,971.72
26 Capital Outlay	2,896,709.58	4,139,900.51	6,278,205.33	5,963,802.36
27 Other Expense	421,626.65	429,827.00	485,502.88	504,521.27
28 Interest Expense	19.56	10.06	11.15	4.10
29 Total Operating Expenditures	15,978,795.08	18,049,359.23	22,269,633.67	22,573,151.62
30				
31 Transfers In	105,664.89	2,107.06	-	-
32 Transfers Out	(1,217,567.25)	(736,356.17)	(1,845,527.07)	(1,932,510.61)
33 Net Transfers In (Out)	(1,111,902.36)	(734,249.11)	(1,845,527.07)	(1,932,510.61)
34				
35 Net Change	2,673,080.96	2,342,564.08	(1,292,713.75)	407,713.38
36				
37 Beginning Fund Balance	2,098,603.59	4,940,863.22	7,283,427.30	5,990,713.55
38 Prior Period Adjustment	169,178.67	-	-	(101,430.78)
39 Ending Fund Balance	4,940,863.22	7,283,427.30	5,990,713.55	6,296,996.15

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:

From prior GOAC meetings: 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).

This fund contains numerous subfunds and a separate report of these was provided and discussed during the GOAC meeting. 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

	FY2015	FY2016	FY2018	FY2018
1 Cash Pooled with State Treasurer	257,960.41	(303,328.91)	15,677.09	543,575.29
2 Total Assets	257,960.41	(303,328.91)	15,677.09	543,575.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	257,960.41	(303,328.91)	15,677.09	543,575.29
9 Total Fund Equity	257,960.41	(303,328.91)	15,677.09	543,575.29
10 Total Liabilities and Fund Equity	257,960.41	(303,328.91)	15,677.09	543,575.29
11				
12 Use of Money and Property	1,340,499.86	1,521,018.21	2,147,144.12	2,290,560.63
13 Total Operating Revenue	1,340,499.86	1,521,018.21	2,147,144.12	2,290,560.63
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	2,676.11	-	-	-
24 Transfers Out	(1,179,174.48)	(2,078,615.13)	(1,828,138.12)	(1,762,662.43)
25 Net Transfers In (Out)	(1,176,498.37)	(2,078,615.13)	(1,828,138.12)	(1,762,662.43)
26				
27 Net Change	136,683.39	(561,289.32)	319,006.00	527,898.20
28				
29 Beginning Fund Balance	121,277.02	257,960.41	(303,328.91)	15,677.09
30 Prior Period Adjustment	-	-	-	-
31 Ending Fund Balance	257,960.41	(303,328.91)	15,677.09	543,575.29

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:

From prior GOAC meetings: 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.

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. The percent of 10.4% shown above was updated to 14.4% as provided by G,F&P.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00
2 Total Assets	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00
9 Total Fund Equity	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00
10 Total Liabilities and Fund Equity	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	-	33,238.97	118,089.33	83,266.96
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	-	-	-	-
18 Total Operating Revenue	-	33,238.97	118,089.33	83,266.96
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	42,379.00	982,726.30	334,911.01	174,948.96
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	-	4,768,007.02	3,352,240.84	1,056,610.95
25 Other Expense	-	-	-	-
26 Interest Expense	0.18	-	-	-
27 Total Operating Expenditures	42,379.18	5,750,733.32	3,687,151.85	1,231,559.91
28				
29 Transfers In	11,500,000.00	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	11,500,000.00	-	-	-
32				
33 Net Change	11,457,620.82	(5,717,494.35)	(3,569,062.52)	(1,148,292.95)
34				
35 Beginning Fund Balance	-	11,457,620.82	5,740,126.47	2,171,063.95
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	606,566.61	614,418.44	622,719.52	630,404.42
2 Total Assets	606,566.61	614,418.44	622,719.52	630,404.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	606,566.61	614,418.44	622,719.52	630,404.42
9 Total Fund Equity	606,566.61	614,418.44	622,719.52	630,404.42
10 Total Liabilities and Fund Equity	606,566.61	614,418.44	622,719.52	630,404.42
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	6,566.61	7,851.83	8,301.08	7,684.90
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	6,566.61	7,851.83	8,301.08	7,684.90
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	(42,693.89)	-	-	-
27 Net Transfers In (Out)	(42,693.89)	-	-	-
28				
29 Net Change	(36,127.28)	7,851.83	8,301.08	7,684.90
30				
31 Beginning Fund Balance	642,693.89	606,566.61	614,418.44	622,719.52
32 Ending Fund Balance	606,566.61	614,418.44	622,719.52	630,404.42

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:

From prior GOAC Meeting: 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	926,724.32	1,091,851.28	888,673.55	849,256.53
2 Total Assets	926,724.32	1,091,851.28	888,673.55	849,256.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	26,438.76	-	-	9,000.50
8 Unreserved Fund Equity	900,285.56	1,091,851.28	888,673.55	840,256.03
9 Total Fund Equity	926,724.32	1,091,851.28	888,673.55	849,256.53
10 Total Liabilities and Fund Equity	926,724.32	1,091,851.28	888,673.55	849,256.53
11				
12 Taxes	363,935.00	433,440.00	406,805.00	399,245.00
13 Licenses, Permits and Fees	449,756.97	479,618.52	409,077.10	384,272.66
14 Use of Money and Property	11,926.93	14,334.57	17,636.48	15,878.24
15 Sales and Services	15,646.00	10,908.00	8,603.20	18,420.30
16 Other Revenue	115.84	1,285.25	70,068.04	43,266.82
17 Total Operating Revenue	841,380.74	939,586.34	912,189.82	861,083.02
18				
19 Personal Services and Benefits	270,568.18	272,082.09	313,108.05	330,109.25
20 Travel	14,090.16	11,114.46	12,994.24	12,834.90
21 Contractual Services	120,938.02	102,508.98	94,511.07	113,234.41
22 Supplies and Materials	172,667.15	115,591.65	183,977.13	145,428.61
23 Grants and Subsidies	108,292.25	125,963.80	120,730.03	97,942.83
24 Capital Outlay	62,658.88	147,198.40	303,071.04	200,950.04
25 Other Expense	-	-	86,975.99	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures	749,214.64	774,459.38	1,115,367.55	900,500.04
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(30,523.00)	-	-	-
31 Net Transfers In (Out)	(30,523.00)	-	-	-
32				
33 Net Change	61,643.10	165,126.96	(203,177.73)	(39,417.02)
34				
35 Beginning Fund Balance	865,081.22	926,724.32	1,091,851.28	888,673.55
36 Ending Fund Balance	926,724.32	1,091,851.28	888,673.55	849,256.53

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.

Tribal Relations

State Accounting System - Other Fund Balances

Company 3025 - Tribal Relations Other Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,107.06	1,381.27	1,003.12	5,224.67
2 Total Assets	2,107.06	1,381.27	1,003.12	5,224.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,107.06	1,381.27	1,003.12	5,224.67
9 Total Fund Equity	2,107.06	1,381.27	1,003.12	5,224.67
10 Total Liabilities and Fund Equity	2,107.06	1,381.27	1,003.12	5,224.67
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	3,250.00	8,000.00	3,250.00	10,250.00
16 Total Operating Revenue	3,250.00	8,000.00	3,250.00	10,250.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	853.80	-	23.43
20 Contractual Services	393.44	2,376.15	390.00	2,341.67
21 Supplies and Materials	2,856.56	3,388.78	3,238.15	3,663.35
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	3,250.00	6,618.73	3,628.15	6,028.45
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(2,107.06)	-	-
28 Net Transfers In (Out)	-	(2,107.06)	-	-
29				
30 Net Change	-	(725.79)	(378.15)	4,221.55
31				
32 Beginning Fund Equity	145,707.06	2,107.06	1,381.27	1,003.12
Prior Period Adjustment	(143,600.00)	-	-	-
33 Ending Equity	2,107.06	1,381.27	1,003.12	5,224.67

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	104,933.19	95,567.33	153,959.28	114,038.11
2 Total Assets	104,933.19	95,567.33	153,959.28	114,038.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	104,933.19	95,567.33	153,959.28	114,038.11
9 Total Fund Equity	104,933.19	95,567.33	153,959.28	114,038.11
10 Total Liabilities and Fund Equity	104,933.19	95,567.33	153,959.28	114,038.11
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	389,438.47	398,158.21	404,021.86	417,637.45
15 Use of Money and Property	228.78	1,248.54	1,682.58	972.90
16 Other Revenue	30.00	-	610.00	86.00
17 Total Operating Revenue	389,697.25	399,406.75	406,314.44	418,696.35
18				
19 Personal Services and Benefits	120,957.37	106,374.27	115,027.82	117,335.12
20 Travel	69.93	256.47	137.50	418.10
21 Contractual Services	13,775.06	10,684.23	12,610.87	14,038.62
22 Supplies and Materials	2,454.03	2,864.74	1,886.46	2,458.12
23 Grants and Subsidies	287,611.26	280,111.71	210,221.90	316,532.03
24 Capital Outlay	19.80	766.33	50.98	401.60
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	424,887.45	401,057.75	339,935.53	451,183.59
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(7,207.76)	(7,714.86)	(7,986.96)	(7,433.93)
30 Net Transfers In (Out)	(7,207.76)	(7,714.86)	(7,986.96)	(7,433.93)
31				
32 Net Change	(42,397.96)	(9,365.86)	58,391.95	(39,921.17)
33				
34 Beginning Fund Equity	147,331.15	104,933.19	95,567.33	153,959.28
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	104,933.19	95,567.33	153,959.28	114,038.11

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,850.42	7,332.99	10,441.20	7,467.99
2 Total Assets	2,850.42	7,332.99	10,441.20	7,467.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,850.42	7,332.99	10,441.20	7,467.99
9 Total Fund Equity	2,850.42	7,332.99	10,441.20	7,467.99
10 Total Liabilities and Fund Equity	2,850.42	7,332.99	10,441.20	7,467.99
11				
12				
13 Administering Programs	119,838.65	49,482.57	28,908.21	16,026.79
14 Total Operating Revenue	119,838.65	49,482.57	28,908.21	16,026.79
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	130,966.50	45,000.00	25,800.00	19,000.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	130,966.50	45,000.00	25,800.00	19,000.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(11,127.85)	4,482.57	3,108.21	(2,973.21)
29				
30 Beginning Fund Equity	13,978.27	2,850.42	7,332.99	10,441.20
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	2,850.42	7,332.99	10,441.20	7,467.99

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02
2 Total Assets	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02
9 Total Fund Equity	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02
10 Total Liabilities and Fund Equity	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02
11				
12 Licenses, Permits and Fees	5,250.00	4,620.00	4,062.00	4,803.00
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	94,335.87	121,205.21	130,859.29	148,630.65
15 Sales and Services	60,648.85	83,841.81	68,016.01	57,393.02
16 Administering Programs	3,034,838.33	2,196,600.00	2,467,227.00	2,718,389.31
17 Other Revenue	1,914,838.30	2,130,735.47	2,975,577.21	2,184,148.00
18 Total Operating Revenue	5,109,911.35	4,537,002.49	5,645,741.51	5,113,363.98
19				
20 Personal Services and Benefits	2,725,763.46	2,853,589.43	3,269,264.61	3,479,503.80
21 Travel	6,956.51	54,053.39	37,560.36	26,815.07
22 Contractual Services	1,063,396.83	1,477,310.72	1,231,232.40	1,289,423.20
23 Supplies and Materials	5,735.26	14,551.84	14,067.23	10,029.88
24 Grants and Subsidies	1,341,070.94	1,012,157.18	957,224.68	209,994.56
25 Capital Outlay	21,013.30	38,300.38	108,057.70	88,275.56
26 Other Expense	-	-	-	-
27 Interest Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	5,163,936.30	5,449,962.94	5,617,406.98	5,104,042.07
29				
30 Transfers In	218,047.37	174,193.48	168,563.30	184,701.34
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	218,047.37	174,193.48	168,563.30	184,701.34
33				
34 Net Change	164,022.42	(738,766.97)	196,897.83	194,023.25
35				
36 Beginning Fund Equity	11,048,200.62	11,212,223.04	10,473,456.07	10,670,353.90
37 Prior Period Adjustment	-	-	-	(3,521,763.13)
38 Ending Equity	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02

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: The portion of this fund associated with homemaker fees moved to the Dept. of Human Services in FY2018 as a result of an Executive Reorganization.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	48,991.81	56,373.98	50,615.30	50,947.53
2 Total Assets	48,991.81	56,373.98	50,615.30	50,947.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	48,991.81	56,373.98	50,615.30	50,947.53
9 Total Fund Equity	48,991.81	56,373.98	50,615.30	50,947.53
10 Total Liabilities and Fund Equity	48,991.81	56,373.98	50,615.30	50,947.53
11				
12				
13 Licenses, Permits and Fees	140,842.50	137,060.00	143,328.50	141,141.51
14 Use of Money and Property	456.32	538.97	647.16	641.36
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	141,298.82	137,598.97	143,975.66	141,782.87
17				
18 Personal Services and Benefits	90,164.20	87,751.50	97,580.10	98,032.06
19 Travel	5,098.12	4,885.18	3,657.88	2,713.33
20 Contractual Services	34,982.53	34,656.37	43,866.27	38,182.25
21 Supplies and Materials	3,074.66	2,775.27	3,544.86	2,523.00
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	2,159.66	148.48	953.98	-
24 Other Expense	-	-	131.25	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	135,479.17	130,216.80	149,734.34	141,450.64
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	5,819.65	7,382.17	(5,758.68)	332.23
33				
34 Beginning Fund Equity	43,172.16	48,991.81	56,373.98	50,615.30
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	48,991.81	56,373.98	50,615.30	50,947.53

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	92,338.37	84,010.19	75,653.29	86,483.62
2 Total Assets	92,338.37	84,010.19	75,653.29	86,483.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	92,338.37	84,010.19	75,653.29	86,483.62
9 Total Fund Equity	92,338.37	84,010.19	75,653.29	86,483.62
10 Total Liabilities and Fund Equity	92,338.37	84,010.19	75,653.29	86,483.62
11				
12				
13 Licenses, Permits and Fees	84,000.00	83,075.00	88,290.00	98,825.00
14 Use of Money and Property	932.11	1,184.01	1,245.45	1,075.13
15 Other Revenue	3,460.00	3,755.00	3,100.00	2,800.00
16 Total Operating Revenue	88,392.11	88,014.01	92,635.45	102,700.13
17				
18 Personal Services and Benefits	2,200.86	1,423.12	3,295.85	2,974.65
19 Travel	6,920.61	10,157.09	14,814.61	10,327.84
20 Contractual Services	73,679.62	83,759.37	78,243.10	75,563.75
21 Supplies and Materials	1,309.97	1,002.61	4,638.79	3,003.56
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	84,111.06	96,342.19	100,992.35	91,869.80
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	4,281.05	(8,328.18)	(8,356.90)	10,830.33
31				
32 Beginning Fund Equity	88,057.32	92,338.37	84,010.19	75,653.29
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	92,338.37	84,010.19	75,653.29	86,483.62

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	63,957.32	78,864.16	91,269.84	103,098.74
2 Total Assets	63,957.32	78,864.16	91,269.84	103,098.74
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	63,957.32	78,864.16	91,269.84	103,098.74
9 Total Fund Equity	63,957.32	78,864.16	91,269.84	103,098.74
10 Total Liabilities and Fund Equity	63,957.32	78,864.16	91,269.84	103,098.74
11				
12				
13 Licenses, Permits and Fees	61,050.00	64,775.00	63,400.00	68,500.00
14 Use of Money and Property	238.45	407.69	622.79	765.19
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	61,288.45	65,182.69	64,022.79	69,265.19
17				
18 Personal Services and Benefits	388.23	1,680.72	1,553.52	2,264.11
19 Travel	1,601.44	2,680.53	2,808.92	2,615.80
20 Contractual Services	45,028.97	44,442.32	45,817.11	50,887.82
21 Supplies and Materials	856.98	1,172.28	1,152.65	1,668.56
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	284.91	-
24 Other Expense	-	300.00	-	-
25 Total Operating Expenditures/Expenses	47,875.62	50,275.85	51,617.11	57,436.29
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	13,412.83	14,906.84	12,405.68	11,828.90
32				
33 Beginning Fund Equity	50,544.49	63,957.32	78,864.16	91,269.84
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	63,957.32	78,864.16	91,269.84	103,098.74

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	142,359.58	160,598.10	168,693.42	192,442.48
2 Total Assets	142,359.58	160,598.10	168,693.42	192,442.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	142,359.58	160,598.10	168,693.42	192,442.48
9 Total Fund Equity	142,359.58	160,598.10	168,693.42	192,442.48
10 Total Liabilities and Fund Equity	142,359.58	160,598.10	168,693.42	192,442.48
11				
12				
13 Licenses, Permits and Fees	88,268.00	91,685.00	93,620.00	118,830.00
14 Use of Money and Property	1,184.14	1,673.39	1,988.38	2,022.43
15 Total Operating Revenue	89,452.14	93,358.39	95,608.38	120,852.43
16				
17 Personal Services and Benefits	969.92	1,162.62	2,520.31	2,262.64
18 Travel	2,643.70	-	4,264.69	506.32
19 Contractual Services	68,923.19	71,907.73	77,233.87	92,352.75
20 Supplies and Materials	2,570.69	2,049.52	1,980.01	1,981.66
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	1,514.18	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	75,107.50	75,119.87	87,513.06	97,103.37
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	14,344.64	18,238.52	8,095.32	23,749.06
31				
32 Beginning Fund Equity	128,014.94	142,359.58	160,598.10	168,693.42
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	142,359.58	160,598.10	168,693.42	192,442.48

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	7,973,912.68	8,270,452.13	9,240,243.79	11,994,370.39
2 Total Assets	<u>7,973,912.68</u>	<u>8,270,452.13</u>	<u>9,240,243.79</u>	<u>11,994,370.39</u>
3				
4 Accrued Liabilities	-	-	-	-
5 Other Liabilities	7,973,912.68	8,270,452.13	9,240,243.79	11,994,370.39
6 Total Liabilities	<u>7,973,912.68</u>	<u>8,270,452.13</u>	<u>9,240,243.79</u>	<u>11,994,370.39</u>

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	144,185.76	141,543.49	146,778.81	171,629.76
2 Total Assets	144,185.76	141,543.49	146,778.81	171,629.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	144,185.76	141,543.49	146,778.81	171,629.76
9 Total Fund Equity	144,185.76	141,543.49	146,778.81	171,629.76
10 Total Liabilities and Fund Equity	144,185.76	141,543.49	146,778.81	171,629.76
11				
12				
13 Use of Money and Property	1,277.75	1,754.85	1,939.63	1,782.17
14 Sales and Services	24,880.28	11,074.24	8,720.55	35,317.45
15 Administering Programs	-	-	-	-
16 Other Revenue	-	-	125.00	1,261.60
17 Total Operating Revenue	26,158.03	12,829.09	10,785.18	38,361.22
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	2,766.48	1,585.74	274.00	1,025.00
21 Contractual Services	3,548.83	5,490.69	4,771.37	4,363.93
22 Supplies and Materials	6,738.08	8,014.23	3,658.70	9,713.10
23 Grants and Subsidies	150.00	136.34	-	20.00
24 Capital Outlay	1,653.96	1,771.96	-	-
25 Total Operating Expenditures/Expenses	14,857.35	16,998.96	8,704.07	15,122.03
26				
27 Transfers In	1,284.90	1,527.60	2,671.08	1,524.24
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	1,284.90	1,527.60	2,671.08	1,524.24
30				
31 Net Change	12,585.58	(2,642.27)	4,752.19	24,763.43
32				
33 Beginning Fund Equity	131,454.48	144,185.76	141,543.49	146,778.81
34 Prior Period Adjustment	145.70	-	483.13	87.52
35 Ending Equity	144,185.76	141,543.49	146,778.81	171,629.76

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 (\$60 effective in FY2016) 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.

Budget Information: Not included in the General Appropriations Bill.

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

	FY2015	FY2016	FY2018	FY2018
1 Cash Pooled with State Treasurer	50.64	483.13	87.52	406.32
2 Total Assets	50.64	483.13	87.52	406.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	50.64	483.13	87.52	406.32
9 Total Fund Equity	50.64	483.13	87.52	406.32
10 Total Liabilities and Fund Equity	50.64	483.13	87.52	406.32
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	50.64	432.49	87.52	406.32
16 Total Operating Revenue	50.64	432.49	87.52	406.32
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	-	-	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	50.64	432.49	87.52	406.32
32				
33 Beginning Fund Equity	145.70	50.64	483.13	87.52
34 Prior Period Adjustment	(145.70)	-	(483.13)	(87.52)
35 Ending Equity	50.64	483.13	87.52	406.32

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	144,040.39	198,448.33	255,588.00	283,510.82
2 Total Assets	144,040.39	198,448.33	255,588.00	283,510.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	144,040.39	198,448.33	255,588.00	283,510.82
9 Total Fund Equity	144,040.39	198,448.33	255,588.00	283,510.82
10 Total Liabilities and Fund Equity	144,040.39	198,448.33	255,588.00	283,510.82
11				
12				
13 Use of Money and Property	1,653.72	1,698.65	2,377.29	2,787.84
14 Other Revenue	615,037.53	592,842.94	684,510.80	757,331.20
15 Total Operating Revenue	616,691.25	594,541.59	686,888.09	760,119.04
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	620,498.98	542,509.18	679,945.83	731,848.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	620,498.98	542,509.18	679,945.83	731,848.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(3,807.73)	52,032.41	6,942.26	28,271.04
30				
31 Beginning Fund Equity	115,056.58	144,040.39	198,448.33	255,588.00
32 Prior Period Adjustment	32,791.54	2,375.53	50,197.41	(348.22)
33 Ending Equity	144,040.39	198,448.33	255,588.00	283,510.82

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	326,457.35	198,622.39	138,541.70	79,717.72
2 Total Assets	326,457.35	198,622.39	138,541.70	79,717.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	326,457.35	198,622.39	138,541.70	79,717.72
9 Total Fund Equity	326,457.35	198,622.39	138,541.70	79,717.72
10 Total Liabilities and Fund Equity	326,457.35	198,622.39	138,541.70	79,717.72
11				
12				
13 Licenses, Permits and Fees	92,189.42	75,549.00	76,332.00	68,186.20
14 Use of Money and Property	4,077.57	5,038.81	4,028.53	2,386.58
15 Other Revenue	-	-	-	80.66
16 Total Operating Revenue	96,266.99	80,587.81	80,360.53	70,653.44
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	3,062.37	276.00	950.53	694.98
20 Contractual Services	78,901.82	76,499.15	33,860.27	93,981.58
21 Supplies and Materials	1,373.00	562.50	487.00	717.48
22 Grants and Subsidies	126,327.10	150,897.12	129,019.42	56,773.47
23 Capital Outlay	-	-	-	49.91
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	209,664.29	228,234.77	164,317.22	152,217.42
26				
27 Transfers In	21,034.00	19,812.00	23,876.00	22,740.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	21,034.00	19,812.00	23,876.00	22,740.00
30				
31 Net Change	(92,363.30)	(127,834.96)	(60,080.69)	(58,823.98)
32				
33 Beginning Fund Equity	418,820.65	326,457.35	198,622.39	138,541.70
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	326,457.35	198,622.39	138,541.70	79,717.72

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,852,960.62	4,485,652.81	5,140,344.98	2,501,347.90
2 Cash and Cash Equivalents	1,220.00	1,220.00	1,220.00	1,220.00
3 Total Assets	<u>4,854,180.62</u>	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</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	4,854,180.62	4,486,872.81	5,141,564.98	2,502,567.90
10 Total Fund Equity	<u>4,854,180.62</u>	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</u>
11 Total Liabilities and Fund Equity	<u>4,854,180.62</u>	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</u>
12				
13				
14 Taxes	30.64	-	-	-
15 Licenses, Permits and Fees	8,983,957.12	9,825,523.68	10,802,106.06	1,725,202.27
16 Fines, Forfeits and Penalties	1,650.00	2,813.42	200.00	-
17 Use of Money and Property	-	-	-	-
18 Sales and Services	35,507.53	26,821.31	878,820.01	1,725,299.43
19 Administering Programs	19,893,742.03	20,288,695.30	23,421,363.00	23,417,703.93
20 Other Revenue	2,254,506.86	801,132.23	162,034.76	5,260,947.35
21 Total Operating Revenue	<u>31,169,394.18</u>	<u>30,944,985.94</u>	<u>35,264,523.83</u>	<u>32,129,152.98</u>
22				
23 Personal Services and Benefits	8,274,813.86	7,917,528.24	9,024,125.58	8,974,834.69
24 Travel	97,787.97	140,449.59	144,611.47	121,402.66
25 Contractual Services	3,806,167.37	4,727,041.53	3,173,230.56	3,255,981.79
26 Supplies and Materials	1,453,913.16	1,440,579.39	1,435,424.93	1,290,375.07
27 Grants and Subsidies	15,919,755.80	16,204,219.89	19,748,005.59	20,065,358.36
28 Capital Outlay	331,460.14	82,030.39	119,094.16	75,273.80
29 Other Expense	-	-	813.99	37,691.09
30 Interest Expense	29.97	-	-	-
31 Total Operating Expenditures/Expenses	<u>29,883,928.27</u>	<u>30,511,849.03</u>	<u>33,645,306.28</u>	<u>33,820,917.46</u>
32				
33 Transfers In	-	92,919.04	-	-
34 Transfers Out	(944,123.03)	(893,363.76)	(963,582.35)	(924,940.60)
35 Net Transfers In (Out)	<u>(944,123.03)</u>	<u>(800,444.72)</u>	<u>(963,582.35)</u>	<u>(924,940.60)</u>
36				
37 Net Change	341,342.88	(367,307.81)	655,635.20	(2,616,705.08)
38				
39 Beginning Fund Equity	4,512,837.74	4,854,180.62	4,486,872.81	5,141,564.98
40 Prior Period Adjustment	-	-	(943.03)	(22,292.00)
41 Ending Equity	<u>4,854,180.62</u>	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</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.

Additional Information: WIC and Ryan White rebate revenues totaled \$7.88 million in FY2017 and \$4.79 million in FY2018. The account used was changed from licenses, fees and permits to other revenue in FY2018.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,307,340.14	757,811.30	485,726.23	430,083.67
2 Total Assets	<u>1,307,340.14</u>	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	151,040.00	-	-	-
9 Unreserved Fund Balance	1,156,300.14	757,811.30	485,726.23	430,083.67
10 Total Fund Equity	<u>1,307,340.14</u>	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>
11 Total Liabilities and Fund Equity	<u>1,307,340.14</u>	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>
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	19,756.30	28,602.57	17,797.06	6,493.07
16 Other Revenue	-	648.92	537.00	-
17 Total Operating Revenue	<u>5,019,756.30</u>	<u>5,029,251.49</u>	<u>5,018,334.06</u>	<u>5,006,493.07</u>
18				
19 Personal Services and Benefits	5,668.05	1,787.94	1,552.68	2,105.69
20 Travel	628.71	2,143.98	247.34	269.70
21 Contractual Services	3,914,236.36	4,432,773.95	4,403,828.19	4,189,077.42
22 Supplies and Materials	486,364.02	350,473.96	1,753.55	6,414.95
23 Grants and Subsidies	952,811.80	761,771.00	869,356.74	850,191.71
24 Capital Outlay	4,704.60	1,093.85	747.92	747.92
25 Total Operating Expenditures/Expenses	<u>5,364,413.54</u>	<u>5,550,044.68</u>	<u>5,277,486.42</u>	<u>5,048,807.39</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(34,523.63)	(28,735.65)	(12,932.71)	(13,328.24)
29 Net Transfers In (Out)	<u>(34,523.63)</u>	<u>(28,735.65)</u>	<u>(12,932.71)</u>	<u>(13,328.24)</u>
30				
31 Net Change	(379,180.87)	(549,528.84)	(272,085.07)	(55,642.56)
32				
33 Beginning Fund Equity	1,686,521.01	1,307,340.14	757,811.30	485,726.23
34 Ending Equity	<u>1,307,340.14</u>	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	594,910.44	572,042.39	418,065.20	327,969.74
2 Total Assets	594,910.44	572,042.39	418,065.20	327,969.74
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	594,910.44	572,042.39	418,065.20	327,969.74
9 Total Fund Equity	594,910.44	572,042.39	418,065.20	327,969.74
10 Total Liabilities and Fund Equity	594,910.44	572,042.39	418,065.20	327,969.74
11				
12				
13 Licenses, Permits and Fees	2,966,380.31	2,952,299.74	-	-
14 Use of Money and Property	9,752.24	9,493.85	10,220.02	7,803.09
15 Sales and Services	-	-	2,958,574.66	2,978,346.87
16 Other Revenue	3,405.00	500.00	493.55	23.00
17 Total Operating Revenue	2,979,537.55	2,962,293.59	2,969,288.23	2,986,172.96
18				
19 Personal Services and Benefits	1,201,149.21	1,198,379.58	1,238,874.00	1,265,550.06
20 Travel	11,107.27	7,328.40	13,820.07	15,069.27
21 Contractual Services	795,946.39	500,079.66	602,735.69	528,399.52
22 Supplies and Materials	1,061,748.23	1,175,891.54	1,251,270.48	1,244,974.64
23 Grants and Subsidies	40.00	768.00	50.74	-
24 Capital Outlay	92,005.39	101,317.06	14,846.15	21,461.09
25 Other Expense	866.00	1,397.40	1,638.00	813.84
26 Interest Expense	31.62	-	30.29	-
27 Total Operating Expenditures/Expenses	3,162,894.11	2,985,161.64	3,123,265.42	3,076,268.42
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(183,356.56)	(22,868.05)	(153,977.19)	(90,095.46)
34				
35 Beginning Fund Equity	778,267.00	594,910.44	572,042.39	418,065.20
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	594,910.44	572,042.39	418,065.20	327,969.74

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	652,171.29	707,995.06	667,758.65	721,569.03
2 Cash and Cash Equivalents	14,981.68	15,366.29	-	-
3 Accounts Receivable	-	-	-	-
4 Total Assets	<u>667,152.97</u>	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</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	667,152.97	723,361.35	667,758.65	721,569.03
11 Total Fund Equity	<u>667,152.97</u>	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</u>
12 Total Liabilities and Fund Equity	<u>667,152.97</u>	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</u>
13				
14				
15 Licenses, Permits and Fees	295,130.00	323,115.00	279,700.00	345,395.00
16 Use of Money and Property	5,098.88	7,065.27	7,926.82	7,139.16
17 Sales and Services		3,515.00	7,215.00	8,475.00
18 Total Operating Revenue	<u>300,228.88</u>	<u>333,695.27</u>	<u>294,841.82</u>	<u>361,009.16</u>
19				
20 Personal Services and Benefits	2,066.88	2,067.72	1,098.03	1,098.03
21 Travel	16,247.50	15,229.53	17,043.11	22,202.75
22 Contractual Services	241,051.16	254,193.46	325,993.10	277,666.29
23 Supplies and Materials	10,580.93	5,921.18	6,310.28	6,231.71
24 Grants and Subsidies	5,500.00	-	-	-
25 Capital Outlay	-	-	-	-
26 Other Expense	348.00	75.00	-	-
27 Insurance Claims	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>275,794.47</u>	<u>277,486.89</u>	<u>350,444.52</u>	<u>307,198.78</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	24,434.41	56,208.38	(55,602.70)	53,810.38
35				
36 Beginning Fund Equity	642,718.56	667,152.97	723,361.35	667,758.65
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>667,152.97</u>	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	57,090.28	110,014.67	100,662.39	143,330.71
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>57,090.28</u>	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</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	57,090.28	110,014.67	100,662.39	143,330.71
10 Total Fund Equity	<u>57,090.28</u>	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</u>
11 Total Liabilities and Fund Equity	<u>57,090.28</u>	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</u>
12				
13				
14 Licenses, Permits and Fees	14,810.00	84,760.00	23,500.00	79,470.00
15 Fines, Forfeits, and Penalties		550.00	-	100.00
16 Use of Money and Property	358.98	780.24	1,291.23	1,309.42
17 Sales and Services	20.00	260.00	140.00	-
18 Total Operating Revenue	<u>15,188.98</u>	<u>86,350.24</u>	<u>24,931.23</u>	<u>80,879.42</u>
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	1,108.21	1,159.61	-
22 Contractual Services	30,385.28	31,614.52	32,212.30	37,995.76
23 Supplies and Materials	513.27	703.12	39.63	215.34
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	-	871.97	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>30,898.55</u>	<u>33,425.85</u>	<u>34,283.51</u>	<u>38,211.10</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	(15,709.57)	52,924.39	(9,352.28)	42,668.32
34				
35 Beginning Fund Equity	72,799.85	57,090.28	110,014.67	100,662.39
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>57,090.28</u>	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	77,218.48	81,283.18	85,858.12	91,220.05
2 Total Assets	77,218.48	81,283.18	85,858.12	91,220.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	77,218.48	81,283.18	85,858.12	91,220.05
9 Total Fund Equity	77,218.48	81,283.18	85,858.12	91,220.05
10 Total Liabilities and Fund Equity	77,218.48	81,283.18	85,858.12	91,220.05
11				
12				
13 Licenses, Permits and Fees	28,000.00	24,670.00	26,750.00	29,300.00
14 Use of Money and Property	631.20	833.42	961.60	940.15
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	28,631.20	25,503.42	27,711.60	30,240.15
17				
18 Personal Services and Benefits	452.13	323.64	646.74	516.72
19 Travel	1,053.56	1,028.56	1,557.76	1,478.84
20 Contractual Services	20,387.28	19,638.72	20,468.13	22,594.76
21 Supplies and Materials	317.11	447.80	280.43	287.90
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	183.60	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	22,210.08	21,438.72	23,136.66	24,878.22
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	6,421.12	4,064.70	4,574.94	5,361.93
32				
33 Beginning Fund Equity	70,797.36	77,218.48	81,283.18	85,858.12
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	77,218.48	81,283.18	85,858.12	91,220.05

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	98,168.84	77,835.92	62,789.74	39,871.18
2 Total Assets	98,168.84	77,835.92	62,789.74	39,871.18
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	98,168.84	77,835.92	62,789.74	39,871.18
9 Total Fund Equity	98,168.84	77,835.92	62,789.74	39,871.18
10 Total Liabilities and Fund Equity	98,168.84	77,835.92	62,789.74	39,871.18
11				
12				
13 Licenses, Permits and Fees	46,490.00	47,560.00	47,255.00	48,062.00
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	1,645.47	1,565.95	1,353.92	1,042.30
16 Sales and Services	900.00	700.00	300.00	800.00
17 Total Operating Revenue	49,035.47	49,825.95	48,908.92	49,904.30
18				
19 Personal Services and Benefits	845.87	1,039.56	648.72	1,294.63
20 Travel	1,694.17	2,489.58	1,038.92	956.98
21 Contractual Services	61,860.50	63,753.28	60,301.41	68,729.76
22 Supplies and Materials	3,312.05	2,876.45	1,921.05	1,751.49
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	45.00	90.00
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	67,712.59	70,158.87	63,955.10	72,822.86
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(18,677.12)	(20,332.92)	(15,046.18)	(22,918.56)
33				
34 Beginning Fund Equity	116,845.96	98,168.84	77,835.92	62,789.74
35 Ending Equity	98,168.84	77,835.92	62,789.74	39,871.18

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	825,559.97	808,876.54	795,721.23	578,415.31
2 Cash and Cash Equivalents	4,650.07	4,594.31	4,762.59	5,453.66
3 Total Assets	<u>830,210.04</u>	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</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	830,210.04	813,470.85	800,483.82	583,868.97
10 Total Fund Equity	<u>830,210.04</u>	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</u>
11 Total Liabilities and Fund Equity	<u>830,210.04</u>	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</u>
12				
13				
14 Licenses, Permits and Fees	1,069,980.00	1,140,050.00	1,152,543.00	1,143,315.00
15 Fines, Forfeits and Penalties	10,900.00	12,740.00	15,100.00	13,700.00
16 Use of Money and Property	8,337.35	9,998.80	10,388.32	9,245.22
17 Sales and Services	11,520.76	10,406.74	12,397.50	9,600.00
18 Administering Programs	65,784.38	74,146.53	66,047.58	62,647.00
19 Other Revenue	-	-	-	6,675.00
20 Total Operating Revenue	<u>1,166,522.49</u>	<u>1,247,342.07</u>	<u>1,256,476.40</u>	<u>1,245,182.22</u>
21				
22 Personal Services and Benefits	624,878.75	597,284.58	628,764.81	632,960.99
23 Travel	17,089.67	18,347.22	25,323.17	36,788.90
24 Contractual Services	516,931.06	600,680.35	566,695.94	707,908.20
25 Supplies and Materials	40,363.38	35,734.79	43,966.91	42,890.97
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	5,929.86	12,034.32	4,712.60	41,248.01
28 Other Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>1,205,192.72</u>	<u>1,264,081.26</u>	<u>1,269,463.43</u>	<u>1,461,797.07</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	(38,670.23)	(16,739.19)	(12,987.03)	(216,614.85)
36				
37 Beginning Fund Equity	868,880.27	830,210.04	813,470.85	800,483.82
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>830,210.04</u>	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	59,144.44	38,478.78	77,068.42	48,620.08
2 Total Assets	59,144.44	38,478.78	77,068.42	48,620.08
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	59,144.44	38,478.78	77,068.42	48,620.08
9 Total Fund Equity	59,144.44	38,478.78	77,068.42	48,620.08
10 Total Liabilities and Fund Equity	59,144.44	38,478.78	77,068.42	48,620.08
11				
12				
13 Licenses, Permits and Fees	75,850.00	20,600.00	80,150.00	15,725.00
14 Use of Money and Property	455.09	528.53	647.88	688.64
15 Sales and Services	-	-	-	-
16 Other Revenue	175.00	425.00	300.00	300.00
17 Total Operating Revenue	76,480.09	21,553.53	81,097.88	16,713.64
18				
19 Personal Services and Benefits	582.70	586.66	650.72	654.91
20 Travel	470.75	1,396.24	1,438.92	999.16
21 Contractual Services	37,615.09	39,414.68	39,366.72	43,100.14
22 Supplies and Materials	561.23	821.61	1,051.88	407.77
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	39,229.77	42,219.19	42,508.24	45,161.98
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	37,250.32	(20,665.66)	38,589.64	(28,448.34)
32				
33 Beginning Fund Equity	21,894.12	59,144.44	38,478.78	77,068.42
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	59,144.44	38,478.78	77,068.42	48,620.08

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42
2 Total Assets	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42
9 Total Fund Equity	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42
10 Total Liabilities and Fund Equity	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42
11				
12				
13 Licenses, Permits and Fees	764,990.84	760,455.00	813,440.00	785,000.00
14 Fines, Forfeits and Penalties	150.00	625.00	925.00	700.00
15 Use of Money and Property	13,394.68	17,539.32	19,259.53	17,997.79
16 Sales and Services	4,200.00	2,250.00	1,621.00	1,800.00
17 Other Revenue	-	-	1,581.75	-
18 Total Operating Revenue	782,735.52	780,869.32	836,827.28	805,497.79
19				
20 Personal Services and Benefits	358,878.30	411,513.72	421,629.73	483,354.84
21 Travel	21,577.54	27,066.20	20,014.71	26,485.95
22 Contractual Services	327,179.59	266,394.59	337,827.59	491,345.88
23 Supplies and Materials	8,912.32	7,600.63	7,643.89	8,446.94
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	4,792.12	49,896.39	7,143.57	16,215.77
26 Other Expense	-	-	-	521.00
27 Total Operating Expenditures/Expenses	721,339.87	762,471.53	794,259.49	1,026,370.38
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	61,395.65	18,397.79	42,567.79	(220,872.59)
34				
35 Beginning Fund Equity	1,307,305.78	1,368,701.43	1,387,099.22	1,429,667.01
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	262,177.71	278,621.74	312,498.04	342,882.35
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>262,177.71</u>	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</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	262,177.71	278,621.74	312,498.04	342,882.35
10 Total Fund Equity	<u>262,177.71</u>	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</u>
11 Total Liabilities and Fund Equity	<u>262,177.71</u>	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</u>
12				
13				
14 Licenses, Permits and Fees	101,100.00	103,325.00	104,800.00	106,325.00
15 Use of Money and Property	2,439.64	3,255.92	3,698.50	3,657.68
16 Sales and Services	4,485.00	2,840.00	3,400.00	3,775.00
17 Total Operating Revenue	<u>108,024.64</u>	<u>109,420.92</u>	<u>111,898.50</u>	<u>113,757.68</u>
18				
19 Personal Services and Benefits	60,463.67	58,578.64	59,687.96	62,788.18
20 Travel	11,532.49	13,208.59	2,930.57	6,629.42
21 Contractual Services	22,709.79	18,958.18	13,436.72	11,608.57
22 Supplies and Materials	2,808.20	2,231.48	1,816.95	2,347.20
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	150.00	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	<u>97,514.15</u>	<u>92,976.89</u>	<u>78,022.20</u>	<u>83,373.37</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	10,510.49	16,444.03	33,876.30	30,384.31
33				
34 Beginning Fund Equity	251,667.22	262,177.71	278,621.74	312,498.04
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>262,177.71</u>	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	97,952.76	113,683.76	117,878.97	116,496.18
2 Total Assets	97,952.76	113,683.76	117,878.97	116,496.18
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	97,952.76	113,683.76	117,878.97	116,496.18
9 Total Fund Equity	97,952.76	113,683.76	117,878.97	116,496.18
10 Total Liabilities and Fund Equity	97,952.76	113,683.76	117,878.97	116,496.18
11				
12				
13 Licenses, Permits and Fees	71,995.00	70,375.00	70,375.00	70,190.00
14 Use of Money and Property	808.75	1,195.36	1,472.06	1,484.10
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	72,803.75	71,570.36	71,847.06	71,674.10
17				
18 Personal Services and Benefits	7,402.23	3,159.40	7,715.29	3,767.00
19 Travel	4,106.52	2,428.37	6,389.75	3,973.17
20 Contractual Services	47,859.35	49,383.10	52,016.01	65,065.05
21 Supplies and Materials	992.22	868.49	886.57	251.67
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	644.23	-
24 Total Operating Expenditures/Expenses	60,360.32	55,839.36	67,651.85	73,056.89
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	12,443.43	15,731.00	4,195.21	(1,382.79)
31				
32 Beginning Fund Equity	85,509.33	97,952.76	113,683.76	117,878.97
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	97,952.76	113,683.76	117,878.97	116,496.18

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,970,152.97	3,176,060.42	3,478,867.88	4,074,259.45
2 Cash and Cash Equivalents	2,133.68	2,375.72	3,123.62	1,470.61
3 Total Assets	<u>2,972,286.65</u>	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</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	2,972,286.65	3,178,436.14	3,481,991.50	4,075,730.06
10 Total Fund Equity	<u>2,972,286.65</u>	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</u>
11 Total Liabilities and Fund Equity	<u>2,972,286.65</u>	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</u>
12				
13				
14 Licenses, Permits and Fees	1,115,823.00	1,145,297.76	1,221,526.24	1,258,117.01
15 Fines, Forfeits and Penalties	90.00	-	-	-
16 Use of Money and Property	24,236.35	33,911.28	40,034.59	40,004.87
17 Sales and Services	159,454.00	175,760.00	138,602.00	136,006.00
18 Administering Programs	8,000.00	-	-	-
19 Total Operating Revenue	<u>1,307,603.35</u>	<u>1,354,969.04</u>	<u>1,400,162.83</u>	<u>1,434,127.88</u>
20				
21 Personal Services and Benefits	436,361.09	433,031.90	471,897.28	482,216.68
22 Travel	22,695.13	37,520.55	19,417.77	32,556.07
23 Contractual Services	498,006.40	646,365.76	526,395.84	288,453.42
24 Supplies and Materials	24,169.96	21,076.22	27,007.74	35,543.07
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	10,662.32	2,587.07	51,643.54	1,472.76
27 Other Expense	-	8,000.00	-	-
28 Interest Expense	259.67	238.05	245.30	147.32
29 Total Operating Expenditures/Expenses	<u>992,154.57</u>	<u>1,148,819.55</u>	<u>1,096,607.47</u>	<u>840,389.32</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	315,448.78	206,149.49	303,555.36	593,738.56
36				
37 Beginning Fund Equity	2,656,837.87	2,972,286.65	3,178,436.14	3,481,991.50
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>2,972,286.65</u>	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	36,406.28	51,983.12	48,935.18	52,025.36
2 Total Assets	36,406.28	51,983.12	48,935.18	52,025.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	36,406.28	51,983.12	48,935.18	52,025.36
9 Total Fund Equity	36,406.28	51,983.12	48,935.18	52,025.36
10 Total Liabilities and Fund Equity	36,406.28	51,983.12	48,935.18	52,025.36
11				
12				
13 Licenses, Permits and Fees	53,635.25	70,521.07	71,794.10	72,125.54
14 Use of Money and Property	605.91	682.78	840.64	876.24
15 Sales and Services	250.00	200.00	100.00	800.00
16 Total Operating Revenue	54,491.16	71,403.85	72,734.74	73,801.78
17				
18 Personal Services and Benefits	711.18	840.51	968.85	710.49
19 Travel	855.01	1,229.11	1,001.56	1,467.06
20 Contractual Services	52,675.78	52,673.26	73,812.27	68,534.05
21 Supplies and Materials	-	1,084.13	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	1,868.14	-	-	-
24 Total Operating Expenditures/Expenses	56,110.11	55,827.01	75,782.68	70,711.60
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(1,618.95)	15,576.84	(3,047.94)	3,090.18
31				
32 Beginning Fund Equity	38,025.23	36,406.28	51,983.12	48,935.18
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	36,406.28	51,983.12	48,935.18	52,025.36

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	35,155.08	30,758.00	23,811.80	27,350.51
2 Total Assets	35,155.08	30,758.00	23,811.80	27,350.51
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	35,155.08	30,758.00	23,811.80	27,350.51
9 Total Fund Equity	35,155.08	30,758.00	23,811.80	27,350.51
10 Total Liabilities and Fund Equity	35,155.08	30,758.00	23,811.80	27,350.51
11				
12				
13 Licenses, Permits and Fees	10,560.00	8,970.00	8,120.00	20,900.00
14 Use of Money and Property	355.12	428.77	411.21	318.43
15 Total Operating Revenue	10,915.12	9,398.77	8,531.21	21,218.43
16				
17 Personal Services and Benefits	-	-	323.79	387.54
18 Travel	-	-	441.46	522.30
19 Contractual Services	13,841.57	13,604.04	14,400.25	16,657.53
20 Supplies and Materials	261.92	191.81	237.08	112.35
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	74.83	-
23 Total Operating Expenditures/Expenses	14,103.49	13,795.85	15,477.41	17,679.72
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(3,188.37)	(4,397.08)	(6,946.20)	3,538.71
30				
31 Beginning Fund Equity	38,343.45	35,155.08	30,758.00	23,811.80
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	35,155.08	30,758.00	23,811.80	27,350.51

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 Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Certified Professional Midwives

	FY2017	FY2018
1 Cash Pooled with State Treasurer	20,000.00	10,388.35
2 Total Assets	20,000.00	10,388.35
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	20,000.00	10,388.35
9 Total Fund Equity	20,000.00	10,388.35
10 Total Liabilities and Fund Equity	20,000.00	10,388.35
11		
12		
13 Licenses, Permits and Fees	-	-
14 Use of Money and Property	-	16.28
15 Other Revenue	20,000.00	-
16 Total Operating Revenue	20,000.00	16.28
17		
18 Personal Services and Benefits	-	1,873.11
19 Travel	-	5,969.16
20 Contractual Services	-	1,631.68
21 Supplies and Materials	-	153.98
22 Grants and Subsidies	-	-
23 Capital Outlay	-	-
24 Total Operating Expenditures/Expenses	-	9,627.93
25		
26 Transfers In	-	-
27 Transfers Out	-	-
28 Net Transfers In (Out)	-	-
29		
30 Net Change	20,000.00	(9,611.65)
31		
32 Beginning Fund Equity	-	20,000.00
33 Prior Period Adjustment	-	-
34 Ending Equity	20,000.00	10,388.35

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Certified Professional Midwives

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Board of Certified Professional Midwives authorized by SDCL 36-9C. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,076,547.07	359,117.19	708,972.52	703,781.93
2 Total Assets	1,076,547.07	359,117.19	708,972.52	703,781.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,076,547.07	359,117.19	708,972.52	703,781.93
9 Total Fund Equity	1,076,547.07	359,117.19	708,972.52	703,781.93
10 Total Liabilities and Fund Equity	1,076,547.07	359,117.19	708,972.52	703,781.93
11				
12				
13 Fines, Forfeits and Penalties	1,390,190.79	647,590.82	772,560.25	825,103.50
14 Use of Money and Property	7,841.43	8,938.19	7,921.81	5,002.09
15 Total Operating Revenue	1,398,032.22	656,529.01	780,482.06	830,105.59
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	939,086.99	921,736.08	-	-
23 Total Operating Expenditures/Expenses	939,086.99	921,736.08	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(520,057.40)	(452,222.81)	(430,626.73)	(835,296.18)
27 Net Transfers In (Out)	(520,057.40)	(452,222.81)	(430,626.73)	(835,296.18)
28				
29 Net Change	(61,112.17)	(717,429.88)	349,855.33	(5,190.59)
30				
31 Beginning Fund Equity	1,137,659.24	1,076,547.07	359,117.19	708,972.52
32 Ending Equity	1,076,547.07	359,117.19	708,972.52	703,781.93

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	23,220.31	43,488.41	47,884.62	39,853.11
2 Total Assets	23,220.31	43,488.41	47,884.62	39,853.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	23,220.31	43,488.41	47,884.62	39,853.11
9 Total Fund Equity	23,220.31	43,488.41	47,884.62	39,853.11
10 Total Liabilities and Fund Equity	23,220.31	43,488.41	47,884.62	39,853.11
11				
12				
13 Licenses, Permits and Fees	31,001.65	51,522.57	31,882.08	40,087.29
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	31,001.65	51,522.57	31,882.08	40,087.29
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,543.70	7,069.16	4,785.33	400.39
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	31,381.19	15,930.31	14,055.54	12,714.40
24 Total Operating Expenditures/Expenses	32,924.89	22,999.47	18,840.87	13,114.79
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(15,725.64)	(8,255.00)	(8,645.00)	(35,004.01)
28 Net Transfers In (Out)	(15,725.64)	(8,255.00)	(8,645.00)	(35,004.01)
29				
30 Net Change	(17,648.88)	20,268.10	4,396.21	(8,031.51)
31				
32 Beginning Fund Equity	40,869.19	23,220.31	43,488.41	47,884.62
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	23,220.31	43,488.41	47,884.62	39,853.11

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

	FY2015	FY2016	FY2017	FY2018
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	20,000.00	55,000.00	-	91,973.70
8 Unreserved Fund Balance	155,000.00	120,000.00	175,000.00	83,026.30
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	11,333,813.06	10,605,764.06	11,332,651.70	11,977,761.76
14 Use of Money and Property	15,630.04	18,529.76	15,913.27	14,111.61
15 Sales and Services	-	-	-	-
16 Other Revenue	-	944.02	123.53	-
17 Total Operating Revenue	11,349,443.10	10,625,237.84	11,348,688.50	11,991,873.37
18				
19 Personal Services and Benefits	1,635,701.47	1,781,650.52	1,888,689.49	1,922,011.66
20 Travel	7,327.42	7,110.50	7,102.88	15,509.40
21 Contractual Services	351,970.68	332,873.75	292,156.84	314,651.06
22 Supplies and Materials	21,255.77	26,442.11	18,715.93	20,600.72
23 Capital Outlay	103,514.65	34,854.16	28,001.31	29,021.82
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	2,119,769.99	2,182,931.04	2,234,666.45	2,301,794.66
26				
27 Transfers In	2,000.00	15,000.00	-	-
28 Transfers Out	(9,231,673.11)	(8,457,306.80)	(9,114,022.05)	(9,690,078.71)
29 Net Transfers In (Out)	(9,229,673.11)	(8,442,306.80)	(9,114,022.05)	(9,690,078.71)
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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	320.33	854.53	860.11	869.58
2 Total Assets	320.33	854.53	860.11	869.58
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	320.33	854.53	860.11	869.58
9 Total Fund Equity	320.33	854.53	860.11	869.58
10 Total Liabilities and Fund Equity	320.33	854.53	860.11	869.58
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	-	-	-	-
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	157.68	44.20	5.58	9.47
17 Sales and Services	-	-	-	-
18 Other Revenue	132.25	490.00	-	-
19 Total Operating Revenue	289.93	534.20	5.58	9.47
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Total Operating Expenditures/Expenses	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	289.93	534.20	5.58	9.47
34				
35 Beginning Fund Equity	30.40	320.33	854.53	860.11
36 Ending Equity	320.33	854.53	860.11	869.58

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	151,887.14	131,878.19	148,454.13	132,671.80
2 Total Assets	<u>151,887.14</u>	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</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	151,887.14	131,878.19	148,454.13	132,671.80
9 Total Fund Equity	<u>151,887.14</u>	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</u>
10 Total Liabilities and Fund Equity	<u>151,887.14</u>	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</u>
11				
12				
13 Licenses, Permits and Fees	124,480.00	36,740.00	69,500.00	37,940.00
14 Use of Money and Property	705.14	1,095.85	1,664.92	1,818.16
15 Total Operating Revenue	<u>125,185.14</u>	<u>37,835.85</u>	<u>71,164.92</u>	<u>39,758.16</u>
16				
17 Personal Services and Benefits	41,075.55	40,950.99	44,223.48	44,980.99
18 Travel	-	108.56	391.50	68.39
19 Contractual Services	-	-	6,072.15	6,596.95
20 Supplies and Materials	-	-	187.69	251.60
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	139.00	1,405.70	1,420.50
23 Total Operating Expenditures/Expenses	<u>41,075.55</u>	<u>41,198.55</u>	<u>52,280.52</u>	<u>53,318.43</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(1,532.13)	(16,646.25)	(2,308.46)	(2,222.06)
27 Net Transfers In (Out)	<u>(1,532.13)</u>	<u>(16,646.25)</u>	<u>(2,308.46)</u>	<u>(2,222.06)</u>
28				
29 Net Change	82,577.46	(20,008.95)	16,575.94	(15,782.33)
30				
31 Beginning Fund Equity	69,309.68	151,887.14	131,878.19	148,454.13
32 Ending Equity	<u>151,887.14</u>	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	101,088.94	146,916.67	176,203.39	217,402.57
2 Total Assets	101,088.94	146,916.67	176,203.39	217,402.57
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	2,941.64	-	-
8 Unreserved Fund Balance	101,088.94	143,975.03	176,203.39	217,402.57
9 Total Fund Equity	101,088.94	146,916.67	176,203.39	217,402.57
10 Total Liabilities and Fund Equity	101,088.94	146,916.67	176,203.39	217,402.57
11				
12				
13 Licenses, Permits and Fees	127,715.00	171,535.00	171,245.00	181,875.00
14 Fines, Forfeits and Penalties	3,975.00	11,140.00	4,825.00	6,075.00
15 Use of Money and Property	12,925.92	6,437.88	4,556.57	2,416.40
16 Sales and Services	4,800.00	5,800.00	7,200.00	7,300.00
17 Other Revenue	-	-	-	-
18 Total Operating Revenue	149,415.92	194,912.88	187,826.57	197,666.40
19				
20 Personal Services and Benefits	88,781.97	90,676.04	99,345.66	85,650.41
21 Travel	7,523.85	4,002.20	8,945.66	10,058.92
22 Contractual Services	46,107.93	45,899.42	38,544.32	46,512.43
23 Supplies and Materials	3,531.96	4,494.72	4,457.87	4,067.91
24 Capital Outlay	748.00	367.58	2,060.49	5,946.44
25 Total Operating Expenditures/Expenses	146,693.71	145,439.96	153,354.00	152,236.11
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(3,311.57)	(3,645.19)	(5,185.85)	(4,231.11)
29 Net Transfers In (Out)	(3,311.57)	(3,645.19)	(5,185.85)	(4,231.11)
30				
31 Net Change	(589.36)	45,827.73	29,286.72	41,199.18
32				
33 Beginning Fund Equity	101,678.30	101,088.94	146,916.67	176,203.39
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	101,088.94	146,916.67	176,203.39	217,402.57

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	239,863.43	259,589.68	265,582.89	261,032.13
2 Total Assets	239,863.43	259,589.68	265,582.89	261,032.13
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	239,863.43	259,589.68	265,582.89	261,032.13
9 Total Fund Equity	239,863.43	259,589.68	265,582.89	261,032.13
10 Total Liabilities and Fund Equity	239,863.43	259,589.68	265,582.89	261,032.13
11				
12				
13 Licenses, Permits and Fees	80,750.00	82,500.00	76,550.00	79,500.00
14 Fines, Forfeits and Penalties	-	50.00	300.00	800.00
15 Use of Money and Property	2,256.06	2,996.87	3,506.44	3,423.70
16 Total Operating Revenue	83,006.06	85,546.87	80,356.44	83,723.70
17				
18 Personal Services and Benefits	44,968.92	47,164.21	53,319.89	60,504.20
19 Travel	4,952.47	4,137.83	3,284.96	2,707.59
20 Contractual Services	10,147.73	10,149.39	11,476.58	15,134.93
21 Supplies and Materials	2,108.34	2,286.21	2,392.59	2,738.22
22 Capital Outlay	-	186.97	1,105.90	4,200.62
23 Insurance Claims	-	-	-	-
24 Total Operating Expenditures/Expenses	62,177.46	63,924.61	71,579.92	85,285.56
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(1,677.34)	(1,896.01)	(2,783.31)	(2,988.90)
28 Net Transfers In (Out)	(1,677.34)	(1,896.01)	(2,783.31)	(2,988.90)
29				
30 Net Change	19,151.26	19,726.25	5,993.21	(4,550.76)
31				
32 Beginning Fund Equity	220,712.17	239,863.43	259,589.68	265,582.89
33 Ending Equity	239,863.43	259,589.68	265,582.89	261,032.13

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

	FY2015	FY2016	FY2017	FY2018
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	22,886,950.00	23,605,650.00	30,596,150.00	31,166,100.00
14 Licenses, Permits and Fees	14,320,787.90	15,188,965.00	15,042,025.00	15,646,977.08
15 Fines, Forfeits and Penalties	76,375.00	70,000.70	13,250.00	41,250.00
16 Use of Money and Property	37,359.93	43,190.88	44,960.43	45,940.61
17 Sales and Services	1,690.00	8,020.00	1,180.00	8,140.00
18 Other Revenue	-	-	625.70	-
19 Total Operating Revenue	37,323,162.83	38,915,826.58	45,698,191.13	46,908,407.69
20				
21 Personal Services and Benefits	365,517.74	373,764.49	384,313.11	259,862.97
22 Travel	1,815.37	2,102.92	2,560.75	5,010.69
23 Contractual Services	57,648.23	65,558.69	58,260.55	44,061.12
24 Supplies and Materials	2,891.66	4,166.17	4,526.57	2,221.16
25 Capital Outlay	21,634.95	4,833.29	2,099.67	364.80
26 Other Expense	3,800.00	1,900.00	-	-
27 Total Operating Expenditures/Expenses	453,307.95	452,325.56	451,760.65	311,520.74
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(36,869,854.88)	(38,463,501.02)	(45,246,430.48)	(46,596,886.95)
31 Net Transfers In (Out)	(36,869,854.88)	(38,463,501.02)	(45,246,430.48)	(46,596,886.95)
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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	236,313.20	255,952.61	280,752.72	294,052.85
2 Total Assets	236,313.20	255,952.61	280,752.72	294,052.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	236,313.20	255,952.61	280,752.72	294,052.85
9 Total Fund Equity	236,313.20	255,952.61	280,752.72	294,052.85
10 Total Liabilities and Fund Equity	236,313.20	255,952.61	280,752.72	294,052.85
11				
12				
13 Licenses, Permits and Fees	48,435.30	42,562.36	49,454.64	44,321.45
14 Use of Money and Property	1,935.54	2,893.78	3,493.58	3,526.44
15 Sales and Services	900.00	1,125.00	800.00	5,942.48
16 Total Operating Revenue	51,270.84	46,581.14	53,748.22	53,790.37
17				
18 Personal Services and Benefits	15,180.72	17,871.92	16,523.63	7,137.07
19 Travel	2,672.38	3,885.06	3,317.33	2,125.60
20 Contractual Services	3,017.18	2,902.77	7,624.26	29,833.14
21 Supplies and Materials	1,281.46	1,572.62	630.96	984.80
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	22,151.74	26,232.37	28,096.18	40,080.61
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(546.28)	(709.36)	(851.93)	(409.63)
29 Net Transfers In (Out)	(546.28)	(709.36)	(851.93)	(409.63)
30				
31 Net Change	28,572.82	19,639.41	24,800.11	13,300.13
32				
33 Beginning Fund Equity	207,740.38	236,313.20	255,952.61	280,752.72
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	236,313.20	255,952.61	280,752.72	294,052.85

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	348,554.74	375,276.52	423,170.59	408,634.19
2 Total Assets	348,554.74	375,276.52	423,170.59	408,634.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	348,554.74	375,276.52	423,170.59	408,634.19
9 Total Fund Equity	348,554.74	375,276.52	423,170.59	408,634.19
10 Total Liabilities and Fund Equity	348,554.74	375,276.52	423,170.59	408,634.19
11				
12				
13 Licenses, Permits and Fees	272,500.86	277,901.09	303,949.49	264,229.98
14 Use of Money and Property	3,578.78	4,714.96	5,466.12	5,470.45
15 Other Revenue	1,175.00	1,450.00	1,050.00	2,345.00
16 Total Operating Revenue	277,254.64	284,066.05	310,465.61	272,045.43
17				
18 Personal Services and Benefits	107,948.29	105,296.67	115,829.45	125,935.38
19 Travel	14,123.53	11,179.72	17,469.63	15,649.47
20 Contractual Services	123,818.82	130,551.59	119,762.60	136,197.28
21 Supplies and Materials	5,626.43	2,361.89	3,015.95	2,615.96
22 Capital Outlay	2,446.62	3,743.12	666.30	-
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	253,963.69	253,132.99	256,743.93	280,398.09
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(3,941.83)	(4,211.28)	(5,827.61)	(6,183.74)
28 Net Transfers In (Out)	(3,941.83)	(4,211.28)	(5,827.61)	(6,183.74)
29				
30 Net Change	19,349.12	26,721.78	47,894.07	(14,536.40)
31				
32 Beginning Fund Equity	329,205.62	348,554.74	375,276.52	423,170.59
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	348,554.74	375,276.52	423,170.59	408,634.19

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	52,379.59	48,713.01	45,331.46	37,803.67
2 Total Assets	52,379.59	48,713.01	45,331.46	37,803.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	52,450.22	48,713.01	45,331.46	37,803.67
9 Total Fund Equity	52,450.22	48,713.01	45,331.46	37,803.67
10 Total Liabilities and Fund Equity	52,450.22	48,713.01	45,331.46	37,803.67
11				
12				
13 Licenses, Permits and Fees	21,815.00	19,428.00	24,061.00	22,644.00
14 Use of Money and Property	519.80	655.79	669.16	559.27
15 Total Operating Revenue	22,334.80	20,083.79	24,730.16	23,203.27
16				
17 Personal Services and Benefits	2,079.96	2,172.24	4,362.83	4,212.29
18 Travel	2,231.64	1,988.78	2,698.46	3,611.74
19 Contractual Services	20,468.27	19,506.09	20,618.56	22,705.45
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	231.28	-
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	24,779.87	23,667.11	27,911.13	30,529.48
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	(83.26)	(200.58)	(201.58)
27 Net Transfers In (Out)	-	(83.26)	(200.58)	(201.58)
28				
29 Net Change	(2,445.07)	(3,666.58)	(3,381.55)	(7,527.79)
30				
31 Beginning Fund Equity	54,895.29	52,379.59	48,713.01	45,331.46
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	52,450.22	48,713.01	45,331.46	37,803.67

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	28,362.90	8,199.96	160,194.70	156,393.79
2 Total Assets	28,362.90	8,199.96	160,194.70	156,393.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	28,362.90	8,199.96	160,194.70	156,393.79
9 Total Fund Equity	28,362.90	8,199.96	160,194.70	156,393.79
10 Total Liabilities and Fund Equity	28,362.90	8,199.96	160,194.70	156,393.79
11				
12				
13 Licenses, Permits and Fees	24,604.50	19,439.25	197,101.67	45,710.97
14 Use of Money and Property	582.95	646.24	283.90	1,450.13
15 Total Operating Revenue	25,187.45	20,085.49	197,385.57	47,161.10
16				
17 Personal Services and Benefits	9,731.19	4,288.16	4,457.46	3,920.17
18 Travel	967.18	2,228.25	3,404.35	5,073.46
19 Contractual Services	42,027.99	33,330.28	36,733.86	40,606.14
20 Supplies and Materials	496.91	252.65	535.81	1,168.66
21 Capital Outlay	-	-	-	-
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	53,223.27	40,099.34	45,131.48	50,768.43
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(365.98)	(149.09)	(259.35)	(193.58)
27 Net Transfers In (Out)	(365.98)	(149.09)	(259.35)	(193.58)
28				
29 Net Change	(28,401.80)	(20,162.94)	151,994.74	(3,800.91)
30				
31 Beginning Fund Equity	56,764.70	28,362.90	8,199.96	160,194.70
32 Ending Equity	28,362.90	8,199.96	160,194.70	156,393.79

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	310,754.98	252,891.57	220,302.97	178,326.65
2 Total Assets	310,754.98	252,891.57	220,302.97	178,326.65
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	310,754.98	252,891.57	220,302.97	178,326.65
9 Total Fund Equity	310,754.98	252,891.57	220,302.97	178,326.65
10 Total Liabilities and Fund Equity	310,754.98	252,891.57	220,302.97	178,326.65
11				
12				
13 Licenses, Permits and Fees	227,908.00	232,474.00	256,334.00	231,757.00
14 Fines, Forfeits and Penalties	36,545.00	36,725.00	30,820.00	49,140.00
15 Use of Money and Property	3,435.92	3,836.75	3,767.86	2,909.35
16 Other Revenue	19,336.00	22,779.00	18,221.00	21,469.00
17 Total Operating Revenue	287,224.92	295,814.75	309,142.86	305,275.35
18				
19 Personal Services and Benefits	148,671.96	192,457.40	203,389.97	214,811.67
20 Travel	38,505.17	45,483.13	41,138.46	42,939.50
21 Contractual Services	72,737.42	91,119.45	68,969.14	65,263.18
22 Supplies and Materials	10,747.36	12,487.79	13,053.19	13,603.45
23 Capital Outlay	380.83	4,535.85	4,800.00	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	271,042.74	346,083.62	331,350.76	336,617.80
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,328.46)	(7,594.54)	(10,380.70)	(10,633.87)
29 Net Transfers In (Out)	(5,328.46)	(7,594.54)	(10,380.70)	(10,633.87)
30				
31 Net Change	10,853.72	(57,863.41)	(32,588.60)	(41,976.32)
32				
33 Beginning Fund Equity	299,901.26	310,754.98	252,891.57	220,302.97
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	310,754.98	252,891.57	220,302.97	178,326.65

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,127,982.86	1,115,080.76	748,868.33	610,823.48
2 Total Assets	1,127,982.86	1,115,080.76	748,868.33	610,823.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	19,133.28	-	-
8 Unreserved Fund Balance	1,127,982.86	1,095,947.48	748,868.33	610,823.48
9 Total Fund Equity	1,127,982.86	1,115,080.76	748,868.33	610,823.48
10 Total Liabilities and Fund Equity	1,127,982.86	1,115,080.76	748,868.33	610,823.48
11				
12				
13 Licenses, Permits and Fees	1,426,102.50	1,581,541.00	1,400,535.00	1,547,280.50
14 Fines, Forfeits and Penalties	46,395.00	39,892.00	81,862.00	48,278.00
15 Use of Money and Property	10,549.74	14,891.17	14,891.94	12,375.96
16 Sales and Services	232.86	-	-	672.36
17 Other Revenue	200.00	120.00	101.86	3,120.00
18 Total Operating Revenue	1,483,480.10	1,636,444.17	1,497,390.80	1,611,726.82
19				
20 Personal Services and Benefits	1,066,530.59	1,170,166.77	1,294,418.64	1,217,960.27
21 Travel	242,829.54	272,065.19	272,457.41	265,476.81
22 Contractual Services	129,194.44	116,441.39	142,187.55	153,823.01
23 Supplies and Materials	52,053.99	31,288.48	43,421.05	49,770.13
24 Capital Outlay	3,274.00	11,306.09	42,589.42	2,140.18
25 Other Expense	1,940.00	1,537.00	2,878.00	480.00
26 Total Operating Expenditures/Expenses	1,495,822.56	1,602,804.92	1,797,952.07	1,689,650.40
27				
28 Transfers In	-	-	-	495.00
29 Transfers Out	(37,932.00)	(46,541.35)	(65,651.16)	(60,616.27)
30 Net Transfers In (Out)	(37,932.00)	(46,541.35)	(65,651.16)	(60,121.27)
31				
32 Net Change	(50,274.46)	(12,902.10)	(366,212.43)	(138,044.85)
33				
34 Beginning Fund Equity	1,178,257.32	1,127,982.86	1,115,080.76	748,868.33
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,127,982.86	1,115,080.76	748,868.33	610,823.48

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	146,903.66	224,190.01	244,705.66	209,725.71
2 Total Assets	146,903.66	224,190.01	244,705.66	209,725.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	150.00	-
8 Unreserved Fund Balance	146,903.66	224,190.01	244,555.66	209,725.71
9 Total Fund Equity	146,903.66	224,190.01	244,705.66	209,725.71
10 Total Liabilities and Fund Equity	146,903.66	224,190.01	244,705.66	209,725.71
11				
12				
13 Licenses, Permits and Fees	594,722.00	618,385.00	627,395.00	625,456.00
14 Use of Money and Property	1,231.31	1,544.33	2,469.39	2,933.20
15 Sales and Services	13,050.00	16,635.00	73,831.00	18,365.00
16 Other Revenue	107.00	16.00	224.67	234.00
17 Total Operating Revenue	609,110.31	636,580.33	703,920.06	646,988.20
18				
19 Personal Services and Benefits	386,312.00	387,379.53	445,870.82	405,309.80
20 Travel	85,794.44	88,681.23	92,651.26	103,733.55
21 Contractual Services	43,168.31	36,313.14	45,710.26	124,165.17
22 Supplies and Materials	24,661.22	25,020.67	71,886.77	25,483.79
23 Capital Outlay	2,223.97	5,176.27	93.78	2,450.58
24 Other Expense	555.60	1,261.80	4,265.24	998.16
25 Total Operating Expenditures/Expenses	542,715.54	543,832.64	660,478.13	662,141.05
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(13,904.68)	(15,461.34)	(22,926.28)	(19,827.10)
29 Net Transfers In (Out)	(13,904.68)	(15,461.34)	(22,926.28)	(19,827.10)
30				
31 Net Change	52,490.09	77,286.35	20,515.65	(34,979.95)
32				
33 Beginning Fund Equity	94,413.57	146,903.66	224,190.01	244,705.66
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	146,903.66	224,190.01	244,705.66	209,725.71

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	695,629.16	794,794.65	521,181.71	473,684.59
2 Total Assets	695,629.16	794,794.65	521,181.71	473,684.59
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	695,629.16	794,794.65	521,181.71	473,684.59
9 Total Fund Equity	695,629.16	794,794.65	521,181.71	473,684.59
10 Total Liabilities and Fund Equity	695,629.16	794,794.65	521,181.71	473,684.59
11				
12				
13 Licenses, Permits and Fees	398,388.30	311,455.00	495,679.59	333,931.65
14 Fines, Forfeits and Penalties	18,700.00	15,500.00	15,300.00	17,300.00
15 Use of Money and Property	6,109.53	7,984.30	9,760.37	10,304.33
16 Other Revenue	-	-	8.38	-
17 Total Operating Revenue	423,197.83	334,939.30	520,748.34	361,535.98
18				
19 Personal Services and Benefits	155,097.85	104,675.31	159,438.73	164,786.63
20 Travel	11,882.88	14,411.35	4,895.61	10,029.89
21 Contractual Services	149,138.26	99,717.47	106,580.89	80,297.72
22 Supplies and Materials	14,906.01	8,096.36	15,411.62	15,853.85
23 Grants and Subsidies	-	-	500,000.00	130,000.00
24 Capital Outlay	7,885.25	4,570.76	-	-
25 Other Expense	40.00	-	-	-
26 Total Operating Expenditures/Expenses	338,950.25	231,471.25	786,326.85	400,968.09
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(5,594.06)	(4,302.56)	(8,034.43)	(8,065.01)
30 Net Transfers In (Out)	(5,594.06)	(4,302.56)	(8,034.43)	(8,065.01)
31				
32 Net Change	78,653.52	99,165.49	(273,612.94)	(47,497.12)
33				
34 Beginning Fund Equity	616,975.64	695,629.16	794,794.65	521,181.71
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	695,629.16	794,794.65	521,181.71	473,684.59

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	399,163.54	435,394.95	384,984.00	414,327.53
2 Total Assets	399,163.54	435,394.95	384,984.00	414,327.53
3				
4 Accounts Payable	-	-	-	-
5 Escrow Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	399,163.54	435,394.95	384,984.00	414,327.53
10 Total Fund Equity	399,163.54	435,394.95	384,984.00	414,327.53
11 Total Liabilities and Fund Equity	399,163.54	435,394.95	384,984.00	414,327.53
12				
13				
14 Licenses, Permits and Fees	337,652.67	418,309.78	356,645.66	428,779.66
15 Fines, Forfeits and Penalties	29,200.00	9,000.00	14,955.60	25,229.23
16 Use of Money and Property	5,615.97	6,515.94	6,773.25	5,250.40
17 Sales and Services	13,452.00	11,090.00	11,721.00	11,421.00
18 Other Revenue	63,016.55	58,177.04	25,610.00	-
19 Total Operating Revenue	448,937.19	503,092.76	415,705.51	470,680.29
20				
21 Personal Services and Benefits	308,880.10	319,092.88	339,616.14	330,284.19
22 Travel	15,808.70	10,075.07	11,681.46	18,330.17
23 Contractual Services	89,673.78	103,462.07	78,189.29	58,032.38
24 Supplies and Materials	18,974.63	20,904.22	17,874.67	15,157.84
25 Capital Outlay	4,560.91	615.60	1,420.52	3,247.00
26 Total Operating Expenditures/Expenses	437,898.12	454,149.84	448,782.08	425,051.58
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(11,102.48)	(12,711.51)	(17,334.38)	(16,285.18)
30 Net Transfers In (Out)	(11,102.48)	(12,711.51)	(17,334.38)	(16,285.18)
31				
32 Net Change	(63.41)	36,231.41	(50,410.95)	29,343.53
33				
34 Beginning Fund Equity	399,226.95	399,163.54	435,394.95	384,984.00
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	399,163.54	435,394.95	384,984.00	414,327.53

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	909,655.69	2,672,279.48	1,578,748.99	502,679.68
2 Total Assets	909,655.69	2,672,279.48	1,578,748.99	502,679.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	909,655.69	2,672,279.48	1,578,748.99	502,679.68
9 Total Fund Equity	909,655.69	2,672,279.48	1,578,748.99	502,679.68
10 Total Liabilities and Fund Equity	909,655.69	2,672,279.48	1,578,748.99	502,679.68
11				
12				
13 Taxes	7,708.41	3,492,914.05	500.00	203.00
14 Use of Money and Property	14,854.84	21,207.75	24,086.39	26,249.53
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	22,563.25	3,514,121.80	24,586.39	26,452.53
17				
18 Personal Services and Benefits	24,663.81	24,984.84	27,082.51	12,454.60
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Insurance Claims	1,949,304.48	1,725,508.78	1,089,620.66	1,089,451.99
25 Total Operating Expenditures/Expenses	1,973,968.29	1,750,493.62	1,116,703.17	1,101,906.59
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(919.96)	(1,004.39)	(1,413.71)	(615.25)
29 Net Transfers In (Out)	(919.96)	(1,004.39)	(1,413.71)	(615.25)
30				
31 Net Change	(1,952,325.00)	1,762,623.79	(1,093,530.49)	(1,076,069.31)
32				
33 Beginning Fund Equity	2,861,980.69	909,655.69	2,672,279.48	1,578,748.99
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	909,655.69	2,672,279.48	1,578,748.99	502,679.68

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,259,123.77	4,482,283.23	2,911,385.81	3,750,269.85
2 Total Assets	4,259,123.77	4,482,283.23	2,911,385.81	3,750,269.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	24,529.09	-	-	-
8 Unreserved Fund Balance	4,234,594.68	4,482,283.23	2,911,385.81	3,750,269.85
9 Total Fund Equity	4,259,123.77	4,482,283.23	2,911,385.81	3,750,269.85
10 Total Liabilities and Fund Equity	4,259,123.77	4,482,283.23	2,911,385.81	3,750,269.85
11				
12				
13 Licenses, Permits and Fees	2,726,617.78	2,649,000.25	3,454,066.96	3,701,366.13
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	43,259.05	70,462.37	79,784.87	60,142.83
16 Sales and Services	368,800.34	319,008.04	322,428.11	447,308.00
17 Other Revenue	1,683.28	20,800.64	302.32	168,967.00
18 Total Operating Revenue	3,140,360.45	3,059,271.30	3,856,582.26	4,377,783.96
19				
20 Personal Services and Benefits	1,941,061.95	2,105,442.78	2,342,379.53	2,594,129.11
21 Travel	154,873.26	168,474.16	183,292.75	154,161.63
22 Contractual Services	313,246.93	438,625.99	496,245.21	634,747.84
23 Supplies and Materials	13,785.35	16,634.06	17,071.25	15,663.39
24 Capital Outlay	32,169.49	30,551.08	19,863.73	47,051.97
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	2,455,136.98	2,759,728.07	3,058,852.47	3,445,753.94
27				
28 Transfers In	15,725.64	8,255.00	8,645.00	35,004.01
29 Transfers Out	(72,401.61)	(84,638.77)	(2,342,272.21)	(128,149.99)
30 Net Transfers In (Out)	(56,675.97)	(76,383.77)	(2,333,627.21)	(93,145.98)
31				
32 Net Change	628,547.50	223,159.46	(1,535,897.42)	838,884.04
33				
34 Beginning Fund Equity	3,630,576.27	4,259,123.77	4,482,283.23	2,911,385.81
35 Prior Period Adjustment	-	-	(35,000.00)	-
36 Ending Equity	4,259,123.77	4,482,283.23	2,911,385.81	3,750,269.85

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.

Other Information:

In FY2017 \$2,220,000 was transferred to the Trust Company Receivership and Liquidation Captive Insurance Company Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,963,693.91	1,729,144.66	2,444,620.83	2,704,608.78
2 Total Assets	<u>2,963,693.91</u>	<u>1,729,144.66</u>	<u>2,444,620.83</u>	<u>2,704,608.78</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	2,963,693.91	1,729,144.66	2,444,620.83	2,704,608.78
9 Total Fund Equity	<u>2,963,693.91</u>	<u>1,729,144.66</u>	<u>2,444,620.83</u>	<u>2,704,608.78</u>
10 Total Liabilities and Fund Equity	<u>2,963,693.91</u>	<u>1,729,144.66</u>	<u>2,444,620.83</u>	<u>2,704,608.78</u>
11				
12				
13 Licenses, Permits and Fees	1,359,000.00	1,342,000.00	1,341,000.00	1,355,000.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	<u>1,359,000.00</u>	<u>1,342,000.00</u>	<u>1,341,000.00</u>	<u>1,355,000.00</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,299,386.70	2,576,549.25	625,523.83	1,095,012.05
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>1,299,386.70</u>	<u>2,576,549.25</u>	<u>625,523.83</u>	<u>1,095,012.05</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(2,000.00)	-	-	-
27 Net Transfers In (Out)	<u>(2,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	57,613.30	(1,234,549.25)	715,476.17	259,987.95
30				
31 Beginning Fund Equity	2,906,080.61	2,963,693.91	1,729,144.66	2,444,620.83
32 Ending Equity	<u>2,963,693.91</u>	<u>1,729,144.66</u>	<u>2,444,620.83</u>	<u>2,704,608.78</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	840.00	945.00	670.00	1,080.00
2 Total Assets	840.00	945.00	670.00	1,080.00
3				
4 Due to Other Governments	815.00	870.00	670.00	1,030.00
5 Other Liabilities	25.00	75.00	-	50.00
6 Total Liabilities	840.00	945.00	670.00	1,080.00

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,235,569.70	1,110,381.68	881,955.68	780,857.47
2 Total Assets	1,235,569.70	1,110,381.68	881,955.68	780,857.47
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	252,485.87	244,274.14	243,225.70	241,933.91
6 Other Liabilities	-	-	-	-
7 Total Liabilities	252,485.87	244,274.14	243,225.70	241,933.91
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	983,083.83	866,107.54	638,729.98	538,923.56
11 Total Fund Equity	983,083.83	866,107.54	638,729.98	538,923.56
12 Total Liabilities and Fund Equity	1,235,569.70	1,110,381.68	881,955.68	780,857.47
13				
14				
15 Licenses, Permits and Fees	2,750.00	2,750.00	2,500.00	2,500.00
16 Fines, Forfeits and Penalties	41,300.01	38,140.00	41,200.00	19,900.00
17 Use of Money and Property	12,741.55	15,008.01	15,789.14	12,538.13
18 Other Revenue	58,705.27	28,211.73	28,111.86	27,291.79
19 Total Operating Revenue	115,496.83	84,109.74	87,601.00	62,229.92
20				
21 Personal Services and Benefits	82,443.35	153,419.94	190,520.17	221,070.67
22 Travel	852.11	3,662.43	2,011.90	261.35
23 Contractual Services	118,892.65	191,278.56	243,575.61	131,692.20
24 Supplies and Materials	6,765.49	6,647.43	8,567.29	9,604.40
25 Grants and Subsidies	16,873.77	8,654.99	1,048.44	1,291.79
26 Capital Outlay	2,254.56	2,706.33	31,087.46	2,244.09
27 Other Expense	-	-	-	-
28 Insurance Claims	59,883.24	4,703.86	-	-
29 Total Operating Expenditures/Expenses	287,965.17	371,073.54	476,810.87	366,164.50
30				
31 Transfers In	274,331.00	277,871.00	270,214.00	289,142.00
32 Transfers Out	(79,875.32)	(107,883.49)	(108,381.69)	(85,013.84)
33 Net Transfers In (Out)	194,455.68	169,987.51	161,832.31	204,128.16
34				
35 Net Change	21,987.34	(116,976.29)	(227,377.56)	(99,806.42)
36				
37 Beginning Fund Equity	961,096.49	983,083.83	866,107.54	638,729.98
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	983,083.83	866,107.54	638,729.98	538,923.56

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

	FY2015	FY2016	FY2017	FY2018
1 Cash and Cash Equivalents	89,510,594.00	102,669,232.00	113,562,243.00	-
2 Accounts Receivable	1,455,169.00	1,417,748.00	1,325,460.00	-
3 Due From Other Funds	47,175.00	82,122.00	30,036.00	-
4 Due From Other Governments	144,234.00	240,885.00	208,204.00	-
5 Total Assets	91,157,172.00	104,409,987.00	115,125,943.00	-
6				
7 Accounts Payable	-	-	-	-
8 Due to Other Funds	142,651.00	36,445.00	81,905.00	-
9 Total Liabilities	142,651.00	36,445.00	81,905.00	-
10				
11 Restricted for Unemployment Compensation	91,014,521.00	104,373,542.00	115,044,038.00	-
12 Total Fund Equity	91,014,521.00	104,373,542.00	115,044,038.00	-
13 Total Liabilities and Fund Equity	91,157,172.00	104,409,987.00	115,125,943.00	-
14				
15				
Employer Contributions and Federal				
16 Assistance Payments	41,542,635.00	37,897,133.00	39,645,658.00	-
17 Total Operating Revenue	41,542,635.00	37,897,133.00	39,645,658.00	-
18				
19 Contractual Services	-	-	-	-
20 Unemployment Insurance Benefits	26,533,301.00	27,610,626.00	31,464,499.00	-
21 Total Operating Expenses	26,533,301.00	27,610,626.00	31,464,499.00	-
22				
23 Operating Income (Loss)	15,009,334.00	10,286,507.00	8,181,159.00	-
24				
25 Nonoperating Revenue:				
26 Investment Income	1,968,671.00	2,206,170.00	2,463,014.00	-
27 Interest, Penalties and Overpayments	488,739.00	488,393.00	844,653.00	-
28 Total Nonoperating Revenue	2,457,410.00	2,694,563.00	3,307,667.00	-
29				
30 Income (Loss) Before Transfers	17,466,744.00	12,981,070.00	11,488,826.00	-
31				
32 Transfers In	939,087.00	1,330,980.00	-	-
33 Transfers Out	(1,372,398.00)	(953,029.00)	(818,330.00)	-
34 Net Transfers In (Out)	(433,311.00)	377,951.00	(818,330.00)	-
35				
36 Net Change	17,033,433.00	13,359,021.00	10,670,496.00	-
37				
38 Beginning Fund Equity	73,981,088.00	91,014,521.00	104,373,542.00	-
39 Ending Equity	91,014,521.00	104,373,542.00	115,044,038.00	-

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 FY2017 are not yet available.

Effective for calendar year 2018, the contribution rate schedule was changed along with the establishment of an average high cost multiplier ratio which is used in determining the rate schedule to use.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund

	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,086,379.77	2,113,835.98
2 Total Assets	<u>2,086,379.77</u>	<u>2,113,835.98</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	2,086,379.77	2,113,835.98
9 Total Fund Equity	<u>2,086,379.77</u>	<u>2,113,835.98</u>
10 Total Liabilities and Fund Equity	<u>2,086,379.77</u>	<u>2,113,835.98</u>
11		
12		
13 Licenses, Permits and Fees	-	-
14 Fines, Forfeits and Penalties	-	-
15 Use of Money and Property	-	16,783.95
16 Sales and Services	-	162,000.00
17 Total Operating Revenue	<u>-</u>	<u>178,783.95</u>
18		
19 Personal Services and Benefits	4,995.49	5,237.40
20 Travel	2,624.74	1,701.34
21 Contractual Services	126,000.00	144,389.00
22 Supplies and Materials	-	-
23 Grants and Subsidies	-	-
24 Capital Outlay	-	-
25 Other Expense	-	-
26 Total Operating Expenditures/Expenses	<u>133,620.23</u>	<u>151,327.74</u>
27		
28 Transfers In	2,220,000.00	-
29 Transfers Out	-	-
30 Net Transfers In (Out)	<u>2,220,000.00</u>	<u>-</u>
31		
32 Net Change	2,086,379.77	27,456.21
33		
34 Beginning Fund Equity	-	2,086,379.77
35 Prior Period Adjustment	-	-
36 Ending Equity	<u>2,086,379.77</u>	<u>2,113,835.98</u>

Company: 9304

Company Name: Trust Co Rec & Liq Captive Ins Co Fund

Fund Name: Trust Company Receivership and Liquidation Captive Insurance Company Fund

Fund Type: Enterprise Fund

Purpose: SDCL 51A-6A-67 created the Trust Company Receivership and Liquidation Captive Insurance Company Fund. Source: SL 2016 ch 228 appropriated \$2,220,000 from the Banking Special Revenue Fund. Interest earned on money in the fund shall be deposited into the fund. Use: The Department of Labor and Regulation may enter into an agreement with a captive insurance company for the management of the fund. Money in the fund may be used to pay for trust company receivership and liquidation costs for trust companies chartered and regulated by the Division of Banking as well as administrative and reinsurance costs for the fund.

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

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	74,893,497.16	66,788,461.77	93,876,691.81	83,313,622.87
2 Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3 Accounts Receivable	2,543,912.18	1,836,493.74	3,961,129.79	1,408,604.77
4 Due From Other Funds	-	-	-	-
5 Loans and Notes Receivable	-	415,253.90	6,420,571.17	6,815,461.32
6 Total Assets	<u>77,438,259.34</u>	<u>69,041,059.41</u>	<u>104,259,242.77</u>	<u>91,538,538.96</u>
7				
8 Accounts Payable	43,874.22	9,932.53	37,201.12	34,013.55
9 Due to Other Funds	19.83	4.09	16.01	5.38
10 Deferred Revenue	2,016,814.80	2,016,814.80	2,016,814.80	2,016,814.80
11 Other Liabilities	-	-	-	-
12 Total Liabilities	<u>2,060,708.85</u>	<u>2,026,751.42</u>	<u>2,054,031.93</u>	<u>2,050,833.73</u>
13				
14 Reserve for Encumbrances	15,864,485.38	18,631,608.94	13,345,640.80	17,668,440.14
15 Unreserved Fund Balance	59,513,065.11	48,382,699.05	88,859,570.04	71,819,265.09
16 Total Fund Equity	<u>75,377,550.49</u>	<u>67,014,307.99</u>	<u>102,205,210.84</u>	<u>89,487,705.23</u>
17 Total Liabilities and Fund Equity	<u>77,438,259.34</u>	<u>69,041,059.41</u>	<u>104,259,242.77</u>	<u>91,538,538.96</u>
18				
19 Taxes	220,381,916.90	281,708,810.32	285,843,964.18	288,173,497.84
20 Licenses, Permits and Fees	5,311,683.18	5,064,914.00	5,054,907.05	4,799,747.37
21 Use of Money and Property	1,023,681.39	989,854.25	1,312,210.32	1,333,937.63
22 Sales and Services	959,394.49	500,152.93	393,336.98	526,227.80
23 Administering Programs	12,018,543.67	9,671,961.97	12,399,534.89	8,330,985.92
24 Other Revenue	3,366,368.99	3,783,934.78	4,970,845.94	4,519,149.45
25 Total Operating Revenue	<u>243,061,588.62</u>	<u>301,719,628.25</u>	<u>309,974,799.36</u>	<u>307,683,546.01</u>
26				
27 Personal Services and Benefits	64,563,407.60	64,481,674.41	70,781,435.94	71,810,924.45
28 Travel	1,820,372.77	2,026,483.75	2,141,415.58	2,123,837.16
29 Contractual Services	123,146,005.11	192,958,050.04	149,431,028.57	194,285,159.37
30 Supplies and Materials	24,520,368.52	22,896,456.37	21,658,463.01	20,047,301.51
31 Grants and Subsidies	864,036.56	1,201,351.95	1,144,396.66	1,161,338.63
32 Capital Outlay	21,694,178.57	27,126,650.41	29,771,131.98	29,676,545.59
33 Other Expense	-	-	-	-
34 Interest Expense	128.39	492.59	518.04	1,490.76
35 Insurance Claims	8,294.00	-	-	-
36 Total Operating Expenditures/Expenses	<u>236,616,791.52</u>	<u>310,691,159.52</u>	<u>274,928,389.78</u>	<u>319,106,597.47</u>
37				
38 Transfers In	7,743,223.19	6,487,511.29	6,636,223.37	7,617,190.60
39 Transfers Out	(4,279,925.04)	(5,879,222.52)	(6,490,799.25)	(6,521,981.78)
40 Net Transfers In (Out)	<u>3,463,298.15</u>	<u>608,288.77</u>	<u>145,424.12</u>	<u>1,095,208.82</u>
41				
42 Net Change	9,908,095.25	(8,363,242.50)	35,191,833.70	(10,327,842.64)
43				
44 Beginning Fund Equity	65,480,191.32	75,377,550.49	67,014,307.99	102,205,210.84
45 Prior Period Adjustment	(10,736.08)	-	(930.85)	(2,389,662.97)
46 Ending Fund Balance	<u>75,377,550.49</u>	<u>67,014,307.99</u>	<u>102,205,210.84</u>	<u>89,487,705.23</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). Additionally, receives transfers from the State Capital Construction Fund (5-27-5), the Ethanol Fuel Fund (10-47B-164) and the Motor Vehicle Fund (10-47B-149). 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 book.

The Local Bridge Improvement Grant Fund was included in this fund in FY2016 and FY2017 and has been broken out and shown on the next page beginning in FY2018.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3040 - Local Bridge Improvement Grant Fund

	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	6,750,000.00	14,790,684.79	20,651,507.32
2 Total Assets	6,750,000.00	14,790,684.79	20,651,507.32
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	6,750,000.00	14,790,684.79	20,651,507.32
9 Total Fund Equity	6,750,000.00	14,790,684.79	20,651,507.32
10 Total Liabilities and Fund Equity	6,750,000.00	14,790,684.79	20,651,507.32
11			
12 Licenses, Permits and Fees	5,250,000.00	7,000,000.00	7,000,000.00
13 Use of Money and Property	-	32,331.87	118,465.57
14 Total Operating Revenue	5,250,000.00	7,032,331.87	7,118,465.57
15			
16 Personal Services and Benefits	-	-	-
17 Travel	-	-	-
18 Contractual Services	-	991,647.08	3,437,177.22
19 Supplies and Materials	-	-	-
20 Grants and Subsidies	-	-	-
21 Capital Outlay	-	-	-
22 Total Operating Expenditures/Expenses	-	991,647.08	3,437,177.22
23			
24 Transfers In	1,500,000.00	2,000,000.00	2,000,000.00
25 Transfers Out	-	-	-
26 Net Transfers In (Out)	1,500,000.00	2,000,000.00	2,000,000.00
27			
28 Net Change	6,750,000.00	8,040,684.79	5,681,288.35
29			
30 Beginning Fund Equity	-	6,750,000.00	14,790,684.79
31 Prior Period Adjustment	-	-	179,534.18
32 Ending Fund Balance	6,750,000.00	14,790,684.79	20,651,507.32

Company: 3040

Company Name: State Highway Fund

Fund Name: Local Bridge Improvement Grant Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 32-11-38 created the Local Government Highway and Bridge Fund. Sources: Beginning on October 1, 2015, before each quarterly disbursement is made from the Local Government Highway and Bridge Fund (administered by the Department of Revenue in an Agency Fund) 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. Interest earned on money in the fund shall be deposited into the fund. Use: The Transportation Commission may award grants from the fund to any local government entity to construct, reconstruct, and repair bridges. The Transportation Commission shall consider the need for the project and funding mechanisms available to and utilized by the applicant when making a decision to award a grant. No county may receive a grant from the fund unless such county has adopted and annually updated its county highway and bridge improvement plan pursuant to the provisions of § 1-44-7.5 and has imposed county wheel tax pursuant to § 32-5A-1. Any money in the fund is continuously appropriated to the Department of Transportation. Any money deposited into and distributed from the fund shall set forth in an informational budget.

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

Additional Information: Transfers to the fund for FY2016 through FY2018 have come from the State Highway Fund. This fund was previously included in the State Highway Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,538,059.73	4,396,964.23	3,932,704.59	4,128,479.78
2 Accounts Receivable	75,560.87	87,910.35	154,668.37	188,546.40
3 Advances to Other Funds	-	-	-	-
4 Total Assets	<u>4,613,620.60</u>	<u>4,484,874.58</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>
5				
6 Accounts Payable	3,124.39	3,124.39	-	-
7 Total Liabilities	<u>3,124.39</u>	<u>3,124.39</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	4,610,496.21	4,481,750.19	4,087,372.96	4,317,026.18
11 Total Fund Equity	<u>4,610,496.21</u>	<u>4,481,750.19</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>
12 Total Liabilities and Fund Equity	<u>4,613,620.60</u>	<u>4,484,874.58</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>
13				
14 Taxes	1,989,416.65	1,507,118.00	1,967,719.42	2,305,044.43
15 Licenses, Permits and Fees	62,632.06	61,461.93	54,369.15	55,341.87
16 Fines, Forfeits and Penalties	-	324.00	-	-
17 Use of Money and Property	40,532.01	47,853.49	52,053.71	44,399.29
18 Sales and Services	300.82	894.73	3,295.92	675.58
19 Administering Programs	12,343.19	12,862.68	66,758.02	33,727.85
20 Other Revenue	11,700.00	13,176.75	7,150.00	17,244.28
21 Total Operating Revenue	<u>2,116,924.73</u>	<u>1,643,691.58</u>	<u>2,151,346.22</u>	<u>2,456,433.30</u>
22				
23 Personal Services and Benefits	296,131.16	276,228.16	298,470.43	302,209.09
24 Travel	18,296.69	16,287.84	17,317.63	11,451.69
25 Contractual Services	1,813,679.79	1,450,007.22	2,198,995.39	1,886,204.69
26 Supplies and Materials	33,643.07	29,545.88	22,717.92	26,874.97
27 Grants and Subsidies	-	-	-	-
28 Capital Outlay	33,553.70	368.50	8,222.08	39.64
29 Other Expense	-	-	-	-
30 Interest Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	<u>2,195,304.41</u>	<u>1,772,437.60</u>	<u>2,545,723.45</u>	<u>2,226,780.08</u>
32				
33 Transfers In	-	-	-	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36				
37 Net Change	(78,379.68)	(128,746.02)	(394,377.23)	229,653.22
38				
39 Beginning Fund Equity	4,688,958.42	4,610,496.21	4,481,750.19	4,087,372.96
40 Prior Period Adjustment	(82.53)	-	-	-
41 Ending Fund Balance	<u>4,610,496.21</u>	<u>4,481,750.19</u>	<u>4,087,372.96</u>	<u>4,317,026.18</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:

From prior GOAC meetings:

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	539,588.25	237,391.95	171,996.89	272,026.40
2 Accounts Receivable	20,572.00	10,354.00	6,975.00	11,623.00
3 Total Assets	<u>560,160.25</u>	<u>247,745.95</u>	<u>178,971.89</u>	<u>283,649.40</u>
4				
5 Accounts Payable	-	-	-	-
6 Deferred Revenue	304,449.79	276,980.71	249,511.63	222,042.55
7 Total Liabilities	<u>304,449.79</u>	<u>276,980.71</u>	<u>249,511.63</u>	<u>222,042.55</u>
8				
9 Reserve for Encumbrances	295,588.00	85,000.00	22,490.32	-
10 Unreserved Fund Balance	(39,877.54)	(114,234.76)	(93,030.06)	61,606.85
11 Total Fund Equity	<u>255,710.46</u>	<u>(29,234.76)</u>	<u>(70,539.74)</u>	<u>61,606.85</u>
12 Total Liabilities and Fund Equity	<u>560,160.25</u>	<u>247,745.95</u>	<u>178,971.89</u>	<u>283,649.40</u>
13				
14 Licenses, Permits and Fees	38,427.08	35,459.08	38,595.08	34,814.08
15 Use of Money and Property	127,047.12	112,795.90	85,560.79	106,631.66
16 Other Revenue	-	100,026.86	-	-
17 Total Operating Revenue	<u>165,474.20</u>	<u>248,281.84</u>	<u>124,155.87</u>	<u>141,445.74</u>
18				
19 Personal Services and Benefits	166,642.58	171,251.15	150,349.54	133,554.93
20 Travel	10,340.91	12,907.50	16,359.71	9,078.56
21 Contractual Services	668,795.89	346,907.50	31,077.01	39,261.01
22 Supplies and Materials	55,588.48	2,060.91	2,037.68	2,579.57
23 Capital Outlay	-	100.00	3,455.93	2,242.62
24 Other Expense	-	-	-	786.00
25 Total Operating Expenditures/Expenses	<u>901,367.86</u>	<u>533,227.06</u>	<u>203,279.87</u>	<u>187,502.69</u>
26				
27 Transfers In	196,094.56	-	37,819.02	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>196,094.56</u>	<u>-</u>	<u>37,819.02</u>	<u>-</u>
30				
31 Net Change	(539,799.10)	(284,945.22)	(41,304.98)	(46,056.95)
32				
33 Beginning Fund Equity	795,509.56	255,710.46	(29,234.76)	(70,539.74)
34 Prior Period Adjustment	-	-	-	178,203.54
35 Ending Fund Balance	<u>255,710.46</u>	<u>(29,234.76)</u>	<u>(70,539.74)</u>	<u>61,606.85</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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	291,375.88	520,022.35	500,683.06	341,797.38
2 Total Assets	291,375.88	520,022.35	500,683.06	341,797.38
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	291,375.88	520,022.35	500,683.06	341,797.38
9 Total Fund Equity	291,375.88	520,022.35	500,683.06	341,797.38
10 Total Liabilities and Fund Equity	291,375.88	520,022.35	500,683.06	341,797.38
11				
12 Licenses, Permits and Fees	322,768.77	340,585.14	319,444.38	314,547.99
13 Use of Money and Property	2,698.81	3,363.04	5,047.67	7,189.21
14 Total Operating Revenue	325,467.58	343,948.18	324,492.05	321,737.20
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	454,680.52	265,301.71	343,831.34	330,622.88
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	454,680.52	265,301.71	343,831.34	330,622.88
23				
24 Transfers In	150,400.94	150,000.00	-	-
25 Transfers Out	-	-	-	(150,000.00)
26 Net Transfers In (Out)	150,400.94	150,000.00	-	(150,000.00)
27				
28 Net Change	21,188.00	228,646.47	(19,339.29)	(158,885.68)
29				
30 Beginning Fund Equity	270,187.88	291,375.88	520,022.35	500,683.06
31 Prior Period Adjustment	-	-	-	-
32 Ending Fund Balance	291,375.88	520,022.35	500,683.06	341,797.38

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:

From prior GOAC meeting. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	19,171,976.13	11,841,122.81	8,073,781.31	6,827,458.53
2 Loans and Notes Receivable	25,899,649.56	23,919,346.97	20,358,947.63	23,001,808.56
3 Total Assets	<u>45,071,625.69</u>	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	145,600.00	-	35,154.87	-
9 Unreserved Fund Balance	44,926,025.69	35,760,469.78	28,397,574.07	29,829,267.09
10 Total Fund Equity	<u>45,071,625.69</u>	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>
11 Total Liabilities and Fund Equity	<u>45,071,625.69</u>	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>
12				
13 Use of Money and Property	715,813.11	1,104,202.47	959,286.64	1,151,685.37
14 Other Revenue	236,600.00	207,923.46	129,000.00	227,100.00
15 Total Operating Revenue	<u>952,413.11</u>	<u>1,312,125.93</u>	<u>1,088,286.64</u>	<u>1,378,785.37</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	170,671.17	15,658,260.74	8,416,027.48	101,995.64
20 Supplies and Materials	2,802,413.66	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>2,973,084.83</u>	<u>15,658,260.74</u>	<u>8,416,027.48</u>	<u>101,995.64</u>
24				
25 Transfers In	1,600,000.00	5,034,978.90	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>1,600,000.00</u>	<u>5,034,978.90</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	(420,671.72)	(9,311,155.91)	(7,327,740.84)	1,276,789.73
30				
31 Beginning Fund Equity	45,492,297.41	45,071,625.69	35,760,469.78	28,432,728.94
32 Prior Period Adjustment	-	-	-	119,748.42
33 Ending Fund Balance	<u>45,071,625.69</u>	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</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:

From prior GOAC meeting: 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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	680,997.04	1,158,805.77	1,536,428.45	2,004,404.61
2 Accounts Receivable	28,011.59	-	(5,326.03)	2,385.94
3 Total Assets	<u>709,008.63</u>	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	16,033.00	7,489.80	-
9 Unreserved Fund Balance	<u>709,008.63</u>	<u>1,142,772.77</u>	<u>1,523,612.62</u>	<u>2,006,790.55</u>
10 Total Fund Equity	<u>709,008.63</u>	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>
11 Total Liabilities and Fund Equity	<u>709,008.63</u>	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>
12				
13 Use of Money and Property	18,298.09	19,778.42	12,516.74	35,290.22
14 Sales and Services	1,037,253.68	1,165,730.34	1,154,643.54	1,180,725.55
15 Other Revenue	6,444.86	2,403.43	13,097.08	5,523.40
16 Total Operating Revenue	<u>1,061,996.63</u>	<u>1,187,912.19</u>	<u>1,180,257.36</u>	<u>1,221,539.17</u>
17				
18 Personal Services and Benefits	34,657.53	50,658.69	46,322.94	42,486.91
19 Travel	30,303.45	38,357.14	32,991.95	35,223.07
20 Contractual Services	117,687.14	133,978.81	182,238.61	182,845.85
21 Supplies and Materials	481,573.24	485,748.46	480,683.78	426,167.32
22 Capital Outlay	478,584.19	28,970.91	65,419.92	61,687.18
23 Interest Expense	177.70	401.04	303.51	270.29
24 Total Operating Expenditures/Expenses	<u>1,142,983.25</u>	<u>738,115.05</u>	<u>807,960.71</u>	<u>748,680.62</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	(80,986.62)	449,797.14	372,296.65	472,858.55
31				
32 Beginning Fund Equity	789,995.25	709,008.63	1,158,805.77	1,531,102.42
33 Prior Period Adjustment	-	-	-	2,829.58
34 Ending Fund Balance	<u>709,008.63</u>	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</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:

From prior GOAC meeting. 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.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - Hagen-Harvey Memorial Scholarship

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	869,182.70	866,455.07	868,203.90	878,964.03
2 Total Assets	869,182.70	866,455.07	868,203.90	878,964.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	869,182.70	866,455.07	868,203.90	878,964.03
9 Total Fund Equity	869,182.70	866,455.07	868,203.90	878,964.03
10 Total Liabilities and Fund Equity	869,182.70	866,455.07	868,203.90	878,964.03
11				
12 Use of Money and Property	8,916.92	11,022.37	11,748.83	10,760.13
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	8,916.92	11,022.37	11,748.83	10,760.13
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	21,000.00	13,750.00	10,000.00	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	21,000.00	13,750.00	10,000.00	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(12,083.08)	(2,727.63)	1,748.83	10,760.13
29				
30 Beginning Fund Balance	881,265.78	869,182.70	866,455.07	868,203.90
31 Ending Fund Balance	869,182.70	866,455.07	868,203.90	878,964.03

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	36,307.46	39,248.46	-	-
2 Total Assets	36,307.46	39,248.46	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	36,307.46	39,248.46	-	-
9 Total Fund Equity	36,307.46	39,248.46	-	-
10 Total Liabilities and Fund Equity	36,307.46	39,248.46	-	-
11				
12 Licenses, Permits and Fees	3,185.00	2,941.00	-	-
13 Total Operating Revenue	3,185.00	2,941.00	-	-
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	-	-	(39,248.46)	-
25 Net Transfers In (Out)	-	-	(39,248.46)	-
26				
27 Net Change	3,185.00	2,941.00	(39,248.46)	-
28				
29 Beginning Fund Balance	33,122.46	36,307.46	39,248.46	-
30 Ending Fund Balance	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.

Per SL 2017 Ch 65, the Postsecondary Technical Credentialing Fund (SDCL 13-39-17.1) is repealed.
Effective FY2018

Budget Information: This fund has been repealed.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - State Institute Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	228,423.42	251,397.57	225,135.52	239,366.57
2 Total Assets	228,423.42	251,397.57	225,135.52	239,366.57
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	228,423.42	251,397.57	225,135.52	239,366.57
9 Total Fund Equity	228,423.42	251,397.57	225,135.52	239,366.57
10 Total Liabilities and Fund Equity	228,423.42	251,397.57	225,135.52	239,366.57
11				
12 Licenses, Permits and Fees	165,172.00	191,293.00	222,149.00	239,265.37
13 Other Revenue		100.00	-	-
14 Total Operating Revenue	165,172.00	191,393.00	222,149.00	239,265.37
15				
16 Personal Services and Benefits	80,662.78	67,309.53	142,883.52	165,670.21
17 Travel	1,184.08	360.61	90.00	-
18 Contractual Services	91,184.22	33,258.92	75,400.68	10,614.47
19 Supplies and Materials	785.81	535.04	390.86	158.17
20 Grants and Subsidies	8,800.00	3,400.00	2,200.00	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	182,616.89	104,864.10	220,965.06	176,442.85
23				
24 Transfers In			39,248.46	-
25 Transfers Out	(46,381.80)	(63,554.75)	(66,694.45)	(48,591.47)
26 Net Transfers In (Out)	(46,381.80)	(63,554.75)	(27,445.99)	(48,591.47)
27				
28 Net Change	(63,826.69)	22,974.15	(26,262.05)	14,231.05
29				
30 Prior Period Adjustment				
31 Beginning Fund Balance	293,738.85	228,423.42	251,397.57	225,135.52
32 Prior Period Adjustment	(1,488.74)	-	-	-
33 Ending Fund Balance	228,423.42	251,397.57	225,135.52	239,366.57

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	46,559.92	60,791.55	99,507.86	132,162.71
2 Total Assets	46,559.92	60,791.55	99,507.86	132,162.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	46,559.92	60,791.55	99,507.86	132,162.71
9 Total Fund Equity	46,559.92	60,791.55	99,507.86	132,162.71
10 Total Liabilities and Fund Equity	46,559.92	60,791.55	99,507.86	132,162.71
11				
12 Use of Money and Property	-	-	-	-
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	19,923.77	23,741.01	11,797.64	9,714.03
17 Travel	4,993.58	4,901.70	3,563.90	925.92
18 Contractual Services	40,174.19	19,902.55	12,351.06	4,919.19
19 Supplies and Materials	959.36	777.86	265.54	377.48
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	693.85	-	-	-
22 Total Operating Expenditures	66,744.75	49,323.12	27,978.14	15,936.62
23				
24 Transfers In	46,381.80	63,554.75	66,694.45	48,591.47
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	46,381.80	63,554.75	66,694.45	48,591.47
27				
28 Net Change	(20,362.95)	14,231.63	38,716.31	32,654.85
29				
30 Beginning Fund Balance	66,922.87	46,559.92	60,791.55	99,507.86
31 Ending Fund Balance	46,559.92	60,791.55	99,507.86	132,162.71

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,400,356.13	3,570,441.30	4,529,953.90	4,520,465.75
2 Total Assets	2,400,356.13	3,570,441.30	4,529,953.90	4,520,465.75
3				
4 Accounts Payable	-	-	17.00	-
5 Total Liabilities	-	-	17.00	-
6				
7 Reserve for Encumbrances	-	367,791.80	340,420.40	643,104.67
8 Unreserved Fund Balance	2,400,356.13	3,202,649.50	4,189,516.50	3,877,361.08
9 Total Fund Equity	2,400,356.13	3,570,441.30	4,529,936.90	4,520,465.75
10 Total Liabilities and Fund Equity	2,400,356.13	3,570,441.30	4,529,953.90	4,520,465.75
11				
12 Licenses, Permits and Fees	48,174.68	8,928.82	5,019.00	5,022.87
13 Use of Money and Property	4,327.06	12,152.54	7,572.03	-
14 Sales and Services	5,792.87	4,601.88	19,390.31	294.00
15 Administering Programs	470,321.55	19,000.00	29,575.00	4,000.00
16 Other Revenue	2,376,824.27	2,657,483.30	2,895,968.24	1,856,238.45
17 Total Operating Revenue	2,905,440.43	2,702,166.54	2,957,524.58	1,865,555.32
18				
19 Personal Services and Benefits	18,830.21	43,777.90	12,802.99	133,938.72
20 Travel	19,048.97	34,535.10	4,267.63	2,296.62
21 Contractual Services	1,890,351.77	1,376,219.39	1,607,631.92	362,983.72
22 Supplies and Materials	5,316.52	1,719.08	4,104.55	3,213.39
23 Grants and Subsidies	93,334.34	1,000.00	1,000.00	46,429.41
24 Capital Outlay	351,486.44	41,226.77	368,221.89	361,992.13
25 Other Expense	198,725.35	33,603.13	-	-
26 Interest Expense	-	-	-	5.00
27 Total Operating Expenditures	2,577,093.60	1,532,081.37	1,998,028.98	910,858.99
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	(964,167.48)
31 Net Transfers In (Out)	-	-	-	(964,167.48)
32				
33 Net Change	328,346.83	1,170,085.17	959,495.60	(9,471.15)
34				
35 Beginning Fund Balance	2,072,009.30	2,400,356.13	3,570,441.30	4,529,936.90
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	2,400,356.13	3,570,441.30	4,529,936.90	4,520,465.75

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 and ERATE monies. Previous collections also included a M&R fee from technical institute students.

Budget Information: Included in the General Appropriations Bill.

Additional Information: Transfers out in FY2018 included \$500,000 to the State General Fund per 2018 HB 1044, and \$464,167.48 to the Board of Technical Education.

Department of Education
State Accounting System - Other Fund Balances
Company 3139 - Archeological Research Center

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	276,619.10	456,477.07	672,311.06	610,776.70
2 Total Assets	276,619.10	456,477.07	672,311.06	610,776.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	337.14	5,986.98	640.92	852.78
8 Unreserved Fund Balance	276,281.96	450,490.09	671,670.14	609,923.92
9 Total Fund Equity	276,619.10	456,477.07	672,311.06	610,776.70
10 Total Liabilities and Fund Equity	276,619.10	456,477.07	672,311.06	610,776.70
11				
12				
13 Taxes	364,761.82	412,410.84	400,449.45	414,813.41
14 Use of Money and Property	4.21	724.56	-	3.49
15 Sales and Services	730,063.77	906,180.40	943,304.52	825,323.32
16 Administering Programs	-	40,000.00	-	-
17 Other Revenue	900.00	-	124.54	-
18 Total Operating Revenue	1,095,729.80	1,359,315.80	1,343,878.51	1,240,140.22
19				
20 Personal Services and Benefits	643,138.63	729,410.87	744,478.94	767,775.59
21 Travel	69,276.81	49,807.63	57,896.10	76,317.28
22 Contractual Services	487,582.67	406,015.50	391,986.19	431,216.94
23 Supplies and Materials	19,768.61	14,214.42	8,754.58	10,970.75
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	8,232.57	2,122.17	14,832.06	13,788.81
26 Other Expense	-	341.74	2,025.00	1,639.10
27 Interest Expense	2,393.53	53.29	36.08	205.74
28 Total Operating Expenditures/Expenses	1,230,392.82	1,201,965.62	1,220,008.95	1,301,914.21
29				
30 Transfers In	139,945.41	22,507.79	91,964.43	239.63
31 Transfers Out	(6,418.27)	-	-	-
32 Net Transfers In (Out)	133,527.14	22,507.79	91,964.43	239.63
33				
34 Net Change	(1,135.88)	179,857.97	215,833.99	(61,534.36)
35				
36 Beginning Fund Equity	277,754.98	276,619.10	456,477.07	672,311.06
37 Ending Equity	276,619.10	456,477.07	672,311.06	610,776.70

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 and included in the 'Other Activities' sheet.

Department of Education
State Accounting System - Other Fund Balances
Company 3139 - Historical Society Special Revenue Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	135,823.47	138,993.88	130,239.36	90,773.93
2 Total Assets	135,823.47	138,993.88	130,239.36	90,773.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	5,290.59	3,658.34
8 Unreserved Fund Balance	135,823.47	138,993.88	124,948.77	87,115.59
9 Total Fund Equity	135,823.47	138,993.88	130,239.36	90,773.93
10 Total Liabilities and Fund Equity	135,823.47	138,993.88	130,239.36	90,773.93
11				
12				
13 Use of Money and Property	-	-	75.00	-
14 Sales and Services	183,787.39	189,960.63	170,731.43	158,356.23
15 Other Revenue	-	-	-	686.19
16 Total Operating Revenue	183,787.39	189,960.63	170,806.43	159,042.42
17				
18 Personal Services and Benefits	90,405.85	85,333.82	77,637.64	95,767.50
19 Travel	4,260.76	3,375.20	6,689.80	4,568.86
20 Contractual Services	80,498.48	73,417.78	72,081.65	74,722.29
21 Supplies and Materials	33,986.00	22,678.02	17,527.54	12,785.59
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	501.21	1,970.27	5,617.83	10,619.74
24 Other Expense	15.67	15.13	6.49	43.87
25 Total Operating Expenditures/Expenses	209,667.97	186,790.22	179,560.95	198,507.85
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(320.00)	-	-	-
29 Net Transfers In (Out)	(320.00)	-	-	-
30				
31 Net Change	(26,200.58)	3,170.41	(8,754.52)	(39,465.43)
32				
33 Beginning Fund Equity	162,024.05	135,823.47	138,993.88	130,239.36
34 Ending Equity	135,823.47	138,993.88	130,239.36	90,773.93

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	31,142.56	126,306.07	207,874.65	229,186.15
2 Total Assets	31,142.56	126,306.07	207,874.65	229,186.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	786.82	-	1,068.31	1,009.01
8 Unreserved Fund Balance	30,355.74	126,306.07	206,806.34	228,177.14
9 Total Fund Equity	31,142.56	126,306.07	207,874.65	229,186.15
10 Total Liabilities and Fund Equity	31,142.56	126,306.07	207,874.65	229,186.15
11				
12				
13 Taxes	253,765.23	286,914.71	278,593.16	288,586.19
14 Use of Money and Property	20.41	407.07	-	-
15 Sales and Services	-	-	17,734.89	-
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	253,785.64	287,321.78	296,328.05	288,586.19
18				
19 Personal Services and Benefits	211,701.91	178,262.68	176,142.43	202,200.06
20 Travel	5,458.25	3,977.01	2,161.52	3,668.60
21 Contractual Services	12,518.76	3,075.00	16,887.51	42,033.09
22 Supplies and Materials	18,443.91	4,379.02	7,374.77	13,898.10
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	6,371.79	2,464.37	12,193.24	5,474.84
25 Interest Expense	-	0.19	-	-
26 Total Operating Expenditures/Expenses	254,494.62	192,158.27	214,759.47	267,274.69
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(708.98)	95,163.51	81,568.58	21,311.50
33				
34 Beginning Fund Equity	31,851.54	31,142.56	126,306.07	207,874.65
35 Ending Equity	31,142.56	126,306.07	207,874.65	229,186.15

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	305,957.96	291,055.15	253,347.70	280,527.61
2 Total Assets	305,957.96	291,055.15	253,347.70	280,527.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	305,957.96	291,055.15	253,347.70	280,527.61
9 Total Fund Equity	305,957.96	291,055.15	253,347.70	280,527.61
10 Total Liabilities and Fund Equity	305,957.96	291,055.15	253,347.70	280,527.61
11				
12				
13 Use of Money and Property	4,001.41	4,842.52	4,768.24	3,859.16
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	4,001.41	4,842.52	4,768.24	3,859.16
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	151,051.46	119,745.33	142,475.69	76,679.25
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	151,051.46	119,745.33	142,475.69	76,679.25
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)	87,029.00	100,000.00	100,000.00	100,000.00
28				
29 Net Change	(60,021.05)	(14,902.81)	(37,707.45)	27,179.91
30				
31 Beginning Fund Equity	365,979.01	305,957.96	291,055.15	253,347.70
32 Ending Equity	305,957.96	291,055.15	253,347.70	280,527.61

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	10,633.03	10,730.27	11,174.57	10,776.35
2 Deferred Charges and Other Assets	-	-	200.00	200.00
3 Total Assets	<u>10,633.03</u>	<u>10,730.27</u>	<u>11,374.57</u>	<u>10,976.35</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	10,633.03	10,730.27	11,374.57	10,976.35
10 Total Fund Equity	<u>10,633.03</u>	<u>10,730.27</u>	<u>11,374.57</u>	<u>10,976.35</u>
11 Total Liabilities and Fund Equity	<u>10,633.03</u>	<u>10,730.27</u>	<u>11,374.57</u>	<u>10,976.35</u>
12				
13 Fines, Forfeits and Penalties	110.95	-	-	500.40
14 Sales and Services	84.60	146.50	-	87.30
15 Administering Programs	2,522.54	5,627.52	-	-
16 Other Revenue	2,300.00	1,325.00	2,355.00	2,755.00
17 Total Operating Revenue	<u>5,018.09</u>	<u>7,099.02</u>	<u>2,355.00</u>	<u>3,342.70</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	3,520.00	2,000.00	50.00	-
22 Supplies and Materials	3,380.14	1,599.22	1,056.91	825.03
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	1,495.46	3,402.56	603.79	2,915.89
25 Other Expense	-	-	-	-
26 Total Operating Expenditures	<u>8,395.60</u>	<u>7,001.78</u>	<u>1,710.70</u>	<u>3,740.92</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	(3,377.51)	97.24	644.30	(398.22)
33				
34 Beginning Fund Balance	14,010.54	10,633.03	10,730.27	11,374.57
35 Prior Period Adjustment	-	-	-	-
36 Ending Fund Balance	<u>10,633.03</u>	<u>10,730.27</u>	<u>11,374.57</u>	<u>10,976.35</u>

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.

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3189 - Workforce Education Fund

	FY2015	FY2016	FY2018	FY2018
1 Cash Pooled with State Treasurer	1,397,338.64	2,847,148.02	6,208,868.68	3,778,821.45
2 Total Assets	1,397,338.64	2,847,148.02	6,208,868.68	3,778,821.45
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
Reserve for Encumbrances	-	-	-	1,434,391.26
7 Unreserved Fund Balance	1,397,338.64	2,847,148.02	6,208,868.68	2,344,430.19
8 Total Fund Equity	1,397,338.64	2,847,148.02	6,208,868.68	3,778,821.45
9 Total Liabilities and Fund Equity	1,397,338.64	2,847,148.02	6,208,868.68	3,778,821.45
10				
11 Use of Money and Property	11,268.80	30,036.78	53,442.27	70,855.13
12 Total Operating Revenue	11,268.80	30,036.78	53,442.27	70,855.13
13				
14 Personal Services and Benefits	-	-	-	-
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	1,638,552.00	1,647,333.00	100,764.73	2,232,946.61
19 Total Operating Expenditures	1,638,552.00	1,647,333.00	100,764.73	2,232,946.61
20				
21 Transfers In	3,017,825.67	3,317,105.60	3,409,043.12	524,773.25
22 Transfers Out	-	(250,000.00)	-	(792,729.00)
23 Net Transfers In (Out)	3,017,825.67	3,067,105.60	3,409,043.12	(267,955.75)
24				
25 Net Change	1,390,542.47	1,449,809.38	3,361,720.66	(2,430,047.23)
26				
27 Beginning Fund Balance	6,796.17	1,397,338.64	2,847,148.02	6,208,868.68
28 Ending Fund Balance	1,397,338.64	2,847,148.02	6,208,868.68	3,778,821.45

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. General fund appropriations to the workforce education program. Use: SDCL 13-13-88 provides that the fund is to be used to:

- (1) To fund the limited English proficiency adjustment as referenced in § 13-13-89;
- (2) Provide grants for the purposes of providing secondary career and technical education programs; and
- (3) Provide one-time funding to the Department of Education for one-time education enhancement programs that are defined annually and approved by the Legislature.

Per SDCL 13-13-89 the Workforce Education Fund is 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. Beginning in fiscal year 2017, money from the workforce education fund shall be disbursed as follows:

- (1) Two million five hundred thousand dollars shall be distributed to fund new and existing secondary career and technical education programs of which two hundred fifty thousand dollars may be distributed to private, nonprofit entities that provide specialized career and technical services and education; and
- (2) Any amount remaining in the fund after the distribution in subdivision (1) is made shall be allocated to the Department of Education for one-time education enhancement programs that are defined annually and approved by the Legislature.

Any money in the Workforce Education Fund is continuously appropriated.

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

Additional Information:

Per SDCL 1-16G-49, each department administering the funds received from § 1-16G-48 shall report annually to the GOAC about the operations and results of the Building South Dakota Fund.

SDCLs 13-13-88 and 13-13-88 were amended and § 1-16G-48 repealed effective in FY2019.

Department of Education
State Accounting System - Other Fund Balances
Company 6503 - Board of Technical Education

		FY2018
1	Cash Pooled with State Treasurer	<u>390,539.71</u>
2	Total Assets	<u>390,539.71</u>
3		
4	Accounts Payable	<u>-</u>
5	Total Liabilities	<u>-</u>
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	<u>390,539.71</u>
9	Total Fund Equity	<u>390,539.71</u>
10	Total Liabilities and Fund Equity	<u>390,539.71</u>
11		
12	Use of Money and Property	<u>6,623.44</u>
13	Total Operating Revenue	<u>6,623.44</u>
14		
15	Personal Services and Benefits	43,652.13
16	Travel	6.00
17	Contractual Services	80,412.95
18	Supplies and Materials	1.09
19	Grants and Subsidies	-
20	Capital Outlay	-
21	Total Operating Expenditures	<u>124,072.17</u>
22		
23	Transfers In	509,043.99
24	Transfers Out	<u>(1,055.55)</u>
25	Net Transfers In (Out)	<u>507,988.44</u>
26		
27	Net Change	390,539.71
28		
29	Beginning Fund Balance	-
30	Ending Fund Balance	<u>390,539.71</u>

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Technical Education

Fund Type: Enterprise Fund

Purpose: SDCL 13-39A-2 created the South Dakota Board of Technical Education. Source: Only revenue in FY18 was from the income proration. Transfers were from company 3138 for the technical institute M&R fee and the Build S.D. Scholarship and from the Future Fund. Use: Oversight of the postsecondary technical institute system.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

Transfers in FY18 included: \$358,127.32 technical institute M&R fee, \$106,040.16 Build S.D. scholarship and \$44,876.51 from the Future Fund.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	57,909.74	73,965.84	85,446.37	114,087.21
2 Due From Other Governments	42,319.98	-	-	-
3 Total Assets	<u>100,229.72</u>	<u>73,965.84</u>	<u>85,446.37</u>	<u>114,087.21</u>
4				
5 Due to Other Governments	100,229.72	73,965.84	85,446.37	114,087.21
6 Other Liabilities	-	-	-	-
7 Total Liabilities	<u>100,229.72</u>	<u>73,965.84</u>	<u>85,446.37</u>	<u>114,087.21</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 - Tuition Subaccount Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	-	6,806,670.00	5,800,997.49	1,151,115.61
2 Total Assets	-	6,806,670.00	5,800,997.49	1,151,115.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	6,806,670.00	5,800,997.49	1,151,115.61
9 Total Fund Equity	-	6,806,670.00	5,800,997.49	1,151,115.61
10 Total Liabilities and Fund Equity	-	6,806,670.00	5,800,997.49	1,151,115.61
11				
12 Use of Money and Property	15,159.94	-	-	-
13 Total Operating Revenue	15,159.94	-	-	-
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	15,159.94	-	1,005,672.51	4,649,881.88
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	15,159.94	-	1,005,672.51	4,649,881.88
22				
23 Transfers In	-	6,806,670.00	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	6,806,670.00	-	-
26				
27 Net Change	-	6,806,670.00	(1,005,672.51)	(4,649,881.88)
28				
29 Beginning Fund Balance	-	-	6,806,670.00	5,800,997.49
30 Ending Fund Balance	-	6,806,670.00	5,800,997.49	1,151,115.61

Company: 8501
Company Name: Voc. Education Facilities Fund
Fund Name: Tuition Subaccount Fund
Fund Type: Special Revenue Fund

Purpose: Previously this was used to account for the postsecondary Technical Institutes Facilities Fund. In FY2014 the remaining monies in this fund were moved to the Postsecondary Technical Institute Equipment Fund on the next page. In FY2016 \$6.8 million was deposited to this fund for the bond prepayment authorized by SL 2016 ch 3. Disbursements are for the scheduled bond payments.

Budget Information: Not included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 8501 - Postsecondary Technical Institute Equipment Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,185,991.57	212,931.04	216,557.43	216,563.83
2 Total Assets	<u>1,185,991.57</u>	<u>212,931.04</u>	<u>216,557.43</u>	<u>216,563.83</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	1,185,991.57	212,931.04	216,557.43	216,563.83
9 Total Fund Equity	<u>1,185,991.57</u>	<u>212,931.04</u>	<u>216,557.43</u>	<u>216,563.83</u>
10 Total Liabilities and Fund Equity	<u>1,185,991.57</u>	<u>212,931.04</u>	<u>216,557.43</u>	<u>216,563.83</u>
11				
12 Use of Money and Property	-	17,855.49	3,626.39	6.40
13 Total Operating Revenue	<u>-</u>	<u>17,855.49</u>	<u>3,626.39</u>	<u>6.40</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>314,008.43</u>	<u>990,916.02</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	(314,008.43)	(973,060.53)	3,626.39	6.40
28				
29 Beginning Fund Balance	1,500,000.00	1,185,991.57	212,931.04	216,557.43
30 Ending Fund Balance	<u>1,185,991.57</u>	<u>212,931.04</u>	<u>216,557.43</u>	<u>216,563.83</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 (now 13-39A-29) 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.

Additional Information:
 SL 2017 ch 81 repealed this fund. The repeal will be effective for FY2018. The law created the same fund under the new South Dakota Board of Technical Education which was codified in SDCL 13-39A-29.



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

	FY2015	FY2016	FY2017	FY2018
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	445,485.04	422,069.19	741,463.11	784,171.38
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	23,308.62	19,071.95	14,179.90	16,328.26
17 Other Revenue	155,612.73	230,660.95	135,161.26	185,686.98
18 Total Operating Revenue	181,921.35	252,732.90	152,341.16	205,015.24
19				
20 Personal Services and Benefits	13,218,311.47	13,343,028.62	14,242,002.23	14,264,133.51
21 Travel	653,893.43	691,846.69	726,813.41	793,421.17
22 Contractual Services	1,507,736.29	1,510,587.88	1,510,392.60	1,661,862.49
23 Supplies and Materials	1,674,663.70	1,510,365.04	1,642,541.22	1,820,062.03
24 Capital Outlay	1,712,863.83	1,960,222.64	1,521,493.87	2,003,509.88
25 Total Operating Expenditures/Expenses	18,767,468.72	19,016,050.87	19,643,243.33	20,542,989.08
26				
27 Transfers In	-	-	-	0.88
28 Transfers Out	-	-	-	(2,703.68)
29 Net Transfers In (Out)	-	-	-	(2,702.80)
30				
31 Net Change	(18,585,547.37)	(18,763,317.97)	(19,490,902.17)	(20,340,676.64)
32				
33 Beginning Fund Equity				
34 Prior Period Adjustment				
35 Ending Equity				

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	40,000.00	40,000.00	40,000.00	32,773.51
2 Total Assets	40,000.00	40,000.00	40,000.00	32,773.51
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	40,000.00	40,000.00	40,000.00	32,773.51
9 Total Fund Equity	40,000.00	40,000.00	40,000.00	32,773.51
10 Total Liabilities and Fund Equity	40,000.00	40,000.00	40,000.00	32,773.51
11				
12				
13 Licenses, Permits and Fees	196,505.00	191,945.00	193,267.90	207,885.00
14 Total Operating Revenue	196,505.00	191,945.00	193,267.90	207,885.00
15				
16 Personal Services and Benefits	19,942.67	17,001.36	17,657.19	11,274.84
17 Contractual Services	146,632.78	161,358.60	167,677.97	199,921.68
18 Supplies and Materials	-	4,449.81	1,651.68	540.97
19 Capital Outlay	2,337.70	599.36	-	-
20 Total Operating Expenditures/Expenses	168,913.15	183,409.13	186,986.84	211,737.49
21				
22 Transfers In	-	-	-	-
23 Transfers Out	(19,676.59)	(8,535.87)	(6,281.06)	(3,374.00)
24 Net Transfers In (Out)	(19,676.59)	(8,535.87)	(6,281.06)	(3,374.00)
25				
26 Net Change	7,915.26	0.00	-	(7,226.49)
27				
28 Beginning Fund Equity	32,084.74	40,000.00	40,000.00	40,000.00
29 Ending Equity	40,000.00	40,000.00	40,000.00	32,773.51

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

	FY2015	FY2016	FY2017	FY2018
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 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	28,652.97	29,496.15	3,534.37	23,955.44
17 Travel	3,257.57	1,435.32	670.71	1,949.06
18 Contractual Services	1,804.83	1,741.63	1,464.82	1,802.47
19 Supplies and Materials	1,129.67	13.87	0.61	-
20 Grants and Subsidies	-	-	-	305.23
21 Capital Outlay	1,690.56	-	229.60	302.71
22 Total Operating Expenditures/Expenses	36,535.60	32,686.97	5,900.11	28,314.91
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(36,535.60)	(32,686.97)	(5,900.11)	(28,314.91)
29				
30 Beginning Fund Equity				
31 Prior Period Adjustment				
32 Ending Equity				

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	7,574,248.11	7,148,194.36	7,288,356.28	7,066,887.71
2 Total Assets	7,574,248.11	7,148,194.36	7,288,356.28	7,066,887.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	143.24
8 Unreserved Fund Balance	7,574,248.11	7,148,194.36	7,288,356.28	7,066,744.47
9 Total Fund Equity	7,574,248.11	7,148,194.36	7,288,356.28	7,066,887.71
10 Total Liabilities and Fund Equity	7,574,248.11	7,148,194.36	7,288,356.28	7,066,887.71
11				
12				
13 Licenses, Permits and Fees	3,654,335.22	3,746,988.91	3,800,470.59	3,869,032.64
14 Use of Money and Property	41,526.77	91,306.07	107,687.00	96,013.90
15 Other Revenue	99.00	-	-	-
16 Total Operating Revenue	3,695,960.99	3,838,294.98	3,908,157.59	3,965,046.54
17				
18 Personal Services and Benefits	82,702.31	76,476.30	84,331.75	128,754.10
19 Travel	13,464.21	7,361.87	7,510.84	7,890.18
20 Contractual Services	2,299,881.51	3,713,055.05	3,443,603.84	3,982,814.56
21 Supplies and Materials	1,492.30	441.90	453.41	500.75
22 Grants and Subsidies	100,000.00	-	-	-
23 Capital Outlay	102,353.16	459,919.00	224,249.89	56,959.65
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	2,599,893.49	4,257,254.12	3,760,149.73	4,176,919.24
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(13,365.45)	(7,094.61)	(7,845.94)	(9,595.87)
30 Net Transfers In (Out)	(13,365.45)	(7,094.61)	(7,845.94)	(9,595.87)
31				
32 Net Change	1,082,702.05	(426,053.75)	140,161.92	(221,468.57)
33				
34 Beginning Fund Equity	6,491,546.06	7,574,248.11	7,148,194.36	7,288,356.28
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	7,574,248.11	7,148,194.36	7,288,356.28	7,066,887.71

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	534,459.24	595,569.33	855,815.66	(229,877.04)
2 Accounts Receivables	-	-	-	2,000.00
3 Loans and Notes Receivable	811,030.67	496,937.30	-	-
4 Total Assets	<u>1,345,489.91</u>	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	307.37	859.44
10 Unreserved Fund Balance	1,345,489.91	1,092,506.63	855,508.29	(228,736.48)
11 Total Fund Equity	<u>1,345,489.91</u>	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>
12 Total Liabilities and Fund Equity	<u>1,345,489.91</u>	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>
13				
14				
15 Use of Money and Property	46,668.92	33,049.32	11,181.09	-
16 Sales and Services	-	-	-	-
17 Administering Programs	-	-	166,011.28	-
18 Other Revenue	21,528.34	2,724.29	619,896.19	22,868.56
19 Total Operating Revenue	<u>68,197.26</u>	<u>35,773.61</u>	<u>797,088.56</u>	<u>22,868.56</u>
20				
21 Personal Services and Benefits	640,230.80	453,748.89	864,469.96	404,864.53
22 Travel	107,669.95	24,123.02	34,084.35	16,169.76
23 Contractual Services	3,634,748.40	76,889.45	140,495.88	119,722.27
24 Supplies and Materials	55,805.74	2,304.27	5,924.11	1,437.14
25 Grants and Subsidies	1,158,265.50	522,970.47	1,242,637.78	805,742.92
26 Capital Outlay	13,332.80	-	8,071.16	8,430.27
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>5,610,053.19</u>	<u>1,080,036.10</u>	<u>2,295,683.24</u>	<u>1,356,366.89</u>
29				
30 Transfers In	9,382,643.44	791,429.21	1,486,822.02	555,189.91
31 Transfers Out	-	(150.00)	(224,918.31)	(305,384.28)
32 Net Transfers In (Out)	<u>9,382,643.44</u>	<u>791,279.21</u>	<u>1,261,903.71</u>	<u>249,805.63</u>
33				
34 Net Change	3,840,787.51	(252,983.28)	(236,690.97)	(1,083,692.70)
35				
36 Beginning Fund Equity	(2,495,297.60)	1,345,489.91	1,092,506.63	855,815.66
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>1,345,489.91</u>	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</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

	FY2015	FY2016	FY2017	FY2018
1 Cash on Hand	1,940.00	1,940.00	1,940.00	2,140.00
2 Cash Pooled with State Treasurer	447,408.26	1,753,148.82	2,965,172.41	4,147,472.22
3 Total Assets	449,348.26	1,755,088.82	2,967,112.41	4,149,612.22
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	41,269.47	8,919.87	1,525.69	19,090.24
9 Unreserved Fund Balance	408,078.79	1,746,168.95	2,965,586.72	4,130,521.98
10 Total Fund Equity	449,348.26	1,755,088.82	2,967,112.41	4,149,612.22
11 Total Liabilities and Fund Equity	449,348.26	1,755,088.82	2,967,112.41	4,149,612.22
12				
13				
14 Licenses, Permits and Fees	5,882,491.88	7,504,640.10	7,583,730.35	7,887,096.60
15 Use of Money and Property	3,558.29	1,602.90	3,712.54	2,918.61
16 Sales and Services	2,196,949.15	2,215,981.61	2,190,026.42	1,924,915.99
17 Other Revenue	10,825.46	26,979.68	41,317.48	56,127.17
18 Total Operating Revenue	8,093,824.78	9,749,204.29	9,818,786.79	9,871,058.37
19				
20 Personal Services and Benefits	5,403,929.16	5,216,876.48	5,544,409.61	5,639,033.06
21 Travel	149,118.37	159,109.34	144,158.10	145,040.51
22 Contractual Services	2,051,197.15	2,159,808.68	2,153,462.73	2,249,310.65
23 Supplies and Materials	238,997.59	258,698.67	238,882.93	229,633.92
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	236,877.40	340,404.97	151,764.24	-
26 Other Expense	-	-	-	35,700.28
27 Total Operating Expenditures/Expenses	8,080,119.67	8,134,898.14	8,232,677.61	8,298,718.42
28				
29 Transfers In	3.06	-	-	-
30 Transfers Out	(279,187.17)	(308,565.59)	(374,085.59)	(389,840.14)
31 Net Transfers In (Out)	(279,184.11)	(308,565.59)	(374,085.59)	(389,840.14)
32				
33 Net Change	(265,479.00)	1,305,740.56	1,212,023.59	1,182,499.81
34				
35 Beginning Fund Equity	714,827.26	449,348.26	1,755,088.82	2,967,112.41
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	449,348.26	1,755,088.82	2,967,112.41	4,149,612.22

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 32-12-125 allows that except for the portion of the fee used to administer the Division of Highway Patrol pursuant to § 32-12-16, all other fees collected pursuant to chapters 32-12 and 32-12A and credited to the state motor vehicle fund shall remain in the fund for the next fiscal year. These fees may only be used for purposes of operating the driver licensing program.

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:

Effective in FY2016 the motor vehicle fund is allowed to retain monies in the fund rather than make distributions to the local government highway and bridge fund. Additionally, in FY2016 there were increases to original and commercial drivers license fees.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3184 - Cigarette Fire Safety Standard Act Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	171,827.25	137,787.30	240,878.77	213,695.62
2 Total Assets	171,827.25	137,787.30	240,878.77	213,695.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	14,002.56	-
8 Unreserved Fund Balance	171,827.25	137,787.30	226,876.21	213,695.62
9 Total Fund Equity	171,827.25	137,787.30	240,878.77	213,695.62
10 Total Liabilities and Fund Equity	171,827.25	137,787.30	240,878.77	213,695.62
11				
12				
13 Licenses, Permits and Fees	15,000.00	4,500.00	127,500.00	13,500.00
14 Use of Money and Property	1,690.96	2,389.64	2,161.31	2,335.88
15 Total Operating Revenue	16,690.96	6,889.64	129,661.31	15,835.88
16				
17 Personal Services and Benefits	262.91	165.21	471.98	493.10
18 Travel	-	-	-	-
19 Contractual Services	969.35	1,012.39	989.77	12,995.48
20 Supplies and Materials	27,373.72	30,133.57	20,882.20	22,309.47
21 Grants and Subsidies	9,000.00	8,250.00	3,000.00	5,250.00
22 Capital Outlay	2,645.00	-	-	-
23 Total Operating Expenditures/Expenses	40,250.98	39,561.17	25,343.95	41,048.05
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(1,777.02)	(1,368.42)	(1,225.89)	(1,970.98)
27 Net Transfers In (Out)	(1,777.02)	(1,368.42)	(1,225.89)	(1,970.98)
28				
29 Net Change	(25,337.04)	(34,039.95)	103,091.47	(27,183.15)
30				
31 Beginning Fund Equity	197,164.29	171,827.25	137,787.30	240,878.77
32 Ending Equity	171,827.25	137,787.30	240,878.77	213,695.62

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	582,562.61	416,615.43	432,232.17	715,071.24
2 Total Assets	582,562.61	416,615.43	432,232.17	715,071.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	19,040.00
8 Unreserved Fund Balance	582,562.61	416,615.43	432,232.17	696,031.24
9 Total Fund Equity	582,562.61	416,615.43	432,232.17	715,071.24
10 Total Liabilities and Fund Equity	582,562.61	416,615.43	432,232.17	715,071.24
11				
12				
13 Licenses, Permits and Fees	634,319.00	620,236.00	639,744.00	694,021.00
14 Use of Money and Property	9,532.68	9,296.71	7,260.29	5,739.53
15 Total Operating Revenue	643,851.68	629,532.71	647,004.29	699,760.53
16				
17 Personal Services and Benefits	-	138.11	1,651.55	30.03
18 Travel	8.14	195.88	-	-
19 Contractual Services	634,066.13	615,052.69	617,521.83	414,476.69
20 Supplies and Materials	33,825.17	268.37	257.89	406.93
21 Grants and Subsidies	10,000.00	-	-	-
22 Capital Outlay	140,703.73	159,296.27	-	-
23 Total Operating Expenditures/Expenses	818,603.17	774,951.32	619,431.27	414,913.65
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(27,846.88)	(20,528.57)	(11,956.28)	(2,007.81)
27 Net Transfers In (Out)	(27,846.88)	(20,528.57)	(11,956.28)	(2,007.81)
28				
29 Net Change	(202,598.37)	(165,947.18)	15,616.74	282,839.07
30				
31 Beginning Fund Equity	785,160.98	582,562.61	416,615.43	432,232.17
32 Ending Equity	582,562.61	416,615.43	432,232.17	715,071.24

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.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3184 - Other

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	184,582.47	120,472.47	228,159.03	418,977.93
2 Total Assets	184,582.47	120,472.47	228,159.03	418,977.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	8,903.57	209.00	2,916.46	1,018.85
8 Unreserved Fund Balance	175,678.90	120,263.47	225,242.57	417,959.08
9 Total Fund Equity	184,582.47	120,472.47	228,159.03	418,977.93
10 Total Liabilities and Fund Equity	184,582.47	120,472.47	228,159.03	418,977.93
11				
12				
13 Use of Money and Property	1,138.82	1,682.49	1,635.45	1,408.23
14 Sales and Services	271,245.59	274,181.40	298,274.86	314,398.68
15 Administering Programs	6,000.00	5,200.00	5,169.00	-
16 Other Revenue	-	694.20	-	30,000.00
17 Total Operating Revenue	278,384.41	281,758.09	305,079.31	345,806.91
18				
19 Personal Services and Benefits	663,997.33	678,020.28	754,069.95	715,769.06
20 Travel	7,459.03	9,817.42	14,148.16	22,290.14
21 Contractual Services	95,548.10	121,157.99	128,779.83	135,837.58
22 Supplies and Materials	17,317.39	23,754.15	15,425.67	18,170.49
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	6,519.83	11,421.37	10,454.30	15,201.21
25 Total Operating Expenditures/Expenses	790,841.68	844,171.21	922,877.91	907,268.48
26				
27 Transfers In	536,757.65	498,303.12	726,242.78	752,280.47
28 Transfers Out	-	-	(757.62)	-
29 Net Transfers In (Out)	536,757.65	498,303.12	725,485.16	752,280.47
30				
31 Net Change	24,300.38	(64,110.00)	107,686.56	190,818.90
32				
33 Beginning Fund Equity	160,282.09	184,582.47	120,472.47	228,159.03
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	184,582.47	120,472.47	228,159.03	418,977.93

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	326,942.70	365,009.30	262,698.45	98,926.92
2 Total Assets	326,942.70	365,009.30	262,698.45	98,926.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	24.00
8 Unreserved Fund Balance	326,942.70	365,009.30	262,698.45	98,902.92
9 Total Fund Equity	326,942.70	365,009.30	262,698.45	98,926.92
10 Total Liabilities and Fund Equity	326,942.70	365,009.30	262,698.45	98,926.92
11				
12				
13 Use of Money and Property	2,441.86	3,388.41	4,234.73	3,505.80
14 Sales and Services	1,673,827.65	1,697,688.94	1,601,213.18	1,573,867.14
15 Other Revenue	84.00	-	4,042.67	175.00
16 Total Operating Revenue	1,676,353.51	1,701,077.35	1,609,490.58	1,577,547.94
17				
18 Personal Services and Benefits	1,198,598.10	1,210,744.40	1,252,637.46	1,246,437.47
19 Travel	233,342.41	252,895.48	246,130.29	273,923.66
20 Contractual Services	98,076.94	89,370.86	104,697.30	112,177.55
21 Supplies and Materials	20,833.80	15,969.82	18,445.63	17,980.22
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	8,367.82	37,843.91	4,654.53	1,498.96
24 Total Operating Expenditures/Expenses	1,559,219.07	1,606,824.47	1,626,565.21	1,652,017.86
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(55,795.76)	(56,186.28)	(85,236.22)	(89,301.61)
28 Net Transfers In (Out)	(55,795.76)	(56,186.28)	(85,236.22)	(89,301.61)
29				
30 Net Change	61,338.68	38,066.60	(102,310.85)	(163,771.53)
31				
32 Beginning Fund Equity	265,604.02	326,942.70	365,009.30	262,698.45
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	326,942.70	365,009.30	262,698.45	98,926.92

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,216,649.60	1,150,391.53	1,166,088.25	1,220,423.91
2 Total Assets	1,216,649.60	1,150,391.53	1,166,088.25	1,220,423.91
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	1,000,509.60	990,508.14	997,053.47	1,007,373.19
6 Other Liabilities	216,140.00	159,883.39	169,034.78	213,050.72
7 Total Liabilities	1,216,649.60	1,150,391.53	1,166,088.25	1,220,423.91

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 received 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	165,667.07	177,622.80	180,458.62	181,421.22
2 Total Assets	165,667.07	177,622.80	180,458.62	181,421.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	165,667.07	177,622.80	180,458.62	181,421.22
9 Total Fund Equity	165,667.07	177,622.80	180,458.62	181,421.22
10 Total Liabilities and Fund Equity	165,667.07	177,622.80	180,458.62	181,421.22
11				
12				
13 Use of Money and Property	1,508.33	1,955.73	2,270.18	2,201.26
14 Administering Programs	-	-	-	-
15 Other Revenue	16,100.00	10,000.00	565.64	-
16 Total Operating Revenue	17,608.33	11,955.73	2,835.82	2,201.26
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	956.15
21 Supplies and Materials	432.65	-	-	282.51
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	432.65	-	-	1,238.66
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	17,175.68	11,955.73	2,835.82	962.60
30				
31 Beginning Fund Equity	148,491.39	165,667.07	177,622.80	180,458.62
32 Ending Equity	165,667.07	177,622.80	180,458.62	181,421.22

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.

Department of the Military
State Accounting System - Other Fund Balances
Company 3148 - General Militia Fund and Special Militia Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	393,254.79	332,471.92	147,824.25	155,952.27
2 Total Assets	393,254.79	332,471.92	147,824.25	155,952.27
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	-	-	-	-
10 Unreserved Fund Balance	386,605.59	332,471.92	147,824.25	155,952.27
11 Total Fund Equity	386,605.59	332,471.92	147,824.25	155,952.27
12 Total Liabilities and Fund Equity	393,254.79	332,471.92	147,824.25	155,952.27
13				
14				
15 Use of Money and Property	53,990.39	58,723.39	7,126.03	7,412.16
16 Sales and Services	-	1,343.57	1,013.92	631.17
17 Administering Programs	131,311.96	128,062.36	113,180.08	168,099.79
18 Other Revenue	27,291.27	5,632.59	305.00	5,875.80
19 Total Operating Revenue	212,593.62	193,761.91	121,625.03	182,018.92
20				
21 Personal Services and Benefits	130,441.01	106,704.27	103,723.01	107,793.63
22 Travel	805.00	228.00	-	207.00
23 Contractual Services	126,692.79	77,456.98	12,945.03	7,047.87
24 Supplies and Materials	11,482.20	266.67	2,119.86	1,089.40
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	25,762.37	-	7,484.80	57,753.00
27 Other Expense	-	63,239.66	-	-
28 Total Operating Expenditures/Expenses	295,183.37	247,895.58	126,272.70	173,890.90
29				
30 Transfers In	63,704.10	-	-	-
31 Transfers Out	-	-	(180,000.00)	-
32 Net Transfers In (Out)	63,704.10	-	(180,000.00)	-
33				
34 Net Change	(18,885.65)	(54,133.67)	(184,647.67)	8,128.02
35				
36 Beginning Fund Equity	405,377.51	386,605.59	332,471.92	147,824.25
37 Prior Period Adjustment	113.73	-	-	-
38 Ending Equity	386,605.59	332,471.92	147,824.25	155,952.27

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.

Additional Information:

In FY2017 \$180,000 was transferred to the General Fund per the General Appropriations bill.

Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 3021 - State Veterans' Home Operating Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,585,934.45	2,660,024.23	1,628,676.55	1,009,436.41
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>4,585,934.45</u>	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</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	877,700.00	274,179.19	158,400.00	101,698.41
10 Unreserved Fund Balance	3,708,234.45	2,385,845.04	1,470,276.55	907,738.00
11 Total Fund Equity	<u>4,585,934.45</u>	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</u>
12 Total Liabilities and Fund Equity	<u>4,585,934.45</u>	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</u>
13				
14				
15 Use of Money and Property	38,588.54	62,504.33	61,941.90	44,949.40
16 Sales and Services	5,084,017.21	4,622,619.52	4,688,990.51	5,682,351.01
17 Administering Programs	140,550.00	-	-	940.20
18 Other Revenue	111,683.28	140,312.32	234,677.74	212,813.60
19 Total Operating Revenue	<u>5,374,839.03</u>	<u>4,825,436.17</u>	<u>4,985,610.15</u>	<u>5,941,054.21</u>
20				
21 Personal Services and Benefits	1,929,667.59	2,818,769.07	1,478,903.12	1,333,324.45
22 Travel	101,013.60	75,977.99	58,968.01	44,168.11
23 Contractual Services	1,182,536.69	2,542,802.72	2,305,548.78	2,290,920.30
24 Supplies and Materials	885,821.04	637,221.92	640,547.44	690,576.29
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	474,581.70	176,574.69	34,406.54	36,616.57
27 Interest Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>4,573,620.62</u>	<u>6,251,346.39</u>	<u>4,518,373.89</u>	<u>4,395,605.72</u>
29				
30 Transfers In	-	-	1,416.06	2,551.80
31 Transfers Out	(160,000.00)	(500,000.00)	(1,500,000.00)	(2,120,000.00)
32 Net Transfers In (Out)	<u>(160,000.00)</u>	<u>(500,000.00)</u>	<u>(1,498,583.94)</u>	<u>(2,117,448.20)</u>
33				
34 Net Change	641,218.41	(1,925,910.22)	(1,031,347.68)	(571,999.71)
35				
36 Beginning Fund Equity	3,931,197.52	4,585,934.45	2,660,024.23	1,628,676.55
37 Prior Period Adjustment	13,518.52	-	-	(47,240.43)
38 Ending Equity	<u>4,585,934.45</u>	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</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.

Additional Information:

Transfers out in FY2016 through FY2018 were made to the State General Fund per the General Appropriation Acts.

Department of Veterans Affairs
State Accounting System - Other Fund Balances
Company 3021 - Veterans' Home Capital Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,120,694.12	838,423.04	1,020,893.34	1,076,724.70
2 Total Assets	1,120,694.12	838,423.04	1,020,893.34	1,076,724.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	70,875.00	-	-	-
8 Unreserved Fund Balance	1,049,819.12	838,423.04	1,020,893.34	1,076,724.70
9 Total Fund Equity	1,120,694.12	838,423.04	1,020,893.34	1,076,724.70
10 Total Liabilities and Fund Equity	1,120,694.12	838,423.04	1,020,893.34	1,076,724.70
11				
12				
13 Use of Money and Property	12,740.00	14,100.00	20,984.25	25,432.50
14 Sales and Services	-	-	-	-
15 Other Revenue	305,115.68	75,812.41	227,692.34	69,671.33
16 Total Operating Revenue	317,855.68	89,912.41	248,676.59	95,103.83
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	37,315.08	19,865.83	9,917.44	6,608.63
21 Supplies and Materials	18,680.34	24,747.46	27,866.54	31,066.46
22 Grants and Subsidies		148,639.20	-	-
23 Capital Outlay	82,979.49	178,931.00	28,422.31	1,597.38
24 Total Operating Expenditures/Expenses	138,974.91	372,183.49	66,206.29	39,272.47
25				
26 Transfers In	160,000.00	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	160,000.00	-	-	-
29				
30 Net Change	338,880.77	(282,271.08)	182,470.30	55,831.36
31				
32 Beginning Fund Equity	781,813.35	1,120,694.12	838,423.04	1,020,893.34
33 Ending Equity	1,120,694.12	838,423.04	1,020,893.34	1,076,724.70

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	87,353.09	88,307.27	88,430.10	79,853.34
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>87,353.09</u>	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</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	87,353.09	88,307.27	88,430.10	79,853.34
10 Total Fund Equity	<u>87,353.09</u>	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</u>
11 Total Liabilities and Fund Equity	<u>87,353.09</u>	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</u>
12				
13				
14 Use of Money and Property	921.50	1,041.57	1,170.78	1,095.82
15 Administering Programs	1,538.00	600.00	600.00	600.00
16 Other Revenue	-	295.21	250.50	12,872.66
17 Total Operating Revenue	<u>2,459.50</u>	<u>1,936.78</u>	<u>2,021.28</u>	<u>14,568.48</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	320.27	-	54.06	678.93
22 Supplies and Materials	2,638.51	982.60	1,844.39	8,650.60
23 Grants and Subsidies	1,209.05	-	-	13,815.71
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>4,167.83</u>	<u>982.60</u>	<u>1,898.45</u>	<u>23,145.24</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	(1,708.33)	954.18	122.83	(8,576.76)
32				
33 Beginning Fund Equity	89,061.42	87,353.09	88,307.27	88,430.10
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>87,353.09</u>	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	170,299.46	145,892.42	148,025.47	119,876.93
2 Total Assets	170,299.46	145,892.42	148,025.47	119,876.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	170,299.46	145,892.42	148,025.47	119,876.93
9 Total Fund Equity	170,299.46	145,892.42	148,025.47	119,876.93
10 Total Liabilities and Fund Equity	170,299.46	145,892.42	148,025.47	119,876.93
11				
12				
13 Use of Money and Property	2,066.82	2,254.54	2,133.05	1,851.46
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	2,066.82	2,254.54	2,133.05	1,851.46
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	26,661.58	-	30,000.00
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	-	26,661.58	-	30,000.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	2,066.82	(24,407.04)	2,133.05	(28,148.54)
31				
32 Beginning Fund Equity	168,232.64	170,299.46	145,892.42	148,025.47
33 Ending Equity	170,299.46	145,892.42	148,025.47	119,876.93

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 3023 - Dept. of Corrections Miscellaneous

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,691,449.44	1,067,074.61	125,235.30	274.33
2 Total Assets	4,691,449.44	1,067,074.61	125,235.30	274.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	697,946.85	1,067,074.61	124,960.97	-
8 Unreserved Fund Balance	3,993,502.59	(0.00)	274.33	274.33
9 Total Fund Equity	4,691,449.44	1,067,074.61	125,235.30	274.33
10 Total Liabilities and Fund Equity	4,691,449.44	1,067,074.61	125,235.30	274.33
11				
12				
13 Taxes	20,419.92	19,924.15	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	213,826.20	200,343.69	-	-
16 Sales and Services	1,951,068.47	1,947,277.12	-	-
17 Administering Programs	1,775.82	97,485.04	-	-
18 Other Revenue	2,334,034.24	1,915,591.19	-	-
19 Total Operating Revenue	4,521,124.65	4,180,621.19	-	-
20				
21 Personal Services and Benefits	1,380,046.07	1,228,229.98	-	-
22 Travel	105,546.28	61,632.12	-	-
23 Contractual Services	2,100,092.50	1,589,108.69	305,725.67	-
24 Supplies and Materials	882,616.79	964,861.23	-	-
25 Grants and Subsidies	397,743.95	584,722.25	152,400.00	-
26 Capital Outlay	1,073,218.18	399,280.71	483,713.64	124,960.97
27 Other Expense	21,656.80	19,080.63	-	-
28 Interest Expense	-	7.73	-	-
29 Total Operating Expenditures/Expenses	5,960,920.57	4,846,923.34	941,839.31	124,960.97
30				
31 Transfers In	856,785.68	444,339.63	-	-
32 Transfers Out	-	(3,402,412.31)	-	-
33 Net Transfers In (Out)	856,785.68	(2,958,072.68)	-	-
34				
35 Net Change	(583,010.24)	(3,624,374.83)	(941,839.31)	(124,960.97)
36				
37 Beginning Fund Equity	5,274,459.68	4,691,449.44	1,067,074.61	125,235.30
38 Ending Equity	4,691,449.44	1,067,074.61	125,235.30	274.33

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

**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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	80,564.91	86,788.01	93,257.75	88,768.91
2 Total Assets	80,564.91	86,788.01	93,257.75	88,768.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	80,564.91	86,788.01	93,257.75	88,768.91
9 Total Fund Equity	80,564.91	86,788.01	93,257.75	88,768.91
10 Total Liabilities and Fund Equity	80,564.91	86,788.01	93,257.75	88,768.91
11				
12				
13 Use of Money and Property	731.39	978.25	1,144.01	1,116.19
14 Other Revenue	5,000.00	9,500.00	8,000.00	10,000.00
15 Total Operating Revenue	5,731.39	10,478.25	9,144.01	11,116.19
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	15.42	3,786.35	2,657.95	10,302.44
20 Supplies and Materials	-	468.80	16.32	1,711.59
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	3,591.00
23 Total Operating Expenditures/Expenses	15.42	4,255.15	2,674.27	15,605.03
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	5,715.97	6,223.10	6,469.74	(4,488.84)
30				
31 Beginning Fund Equity	74,848.94	80,564.91	86,788.01	93,257.75
32 Ending Equity	80,564.91	86,788.01	93,257.75	88,768.91

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.

Department of Corrections
State Accounting System - Other Fund Balances
Company 6504 - Prison Industries Revolving Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,038,342.60	500,000.00	500,000.00	500,000.00
2 Cash and Cash Equivalents	200.00	200.00	200.00	200.00
3 Total Assets	<u>2,038,542.60</u>	<u>500,200.00</u>	<u>500,200.00</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	9,466.30	4,480.00	3,607.45	43,700.37
9 Unreserved Fund Balance	2,029,076.30	495,720.00	496,592.55	456,499.63
10 Total Fund Equity	<u>2,038,542.60</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>
11 Total Liabilities and Fund Equity	<u>2,038,542.60</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>
12				
13				
14 Use of Money and Property	24,088.17	30,454.33	32,686.33	22,155.03
15 Sales and Services	2,704,334.04	8,333,250.39	5,136,076.26	3,126,651.63
16 Other Revenue	555.50	4,118.21	165.33	10,572.13
17 Total Operating Revenue	<u>2,728,977.71</u>	<u>8,367,822.93</u>	<u>5,168,927.92</u>	<u>3,159,378.79</u>
18				
19 Personal Services and Benefits	714,516.41	755,673.60	848,655.42	899,950.93
20 Travel	12,445.88	14,763.86	16,917.15	12,230.14
21 Contractual Services	399,619.33	376,304.01	386,153.05	260,943.28
22 Supplies and Materials	1,071,715.85	6,526,522.79	2,556,639.33	1,659,601.70
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	90,157.24	5,560.05	119,759.64
25 Other Expense	-	-	-	-
26 Interest Expense	28.11	23.65	48.78	28.88
27 Total Operating Expenditures/Expenses	<u>2,198,325.58</u>	<u>7,763,445.15</u>	<u>3,813,973.78</u>	<u>2,952,514.57</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(806,167.69)	(2,142,720.38)	(1,354,954.14)	(206,864.22)
31 Net Transfers In (Out)	<u>(806,167.69)</u>	<u>(2,142,720.38)</u>	<u>(1,354,954.14)</u>	<u>(206,864.22)</u>
32				
33 Net Change	(275,515.56)	(1,538,342.60)	-	0.00
34				
35 Beginning Fund Equity	<u>2,314,058.16</u>	<u>2,038,542.60</u>	<u>500,200.00</u>	<u>500,200.00</u>
36 Ending Equity	<u>2,038,542.60</u>	<u>500,200.00</u>	<u>500,200.00</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. Effective FY2017 any cash balance in the fund in excess of \$500,000 shall be deposited to the General Fund.

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:

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.

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

	FY2015	FY2016	FY2017	FY2018
1 Cash and Cash Equivalents	1,382,217.70	1,178,766.63	1,307,614.29	-
2 Due From Other Funds	110,383.76	114,619.16	122,038.36	-
3 Total Assets	1,492,601.46	1,293,385.79	1,429,652.65	-
4				
5 Due to Other Funds	190,048.63	158,291.65	201,758.81	-
6 Total Liabilities	190,048.63	158,291.65	201,758.81	-
7				
8 Net Assets Held in Trust for Other Purposes	1,302,552.83	1,135,094.14	1,227,893.84	-
9 Total Fund Equity	1,302,552.83	1,135,094.14	1,227,893.84	-
10 Total Liabilities and Fund Equity	1,492,601.46	1,293,385.79	1,429,652.65	-
11				
12				
13 Contributions:				
14 From Inmates	7,415,376.82	6,531,404.81	7,124,689.58	-
15				
16 Deductions:				
17 Payments made for Trust Purposes	8,099,227.88	6,698,863.50	7,031,889.88	-
18				
19 Beginning Net Assets	1,986,403.89	1,302,552.83	1,135,094.14	-
20 Ending Net Assets	1,302,552.83	1,135,094.14	1,227,893.84	-

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 FY2018 are not yet available.

From prior GOAC meeting: 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,683.37	53.65	2,921.65	32,116.93
2 Total Assets	3,683.37	53.65	2,921.65	32,116.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,683.37	53.65	2,921.65	32,116.93
9 Total Fund Equity	3,683.37	53.65	2,921.65	32,116.93
10 Total Liabilities and Fund Equity	3,683.37	53.65	2,921.65	32,116.93
11				
12				
13 Licenses, Permits and Fees	6,385.00	5,575.00	5,230.00	37,499.00
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	6,385.00	5,575.00	5,230.00	37,499.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	8,781.80	9,150.72	2,000.00	5,310.01
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	18.00	54.00	362.00	1,109.00
23 Capital Outlay	-	-	-	1,884.71
24 Total Operating Expenditures/Expenses	8,799.80	9,204.72	2,362.00	8,303.72
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(2,414.80)	(3,629.72)	2,868.00	29,195.28
31				
32 Beginning Fund Equity	6,098.17	3,683.37	53.65	2,921.65
33 Ending Equity	3,683.37	53.65	2,921.65	32,116.93

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,198,156.82	1,112,463.41	1,177,063.72	979,754.38
2 Total Assets	1,198,156.82	1,112,463.41	1,177,063.72	979,754.38
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	-	984.30	-
10 Unreserved Fund Balance	1,198,156.82	1,112,463.41	1,176,079.42	979,754.38
11 Total Fund Equity	1,198,156.82	1,112,463.41	1,177,063.72	979,754.38
12 Total Liabilities and Fund Equity	1,198,156.82	1,112,463.41	1,177,063.72	979,754.38
13				
14				
15 Licenses, Permits and Fees	-	-	-	-
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	184,641.07	183,295.74	192,139.05	221,751.73
18 Sales and Services	1,443,819.18	1,693,734.69	2,078,658.33	1,278,200.72
19 Administering Programs	12,150.08	78,490.60	135,379.56	85,448.83
20 Other Revenue	1,254.74	15,528.84	27,361.40	33,351.84
21 Total Operating Revenue	1,641,865.07	1,971,049.87	2,433,538.34	1,618,753.12
22				
23 Personal Services and Benefits	151,356.97	171,857.70	184,561.00	134,297.00
24 Travel	22.73	230.97	466.89	986.93
25 Contractual Services	68,763.12	140,790.90	137,165.52	130,128.16
26 Supplies and Materials	8,862.43	11,836.70	3,770.73	705.93
27 Grants and Subsidies	1,928,330.93	1,670,398.66	2,020,498.89	1,548,585.14
28 Capital Outlay	20,906.90	61,628.35	22,475.00	1,359.30
29 Other Expense	-	-	-	-
30 Total Operating Expenditures/Expenses	2,178,243.08	2,056,743.28	2,368,938.03	1,816,062.46
31				
32 Transfers In	-	-	-	-
33 Transfers Out	-	-	-	-
34 Net Transfers In (Out)	-	-	-	-
35				
36 Net Change	(536,378.01)	(85,693.41)	64,600.31	(197,309.34)
37				
38 Beginning Fund Equity	1,734,534.83	1,198,156.82	1,112,463.41	1,177,063.72
39 Prior Period Adjustment	-	-	-	-
40 Ending Equity	1,198,156.82	1,112,463.41	1,177,063.72	979,754.38

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	699,677.62	854,352.61	953,152.33	144,281.40
2 Total Assets	699,677.62	854,352.61	953,152.33	144,281.40
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	89,054.39	-
8 Unreserved Fund Balance	699,677.62	854,352.61	864,097.94	144,281.40
9 Total Fund Equity	699,677.62	854,352.61	953,152.33	144,281.40
10 Total Liabilities and Fund Equity	699,677.62	854,352.61	953,152.33	144,281.40
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	374,338.79	433,156.90	418,318.96	404,217.09
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	374,338.79	433,156.90	418,318.96	404,217.09
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	774.32	764.18	57,826.61	43,801.01
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	244,516.22	277,717.73	247,793.43	243,427.39
23 Capital Outlay	-	-	13,899.20	175,859.62
24 Other Revenue	-	-	-	-
25 Total Operating Expenditures/Expenses	245,290.54	278,481.91	319,519.24	463,088.02
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	(750,000.00)
29 Net Transfers In (Out)	-	-	-	(750,000.00)
30				
31 Net Change	129,048.25	154,674.99	98,799.72	(808,870.93)
32				
33 Beginning Fund Equity	570,629.37	699,677.62	854,352.61	953,152.33
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	699,677.62	854,352.61	953,152.33	144,281.40

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.

Additional Information: FY2018 transfer was to the State General Fund.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3064 - DHS Funds Other

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	53,116.65	59,946.53	(76,803.44)	122,026.26
2 Total Assets	53,116.65	59,946.53	(76,803.44)	122,026.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	53,116.65	59,946.53	(76,803.44)	122,026.26
9 Total Fund Equity	53,116.65	59,946.53	(76,803.44)	122,026.26
10 Total Liabilities and Fund Equity	53,116.65	59,946.53	(76,803.44)	122,026.26
11				
12				
13 Administering Programs	4,276,354.78	4,484,508.07	4,324,915.47	4,380,629.86
14 Other Revenue	-	-	2,937.15	-
15 Total Operating Revenue	4,276,354.78	4,484,508.07	4,327,852.62	4,380,629.86
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	4,464,602.59	4,366,331.23
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	4,224,258.10	4,477,678.19	4,464,602.59	4,366,331.23
24				
25 Transfers In	1,019.97	-	-	184,531.07
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	1,019.97	-	-	184,531.07
28				
29 Net Change	53,116.65	6,829.88	(136,749.97)	198,829.70
30				
31 Beginning Fund Equity	-	53,116.65	59,946.53	(76,803.44)
32 Ending Equity	53,116.65	59,946.53	(76,803.44)	122,026.26

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	386,669.76	417,888.58	432,574.59	434,375.84
2 Total Assets	386,669.76	417,888.58	432,574.59	434,375.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,024.35	-	-	1,399.00
8 Unreserved Fund Balance	384,645.41	417,888.58	432,574.59	432,976.84
9 Total Fund Equity	386,669.76	417,888.58	432,574.59	434,375.84
10 Total Liabilities and Fund Equity	386,669.76	417,888.58	432,574.59	434,375.84
11				
12				
13 Taxes	153,018.63	152,760.87	148,708.68	147,124.51
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	153,018.63	152,760.87	148,708.68	147,124.51
16				
17 Contractual Services	9,730.00	36,650.00	50,640.00	69,158.98
18 Grants and Subsidies	19,719.29	59,320.76	79,702.97	43,612.45
19 Capital Outlay	59,025.86	52,356.59	43,661.33	32,551.83
20 Total Operating Expenditures/Expenses	88,475.15	148,327.35	174,004.30	145,323.26
21				
22 Transfers In	3,288.44	26,785.30	39,981.63	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	3,288.44	26,785.30	39,981.63	-
25				
26 Net Change	67,831.92	31,218.82	14,686.01	1,801.25
27				
28 Beginning Fund Equity	318,837.84	386,669.76	417,888.58	432,574.59
29 Prior Period Adjustment	-	-	-	-
30 Ending Equity	386,669.76	417,888.58	432,574.59	434,375.84

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.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3091 - Telecommunication Fund for the Deaf

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,084,564.16	3,226,407.95	2,618,032.80	2,033,002.69
2 Total Assets	<u>3,084,564.16</u>	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	9,710.90	-	399.65
8 Unreserved Fund Balance	3,084,564.16	3,216,697.05	2,618,032.80	2,032,603.04
9 Total Fund Equity	<u>3,084,564.16</u>	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>
10 Total Liabilities and Fund Equity	<u>3,084,564.16</u>	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>
11				
12				
13 Taxes	1,377,167.64	1,374,847.62	1,338,377.90	1,324,120.62
15 Other Revenue	-	-	-	125.30
16 Total Operating Revenue	<u>1,377,167.64</u>	<u>1,374,847.62</u>	<u>1,338,377.90</u>	<u>1,324,245.92</u>
17				
18 Travel	-	-	-	-
19 Contractual Services	661,760.44	598,717.78	474,123.90	419,583.22
20 Supplies and Materials	588.61	454.95	71.40	265.68
21 Grants and Subsidies	471,114.52	560,991.56	578,264.31	679,966.65
22 Capital Outlay	33,512.79	46,054.24	54,311.81	59,460.48
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>1,166,976.36</u>	<u>1,206,218.53</u>	<u>1,106,771.42</u>	<u>1,159,276.03</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(3,288.44)	(26,785.30)	(839,981.63)	(750,000.00)
28 Net Transfers In (Out)	<u>(3,288.44)</u>	<u>(26,785.30)</u>	<u>(839,981.63)</u>	<u>(750,000.00)</u>
29				
30 Net Change	206,902.84	141,843.79	(608,375.15)	(585,030.11)
31				
32 Beginning Fund Equity	2,877,661.32	3,084,564.16	3,226,407.95	2,618,032.80
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>3,084,564.16</u>	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</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:

General Appropriations Acts authorized the transfers in FY2017 and FY2018 to the General Fund.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3091 - Other

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99
2 Total Assets	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99
9 Total Fund Equity	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99
10 Total Liabilities and Fund Equity	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99
11				
12				
13 Administering Programs	52,592.77	30,468.73	44,102.63	16,066.05
14 Other Revenue	-	-	-	651,814.74
15 Total Operating Revenue	52,592.77	30,468.73	44,102.63	667,880.79
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	13,495.74
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	42,830.22	49,285.44	12,165.07	1,529,376.24
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	42,830.22	49,285.44	12,165.07	1,542,871.98
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	9,762.55	(18,816.71)	31,937.56	(874,991.19)
30				
31 Beginning Fund Equity	(28,900.35)	(19,137.80)	(37,954.51)	(6,016.95)
32 Prior Period Adjustment	-	-	-	3,521,763.13
33 Ending Equity	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99

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. In FY2018 this fund includes homemaker services that were previously accounted for in a Dept. of Social Services fund.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 5016 - Redfield Resident Investment

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	268,874.09	257,553.08	245,729.96	238,646.58
2 Total Assets	<u>268,874.09</u>	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	6,880.00	-
8 Unreserved Fund Balance	268,874.09	257,553.08	238,849.96	238,646.58
9 Total Fund Equity	<u>268,874.09</u>	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>
10 Total Liabilities and Fund Equity	<u>268,874.09</u>	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>
11				
12				
13 Use of Money and Property	967.93	2,963.81	3,597.13	3,178.38
14 Sales and Services	718.27	-	-	-
15 Administering Programs	17,353.72	17,936.59	15,939.68	27,198.10
16 Other Revenue	-	163.49	1,622.50	134.26
17 Total Operating Revenue	<u>19,039.92</u>	<u>21,063.89</u>	<u>21,159.31</u>	<u>30,510.74</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	1,800.91	1,510.07	1,511.77	1,389.27
21 Contractual Services	1,914.66	460.09	650.38	1,069.95
22 Supplies and Materials	31,934.25	30,015.67	24,087.58	27,607.29
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	87.60	399.07	6,732.70	7,527.61
25 Total Operating Expenditures/Expenses	<u>35,737.42</u>	<u>32,384.90</u>	<u>32,982.43</u>	<u>37,594.12</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	(16,697.50)	(11,321.01)	(11,823.12)	(7,083.38)
32				
33 Beginning Fund Equity	285,571.59	268,874.09	257,553.08	245,729.96
34 Ending Equity	<u>268,874.09</u>	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>

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.

Budget Information: Not included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 6508 - DHS Canteen Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	74,249.97	72,735.52	67,804.51	68,040.06
2 Total Assets	74,249.97	72,735.52	67,804.51	68,040.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	74,249.97	72,735.52	67,805.51	68,040.06
9 Total Fund Equity	74,249.97	72,735.52	67,805.51	68,040.06
10 Total Liabilities and Fund Equity	74,249.97	72,735.52	67,805.51	68,040.06
11				
12				
13 Use of Money and Property	785.35	979.08	1,007.75	896.76
14 Other Revenue	-	-	-	83.79
15 Total Operating Revenue	785.35	979.08	1,007.75	980.55
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	898.11	779.55	1,767.28	668.01
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	3,300.52	1,713.98	4,170.48	77.99
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	4,198.63	2,493.53	5,937.76	746.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(3,413.28)	(1,514.45)	(4,930.01)	234.55
32				
33 Beginning Fund Equity	77,663.25	74,249.97	72,735.52	67,805.51
34 Ending Equity	74,249.97	72,735.52	67,805.51	68,040.06

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	153,275.78	88,822.16	78,056.25	106,963.25
2 Total Assets	153,275.78	88,822.16	78,056.25	106,963.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	3,917.11	-	-
8 Unreserved Fund Balance	153,275.78	84,905.05	78,056.25	106,963.25
9 Total Fund Equity	153,275.78	88,822.16	78,056.25	106,963.25
10 Total Liabilities and Fund Equity	153,275.78	88,822.16	78,056.25	106,963.25
11				
12				
13 Licenses, Permits and Fees	85,886.02	92,990.89	120,072.75	107,501.04
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	1,246.47	1,649.12	1,669.47	1,081.88
16 Administering Programs	2,323.62	3,235.25	3,240.80	2,740.78
17 Other Revenue	-	-	1,372.00	-
18 Total Operating Revenue	89,456.11	97,875.26	126,355.02	111,323.70
19				
20 Personal Services and Benefits	7,046.83	7,775.62	8,131.00	9,378.88
21 Travel	803.29	1,070.80	661.00	103.81
22 Contractual Services	39,922.00	58,007.70	55,886.93	51,739.01
23 Supplies and Materials	8,530.03	42,967.18	33,504.88	17,319.06
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	12,371.15	51,667.76	38,313.04	3,006.83
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	68,673.30	161,489.06	136,496.85	81,547.59
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(396.92)	(839.82)	(624.08)	(869.11)
31 Net Transfers In (Out)	(396.92)	(839.82)	(624.08)	(869.11)
32				
33 Net Change	20,385.89	(64,453.62)	(10,765.91)	28,907.00
34				
35 Beginning Fund Equity	132,889.89	153,275.78	88,822.16	78,056.25
36 Ending Equity	153,275.78	88,822.16	78,056.25	106,963.25

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,749,290.71	2,054,581.67	2,640,412.33	2,141,125.68
2 Total Assets	4,749,290.71	2,054,581.67	2,640,412.33	2,141,125.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	46.16	-	-
8 Unreserved Fund Balance	4,749,290.71	2,054,535.51	2,640,412.33	2,141,125.68
9 Total Fund Equity	4,749,290.71	2,054,581.67	2,640,412.33	2,141,125.68
10 Total Liabilities and Fund Equity	4,749,290.71	2,054,581.67	2,640,412.33	2,141,125.68
11				
12				
13 Taxes	1,833,585.72	1,830,387.52	1,824,457.43	1,821,201.15
14 Use of Money and Property	56,017.33	61,042.07	69,591.36	38,893.93
15 Other Revenue	810.00	41,763.63	-	-
16 Total Operating Revenue	1,890,413.05	1,933,193.22	1,894,048.79	1,860,095.08
17				
18 Personal Services and Benefits	371,190.97	367,091.07	379,561.09	377,203.04
19 Travel	12,951.98	12,931.17	8,039.75	9,548.42
20 Contractual Services	537,955.35	503,476.67	338,602.15	496,705.29
21 Supplies and Materials	1,781.33	3,464.86	3,062.18	2,864.15
22 Grants and Subsidies	222,814.54	239,605.17	578,415.76	172,857.67
23 Capital Outlay	343.14	1,333.32	537.20	203.16
24 Total Operating Expenditures/Expenses	1,147,037.31	1,127,902.26	1,308,218.13	1,059,381.73
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(27,500.00)	(3,500,000.00)	-	(1,300,000.00)
28 Net Transfers In (Out)	(27,500.00)	(3,500,000.00)	-	(1,300,000.00)
29				
30 Net Change	715,875.74	(2,694,709.04)	585,830.66	(499,286.65)
31				
32 Beginning Fund Equity	4,033,414.97	4,749,290.71	2,054,581.67	2,640,412.33
33 Ending Equity	4,749,290.71	2,054,581.67	2,640,412.33	2,141,125.68

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:

Transfers - FY2015 \$27,550 to the Regulated Substance Response Fund as agreed to with EPA. Transfers in FY2016 and FY2018 were to the State General Fund.

From prior GOAC meeting: 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.

Effective for FY2019, SDCL 34A-13-20 was amended which revised the distribution of the fee between this fund and the state capital construction, ethanol fuel and the ethanol infrastructure incentive funds.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3072 - Environment and Natural Resources Fee Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	2,081,930.53	1,496,867.55	861,133.59	890,277.52
2 Total Assets	2,081,930.53	1,496,867.55	861,133.59	890,277.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	11,779.30	11,538.25
8 Unreserved Fund Balance	2,081,930.53	1,496,867.55	849,354.29	878,739.27
9 Total Fund Equity	2,081,930.53	1,496,867.55	861,133.59	890,277.52
10 Total Liabilities and Fund Equity	2,081,930.53	1,496,867.55	861,133.59	890,277.52
11				
12				
13 Taxes	269,095.15	182,549.02	145,177.97	145,047.77
14 Licenses, Permits and Fees	2,184,347.91	2,106,925.97	1,788,799.46	2,063,647.41
15 Fines, Forfeits and Penalties	645.00	1,455.00	1,460.00	894.00
16 Use of Money and Property	28,370.61	32,851.31	29,258.52	19,949.37
17 Sales and Services	1,548.91	1,245.69	2,438.34	1,039.33
18 Administering Programs	-	-	-	-
19 Other Revenue	25.54	-	10,000.00	-
20 Total Operating Revenue	2,484,033.12	2,325,026.99	1,977,134.29	2,230,577.88
21				
22 Personal Services and Benefits	2,525,445.08	2,679,922.19	2,489,379.63	2,165,410.18
23 Travel	94,215.79	94,360.81	63,798.84	61,550.97
24 Contractual Services	452,739.47	494,816.72	525,780.95	480,462.45
25 Supplies and Materials	27,823.68	27,937.97	34,343.06	66,463.94
26 Grants and Subsidies	66,853.54	70,815.43	42,291.50	45,773.36
27 Capital Outlay	39,301.44	21,548.57	3,750.74	17,818.61
28 Other Expense	-	-	2,459.57	-
29 Total Operating Expenditures/Expenses	3,206,379.00	3,389,401.69	3,161,804.29	2,837,479.51
30				
31 Transfers In	386,547.61	479,311.72	548,936.04	636,045.56
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	386,547.61	479,311.72	548,936.04	636,045.56
34				
35 Net Change	(335,798.27)	(585,062.98)	(635,733.96)	29,143.93
36				
37 Beginning Fund Equity	2,417,425.96	2,081,930.53	1,496,867.55	861,133.59
38 Prior Period Adjustment	302.84	-	-	-
39 Ending Equity	2,081,930.53	1,496,867.55	861,133.59	890,277.52

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. The transfer was increased to \$600,000 for FY2017.

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.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	35,008,188.28	33,863,479.04	26,365,379.42	24,279,745.85
2 Loans and Notes Receivable	15,421,911.91	16,264,527.08	21,345,509.91	22,239,901.91
3 Total Assets	50,430,100.19	50,128,006.12	47,710,889.33	46,519,647.76
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	1,337,996.57	500,081.87
9 Unreserved Fund Balance	50,430,100.19	50,128,006.12	46,372,892.76	46,019,565.89
10 Total Fund Equity	50,430,100.19	50,128,006.12	47,710,889.33	46,519,647.76
11 Total Liabilities and Fund Equity	50,430,100.19	50,128,006.12	47,710,889.33	46,519,647.76
12				
13				
14 Taxes	276,778.13	28,489.79	34,582.79	73,274.18
15 Licenses, Permits and Fees	1,757,766.64	1,754,479.22	1,721,932.77	1,779,505.47
16 Use of Money and Property	471,286.52	745,257.29	773,237.56	668,885.46
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Operating Revenue	2,505,831.29	2,528,226.30	2,529,753.12	2,521,665.11
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	26,918.01	658,932.77	500,202.94
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	11,274,738.05	12,344,578.83	12,567,019.11	12,361,171.89
26 Capital Outlay	-	-	-	-
27 Other Expense	-	-	7,378.73	-
28 Bad Debts Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	11,274,738.05	12,371,496.84	13,233,330.61	12,861,374.83
30				
31 Transfers In	9,904,866.16	10,011,993.39	8,818,900.02	9,748,468.15
32 Transfers Out	(378,712.47)	(470,816.92)	(532,439.32)	(600,000.00)
33 Net Transfers In (Out)	9,526,153.69	9,541,176.47	8,286,460.70	9,148,468.15
34				
35 Net Change	757,246.93	(302,094.07)	(2,417,116.79)	(1,191,241.57)
36				
37 Beginning Fund Equity	49,691,902.59	50,430,100.19	50,128,006.12	47,710,889.33
38 Prior Period Adjustment	(19,049.33)	-	-	-
39 Ending Equity	50,430,100.19	50,128,006.12	47,710,889.33	46,519,647.76

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	88.29	6,248.97	40.00	8,350.50
2 Total Assets	88.29	6,248.97	40.00	8,350.50
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	88.29	6,248.97	40.00	8,350.50
9 Total Fund Equity	88.29	6,248.97	40.00	8,350.50
10 Total Liabilities and Fund Equity	88.29	6,248.97	40.00	8,350.50
11				
12				
13 Licenses, Permits and Fees	19,536.00	19,436.00	20,536.00	19,858.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	19,536.00	19,436.00	20,536.00	19,858.00
16				
17 Personal Services and Benefits	6,408.01	2,923.15	4,006.94	3,294.39
18 Travel	1,837.53	654.41	913.09	988.84
19 Contractual Services	14,019.99	9,697.76	21,836.28	7,264.27
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	22,265.53	13,275.32	26,756.31	11,547.50
24				
25 Transfers In	-	-	11.34	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	11.34	-
28				
29 Net Change	(2,729.53)	6,160.68	(6,208.97)	8,310.50
30				
31 Beginning Fund Equity	2,817.82	88.29	6,248.97	40.00
32 Ending Equity	88.29	6,248.97	40.00	8,350.50

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(56,789.92)	(53,609.54)	(137,507.11)	(352,669.80)
2 Total Assets	(56,789.92)	(53,609.54)	(137,507.11)	(352,669.80)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	11,500.00	6,950.00	-	-
8 Unreserved Fund Balance	(68,289.92)	(60,559.54)	(137,507.11)	(352,669.80)
9 Total Fund Equity	(56,789.92)	(53,609.54)	(137,507.11)	(352,669.80)
10 Total Liabilities and Fund Equity	(56,789.92)	(53,609.54)	(137,507.11)	(352,669.80)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,463,930.00	1,053,986.50	2,175,779.00	4,377,016.00
15 Total Operating Revenue	1,463,930.00	1,053,986.50	2,175,779.00	4,377,016.00
16				
17 Personal Services and Benefits	61,622.69	57,057.77	138,459.56	184,427.94
18 Travel	-	-	2,736.14	3,565.10
19 Contractual Services	389,657.56	391,956.99	430,492.72	441,722.44
20 Supplies and Materials	-	-	103.05	68.12
21 Grants and Subsidies	984,474.85	595,127.26	1,671,369.72	3,941,383.91
22 Capital Outlay	-	-	10.07	132.12
23 Total Operating Expenditures/Expenses	1,435,755.10	1,044,142.02	2,243,171.26	4,571,299.63
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(6,835.11)	(6,664.10)	(16,505.31)	(20,879.06)
27 Net Transfers In (Out)	(6,835.11)	(6,664.10)	(16,505.31)	(20,879.06)
28				
29 Net Change	21,339.79	3,180.38	(83,897.57)	(215,162.69)
30				
31 Beginning Fund Equity	(78,129.71)	(56,789.92)	(53,609.54)	(137,507.11)
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	(56,789.92)	(53,609.54)	(137,507.11)	(352,669.80)

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85
2 Total Assets	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85
9 Total Fund Equity	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85
10 Total Liabilities and Fund Equity	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85
11				
12				
13 Licenses, Permits and Fees	30,753.11	-	-	-
14 Fines, Forfeits and Penalties	12,231.57	20,240.88	18,855.42	24,285.75
15 Use of Money and Property	-	16,001.66	17,766.04	16,674.77
16 Total Operating Revenue	42,984.68	36,242.54	36,621.46	40,960.52
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	42,984.68	36,242.54	36,621.46	40,960.52
31				
32 Beginning Fund Equity	1,250,297.65	1,293,282.33	1,329,524.87	1,366,146.33
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	15,924.35	-	58.07	79.52
2 Total Assets	15,924.35	-	58.07	79.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	15,924.35	-	58.07	79.52
9 Total Fund Equity	15,924.35	-	58.07	79.52
10 Total Liabilities and Fund Equity	15,924.35	-	58.07	79.52
11				
12				
13 Licenses, Permits and Fees	25,000.00	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	175.05	89.19	103.82	21.45
16 Total Operating Revenue	25,175.05	89.19	103.82	21.45
17				
18 Personal Services and Benefits	8,183.58	13,483.94	-	-
19 Travel	8.32	171.38	43.00	-
20 Contractual Services	58.77	527.52	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	8,250.67	14,182.84	43.00	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(1,000.03)	(1,830.70)	(2.75)	-
28 Net Transfers In (Out)	(1,000.03)	(1,830.70)	(2.75)	-
29				
30 Net Change	15,924.35	(15,924.35)	58.07	21.45
31				
32 Beginning Fund Equity	-	15,924.35	-	58.07
33 Ending Equity	15,924.35	-	58.07	79.52

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06
2 Total Assets	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06
9 Total Fund Equity	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06
10 Total Liabilities and Fund Equity	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06
11				
12				
13 Licenses, Permits and Fees	-	-	22,000.00	-
14 Fines, Forfeits and Penalties	-	-	134,030.95	-
15 Use of Money and Property	157,951.63	209,572.14	226,980.31	217,329.16
16 Other Revenue	-	-	1,062,500.00	-
17 Total Operating Revenue	157,951.63	209,572.14	1,445,511.26	217,329.16
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	1,000.00	23,519.58	7,000.00	3,300.00
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	20,000.00	-
26 Total Operating Expenditures/Expenses	1,000.00	23,519.58	27,000.00	3,300.00
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	156,951.63	186,052.56	1,418,511.26	214,029.16
33				
34 Beginning Fund Equity	16,508,125.45	16,665,077.08	16,851,129.64	18,269,640.90
35 Ending Equity	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06

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:

From prior GOAC meeting. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99
2 Total Assets	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99
9 Total Fund Equity	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99
10 Total Liabilities and Fund Equity	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99
11				
12				
13 Fines, Forfeits and Penalties	74,850.16	127,499.07	2,000.00	63,485.80
14 Use of Money and Property	31,173.42	54,879.90	62,810.45	56,069.12
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	106,023.58	182,378.97	64,810.45	119,554.92
17				
18 Personal Services and Benefits	-	-	41,253.91	89,017.38
19 Travel	-	-	2,648.99	5,221.46
20 Contractual Services	89,998.95	220,611.64	304,088.24	243,866.41
21 Supplies and Materials	-	-	233.88	119.78
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	168,825.08	-	100,880.20	37.92
24 Total Operating Expenditures/Expenses	258,824.03	220,611.64	449,105.22	338,262.95
25				
26 Transfers In	27,500.00	-	-	-
27 Transfers Out	-	-	-	(15,166.50)
28 Net Transfers In (Out)	27,500.00	-	-	(15,166.50)
29				
30 Net Change	(125,300.45)	(38,232.67)	(384,294.77)	(233,874.53)
31				
32 Beginning Fund Equity	4,743,170.41	4,617,869.96	4,579,637.29	4,195,342.52
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	6,966.60	7,054.18	22,749.13	22,953.61
2 Total Assets	6,966.60	7,054.18	22,749.13	22,953.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,966.60	7,054.18	22,749.13	22,953.61
9 Total Fund Equity	6,966.60	7,054.18	22,749.13	22,953.61
10 Total Liabilities and Fund Equity	6,966.60	7,054.18	22,749.13	22,953.61
11				
12				
13 Fines, Forfeits and Penalties	-	-	15,600.00	-
14 Use of Money and Property	68.70	87.58	94.95	204.48
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	68.70	87.58	15,694.95	204.48
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	68.70	87.58	15,694.95	204.48
29				
30 Beginning Fund Equity	6,897.90	6,966.60	7,054.18	22,749.13
31 Ending Equity	6,966.60	7,054.18	22,749.13	22,953.61

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

	FY2015	FY2016	FY2017	FY2018
1 Cash and Cash Equivalents	29,603,913.07	41,067,736.86	21,662,692.27	-
2 Restricted Cash	-	-	3,016.92	-
3 Restricted Investments	95,770.84	95,770.84	95,770.84	-
4 Restricted Net Pension Asset	92,993.00	61,641.00		-
5 Investments	17,019,981.00	25,778,552.05	14,709,277.51	-
6 Long Term Investments	105,214,117.98	86,136,889.94	102,433,138.11	-
8 Interest and Dividends Receivable	2,729,632.11	2,701,083.40	2,991,579.06	-
9 Loans and Notes Receivable	21,545,627.99	21,653,268.90	19,291,769.05	-
10 Long Term Loans and Notes Receivable	234,668,747.72	227,790,777.59	241,853,408.63	-
11 Advances to Component Units	-	-	-	-
12 Due From Other Governments	396,631.17	389,189.34	468,927.32	-
13 Deferred Charges and Other Assets	-	-	-	-
14 Deferred Charges - Long Term	-	3,330,951.35	2,953,842.27	-
15 Deferred Outflows	3,674,847.43	-	-	-
16 Total Assets and Deferred Outflows	<u>415,042,262.31</u>	<u>409,005,861.27</u>	<u>406,463,421.98</u>	-
17				
18 Accounts Payable	222,397.62	218,509.79	863,449.93	-
19 Due to Other Governments	-	-	-	-
20 Due to Other Funds	-	-	-	-
21 Accrued Liabilities	21,441.21	19,576.76	21,888.06	-
22 Compensated Absences Payable	36,681.83	36,290.76	35,687.02	-
23 Accrued Interest Payable	3,043,516.37	2,943,701.78	2,832,727.90	-
24 Compensated Absences Payable - LT	32,568.36	31,912.13	31,419.08	-
25 Bonds and Notes Payable	10,262,470.42	10,847,470.42	11,097,470.42	-
26 Bonds and Notes Payable - LT	182,825,808.32	171,978,337.90	160,880,867.48	-
27 Arbitrage Payable	407,345.19	-	-	-
28 Net Pension Liability	-	-	46,888.00	-
29 Deferred Inflows	107,701.00	91,749.00	768.00	-
30 Total Liabilities and Deferred Inflows	<u>196,959,930.32</u>	<u>186,167,548.54</u>	<u>175,811,165.89</u>	-
31				
32 Restricted Net Position	168,513.77	183,592.70	163,395.76	-
33 Unrestricted Net Position	<u>217,913,818.22</u>	<u>222,654,720.03</u>	<u>230,488,860.33</u>	-
34 Total Fund Equity	<u>218,082,331.99</u>	<u>222,838,312.73</u>	<u>230,652,256.09</u>	-
35 Total Liabilities and Fund Equity	<u>415,042,262.31</u>	<u>409,005,861.27</u>	<u>406,463,421.98</u>	-
36				
37				
38 Loan Interest Income	5,415,738.52	5,487,876.28	5,535,707.50	-
39 Sales and Services	-	-	-	-
40 Administering Programs	-	-	-	-
41 Other Revenue	1,441,728.59	1,409,940.84	1,427,678.16	-
42 Total Operating Revenue	<u>6,857,467.11</u>	<u>6,897,817.12</u>	<u>6,963,385.66</u>	-
43				
44 Personal Services and Benefits	322,027.17	317,530.48	367,218.10	-
45 Travel	11,706.64	8,752.29	9,359.18	-
46 Contractual Services	369,654.14	421,390.86	430,697.07	-
47 Supplies and Materials	1,146.36	172.19	83.48	-
48 Grants and Subsidies	2,247,734.21	917,015.09	2,605,801.91	-
49 Capital Outlay	-	-	-	-
50 Other Expense	507,046.78	1,449.17	68.42	-
51 Interest Expense	6,198,157.89	6,489,579.35	6,222,661.40	-
52 Depreciation/Amortization	-	-	-	-
53 Total Operating Expenses	<u>9,657,473.19</u>	<u>8,155,889.43</u>	<u>9,635,889.56</u>	-
54				
55 Net Income (Loss)	(2,800,006.08)	(1,258,072.31)	(2,672,503.90)	-
56				
57 Nonoperating Revenue (Expense):				
58 Investment Income	3,916,249.72	4,194,446.76	4,182,799.17	-
59 Grant and Other Income	7,463,098.42	1,993,797.75	6,342,948.64	-
60 Other Expense	(16,216.25)	(174,191.46)	(39,300.55)	-
61 Net Nonoperating Revenue (Expense):	<u>11,363,131.89</u>	<u>6,014,053.05</u>	<u>10,486,447.26</u>	-
62				
63 Income (Loss) Before Transfers	8,563,125.81	4,755,980.74	7,813,943.36	-
64				
65 Transfers In	-	-	-	-
66 Transfers Out	(41,009.27)	-	-	-
67 Net Transfers In (Out)	<u>(41,009.27)</u>	-	-	-
68				

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Water Pollution Control Revolving Fund

	FY2015	FY2016	FY2017	FY2018
69 Net Change	8,522,116.54	4,755,980.74	7,813,943.36	-
70				
71 Beginning Net Position	209,510,280.45	218,082,331.99	222,838,312.73	-
72 Prior Period Adjustment	49,935.00	-	-	-
73 Ending Net Position	<u>218,082,331.99</u>	<u>222,838,312.73</u>	<u>230,652,256.09</u>	-

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:

The EPA provides capitalization grants to the state and requires a portion to be made available as an additional subsidy. DENR uses principal forgiveness as the method to provide the subsidy. A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2018 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. In FY2017 DENR changed its trustee bank. As a part of the agreement all money in the fund (invested in the Cash Flow portfolio) was moved to the trustee bank. SDCL 46A-1-48 states that the no moneys derived from the sale of bonds may be required to be paid into the state treasury.

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	12,698,415.09	12,114,896.43	-	-
2 Total Assets	<u>12,698,415.09</u>	<u>12,114,896.43</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	12,698,415.09	12,114,896.43	-	-
9 Total Fund Equity	<u>12,698,415.09</u>	<u>12,114,896.43</u>	-	-
10 Total Liabilities and Fund Equity	<u>12,698,415.09</u>	<u>12,114,896.43</u>	-	-
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	243,096.74	197,085.51	164,045.66	-
15 Other Revenue	57,867,808.15	8,550,000.00	2,250,000.00	-
16 Total Operating Revenue	<u>58,110,904.89</u>	<u>8,747,085.51</u>	<u>2,414,045.66</u>	-
17				
18 Grants and Subsidies	51,475,562.57	9,330,604.17	14,528,942.09	-
19 Total Operating Expenditures/Expenses	<u>51,475,562.57</u>	<u>9,330,604.17</u>	<u>14,528,942.09</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	6,635,342.32	(583,518.66)	(12,114,896.43)	-
26				
27 Beginning Fund Equity	6,063,072.77	12,698,415.09	12,114,896.43	-
28 Ending Equity	<u>12,698,415.09</u>	<u>12,114,896.43</u>	-	-

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Drinking Water Revolving Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash and Cash Equivalents	20,255,705.14	29,817,631.96	15,526,738.21	-
2 Restricted Cash	-	-	-	-
3 Restricted Investments	-	-	-	-
4 Restricted Net Pension Asset	77,235.00	51,488.00	-	-
5 Investments	11,438,728.00	7,469,547.82	8,079,127.40	-
6 Long Term Investments	61,754,995.91	57,428,643.34	70,163,410.50	-
7 Accounts Receivable	-	-	-	-
8 Interest and Dividends Receivable	1,838,083.28	2,044,374.26	1,960,701.11	-
9 Loans and Notes Receivable	10,927,394.42	10,042,772.48	10,802,469.23	-
10 Long Term Loans and Notes Receivable	132,071,829.65	142,785,870.29	145,369,365.57	-
11 Due From Other Governments	409,044.55	451,158.62	511,474.16	-
12 Deferred Charges and Other Assets	-	-	-	-
13 Deferred Charges - Long Term	-	-	-	-
14 Deferred Outflows	2,583,787.69	2,346,726.38	2,099,634.07	-
15 Total Assets and Deferred Outflows	<u>241,356,803.64</u>	<u>252,438,213.15</u>	<u>254,512,920.25</u>	-
16				
17 Accounts Payable	166,667.09	187,684.63	266,328.47	-
18 Due to Other Governments	-	-	-	-
19 Due to Other Funds	-	-	-	-
20 Accrued Liabilities	18,329.51	17,673.79	40,349.59	-
21 Compensated Absences Payable	23,975.87	28,468.13	53,585.97	-
22 Accrued Interest Payable	987,871.19	935,036.19	876,808.06	-
23 Compensated Absences Payable - LT	21,287.24	25,033.33	47,177.42	-
24 Bonds and Notes Payable	5,703,067.18	6,093,067.18	6,243,067.18	-
25 Bonds and Notes Payable - LT	65,026,051.16	58,932,983.98	52,689,916.80	-
26 Arbitrage Payable	689,134.87	1,165,559.11	1,550,301.62	-
27 Net Pension Liability	-	-	41,551.00	-
28 Deferred Inflows	89,451.00	76,637.00	680.00	-
29 Total Liabilities and Deferred Inflows	<u>72,725,835.11</u>	<u>67,462,143.34</u>	<u>61,809,766.11</u>	-
30				
31 Restricted Net Position	58,031.00	71,700.00	71,189.00	-
32 Unrestricted Net Position	<u>168,572,937.53</u>	<u>184,904,369.81</u>	<u>192,631,965.14</u>	-
33 Total Fund Equity	<u>168,630,968.53</u>	<u>184,976,069.81</u>	<u>192,703,154.14</u>	-
34 Total Liabilities and Fund Equity	<u>241,356,803.64</u>	<u>252,438,213.15</u>	<u>254,512,920.25</u>	-
35				
36				
37 Loan Interest Income	3,311,987.95	3,434,319.94	3,602,498.14	-
38 Sales and Services	-	-	-	-
39 Administering Programs	-	-	-	-
40 Other Revenue	884,958.92	899,092.29	915,551.73	-
41 Total Operating Revenue	<u>4,196,946.87</u>	<u>4,333,412.23</u>	<u>4,518,049.87</u>	-
42				
43 Personal Services and Benefits	269,595.02	293,980.75	812,453.09	-
44 Travel	8,086.97	7,982.74	14,207.37	-
45 Contractual Services	569,929.95	555,308.65	646,687.39	-
46 Supplies and Materials	1,146.31	172.19	370.08	-
47 Grants and Subsidies	4,633,266.00	5,297,142.02	3,438,745.38	-
48 Capital Outlay	-	-	-	-
49 Interest Expense	2,389,348.44	2,350,249.85	2,211,581.08	-
50 Other Expense	774,305.31	1,449.17	248.62	-
51 Depreciation/Amortization	-	-	-	-
52 Total Operating Expenses	<u>8,645,678.00</u>	<u>8,506,285.37</u>	<u>7,124,293.01</u>	-
53				
54 Net Income (Loss)	(4,448,731.13)	(4,172,873.14)	(2,606,243.14)	-
55				
56 Nonoperating Revenue (Expense):				
57 Investment Income	2,645,193.78	3,105,522.02	2,931,199.48	-
58 Grant and Other Income	11,660,085.76	17,973,494.80	7,868,325.09	-
59 Other Expense	(5,845.38)	(561,042.40)	(466,197.10)	-
60 Net Nonoperating Revenue (Expense):	<u>14,299,434.16</u>	<u>20,517,974.42</u>	<u>10,333,327.47</u>	-
61				
62 Income (Loss) Before Transfers	9,850,703.03	16,345,101.28	7,727,084.33	-
63				
64 Transfers In	-	-	-	-
65 Transfers Out	(34,284.04)	-	-	-
66 Net Transfers In (Out)	<u>(34,284.04)</u>	-	-	-
67				

Department of Environment and Natural Resources

Other Fund Balances

Funds Not on State Accounting System - State Drinking Water Revolving Fund

	FY2015	FY2016	FY2017	FY2018
68 Net Change	9,816,418.99	16,345,101.28	7,727,084.33	-
69				
70 Beginning Net Position	158,773,076.34	168,630,968.53	184,976,069.81	-
71 Prior Period Adjustment	41,473.20	-	-	-
72 Ending Net Position	<u>168,630,968.53</u>	<u>184,976,069.81</u>	<u>192,703,154.14</u>	<u>-</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:

The EPA provides capitalization grants to the state and requires a portion to be made available as an additional subsidy. DENR uses principal forgiveness as the method to provide the subsidy. A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2018 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. In FY2017 DENR changed its trustee bank. As a part of the agreement all money in the fund (invested in the Cash Flow portfolio) was moved to the trustee bank. SDCL 46A-1-48 states that the no moneys derived from the sale of bonds may be required to be paid into the state treasury.

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	9,179,864.87	8,856,576.40	-	-
2 Total Assets	<u>9,179,864.87</u>	<u>8,856,576.40</u>	<u>-</u>	<u>-</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	9,179,864.87	8,856,576.40	-	-
9 Total Fund Equity	<u>9,179,864.87</u>	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>
10 Total Liabilities and Fund Equity	<u>9,179,864.87</u>	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	56,054.34	65,954.67	107,968.17	85,924.62
15 Other Revenue	16,820,605.09	4,050,000.00	750,000.00	-
16 Total Operating Revenue	<u>16,876,659.43</u>	<u>4,115,954.67</u>	<u>857,968.17</u>	<u>85,924.62</u>
17				
18 Grants and Subsidies	13,230,631.47	4,439,243.14	9,714,544.57	85,924.62
19 Total Operating Expenditures/Expenses	<u>13,230,631.47</u>	<u>4,439,243.14</u>	<u>9,714,544.57</u>	<u>85,924.62</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	3,646,027.96	(323,288.47)	(8,856,576.40)	-
26				
27 Beginning Fund Equity	5,533,836.91	9,179,864.87	8,856,576.40	-
28 Ending Equity	<u>9,179,864.87</u>	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	-	2,532.13	4,058.58	5,350.92
2 Total Assets	-	2,532.13	4,058.58	5,350.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	2,532.13	4,058.58	5,350.92
9 Total Fund Equity	-	2,532.13	4,058.58	5,350.92
10 Total Liabilities and Fund Equity	-	2,532.13	4,058.58	5,350.92
11				
12				
13 Use of Money and Property	2,828.23	2,532.13	1,526.45	1,292.34
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	2,828.23	2,532.13	1,526.45	1,292.34
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	(201,468.37)	2,532.13	1,526.45	1,292.34
29				
30 Beginning Fund Equity	201,468.37	-	2,532.13	4,058.58
31 Ending Equity	-	2,532.13	4,058.58	5,350.92

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	246,025.67	55,550.36	139,189.21	900,883.99
2 Total Assets	246,025.67	55,550.36	139,189.21	900,883.99
3				
4 Accounts Payable	246,025.67	55,550.36	139,189.21	900,883.99
5 Total Liabilities	246,025.67	55,550.36	139,189.21	900,883.99

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	6,694,930.89	6,735,353.87	6,853,777.01	6,490,662.83
2 Investments	8,662,861,493.18	9,271,081,985.46	9,748,554,050.32	10,335,063,135.43
3 Total Assets	<u>8,669,556,424.07</u>	<u>9,277,817,339.33</u>	<u>9,755,407,827.33</u>	<u>10,341,553,798.26</u>
4				
5 Accounts Payable	15,678.81	30,260.34	133,821.30	28,465.69
6 Total Liabilities	<u>15,678.81</u>	<u>30,260.34</u>	<u>133,821.30</u>	<u>28,465.69</u>
7				
8 Reserve for Encumbrances	815,375.59	819,393.36	533,906.10	657,439.00
9 Unreserved Fund Balance	8,668,725,369.67	9,276,967,685.63	9,754,740,099.93	10,340,867,893.57
10 Total Fund Equity	<u>8,669,540,745.26</u>	<u>9,277,787,078.99</u>	<u>9,755,274,006.03</u>	<u>10,341,525,332.57</u>
11 Total Liabilities and Fund Equity	<u>8,669,556,424.07</u>	<u>9,277,817,339.33</u>	<u>9,755,407,827.33</u>	<u>10,341,553,798.26</u>
12				
13				
14 Use of Money and Property	1,127,509,111.41	1,178,833,351.79	1,259,232,061.22	1,363,231,091.42
15 Sales and Services	-	-	-	-
16 Retirement Trust Revenue	219,115,107.46	228,415,372.09	243,269,294.61	248,162,763.25
17 Other Revenue	5,347.10	122.40	28,320.13	-
18 Total Operating Revenue	<u>1,346,629,565.97</u>	<u>1,407,248,846.28</u>	<u>1,502,529,675.96</u>	<u>1,611,393,854.67</u>
19				
20 Personal Services and Benefits	2,260,570.84	2,293,021.27	2,476,230.02	2,504,576.68
21 Travel	80,099.70	95,751.88	79,227.35	83,506.72
22 Contractual Services	20,813,261.71	33,547,751.77	37,504,820.41	44,310,062.42
23 Supplies and Materials	261,991.51	280,109.26	336,061.84	310,940.92
24 Capital Outlay	656,385.03	724,164.09	362,362.78	332,367.27
25 Other Expense	5,512.94	5,371.98	4,828.87	21,096.96
26 Retirement Payments	482,156,772.28	511,268,496.13	540,657,552.32	564,870,997.28
27 Loss on Investment Principal	222,677,012.93	250,787,846.17	443,621,665.33	412,708,979.88
28 Total Operating Expenditures/Expenses	<u>728,911,606.94</u>	<u>799,002,512.55</u>	<u>1,025,042,748.92</u>	<u>1,025,142,528.13</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	617,717,959.03	608,246,333.73	477,486,927.04	586,251,326.54
35				
36 Beginning Fund Equity	8,051,822,786.23	8,669,540,745.26	9,277,787,078.99	9,755,274,006.03
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>8,669,540,745.26</u>	<u>9,277,787,078.99</u>	<u>9,755,274,006.03</u>	<u>10,341,525,332.57</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.



Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3014 - Telephone Solicitation Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	341,869.26	343,670.96	308,129.51	231,695.58
2 Total Assets	341,869.26	343,670.96	308,129.51	231,695.58
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	341,869.26	343,670.96	308,129.51	231,695.58
8 Total Fund Equity	341,869.26	343,670.96	308,129.51	231,695.58
9 Total Liabilities and Fund Equity	341,869.26	343,670.96	308,129.51	231,695.58
10				
11				
12 Licenses, Permits and Fees	48,600.00	44,200.00	45,550.00	43,050.00
13 Fines, Forfeits and Penalties	-	1,000.00	-	-
14 Use of Money and Property	3,460.24	4,495.92	4,833.38	3,967.17
15 Total Operating Revenue	52,060.24	49,695.92	50,383.38	47,017.17
16				
17 Personal Services and Benefits	42,165.02	42,882.91	80,994.83	112,682.59
18 Travel	2,084.93	1,730.06	2,754.49	1,649.71
19 Contractual Services	3,093.71	3,041.26	1,985.02	4,094.11
20 Supplies and Materials	8,179.03	239.99	190.49	5,024.69
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	55,522.69	47,894.22	85,924.83	123,451.10
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(3,462.45)	1,801.70	(35,541.45)	(76,433.93)
29				
30 Beginning Fund Equity	345,331.71	341,869.26	343,670.96	308,129.51
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	341,869.26	343,670.96	308,129.51	231,695.58

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	170,384.88	187,996.93	215,519.74	200,662.80
2 Total Assets	170,384.88	187,996.93	215,519.74	200,662.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	255.75	-	-	2,386.14
8 Unreserved Fund Balance	170,129.13	187,996.93	215,519.74	198,276.66
9 Total Fund Equity	170,384.88	187,996.93	215,519.74	200,662.80
10 Total Liabilities and Fund Equity	170,384.88	187,996.93	215,519.74	200,662.80
11				
12				
13 Licenses, Permits and Fees	96,950.00	100,600.00	109,425.00	105,600.00
14 Fines, Forfeits and Penalties	1,600.00	-	-	-
15 Use of Money and Property	1,390.22	1,634.51	1,912.04	2,101.55
16 Total Operating Revenue	99,940.22	102,234.51	111,337.04	107,701.55
17				
18 Personal Services and Benefits	80,021.04	80,344.11	83,693.80	115,210.47
19 Travel	589.66	2,338.69	82.19	1,852.29
20 Contractual Services	167.86	1,631.89	-	5,087.39
21 Supplies and Materials	18.82	62.25	38.24	133.34
22 Capital Outlay	-	245.52	-	-
23 Other Expense	-	-	-	275.00
24 Total Operating Expenditures/Expenses	80,797.38	84,622.46	83,814.23	122,558.49
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	19,142.84	17,612.05	27,522.81	(14,856.94)
31				
32 Beginning Fund Equity	151,242.04	170,384.88	187,996.93	215,519.74
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	170,384.88	187,996.93	215,519.74	200,662.80

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.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Gross Receipts Tax Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,351,403.02	3,334,173.23	2,872,687.84	3,096,252.11
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>3,351,403.02</u>	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	3,212.24	1,529.88	8,537.22	27,789.39
9 Unreserved Fund Balance	3,348,190.78	3,332,643.35	2,864,150.62	3,068,462.72
10 Total Fund Equity	<u>3,351,403.02</u>	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>
11 Total Liabilities and Fund Equity	<u>3,351,403.02</u>	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>
12				
13				
14 Taxes	1,725,643.42	1,728,599.32	1,580,888.38	2,041,874.53
15 Licenses, Permits and Fees	2,000.00	3,575.58	3,084.46	3,045.02
16 Use of Money and Property	31,244.34	39,756.21	45,278.03	39,140.77
17 Other Revenue	2,210.00	692.50	2,089.19	-
18 Total Operating Revenue	<u>1,761,097.76</u>	<u>1,772,623.61</u>	<u>1,631,340.06</u>	<u>2,084,060.32</u>
19				
20 Personal Services and Benefits	1,346,416.06	1,489,059.38	1,744,320.55	1,567,668.60
21 Travel	36,540.87	56,951.70	39,663.20	41,999.59
22 Contractual Services	175,943.85	207,236.47	274,404.75	234,616.05
23 Supplies and Materials	11,874.53	17,226.30	8,982.07	6,069.21
24 Capital Outlay	11,603.83	19,379.55	7,221.28	10,142.60
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	<u>1,582,379.14</u>	<u>1,789,853.40</u>	<u>2,074,591.85</u>	<u>1,860,496.05</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	178,718.62	(17,229.79)	(443,251.79)	223,564.27
33				
34 Beginning Fund Equity	3,172,684.40	3,351,403.02	3,334,173.23	2,872,687.84
35 Prior Period Adjustment	-	-	(18,233.60)	-
36 Ending Equity	<u>3,351,403.02</u>	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</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

	FY2015	FY2016	FY2018	FY2018
1 Cash Pooled with State Treasurer	915,584.61	1,083,957.49	1,131,969.73	1,107,327.04
2 Accounts Receivable	1,250.00	750.00	750.00	750.00
3 Total Assets	<u>916,834.61</u>	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	916,834.61	1,084,707.49	1,132,719.73	1,108,077.04
9 Total Fund Equity	<u>916,834.61</u>	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>
10 Total Liabilities and Fund Equity	<u>916,834.61</u>	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>
11				
12				
13 Licenses, Permits and Fees	787,780.31	825,055.41	817,060.33	796,426.47
14 Fines, Forfeits and Penalties	6,650.00	6,600.00	4,403.50	7,536.32
15 Use of Money and Property	6,906.76	10,854.94	13,530.96	14,591.16
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	<u>801,337.07</u>	<u>842,510.35</u>	<u>834,994.79</u>	<u>818,553.95</u>
18				
19 Personal Services and Benefits	14,067.00	6,878.97	8,715.08	10,834.11
20 Travel	19,133.79	24,781.48	33,940.23	38,531.45
21 Contractual Services	592,840.77	637,621.80	726,204.82	773,263.15
22 Supplies and Materials	21,274.12	18,056.76	28,753.58	20,457.69
23 Capital Outlay	2,249.18	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>649,564.86</u>	<u>687,339.01</u>	<u>797,613.71</u>	<u>843,086.40</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	151,772.21	155,171.34	37,381.08	(24,532.45)
32				
33 Beginning Fund Equity	764,034.66	916,834.61	1,084,707.49	1,132,719.73
34 Prior Period Adjustment	1,027.74	12,701.54	10,631.16	(110.24)
35 Ending Equity	<u>916,834.61</u>	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</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.

Other Information: SDCL 49-7A-2 was revised effective 7/1/19. The Statewide One-Call Notification Board that was established as an agency of state government will no longer be administered by the PUC but only attached to it for budgetary purposes. The board is responsible for all funds of the board and all expenditures.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Pipeline Safety Account

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	75,827.84	140,654.49	134,803.00	118,556.31
2 Total Assets	<u>75,827.84</u>	<u>140,654.49</u>	<u>134,803.00</u>	<u>118,556.31</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	342.95
8 Unreserved Fund Balance	75,827.84	140,654.49	134,803.00	118,213.36
9 Total Fund Equity	<u>75,827.84</u>	<u>140,654.49</u>	<u>134,803.00</u>	<u>118,556.31</u>
10 Total Liabilities and Fund Equity	<u>75,827.84</u>	<u>140,654.49</u>	<u>134,803.00</u>	<u>118,556.31</u>
11				
12				
13 Licenses, Permits and Fees	56,569.01	147,493.63	82,223.52	55,586.77
14 Fines, Forfeits and Penalties	500.00	-	39.92	177.89
15 Use of Money and Property	1,117.63	1,594.93	1,492.03	1,262.58
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	<u>58,186.64</u>	<u>149,088.56</u>	<u>83,755.47</u>	<u>57,027.24</u>
18				
19 Personal Services and Benefits	70,479.71	62,971.87	70,715.56	55,244.10
20 Travel	16,032.33	17,502.49	11,905.15	12,062.96
21 Contractual Services	2,423.91	3,283.03	3,553.97	4,370.60
22 Supplies and Materials	341.59	133.15	225.55	147.44
23 Capital Outlay	1,011.53	-	-	208.70
24 Interest Expense	162.68	371.37	1,712.05	1,240.13
25 Total Operating Expenditures/Expenses	<u>90,451.75</u>	<u>84,261.91</u>	<u>88,112.28</u>	<u>73,273.93</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	(32,265.11)	64,826.65	(4,356.81)	(16,246.69)
32				
33 Beginning Fund Equity	108,092.95	75,827.84	140,654.49	134,803.00
34 Prior Period Adjustment	0.00	0.00	(1,494.68)	-
35 Ending Equity	<u>75,827.84</u>	<u>140,654.49</u>	<u>134,803.00</u>	<u>118,556.31</u>

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)
2 Total Assets	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)
9 Total Fund Equity	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)
10 Total Liabilities and Fund Equity	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)
11				
12				
13 Licenses, Permits and Fees	614,479.42	814,810.88	165,194.94	259,864.28
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	614,479.42	814,810.88	165,194.94	259,864.28
17				
18 Personal Services and Benefits	380,826.43	349,643.18	84,939.26	276,522.92
19 Travel	2,194.06	1,653.14	1,142.44	3,079.44
20 Contractual Services	251,732.53	475,753.75	5,876.11	152,262.83
21 Supplies and Materials	649.26	714.06	15.28	417.09
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	423.32	760.11	1,209.25	440.72
25 Total Operating Expenditures/Expenses	635,825.60	828,524.24	93,182.34	432,723.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(21,346.18)	(13,713.36)	72,012.60	(172,858.72)
32				
33 Beginning Fund Equity	(59,094.21)	(80,440.39)	(94,153.75)	(3,907.55)
34 Prior Period Adjustment	-	-	18,233.60	-
35 Ending Equity	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(18.46)	(18.46)	-	-
2 Total Assets	(18.46)	(18.46)	-	-
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(18.46)	(18.46)	0.00	-
9 Total Fund Equity	(18.46)	(18.46)	0.00	-
10 Total Liabilities and Fund Equity	(18.46)	(18.46)	0.00	-
11				
12				
13 Licenses, Permits and Fees	-	-	220.71	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	220.71	-
17				
18 Personal Services and Benefits	-	-	202.25	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	-	-	202.25	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	-	-	18.46	-
32				
33 Beginning Fund Equity	(18.46)	(18.46)	(18.46)	-
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(18.46)	(18.46)	0.00	-

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	73,939.09	74,704.52	43,085.23	26,419.04
2 Total Assets	73,939.09	74,704.52	43,085.23	26,419.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	73,939.09	74,704.52	43,085.23	26,419.04
9 Total Fund Equity	73,939.09	74,704.52	43,085.23	26,419.04
10 Total Liabilities and Fund Equity	73,939.09	74,704.52	43,085.23	26,419.04
11				
12				
13 Licenses, Permits and Fees	54,875.00	56,250.00	53,875.00	58,225.00
14 Use of Money and Property	757.52	825.44	857.50	-
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	55,632.52	57,075.44	54,732.50	58,225.00
17				
18 Personal Services and Benefits	36,978.40	29,116.96	36,839.60	36,887.88
19 Travel	3,259.78	2,775.69	4,662.86	7,001.91
20 Contractual Services	9,355.09	5,222.59	37,734.62	15,708.22
21 Supplies and Materials	14,890.25	19,194.77	18,789.44	15,293.18
22 Capital Outlay	-	-	4,296.72	-
23 Total Operating Expenditures/Expenses	64,483.52	56,310.01	102,323.24	74,891.19
24				
25 Transfers In	-	-	25,000.00	-
26 Transfers Out	-	-	(939.59)	-
27 Net Transfers In (Out)	-	-	24,060.41	-
28				
29 Net Change	(8,851.00)	765.43	(23,530.33)	(16,666.19)
30				
31 Beginning Fund Equity	82,790.09	73,939.09	74,704.52	43,085.23
32 Prior Period Adjustment	-	-	(8,088.96)	-
33 Ending Equity	73,939.09	74,704.52	43,085.23	26,419.04

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	39,618.31	80,324.24	42,683.68	37,677.43
2 Total Assets	39,618.31	80,324.24	42,683.68	37,677.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	39,618.31	80,324.24	42,683.68	37,677.43
9 Total Fund Equity	39,618.31	80,324.24	42,683.68	37,677.43
10 Total Liabilities and Fund Equity	39,618.31	80,324.24	42,683.68	37,677.43
11				
12				
13 Fines, Forfeits and Penalties	207,994.50	215,062.71	201,400.69	200,745.33
14 Use of Money and Property	1,037.22	1,321.60	1,778.37	-
15 Total Operating Revenue	209,031.72	216,384.31	203,179.06	200,745.33
16				
17 Personal Services and Benefits	64.59	64.59	64.59	-
18 Travel	362.88	385.79	554.03	3,567.25
19 Contractual Services	444.00	228.00	201.00	624.00
20 Supplies and Materials	-	-	-	26.70
21 Grants and Subsidies	195,000.00	175,000.00	240,000.00	201,533.63
22 Total Operating Expenditures/Expenses	195,871.47	175,678.38	240,819.62	205,751.58
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	13,160.25	40,705.93	(37,640.56)	(5,006.25)
29				
30 Beginning Fund Equity	26,458.06	39,618.31	80,324.24	42,683.68
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	39,618.31	80,324.24	42,683.68	37,677.43

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	7,241,481.28	6,735,542.37	5,500,708.49	5,087,069.77
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>7,241,481.28</u>	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,281,377.32	841,392.39	1,290,235.35	99,132.30
9 Unreserved Fund Balance	5,960,103.96	5,894,149.98	4,210,473.14	4,987,937.47
10 Total Fund Equity	<u>7,241,481.28</u>	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>
11 Total Liabilities and Fund Equity	<u>7,241,481.28</u>	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>
12				
13				
14 Licenses, Permits and Fees	4,116,420.16	3,374,285.57	3,239,701.80	3,555,608.33
15 Fines, Forfeits and Penalties	3,631,357.08	3,607,613.22	3,394,271.75	3,438,059.35
16 Use of Money and Property	56,476.04	79,556.88	97,963.68	86,424.92
17 Other Revenue	5,747.71	2,799.84	3,261.44	4,261.63
18 Total Operating Revenue	<u>7,810,000.99</u>	<u>7,064,255.51</u>	<u>6,735,198.67</u>	<u>7,084,354.23</u>
19				
20 Personal Services and Benefits	2,028,434.57	2,355,003.99	2,464,038.91	2,540,362.67
21 Travel	39,536.18	83,252.41	70,294.37	67,063.62
22 Contractual Services	2,860,854.93	3,536,448.12	3,326,720.92	3,231,542.49
23 Supplies and Materials	108,136.06	55,796.55	41,022.30	43,435.95
24 Grants and Subsidies	6,814.55	106,008.08	5,440.57	382,927.73
25 Capital Outlay	1,030,376.94	1,041,400.13	1,390,250.03	558,902.42
26 Total Operating Expenditures/Expenses	<u>6,074,153.23</u>	<u>7,177,909.28</u>	<u>7,297,767.10</u>	<u>6,824,234.88</u>
27				
28 Transfers In	7,207.76	7,714.86	8,926.55	7,433.93
29 Transfers Out	-	(400,000.00)	(681,192.00)	(681,192.00)
30 Net Transfers In (Out)	<u>7,207.76</u>	<u>(392,285.14)</u>	<u>(672,265.45)</u>	<u>(673,758.07)</u>
31				
32 Net Change	1,743,055.52	(505,938.91)	(1,234,833.88)	(413,638.72)
33				
34 Beginning Fund Equity	5,498,425.76	7,241,481.28	6,735,542.37	5,500,708.49
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>7,241,481.28</u>	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</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.

SDCL 23A-28B-43 was amended effective in FY2019. This fund will receive 1 1/2% of the victim's compensation surcharge.

Unified Judicial System
State Accounting System - Other Fund Balances
Company 3039 - Reimbursement for Referee Services

	FY2015	FY2016	FY2017	FY2018
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	479,330.43	513,041.62	486,617.89	462,416.43
15 Total Operating Revenue	479,330.43	513,041.62	486,617.89	462,416.43
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	479,330.43	513,041.62	486,617.89	462,416.43
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	479,330.43	513,041.62	486,617.89	462,416.43
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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,286.03	9,332.69	3,710.76	1,755.01
2 Total Assets	4,286.03	9,332.69	3,710.76	1,755.01
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	4,286.03	9,332.69	3,710.76	1,755.01
9 Total Fund Equity	4,286.03	9,332.69	3,710.76	1,755.01
10 Total Liabilities and Fund Equity	4,286.03	9,332.69	3,710.76	1,755.01
11				
12				
13 Use of Money and Property	65.96	57.66	81.73	96.81
14 Sales and Services	10,872.41	13,725.00	13,557.37	14,215.14
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	10,938.37	13,782.66	13,639.10	14,311.95
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	10,147.09	8,736.00	19,261.03	16,267.70
21 Supplies and Materials	822.60	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	10,969.69	8,736.00	19,261.03	16,267.70
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(31.32)	5,046.66	(5,621.93)	(1,955.75)
31				
32 Beginning Fund Equity	4,317.35	4,286.03	9,332.69	3,710.76
33 Ending Equity	4,286.03	9,332.69	3,710.76	1,755.01

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	21,904.43	5,689.75	17,074.00	23,204.89
2 Total Assets	21,904.43	5,689.75	17,074.00	23,204.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	21,904.43	5,689.75	17,074.00	23,204.89
9 Total Fund Equity	21,904.43	5,689.75	17,074.00	23,204.89
10 Total Liabilities and Fund Equity	21,904.43	5,689.75	17,074.00	23,204.89
11				
12				
13 Use of Money and Property	479.78	409.38	196.39	82.81
14 Administering Programs	25,000.00	-	25,000.00	25,000.00
15 Other Revenue	1,102.45	200.00	-	-
16 Total Operating Revenue	26,582.23	609.38	25,196.39	25,082.81
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	52,979.70	15,007.66	11,320.37	14,076.40
20 Contractual Services	1,497.88	1,033.04	150.07	330.00
21 Supplies and Materials	10,702.73	783.36	2,341.70	102.12
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	65,180.31	16,824.06	13,812.14	14,508.52
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(38,598.08)	(16,214.68)	11,384.25	10,574.29
31				
32 Beginning Fund Equity	60,502.51	21,904.43	5,689.75	17,074.00
33 Prior Period Adjustment	-	-	-	(4,443.40)
34 Ending Equity	21,904.43	5,689.75	17,074.00	23,204.89

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	8,369.67	8,369.67	8,369.67	8,369.67
2 Total Assets	8,369.67	8,369.67	8,369.67	8,369.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	8,369.67	8,369.67	8,369.67	8,369.67
9 Total Fund Equity	8,369.67	8,369.67	8,369.67	8,369.67
10 Total Liabilities and Fund Equity	8,369.67	8,369.67	8,369.67	8,369.67
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Capital Outlay	29,999.40	-	-	-
19 Total Operating Expenditures/Expenses	29,999.40	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	(29,999.40)	-	-	-
26				
27 Beginning Fund Equity	38,369.07	8,369.67	8,369.67	8,369.67
28 Ending Equity	8,369.67	8,369.67	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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	0.00	-	-
8 Total Fund Equity	-	0.00	-	-
9 Total Liabilities and Fund Equity	-	0.00	-	-
10				
11				
12 Documents RM Receipts	2,768.00	3,106.00	1,309.00	-
13 Meeting RM Charges	-	-	-	-
14 Copy Charges	741.39	847.47	2,173.48	-
15 Total Operating Revenue	3,509.39	3,953.47	3,482.48	-
16				
17 Contractual Services				
18 Computer Services-State	-	-	-	-
19 Equipment Rental	3,509.39	3,953.47	3,482.48	-
20 Equipment Service and Maintenance	-	-	-	-
22 Supplies and Materials:				
23 Printing-State	-	-	-	-
24 Printing-Commercial	-	-	-	-
25 Postage	-	-	-	-
26 Total Operating Expenditures/Expenses	3,509.39	3,953.47	3,482.48	-
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	-	0.00	-	-
33				
34 Beginning Fund Equity	-	-	-	-
35 Ending Equity	-	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:

SL 2017 ch 15 directed that fees collected be deposited to General Fund. Effective FY2018.

Legislative Research Council
State Accounting System - Other Fund Balances
Company 9047 - Legislative Priority Pilot Program Contingency Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	1,000,000.00	1,000,000.00	852,887.72	845,457.85
2 Total Assets	1,000,000.00	1,000,000.00	852,887.72	845,457.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,000,000.00	1,000,000.00	852,887.72	845,457.85
9 Total Fund Equity	1,000,000.00	1,000,000.00	852,887.72	845,457.85
10 Total Liabilities and Fund Equity	1,000,000.00	1,000,000.00	852,887.72	845,457.85
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	-	-	-	4,298.50
17 Travel	-	-	1,152.28	3,052.70
18 Contractual Services	-	-	145,960.00	-
19 Supplies and Materials	-	-	-	78.67
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	-	-	147,112.28	7,429.87
22				
23 Transfers In	1,000,000.00	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	1,000,000.00	-	-	-
26				
27 Net Change	1,000,000.00	-	(147,112.28)	(7,429.87)
28				
29 Beginning Fund Equity	-	1,000,000.00	1,000,000.00	852,887.72
30 Ending Equity	1,000,000.00	1,000,000.00	852,887.72	845,457.85

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	7,193,400.83	6,712,439.20	8,309,491.38	8,187,825.42
2 Total Assets	<u>7,193,400.83</u>	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	253,441.76	1,625.96	17,749.04	17,933.51
8 Unreserved Fund Balance	6,939,959.07	6,710,813.24	8,291,742.34	8,169,891.91
9 Total Fund Equity	<u>7,193,400.83</u>	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>
10 Total Liabilities and Fund Equity	<u>7,193,400.83</u>	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>
11				
12				
13 Fines, Forfeits and Penalties	2,329,831.61	1,102,789.34	2,960,364.07	1,420,226.25
14 Use of Money and Property	83,827.22	95,537.19	106,684.21	92,133.51
15 Sales and Services	1,138,285.25	1,166,745.32	1,396,436.03	1,348,157.41
16 Administering Programs	157,179.84	190,163.91	105,786.03	559,303.75
17 Other Revenue	155,372.00	153,903.47	193,219.08	113,723.03
18 Total Operating Revenue	<u>3,864,495.92</u>	<u>2,709,139.23</u>	<u>4,762,489.42</u>	<u>3,533,543.95</u>
19				
20 Personal Services and Benefits	2,004,872.11	2,014,965.70	2,214,347.67	2,622,722.56
21 Travel	67,874.91	60,624.71	105,689.20	111,416.19
22 Contractual Services	573,171.36	602,562.19	719,660.47	916,487.43
23 Supplies and Materials	104,626.63	107,866.36	105,347.36	101,650.60
24 Grants and Subsidies	-	5,888.49	23,176.83	23,532.43
25 Capital Outlay	118,258.16	300,473.24	130,605.12	86,519.45
26 Other Expense	-	4,542.25	-	-
27 Total Operating Expenditures/Expenses	<u>2,868,803.17</u>	<u>3,096,922.94</u>	<u>3,298,826.65</u>	<u>3,862,328.66</u>
28				
29 Transfers In	-	-	185,070.00	181,192.00
30 Transfers Out	-	(87,500.00)	(25,000.00)	-
31 Net Transfers In (Out)	<u>-</u>	<u>(87,500.00)</u>	<u>160,070.00</u>	<u>181,192.00</u>
32				
33 Net Change	995,692.75	(475,283.71)	1,623,732.77	(147,592.71)
34				
35 Beginning Fund Equity	6,197,708.08	7,193,400.83	6,712,439.20	8,309,491.38
36 Prior Period Adjustment	-	(5,677.92)	(26,680.59)	25,926.75
37 Ending Equity	<u>7,193,400.83</u>	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</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:

There are certain restrictions placed by the courts on consumer settlement money.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - 24/7 Sobriety Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	561,413.52	643,890.94	605,898.82	514,884.19
2 Total Assets	561,413.52	643,890.94	605,898.82	514,884.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	561,413.52	643,890.94	605,898.82	514,884.19
9 Total Fund Equity	561,413.52	643,890.94	605,898.82	514,884.19
10 Total Liabilities and Fund Equity	561,413.52	643,890.94	605,898.82	514,884.19
11				
12				
13 Fines, Forfeits and Penalties	1,337,748.42	1,480,949.60	1,362,195.08	1,231,331.06
14 Use of Money and Property	5,010.18	6,014.22	-	-
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	65.00	-	-	-
18 Total Operating Revenue	1,342,823.60	1,486,963.82	1,362,195.08	1,231,331.06
19				
20 Personal Services and Benefits	72,018.95	72,622.45	75,757.31	90,935.71
21 Travel	7,412.44	5,916.98	4,520.58	5,977.20
22 Contractual Services	737,764.51	771,746.49	782,899.51	920,267.07
23 Supplies and Materials	2,448.91	1,713.48	1,603.80	1,476.71
24 Grants and Subsidies	410,618.00	507,137.00	351,985.00	302,471.00
25 Capital Outlay	22,400.00	45,350.00	183,421.00	1,218.00
26 Total Operating Expenditures/Expenses	1,252,662.81	1,404,486.40	1,400,187.20	1,322,345.69
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	90,160.79	82,477.42	(37,992.12)	(91,014.63)
33				
34 Beginning Fund Equity	471,252.73	561,413.52	643,890.94	605,898.82
35 Ending Equity	561,413.52	643,890.94	605,898.82	514,884.19

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: From prior GOAC meeting. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	97,537.73	197,373.89	655,762.42	(422,740.46)
2 Total Assets	97,537.73	197,373.89	655,762.42	(422,740.46)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	335.00
8 Unreserved Fund Balance	97,537.73	197,373.89	655,762.42	(423,075.46)
9 Total Fund Equity	97,537.73	197,373.89	655,762.42	(422,740.46)
10 Total Liabilities and Fund Equity	97,537.73	197,373.89	655,762.42	(422,740.46)
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	3,320.89	2,056.38	-	-
15 Sales and Services	-	-	-	-
16 Administering Programs	1,530,000.00	1,450,000.00	1,675,000.00	802,500.00
17 Other Revenue	1,778.00	177.30	199,088.10	557.69
18 Total Operating Revenue	1,535,098.89	1,452,233.68	1,874,088.10	803,057.69
19				
20 Personal Services and Benefits	396,744.46	534,964.64	451,812.79	414,746.57
21 Travel	49,564.85	23,677.74	76,392.84	119,364.93
22 Contractual Services	460,941.86	261,776.02	275,639.31	566,930.16
23 Supplies and Materials	32,922.98	30,598.66	21,239.74	22,946.21
24 Grants and Subsidies	470,476.64	427,934.49	578,349.06	668,237.06
25 Capital Outlay	18,207.27	73,445.97	8,387.83	89,335.64
26 Total Operating Expenditures/Expenses	1,428,858.06	1,352,397.52	1,411,821.57	1,881,560.57
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	(3,878.00)	-
30 Net Transfers In (Out)	-	-	(3,878.00)	-
31				
32 Net Change	106,240.83	99,836.16	458,388.53	(1,078,502.88)
33				
34 Beginning Fund Equity	(8,703.10)	97,537.73	197,373.89	655,762.42
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	97,537.73	197,373.89	655,762.42	(422,740.46)

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 23A-49-20, all moneys seized or remaining proceeds from the sale of any forfeited property, if seized pursuant to a violation of chapters 34-20B or 22-42, are to be deposited to the Drug Control Fund. 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.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - Drug Control Fund (Local Account)

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	-	-	-	-
2 Cash in Local Bank Accounts	278,701.79	172,404.22	228,340.12	228,340.12
3 Total Assets	278,701.79	172,404.22	228,340.12	228,340.12
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	278,701.79	172,404.22	228,340.12	228,340.12
10 Total Fund Equity	278,701.79	172,404.22	228,340.12	228,340.12
11 Total Liabilities and Fund Equity	278,701.79	172,404.22	228,340.12	228,340.12
12				
13				
14 Fines, Forfeits and Penalties	475,180.92	414,922.59	152,554.64	-
15 Use of Money and Property	3,817.50	5,369.09	3,583.39	-
16 Sales and Services	208,552.89	-	-	-
17 Other Revenue	10,771.13	268,923.70	374,655.72	-
18 Total Operating Revenue	698,322.44	689,215.38	530,793.75	-
19				
20 Travel	-	-	-	-
21 Contractual Services	664,152.18	795,512.95	474,857.85	-
22 Supplies and Materials	-	-	-	-
23 Total Operating Expenditures/Expenses	664,152.18	795,512.95	474,857.85	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	34,170.26	(106,297.57)	55,935.90	-
30				
31 Beginning Fund Equity	244,531.53	278,701.79	172,404.22	228,340.12
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	278,701.79	172,404.22	228,340.12	228,340.12

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:

From prior GOAC meeting: Grants from fund must be drug related. Have used \$500,000 annually to match to the Attorney General drug grant. Prior to FY18 there was a year-end entry on the accounting system to record the fiscal year activity and ending balance in the local account. It does not appear this was made in FY2018.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3010 - 911 Telecommunicator Training Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(406,220.46)	(516,347.54)	(612,501.19)	(670,580.05)
2 Total Assets	<u>(406,220.46)</u>	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</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	(406,220.46)	(516,347.54)	(612,501.19)	(670,580.05)
9 Total Fund Equity	<u>(406,220.46)</u>	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</u>
10 Total Liabilities and Fund Equity	<u>(406,220.46)</u>	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</u>
11				
12				
13 Fines, Forfeits and Penalties	104,063.19	108,087.66	100,729.14	100,411.44
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	<u>104,063.19</u>	<u>108,087.66</u>	<u>100,729.14</u>	<u>100,411.44</u>
17				
18 Personal Services and Benefits	122,221.00	119,558.80	101,912.74	120,569.95
19 Travel	9,817.55	9,104.88	6,537.18	6,602.40
20 Contractual Services	76,232.37	86,011.63	82,630.69	27,835.07
21 Supplies and Materials	4,680.30	3,539.43	5,103.18	3,482.88
22 Grants and Subsidies	6,000.00	-	-	-
23 Capital Outlay	1,075.00	-	699.00	-
24 Total Operating Expenditures/Expenses	<u>220,026.22</u>	<u>218,214.74</u>	<u>196,882.79</u>	<u>158,490.30</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	(115,963.03)	(110,127.08)	(96,153.65)	(58,078.86)
31				
32 Beginning Fund Equity	(290,257.43)	(406,220.46)	(516,347.54)	(612,501.19)
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>(406,220.46)</u>	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</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:

In the 10/30/15 GOAC meeting the Attorney General's Office indicated 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	(562,145.31)	427,854.47	373,262.65	602,724.68
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>(562,145.31)</u>	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	47,528.00	104,489.95	-	6,997.34
9 Unreserved Fund Balance	(609,673.31)	323,364.52	373,262.65	595,727.34
10 Total Fund Equity	<u>(562,145.31)</u>	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>
11 Total Liabilities and Fund Equity	<u>(562,145.31)</u>	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>
12				
13 Licenses, Permits and Fees	1,600.00	949,298.50	1,031,000.00	1,133,148.00
14 Fines, Forfeits and Penalties	3,119,458.43	3,221,724.48	3,021,115.06	3,005,940.64
15 Use of Money and Property	3,598.27	-	-	-
16 Sales and Services	-	2,700.00	-	2,550.00
17 Other Revenue	2,086.06	2,176.15	5,883.52	7,163.29
18 Total Operating Revenue	<u>3,126,742.76</u>	<u>4,175,899.13</u>	<u>4,057,998.58</u>	<u>4,148,801.93</u>
19				
20 Personal Services and Benefits	1,570,407.00	1,706,380.30	1,782,817.00	1,725,312.73
21 Travel	125,455.75	403,433.13	370,146.66	336,136.33
22 Contractual Services	997,945.58	1,166,756.79	1,470,975.36	1,408,908.91
23 Supplies and Materials	376,922.41	278,405.50	455,642.98	448,306.53
24 Grants and Subsidies	61,623.00	9,750.00	13,000.00	-
25 Capital Outlay	8,191.55	21,173.63	20,008.40	3,691.21
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>3,140,545.29</u>	<u>3,585,899.35</u>	<u>4,112,590.40</u>	<u>3,922,355.71</u>
28				
29 Transfers In	-	400,000.00	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>400,000.00</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	(13,802.53)	989,999.78	(54,591.82)	226,446.22
34				
35 Beginning Fund Equity	(549,355.64)	(562,145.31)	427,854.47	373,262.65
36 Prior Period Adjustment	1,012.86	-	-	3,015.81
37 Ending Equity	<u>(562,145.31)</u>	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</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:

SL 2015 ch 121 and 115 revised fees and transferred of \$400,000 from the UJS's Court Automation Fund.

During 10/30/15 GOAC meeting the Attorney General's Office discussed this fund and effect of recent bills to strengthen the fund's financial position. The fund is to 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	382,408.73	166,765.63	261,756.26	335,761.03
2 Total Assets	382,408.73	166,765.63	261,756.26	335,761.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	446.66
8 Unreserved Fund Balance	382,408.73	166,765.63	261,756.26	335,314.37
9 Total Fund Equity	382,408.73	166,765.63	261,756.26	335,761.03
10 Total Liabilities and Fund Equity	382,408.73	166,765.63	261,756.26	335,761.03
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	2,852.97	3,210.23	3,608.11	3,227.13
16 Other Revenue	339,500.00	250.00	334,750.00	335,000.00
17 Total Operating Revenue	342,352.97	3,460.23	338,358.11	338,227.13
18				
19 Personal Services and Benefits	211,065.77	200,838.68	219,198.41	237,862.26
20 Travel	12,120.88	3,653.54	8,341.90	8,690.23
21 Contractual Services	23,292.96	14,611.11	14,890.53	16,903.46
22 Supplies and Materials	1,563.11	-	936.64	766.41
23 Capital Outlay	920.00	-	-	-
24 Total Operating Expenditures/Expenses	248,962.72	219,103.33	243,367.48	264,222.36
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	93,390.25	(215,643.10)	94,990.63	74,004.77
31				
32 Beginning Fund Equity	289,018.48	382,408.73	166,765.63	261,756.26
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	382,408.73	166,765.63	261,756.26	335,761.03

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	732,530.46	897,984.42	910,107.38	873,855.37
2 Total Assets	732,530.46	897,984.42	910,107.38	873,855.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	732,530.46	897,984.42	910,107.38	873,855.37
9 Total Fund Equity	732,530.46	897,984.42	910,107.38	873,855.37
10 Total Liabilities and Fund Equity	732,530.46	897,984.42	910,107.38	873,855.37
11				
12				
13 Fines, Forfeits and Penalties	265,277.50	-	4,736.85	100,000.00
14 Use of Money and Property	5,728.63	8,265.81	9,876.11	10,791.36
15 Other Revenue		159,524.15	-	-
16 Total Operating Revenue	271,006.13	167,789.96	14,612.96	110,791.36
17				
18 Personal Services and Benefits	106,501.02	-	-	125,823.05
19 Travel	-	-	-	273.38
20 Contractual Services	-	-	-	18,166.50
21 Supplies and Materials	7,963.20	2,336.00	2,490.00	2,780.44
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	114,464.22	2,336.00	2,490.00	147,043.37
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	156,541.91	165,453.96	12,122.96	(36,252.01)
31				
32 Beginning Fund Equity	575,988.55	732,530.46	897,984.42	910,107.38
33 Ending Equity	732,530.46	897,984.42	910,107.38	873,855.37

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:

From prior GOAC meeting: 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	300,000.00	300,000.00	300,000.00	280,669.16
2 Total Assets	300,000.00	300,000.00	300,000.00	280,669.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	300,000.00	300,000.00	300,000.00	280,669.16
8 Total Fund Equity	300,000.00	300,000.00	300,000.00	280,669.16
9 Total Liabilities and Fund Equity	300,000.00	300,000.00	300,000.00	280,669.16
10				
11				
12 Licenses, Permits and Fees	268,968.04	334,623.09	285,177.89	299,089.57
13 Use of Money and Property	2,699.18	3,492.70	3,409.51	2,577.59
14 Administering Programs	-	-	-	-
15 Other Revenue	-	-	20.81	-
16 Total Operating Revenue	271,667.22	338,115.79	288,608.21	301,667.16
17				
18 Personal Services and Benefits	-	-	26,430.90	28,114.21
19 Travel	3,978.90	6,423.51	7,834.68	1,583.26
20 Contractual Services	95,236.60	127,990.55	126,070.34	191,229.18
21 Supplies and Materials	85,231.29	97,510.10	112,147.14	100,071.35
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	184,446.79	231,924.16	272,483.06	320,998.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(87,220.43)	(106,191.63)	(16,125.15)	-
27 Net Transfers In (Out)	(87,220.43)	(106,191.63)	(16,125.15)	-
28				
29 Net Change	-	-	0.00	(19,330.84)
30				
31 Beginning Fund Equity	300,000.00	300,000.00	300,000.00	300,000.00
32 Ending Equity	300,000.00	300,000.00	300,000.00	280,669.16

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.

Other Information: SDCL 38-20A-59 was amended effective FY2019. The pesticide application fee was changed from biennial to annual and the amount to be distributed to this fund was reduced accordingly from \$42.50 to \$21.25.

School and Public Lands
State Accounting System - Other Fund Balances
Company 3009 - Public Buildings Fund

	FY2015	FY2016	FY2017	FY2018
1 Investments	247,745.64	326,229.54	402,140.97	482,927.56
2 Total Assets	247,745.64	326,229.54	402,140.97	482,927.56
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	247,745.64	326,229.54	402,140.97	482,927.56
8 Total Fund Equity	247,745.64	326,229.54	402,140.97	482,927.56
9 Total Liabilities and Fund Equity	247,745.64	326,229.54	402,140.97	482,927.56
10				
11				
12 Use of Money and Property	60,069.96	78,483.90	75,911.43	80,786.59
13 Total Operating Revenue	60,069.96	78,483.90	75,911.43	80,786.59
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	60,069.96	78,483.90	75,911.43	80,786.59
26				
27 Beginning Fund Equity	187,675.68	247,745.64	326,229.54	402,140.97
28 Ending Equity	247,745.64	326,229.54	402,140.97	482,927.56

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. Historically, monies have been transferred from this fund to other funds for expenditure based upon legislative bills.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3108 - Escheated Personal Property Fund

	FY2015	FY2016	FY2017	FY2018
1 Investments	509,172.88	557,112.99	162,068.19	225,015.88
2 Total Assets	509,172.88	557,112.99	162,068.19	225,015.88
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	116,422.66	161,162.15	162,068.19	220,568.57
6 Total Liabilities	116,422.66	161,162.15	162,068.19	220,568.57
7				
8 Unreserved Fund Balance	392,750.22	395,950.84	-	4,447.31
9 Total Fund Equity	392,750.22	395,950.84	-	4,447.31
10 Total Liabilities and Fund Equity	509,172.88	557,112.99	162,068.19	225,015.88
11				
12				
13 Use of Money and Property	3,126.50	3,200.62	4,980.42	4,447.31
14 Total Operating Revenue	3,126.50	3,200.62	4,980.42	4,447.31
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	-	-	(400,931.26)	-
24 Net Transfers In (Out)	-	-	(400,931.26)	-
25				
26 Net Change	3,126.50	3,200.62	(395,950.84)	4,447.31
27				
28 Beginning Fund Equity	389,623.72	392,750.22	395,950.84	-
29 Ending Equity	392,750.22	395,950.84	-	4,447.31

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

	FY2015	FY2016	FY2017	FY2018
1 Investments	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55
2 Total Assets	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55
9 Total Fund Equity	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55
10 Total Liabilities and Fund Equity	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55
11				
12				
13 Use of Money and Property	51,999.95	1,002.03	23,527.42	49,981.03
14 Other Revenue	-	490,241.63	768,006.92	-
15 Total Operating Revenue	51,999.95	491,243.66	791,534.34	49,981.03
16				
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Total Operating Expenditures/Expenses	-	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	51,999.95	491,243.66	791,534.34	49,981.03
28				
29 Beginning Fund Equity	2,561,027.57	2,613,027.52	3,104,271.18	3,895,805.52
30 Ending Equity	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55

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. 2018 Session Laws amended Board or Regents and inserted institutional endowment lands 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.

School and Public Lands
State Accounting System - Other Fund Balances
Company 5018 - Permanent Fund

	FY2015	FY2016	FY2017	FY2018
1 Investments	31,252,902.00	31,421,918.07	31,820,293.71	32,953,324.95
2 Loans and Notes Receivable	-	-	-	2,853,634.71
3 Total Assets	<u>31,252,902.00</u>	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	<u>31,252,902.00</u>	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>
9 Total Fund Equity	<u>31,252,902.00</u>	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>
10 Total Liabilities and Fund Equity	<u>31,252,902.00</u>	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>
11				
12				
13 Use of Money and Property	822,242.17	169,016.07	370,875.64	623,442.05
14 Other Revenue	7,650.00	-	27,500.00	3,363,223.90
15 Total Operating Revenue	<u>829,892.17</u>	<u>169,016.07</u>	<u>398,375.64</u>	<u>3,986,665.95</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	829,892.17	169,016.07	398,375.64	3,986,665.95
28				
29 Beginning Fund Equity	30,423,009.83	31,252,902.00	31,421,918.07	31,820,293.71
30 Prior Period Adjustment	-	-	-	-
31 Ending Equity	<u>31,252,902.00</u>	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</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

	FY2015	FY2016	FY2017	FY2018
1 Investments	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35
2 Total Assets	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35
8 Total Fund Equity	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35
9 Total Liabilities and Fund Equity	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35
10				
11				
12 Use of Money and Property	33,109.48	646.52	15,176.23	27,148.45
13 Total Operating Revenue	33,109.48	646.52	15,176.23	27,148.45
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	33,109.48	646.52	15,176.23	27,148.45
26				
27 Beginning Fund Equity	1,652,406.67	1,685,516.15	1,686,162.67	1,701,338.90
28 Ending Equity	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35

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

	FY2015	FY2016	FY2017	FY2018
1 Cash and Cash Equivalents	-	-	-	-
2 Investments	24,212,685.43	33,220,682.59	45,211,273.80	59,566,503.29
3 Due from Other Funds	-	-	-	-
4 Total Assets	<u>24,212,685.43</u>	<u>33,220,682.59</u>	<u>45,211,273.80</u>	<u>59,566,503.29</u>
5				
6 Due to Other Funds	24,212,685.43	33,220,682.59	45,211,273.80	59,566,503.29
7 Total Liabilities	<u>24,212,685.43</u>	<u>33,220,682.59</u>	<u>45,211,273.80</u>	<u>59,566,503.29</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. Amendments in the 2017 and 2018 Session Laws provided that income from certain commercial leases are to be continuously appropriated to the endowed institution for use in maintaining the property and supporting the operations of the endowed institution.

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

	FY2015	FY2016	FY2017	FY2018
1 Investments	157,359,191.22	158,262,731.34	160,291,908.55	163,477,069.85
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>157,809,966.22</u>	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Unreserved Fund Balance	157,809,966.22	158,713,506.34	160,742,683.55	163,927,844.85
10 Total Fund Equity	<u>157,809,966.22</u>	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>
11 Total Liabilities and Fund Equity	<u>157,809,966.22</u>	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>
12				
13				
14 Use of Money and Property	4,466,792.79	903,257.64	2,029,177.21	3,172,694.67
15 Other Revenue	468.21	282.48	-	12,466.63
16 Total Operating Revenue	<u>4,467,261.00</u>	<u>903,540.12</u>	<u>2,029,177.21</u>	<u>3,185,161.30</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	4,467,261.00	903,540.12	2,029,177.21	3,185,161.30
29				
30 Beginning Fund Equity	153,342,705.22	157,809,966.22	158,713,506.34	160,742,683.55
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	<u>157,809,966.22</u>	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</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

	FY2015	FY2016	FY2017	FY2018
1 Investments	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63
2 Total Assets	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63
8 Total Fund Equity	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63
9 Total Liabilities and Fund Equity	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63
10				
11				
12 Use of Money and Property	10,436,155.24	10,252,832.98	11,326,993.13	11,597,567.64
13 Total Operating Revenue	10,436,155.24	10,252,832.98	11,326,993.13	11,597,567.64
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	9,969,231.31	10,227,405.20	10,196,470.79	11,282,447.16
19 Total Operating Expenditures/Expenses	9,969,231.31	10,227,405.20	10,196,470.79	11,282,447.16
20				
21 Transfers In	-	-	400,931.26	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	400,931.26	-
24				
25 Net Change	466,923.93	25,427.78	1,531,453.60	315,120.48
26				
27 Beginning Fund Equity	9,591,318.84	10,058,242.77	10,083,670.55	11,615,124.15
28 Ending Equity	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	24,798.72	25,000.00	24,994.96	25,000.00
2 Total Assets	24,798.72	25,000.00	24,994.96	25,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	16,863.00	-	355.00
8 Unreserved Fund Balance	24,798.72	8,137.00	24,994.96	24,645.00
9 Total Fund Equity	24,798.72	25,000.00	24,994.96	25,000.00
10 Total Liabilities and Fund Equity	24,798.72	25,000.00	24,994.96	25,000.00
11				
12				
13 Licenses, Permits and Fees	430,982.62	689,369.87	768,410.00	742,391.00
14 Total Operating Revenue	430,982.62	689,369.87	768,410.00	742,391.00
15				
16 Personal Services and Benefits	179,472.00	279,999.63	215,356.16	308,700.36
17 Travel	977.05	5,547.85	5,371.62	2,901.30
18 Contractual Services	117,409.31	221,892.50	311,202.87	263,794.57
19 Supplies and Materials	65,170.63	82,636.47	83,613.24	27,405.53
20 Capital Outlay	67,100.20	85,192.48	121,477.35	128,352.34
21 Total Operating Expenditures/Expenses	430,129.19	675,268.93	737,021.24	731,154.10
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	(16,201.66)	(31,393.80)	(11,231.86)
25 Net Transfers In (Out)	-	(16,201.66)	(31,393.80)	(11,231.86)
26				
27 Net Change	853.43	(2,100.72)	(5.04)	5.04
28				
29 Beginning Fund Equity	23,945.29	24,798.72	25,000.00	24,994.96
30 Prior Period Adjustment		2,302.00	-	-
31 Ending Equity	24,798.72	25,000.00	24,994.96	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: Fees for financial statement filings, computer searches, annual reports and amendments. 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.

Secretary of State

**State Accounting System - Other Fund Balances
Company 8000 - Agency Fund**

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	4,350.00	3,150.00	3,269.00	-
2 Total Assets	4,350.00	3,150.00	3,269.00	-
3				
4 Due to Other Funds	4,350.00	3,150.00	3,269.00	-
5 Total Liabilities	4,350.00	3,150.00	3,269.00	-

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**

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	10,331.42	260,796.18	68,757.63	13,153.02
2 Total Assets	10,331.42	260,796.18	68,757.63	13,153.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	10,331.42	260,796.18	68,757.63	13,153.02
9 Total Fund Equity	10,331.42	260,796.18	68,757.63	13,153.02
10 Total Liabilities and Fund Equity	10,331.42	260,796.18	68,757.63	13,153.02
11				
12				
13 Use of Money and Property	972.31	464.76	961.45	1,395.39
14 Total Operating Revenue	972.31	464.76	961.45	1,395.39
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	25,000.00	-	193,000.00	57,000.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	25,000.00	-	193,000.00	57,000.00
23				
24 Transfers In	-	250,000.00	-	-
25 Net Transfers In (Out)	-	250,000.00	-	-
26				
27 Net Change	(24,027.69)	250,464.76	(192,038.55)	(55,604.61)
28				
29 Beginning Fund Equity	34,359.11	10,331.42	260,796.18	68,757.63
30 Ending Equity	10,331.42	260,796.18	68,757.63	13,153.02

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. Previous transfers have been; \$100,000 from the Energy Development Impact Fund in FY2011 and \$150,000 and \$250,000 from the General Fund in FY2013 and FY2016, respectively. 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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	740,196.06	753,545.56	712,344.20	706,192.06
2 Total Assets	740,196.06	753,545.56	712,344.20	706,192.06
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	728,445.32	753,302.52	705,203.01	703,025.31
6 Other Liabilities	11,750.74	243.04	7,142.19	3,166.75
7 Total Liabilities	740,196.06	753,545.56	712,345.20	706,192.06

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	50,000.00	49,976.00	50,000.00	50,000.00
2 Total Assets	50,000.00	49,976.00	50,000.00	50,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	52.88	3,289.14	50,000.00	-
8 Unreserved Fund Balance	49,947.12	46,686.86	(0.00)	50,000.00
9 Total Fund Equity	50,000.00	49,976.00	50,000.00	50,000.00
10 Total Liabilities and Fund Equity	50,000.00	49,976.00	50,000.00	50,000.00
11				
12				
13 Unclaimed Property	16,362,585.33	20,173,372.17	28,328,310.19	29,276,306.63
14 Refund of Prior Year Expenditures	-	5,453.88	-	-
15 Total Operating Revenue	16,362,585.33	20,178,826.05	28,328,310.19	29,276,306.63
16				
17 Personal Services and Benefits	258,685.86	270,216.39	289,657.01	299,607.86
18 Travel	12,325.20	7,082.64	8,866.51	7,214.91
19 Contractual Services	356,386.55	472,651.77	445,348.14	1,739,012.68
20 Supplies and Materials	22,858.08	17,137.85	20,622.69	23,296.54
21 Capital Outlay	5,199.94	3,908.53	5,384.66	119.98
22 Unclaimed Property Payments	15,706,992.26	19,407,852.87	27,558,407.18	27,207,054.66
23 Total Operating Expenditures	16,362,447.89	20,178,850.05	28,328,286.19	29,276,306.63
24				
25 Transfers In	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	137.44	(24.00)	24.00	-
29				
30 Beginning Fund Equity	49,862.56	50,000.00	49,976.00	50,000.00
31 Ending Equity	50,000.00	49,976.00	50,000.00	50,000.00

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

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	3,865,241.90	1,894,306.07	1,929,561.32	2,451,347.47
2 Total Assets	3,865,241.90	1,894,306.07	1,929,561.32	2,451,347.47
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances				496.68
8 Unreserved Fund Balance	3,865,241.90	1,894,306.07	1,929,561.32	2,450,850.79
9 Total Fund Equity	3,865,241.90	1,894,306.07	1,929,561.32	2,451,347.47
10 Total Liabilities and Fund Equity	3,865,241.90	1,894,306.07	1,929,561.32	2,451,347.47
11				
12				
13 Sales and Services	14,251,737.62	10,408,547.26	11,900,615.68	12,748,017.09
14 Other Revenue	-	-	-	197.94
15 Total Operating Revenue	14,251,737.62	10,408,547.26	11,900,615.68	12,748,215.03
16				
17 Personal Services and Benefits	10,242,859.65	10,873,430.47	10,194,120.76	10,534,143.49
18 Travel	61,097.94	68,000.55	66,816.91	56,548.75
19 Contractual Services	1,275,525.86	1,386,010.75	1,560,584.43	1,572,594.48
20 Supplies and Materials	6,310.72	7,661.65	5,952.87	3,948.03
21 Capital Outlay	47,881.93	44,379.67	37,885.46	59,194.13
22 Total Operating Expenditures/Expenses	11,633,676.10	12,379,483.09	11,865,360.43	12,226,428.88
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	2,618,061.52	(1,970,935.83)	35,255.25	521,786.15
29				
30 Beginning Fund Equity	1,247,180.38	3,865,241.90	1,894,306.07	1,929,561.32
31 Ending Equity	3,865,241.90	1,894,306.07	1,929,561.32	2,451,347.47

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.

State Investment Council
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	16,448,081.50	17,793,314.30	15,854,764.22	15,637,581.70
2 Total Assets	16,448,081.50	17,793,314.30	15,854,764.22	15,637,581.70
3				
4 Due to Other Funds	16,448,081.50	17,793,314.30	15,854,764.22	15,637,581.70
5 Total Liabilities	16,448,081.50	17,793,314.30	15,854,764.22	15,637,581.70

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**

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	24,708.35	29,124.61	31,942.77	10,460.15
2 Total Assets	24,708.35	29,124.61	31,942.77	10,460.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	24,708.35	29,124.61	31,942.77	10,460.15
9 Total Fund Equity	24,708.35	29,124.61	31,942.77	10,460.15
10 Total Liabilities and Fund Equity	24,708.35	29,124.61	31,942.77	10,460.15
11				
12				
13 Licenses, Permits and Fees	59,600.00	56,009.12	57,399.80	106,125.00
14 Use of Money and Property	257.01	407.13	418.36	372.34
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	59,857.01	56,416.25	57,818.16	106,497.34
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	979.96
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	65,820.00	51,999.99	55,000.00	127,000.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	65,820.00	51,999.99	55,000.00	127,979.96
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(5,962.99)	4,416.26	2,818.16	(21,482.62)
31				
32 Beginning Fund Equity	30,671.34	24,708.35	29,124.61	31,942.77
33 Ending Equity	24,708.35	29,124.61	31,942.77	10,460.15

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: The clerk of courts shall collect all amounts due under § 16-2-58 through 16-2-58.2 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**

	FY2015	FY2016	FY2017	FY2018
1 Cash Pooled with State Treasurer	7,595,678.28	8,015,983.14	8,385,513.26	7,930,781.87
2 Total Assets	7,595,678.28	8,015,983.14	8,385,513.26	7,930,781.87
3				
4 Accounts Payable	33,204.34	33,961.63	40,625.87	31,739.04
5 Due to Other Governments	7,562,473.94	7,982,021.51	8,344,887.39	7,899,042.83
6 Total Liabilities	7,595,678.28	8,015,983.14	8,385,513.26	7,930,781.87

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.

South Dakota Board of Regents

The cash balances for the South Dakota Board of Regents (SDBOR) are broken down according to their fund types. This is done because of the variety of funds that make up the cash balance for SDBOR and the different restrictions that are put on the funds. The funds are bundled into four governmental fund types. The types are Restricted, Committed, Assigned and Unassigned. Those categories are defined in Statement #54 of the Governmental Accounting Standards Board (GASB) as follows:

- Restricted – This category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed – This classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.
- Assigned – These type of funds are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.
- Unassigned – This fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications.

SDBOR has looked at the funds in these 4 groups and then divided them again based on the type of restriction, the revenue stream, or how the funds are spent. The groups are defined below along with an explanation as to why they are included in a particular governmental fund type.

Restricted

- Grants and Federal Appropriations – SDBOR only has two budget centers that receive federal appropriations. Ag Experiment Station (AES) and Cooperative Extension Services (CES) are both operated by SDSU as part of their land grant mission. The grant funds all have restrictions imposed on them by the party granting the funds. These funds range from research grants to monies given to the universities for scholarships.
- Agency Funds – These funds are restricted because they do not belong to SDBOR. The campuses are simply holding the funds for local entities whose existence is tied to the university. This includes local student clubs, fraternities, or sororities.
- Other Restricted Funds – Funds of this nature are generally loan funds for students. They don’t fit the definition of a grant or scholarship so they were instead given their own category. Historically SDBOR has also included School and Public Land (SPL) funds in this category. These funds will be moved to the unassigned category in FY19.
- Auxiliary System – These funds are restricted by bond covenants. All of the revenue generated by the residence halls, student unions, and wellness centers are pledged to the support of those enterprises and the payment of the debt on the buildings that are a part of the system. SDBOR goes through an annual review process to make sure that these funds stay isolated and are only used for expenditures that pertain to the auxiliary system.
- HEFF – The HEFF funds are statutorily restricted to M&R and the payment of leases to the South Dakota Building Authority. The Central Office is the location for the cash for these funds. That is why they are the only budget center with dollars in this category.

Committed

- Clearing Funds – These fund balances are generally used as a pass through. Examples would be payroll, insurance, and tax liabilities where we’ve incurred an obligation to pay an outside entity, but the due date hasn’t occurred yet.

South Dakota Board of Regents

- Plant Funds – These are the monies that have been set aside for M&R or building projects that the campuses are planning for. The bond funds for the auxiliary system also sit here. When there are huge swings in the plant funds balance is it generally because we have bonded for a project or a campus is expending funds on a large project.
- Student Fees – Student Fees are approved by the Board for specific purposes. This is why they fit the definition of “Committed”. Student fees range from vehicle parking fees to discipline fees like the engineering fee that helps to pay for programs that have been identified as needing additional funding.

Assigned

- General Sales and Services – This is probably the largest collection of funds. Camps, indirect fees, fee-for-service based programs, athletics, clinics, and any other fund that does not fit in the committed, restricted or unassigned section.

Unassigned

- Tuition – Unassigned funds for a governmental agency would only include the fund balances pertaining to general funds. The Board of Regents is an enterprise agency, and looking at our funds from that stand point led us to classifying Tuition as Unassigned because of its revenue stream. This does not mean that there are no commitments against these funds. For a university, tuition is the major fund source for their campus-wide operations.

The Board monitors the unrestricted non-appropriated operating cash on a regular basis. The operating cash does not represent an unencumbered reserve. The cash represents numerous individual accounts funded with tuition, fees, sales and service, and facilities and administration overhead. The accounts are assigned to faculty, department heads, deans, vice presidents and some are held centrally. The cash is necessary to ensure that the universities have sufficient cash to operate, meet funding challenges, and include accumulated funds saved for future investments.

**Board of Regents Cash Balances
FY15 - FY18**

	Grants & Federal					Restricted	Clearing Funds	Plant Funds	Student Fees	Committed	Assigned	Unassigned	Total
	Appropriations	Agency Funds	Other Restricted	Auxiliary System	HEFF	Total				Total	Sales and Service	Tuition	All Funds
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	30,662,317.44	28,738,686.59	197,383,206.53
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	73,036,145.72	145,485,116.96	660,587,014.03
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)	(67,391,590.49)	(133,062,803.07)	(644,046,006.07)
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)	(198,353.64)	(5,177,969.56)	(6,011,778.33)
Ending Cash Balance FY15	(4,129,102.99)	2,636,988.78	5,573,648.93	29,176,389.90	27,384,517.49	60,642,442.11	12,912,053.56	33,470,727.25	28,795,663.29	75,178,444.10	36,108,519.03	35,983,030.92	207,912,436.16
Beginning Cash Balance 07/01/2015	(4,129,103.05)	2,636,988.78	5,573,648.49	29,176,389.90	27,384,517.49	60,642,441.61	12,912,053.08	33,470,727.16	28,795,663.08	75,178,443.32	36,108,519.03	35,983,030.92	207,912,434.88
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	69,942,004.39	152,376,229.57	724,025,822.86
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)	(62,075,502.48)	(139,717,204.49)	(678,414,350.57)
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	(718,196.94)	(7,646,382.00)	(18,069,935.17)
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	43,256,824.00	40,995,674.00	235,453,972.00
Beginning Cash Balance 07/01/2016	(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	44,445,188.00	40,995,674.00	236,642,336.00
Cash Receipts	168,175,188.00	5,227,980.00	6,175,921.00	84,391,262.00	28,246,398.00	292,216,749.00	14,527,330.00	54,707,621.00	67,512,381.00	136,747,332.00	86,991,157.00	196,839,338.00	712,794,576.00
Cash Disbursements	(176,727,953.00)	(5,992,291.00)	(5,873,009.00)	(72,984,255.00)	(28,044,177.00)	(289,621,685.00)	(17,531,161.00)	(68,307,604.00)	(54,070,717.00)	(139,909,482.00)	(76,837,029.00)	(189,446,768.00)	(695,814,964.00)
Transfers In/(Out)	1,527,340.00	6,217.00	16,295.00	(2,855,029.00)	(191,000.00)	(1,496,177.00)	2,021,732.00	23,836,376.00	(17,481,444.00)	8,376,664.00	(5,562,262.00)	(1,815,804.00)	(497,579.00)
Ending Cash Balance FY17	(9,613,766.00)	1,735,968.00	6,613,700.00	41,818,698.00	27,584,821.00	68,139,421.00	12,257,423.00	42,690,551.00	34,427,480.00	89,375,454.00	49,037,054.00	46,572,440.00	253,124,369.00
Beginning Cash Balance 07/01/2017	(9,613,766.00)	1,735,968.00	6,613,700.00	41,818,698.00	27,584,821.00	68,139,421.00	12,257,423.00	42,690,551.00	34,427,480.00	89,375,454.00	49,037,054.00	46,572,440.00	253,124,369.00
Cash Receipts	186,873,698.00	4,818,294.00	6,493,975.00	107,010,416.00	30,376,607.00	335,572,990.00	17,904,000.00	49,196,407.00	69,049,408.00	136,149,815.00	77,910,318.00	195,607,155.00	745,240,278.00
Cash Disbursements	(186,044,606.00)	(4,477,544.00)	(6,733,058.00)	(75,342,290.00)	(31,039,475.00)	(303,636,973.00)	(16,423,138.00)	(85,272,509.00)	(54,102,530.00)	(155,798,177.00)	(68,733,007.00)	(194,981,907.00)	(723,150,064.00)
Transfers In/(Out)	4,045,575.00	(255,698.00)	(49,529.00)	(27,904,680.00)	(184,395.00)	(24,348,727.00)	(152,732.00)	45,640,715.00	(14,397,251.00)	31,090,732.00	(3,303,034.00)	(4,877,032.00)	(1,438,061.00)
Ending Cash Balance FY18	(4,739,099.00)	1,821,020.00	6,325,088.00	45,582,144.00	26,737,558.00	75,726,711.00	13,585,553.00	52,255,164.00	34,977,107.00	100,817,824.00	54,911,331.00	42,320,656.00	273,776,522.00

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BHSU Cash Balances

	Restricted Funds				Total	Committed Funds			Total	Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System		Clearing Funds	Plant Funds	Student Fees		Sales and Service	Tuition	
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	2,577,270.42	5,360,664.59	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	2,141,577.32	16,988,347.67	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)	(2,000,321.36)	(16,877,703.63)	(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)	39,514.31	31,011.48	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	2,758,040.69	5,502,320.11	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	2,758,040.69	5,502,320.11	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	2,287,510.00	17,648,707.00	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)	(1,866,098.69)	(16,652,731.11)	(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	(359,167.00)	(1,043,956.00)	(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	2,820,285.00	5,454,340.00	13,218,657.00
Beginning Cash Balance 07/01/2016	(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	2,820,285.00	5,454,340.00	13,218,657.00
Cash Receipts	11,587,028.00	595,236.00	200,391.00	6,920,531.00	19,303,186.00	-	454,848.00	2,666,435.00	3,121,283.00	2,533,856.00	20,481,578.00	45,439,903.00
Cash Disbursements	(12,189,625.00)	(1,142,633.00)	(436,833.00)	(7,723,790.00)	(21,492,881.00)	(82,048.00)	(698,804.00)	(1,270,641.00)	(2,051,493.00)	(2,108,636.00)	(20,440,546.00)	(46,093,556.00)
Transfers In/(Out)	170,406.00	3,149.00	(32,111.00)	860,839.00	1,002,283.00	200,000.00	1,202,032.00	(970,533.00)	431,499.00	(850,202.00)	(492,175.00)	91,405.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	(828,665.00)	732,559.00	(84,999.00)	1,886,931.00	1,705,826.00	(659,719.00)	2,055,202.00	2,156,600.00	3,552,083.00	2,395,303.00	5,003,197.00	12,656,409.00
Beginning Cash Balance 07/01/2017	(828,665.00)	732,559.00	(84,999.00)	1,886,931.00	1,705,826.00	(659,719.00)	2,055,202.00	2,156,600.00	3,552,083.00	2,395,303.00	5,003,197.00	12,656,409.00
Cash Receipts	12,359,897.00	-	308,233.00	6,978,400.00	19,646,530.00	173,388.00	179,749.00	2,316,713.00	2,669,850.00	2,359,363.00	20,775,680.00	45,451,423.00
Cash Disbursements	(13,267,709.00)	-	(203,425.00)	(7,917,205.00)	(21,388,339.00)	(174,152.00)	(519,189.00)	(836,659.00)	(1,530,000.00)	(1,796,565.00)	(21,567,013.00)	(46,281,917.00)
Transfers In/(Out)	258,680.00	(253,623.00)	(8,946.00)	721,825.00	717,936.00	-	536,052.00	(1,512,751.00)	(976,699.00)	321,767.00	(119,705.00)	(56,701.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	(1,477,797.00)	478,936.00	10,863.00	1,669,951.00	681,953.00	(660,483.00)	2,251,814.00	2,123,903.00	3,715,234.00	3,279,868.00	4,092,159.00	11,769,214.00

DSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2014	(550,503.53)	130,266.48	71,666.50	1,749,543.10	1,400,972.55	(136,047.04)	316,332.59	819,127.13	999,412.68	1,091,994.24	2,332,271.55	5,824,651.02
Cash Receipts	8,290,336.36	366,064.38	277,099.93	3,408,768.50	12,342,269.17	(19,523.67)	3,065.83	4,933,355.79	4,916,897.95	2,198,902.13	11,168,167.56	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)	(2,556,110.03)	(10,593,643.64)	(30,094,649.28)
Transfers In/(Out)	91,936.90	-	-	-	91,936.90	-	-	20,030.00	20,030.00	79,671.56	(171,608.46)	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	(159,840.42)	319,398.42	907,742.56	1,067,300.56	814,457.90	2,735,187.01	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	(159,840.42)	319,398.42	907,742.56	1,067,300.56	814,457.90	2,735,187.01	6,376,268.55
Cash Receipts	9,179,033.00	298,727.00	231,539.00	16,246,445.48	25,955,744.48	3,887,783.42	39,241.58	5,355,234.00	9,282,259.00	2,175,665.26	12,373,431.00	49,787,099.74
Cash Disbursements	(8,798,175.17)	(327,776.55)	(241,430.84)	(3,654,280.00)	(13,021,662.56)	(3,866,758.00)	(1,018,450.00)	(4,586,653.56)	(9,471,861.56)	(2,354,306.16)	(10,466,135.01)	(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	416,607.00	(506,353.00)	(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	(138,815.00)	11,340,535.00	1,459,437.00	12,661,157.00	1,052,424.00	4,136,130.00	20,754,258.00
Beginning Cash Balance 07/01/2016	233,993.00	146,340.00	134,764.00	2,389,450.00	2,904,547.00	(138,815.00)	11,340,535.00	1,459,437.00	12,661,157.00	1,052,424.00	4,136,130.00	20,754,258.00
Cash Receipts	10,335,863.00	345,665.00	230,376.00	4,662,623.00	15,574,527.00	3,764,835.00	2,623,739.00	3,243,957.00	9,632,531.00	2,225,181.00	14,710,577.00	42,142,816.00
Cash Disbursements	(10,717,114.00)	(307,156.00)	(223,645.00)	(4,244,833.00)	(15,492,748.00)	(3,736,454.00)	(11,942,894.00)	(2,719,345.00)	(18,398,693.00)	(2,846,247.00)	(13,767,107.00)	(50,504,795.00)
Transfers In/(Out)	-	-	-	(127.00)	(127.00)	-	26,994.00	(18,732.00)	8,262.00	620,006.00	(657,411.00)	(29,270.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	(147,258.00)	184,849.00	141,495.00	2,807,113.00	2,986,199.00	(110,434.00)	2,048,374.00	1,965,317.00	3,903,257.00	1,051,364.00	4,422,189.00	12,363,009.00
Beginning Cash Balance 07/01/2017	(147,258.00)	184,849.00	141,495.00	2,807,113.00	2,986,199.00	(110,434.00)	2,048,374.00	1,965,317.00	3,903,257.00	1,051,364.00	4,422,189.00	12,363,009.00
Cash Receipts	17,353,334.00	650,095.00	271,974.00	5,290,454.00	23,565,857.00	3,591,082.00	680,609.00	3,667,341.00	7,939,032.00	2,512,089.00	15,343,198.00	49,360,176.00
Cash Disbursements	(16,702,574.00)	(744,365.00)	(227,658.00)	(5,321,848.00)	(22,996,445.00)	(3,619,720.00)	(3,341,575.00)	(3,856,592.00)	(10,817,887.00)	(2,895,248.00)	(15,848,777.00)	(52,558,357.00)
Transfers In/(Out)	2,306.00	-	-	(871,976.00)	(869,670.00)	-	920,097.00	(52,897.00)	867,200.00	835,835.00	(662,482.00)	170,883.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	505,808.00	90,579.00	185,811.00	1,903,743.00	2,685,941.00	(139,072.00)	307,505.00	1,723,169.00	1,891,602.00	1,504,040.00	3,254,128.00	9,335,711.00

NSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
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	878,140.56	1,369,830.86	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	1,873,941.77	10,150,468.94	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)	(2,004,242.15)	(8,689,370.32)	(33,350,482.14)
Transfers In/(Out)	(214.66)	-	-	378,300.00	378,085.34	450,965.50	-	(462,311.70)	(11,346.20)	324,851.14	(641,590.28)	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	1,072,691.32	2,189,339.20	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	2,649,847.36	819,638.29	1,072,691.32	2,189,339.20	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	1,885,335.68	9,899,158.00	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)	(2,133,802.00)	(8,056,001.20)	(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)	363,846.00	(289,175.00)	(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	1,188,071.00	3,743,321.00	13,960,325.00
Beginning Cash Balance 07/01/2016	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	1,188,071.00	3,743,321.00	13,960,325.00
Cash Receipts	7,664,035.00	32,053.00	1,166,563.00	12,275,857.00	21,138,508.00	632,101.00	1,532,258.00	3,173,772.00	5,338,131.00	2,117,670.00	10,931,669.00	39,525,978.00
Cash Disbursements	(7,741,477.00)	(33,676.00)	(1,146,372.00)	(5,036,041.00)	(13,957,566.00)	(2,389,518.00)	(8,495,283.00)	(2,490,219.00)	(13,375,020.00)	(2,281,088.00)	(9,881,851.00)	(39,495,525.00)
Transfers In/(Out)	32,546.00	737.00	(9,800.00)	(6,580,034.00)	(6,556,551.00)	2,112,727.00	4,678,813.00	(302,001.00)	6,489,539.00	272,689.00	(205,677.00)	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	178,904.00	29,668.00	609,953.00	4,416,537.00	5,235,062.00	(1,691,370.00)	1,492,968.00	3,069,314.00	2,870,912.00	1,297,342.00	4,587,462.00	13,990,778.00
Beginning Cash Balance 07/01/2017	178,904.00	29,668.00	609,953.00	4,416,537.00	5,235,062.00	(1,691,370.00)	1,492,968.00	3,069,314.00	2,870,912.00	1,297,342.00	4,587,462.00	13,990,778.00
Cash Receipts	7,840,819.00	34,971.00	935,860.00	6,141,432.00	14,953,082.00	4,492,250.00	20,425,511.00	3,151,790.00	28,069,551.00	1,955,304.00	10,762,325.00	55,740,262.00
Cash Disbursements	(7,792,503.00)	(33,161.00)	(967,328.00)	(6,358,490.00)	(15,151,482.00)	(4,231,136.00)	(21,552,505.00)	(2,938,353.00)	(28,721,994.00)	(1,753,041.00)	(9,504,112.00)	(55,130,629.00)
Transfers In/(Out)	446.00	(2,075.00)	(4,800.00)	621,505.00	615,076.00	(59,730.00)	(236,951.00)	445,887.00	149,206.00	459,739.00	(1,024,020.00)	200,001.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	227,666.00	29,403.00	573,685.00	4,820,984.00	5,651,738.00	(1,489,986.00)	129,023.00	3,728,638.00	2,367,675.00	1,959,344.00	4,821,655.00	14,800,412.00

SDSMT Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
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	(2,364,734.25)	40,831.21	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	4,671,551.78	10,362,572.36	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)	(3,303,590.81)	(9,235,240.35)	(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)	1,125,383.35	(756,748.19)	(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	128,610.07	411,415.03	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	128,610.07	411,415.03	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	5,150,268.00	11,393,005.97	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)	(2,902,429.07)	(10,324,898.00)	(58,425,189.61)
Transfers In/(Out)	-	-	-	-	-	-	(31,240.00)	(131,131.00)	(162,371.00)	739,946.00	(799,201.00)	(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	3,116,395.00	680,322.00	11,316,748.00
Beginning Cash Balance 07/01/2016	(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	3,116,395.00	680,322.00	11,316,748.00
Cash Receipts	21,063,175.00	84,719.00	189,419.00	8,975,657.00	30,312,970.00	527,286.00	635,832.00	10,717,870.00	11,880,988.00	5,592,319.00	18,432,839.00	66,219,116.00
Cash Disbursements	(22,461,519.00)	(91,435.00)	(202,984.00)	(8,886,763.00)	(31,642,701.00)	(621,630.00)	(1,799,603.00)	(9,583,302.00)	(12,004,535.00)	(3,858,293.00)	(17,061,328.00)	(64,566,857.00)
Transfers In/(Out)	-	-	-	649.00	649.00	-	(649.00)	(4,413.00)	(5,062.00)	-	4,413.00	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	(4,141,524.00)	79,932.00	17,174.00	7,430,794.00	3,386,376.00	(135,978.00)	(539,917.00)	3,351,859.00	2,675,964.00	4,850,421.00	2,056,246.00	12,969,007.00
Beginning Cash Balance 07/01/2017	(4,141,524.00)	79,932.00	17,174.00	7,430,794.00	3,386,376.00	(135,978.00)	(539,917.00)	3,351,859.00	2,675,964.00	4,850,421.00	2,056,246.00	12,969,007.00
Cash Receipts	20,733,637.00	86,210.00	2,370,073.00	19,771,764.00	42,961,684.00	947,594.00	2,286,643.00	9,010,255.00	12,244,492.00	5,925,570.00	17,467,564.00	78,599,310.00
Cash Disbursements	(18,805,398.00)	(67,986.00)	(2,405,157.00)	(9,264,254.00)	(30,542,795.00)	(779,668.00)	(12,018,426.00)	(8,879,305.00)	(21,677,399.00)	(3,585,966.00)	(17,268,581.00)	(73,074,741.00)
Transfers In/(Out)	43,437.00	-	-	(10,774,106.00)	(10,730,669.00)	-	10,774,106.00	-	10,774,106.00	(43,437.00)	-	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	(2,169,848.00)	98,156.00	(17,910.00)	7,164,198.00	5,074,596.00	31,948.00	502,406.00	3,482,809.00	4,017,163.00	7,146,588.00	2,255,229.00	18,493,576.00

SDSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
	(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	17,693,766.67	2,316,719.65	
Beginning Cash Balance 07/01/2014												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	42,704,572.65	51,871,974.43	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)	(36,310,169.34)	(47,342,073.31)	(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	(3,165,572.77)	(749,694.48)	(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	20,922,597.21	6,096,926.29	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	20,922,597.21	6,096,926.29	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	37,566,503.54	53,302,811.71	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)	(30,821,032.75)	(50,783,637.00)	(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)	(5,131,373.00)	(2,345,468.00)	(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	22,536,695.00	6,270,633.00	58,443,440.00
Beginning Cash Balance 07/01/2016	(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	22,536,695.00	6,270,633.00	58,443,440.00
Cash Receipts	69,330,296.00	999,529.00	1,372,405.00	29,589,669.00	101,291,899.00	-	39,533,707.00	22,845,687.00	62,379,394.00	50,838,222.00	75,361,066.00	289,870,581.00
Cash Disbursements	(74,112,275.00)	(1,353,839.00)	(945,241.00)	(27,929,872.00)	(104,341,227.00)	(1,196,955.00)	(35,159,365.00)	(20,088,242.00)	(56,444,562.00)	(40,878,077.00)	(72,577,947.00)	(274,241,813.00)
Transfers In/(Out)	2,550,044.00	2,331.00	40,956.00	17,939.00	2,611,270.00	-	11,011,109.00	(4,438,829.00)	6,572,280.00	(8,477,427.00)	(843,431.00)	(137,308.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	(5,931,445.00)	155,920.00	2,084,184.00	11,779,859.00	8,088,518.00	(1,701,094.00)	25,127,385.00	10,190,357.00	33,616,648.00	24,019,413.00	8,210,321.00	73,934,900.00
Beginning Cash Balance 07/01/2017	(5,931,445.00)	155,920.00	2,084,184.00	11,779,859.00	8,088,518.00	(1,701,094.00)	25,127,385.00	10,190,357.00	33,616,648.00	24,019,413.00	8,210,321.00	73,934,900.00
Cash Receipts	73,583,452.00	1,079,629.00	1,290,456.00	46,625,028.00	122,578,565.00	1,355,492.00	22,867,823.00	25,044,877.00	49,268,192.00	47,710,815.00	74,815,439.00	294,373,011.00
Cash Disbursements	(74,653,740.00)	(770,407.00)	(948,206.00)	(27,678,898.00)	(104,051,251.00)	(163,262.00)	(43,547,632.00)	(20,751,624.00)	(64,462,518.00)	(41,945,135.00)	(71,717,576.00)	(282,176,480.00)
Transfers In/(Out)	2,492,043.00	-	(35,783.00)	(16,065,944.00)	(13,609,684.00)	48,862.00	28,615,853.00	(4,350,151.00)	24,314,564.00	(5,406,166.00)	(5,471,570.00)	(172,856.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	(4,509,690.00)	465,142.00	2,390,651.00	14,660,045.00	13,006,148.00	(460,002.00)	33,063,429.00	10,133,459.00	42,736,886.00	24,378,927.00	5,836,614.00	85,958,575.00

USD Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
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	7,964,018.22	15,309,397.73	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	18,138,108.22	44,675,254.89	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)	(19,253,022.98)	(40,324,771.82)	(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	627,365.76	(2,889,339.63)	-
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	7,476,469.22	16,770,541.17	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	7,476,469.22	16,770,541.17	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	19,438,373.00	46,853,024.00	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)	(19,655,385.00)	(43,433,802.17)	(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	2,123,518.78	(2,662,229.00)	(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	9,382,976.00	17,527,534.00	55,656,513.00
Beginning Cash Balance 07/01/2016	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	9,382,976.00	17,527,534.00	55,656,513.00
Cash Receipts	43,801,758.00	3,166,770.00	915,586.00	21,966,925.00	69,851,039.00	9,421,292.00	9,927,237.00	18,532,246.00	37,880,775.00	21,212,109.00	55,459,485.00	184,403,408.00
Cash Disbursements	(44,198,198.00)	(3,063,552.00)	(649,728.00)	(19,162,956.00)	(67,074,434.00)	(9,365,237.00)	(10,195,427.00)	(11,288,773.00)	(30,849,437.00)	(21,624,793.00)	(55,717,989.00)	(175,266,653.00)
Transfers In/(Out)	(1,164,058.00)	-	-	2,845,705.00	1,681,647.00	(290,995.00)	6,882,303.00	(10,526,556.00)	(3,935,248.00)	1,875,124.00	378,477.00	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	(1,117,034.00)	549,032.00	2,836,976.00	13,497,464.00	15,766,438.00	1,504,042.00	12,506,539.00	6,523,326.00	20,533,907.00	10,845,416.00	17,647,507.00	64,793,268.00
Beginning Cash Balance 07/01/2017	(1,117,034.00)	549,032.00	2,836,976.00	13,497,464.00	15,766,438.00	1,504,042.00	12,506,539.00	6,523,326.00	20,533,907.00	10,845,416.00	17,647,507.00	64,793,268.00
Cash Receipts	50,915,093.00	2,953,249.00	713,886.00	22,203,338.00	76,785,566.00	7,012,602.00	2,752,836.00	20,048,539.00	29,813,977.00	15,534,942.00	55,656,376.00	177,790,861.00
Cash Disbursements	(50,423,210.00)	(2,856,521.00)	(1,509,154.00)	(18,801,595.00)	(73,590,480.00)	(7,455,200.00)	(4,293,012.00)	(12,127,421.00)	(23,875,633.00)	(14,403,000.00)	(59,073,562.00)	(170,942,675.00)
Transfers In/(Out)	1,251,314.00	-	-	(1,535,984.00)	(284,670.00)	(141,864.00)	5,031,558.00	(8,318,417.00)	(3,428,723.00)	(96,153.00)	3,809,547.00	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	626,163.00	645,760.00	2,041,708.00	15,363,223.00	18,676,854.00	919,580.00	15,997,921.00	6,126,027.00	23,043,528.00	11,881,205.00	18,039,868.00	71,641,455.00

BOR Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Other Restricted	HEFF	Total	Clearing Funds	Fees	Total	Sales & Service	Tuition Pool	
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	2,821,861.58	2,008,971.00	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	1,307,491.85	268,331.11	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)	(1,964,133.82)	-	(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	-	(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	2,935,652.62	2,277,302.11	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	2,935,652.62	2,277,302.11	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	1,438,348.91	906,091.89	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)	(2,342,448.81)	-	(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)	1,128,425.28	-	(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	3,159,978.00	3,183,394.00	61,574,909.00
Beginning Cash Balance 07/01/2016	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	3,159,978.00	3,183,394.00	61,574,909.00
Cash Receipts	4,337,885.00	2,021,372.00	28,246,398.00	34,605,655.00	181,816.00	6,332,414.00	6,514,230.00	1,802,413.00	1,462,124.00	44,384,422.00
Cash Disbursements	(5,218,319.00)	(2,059,827.00)	(28,044,177.00)	(35,322,323.00)	(130,797.00)	(6,630,195.00)	(6,760,992.00)	(2,811,682.00)	-	(44,894,997.00)
Transfers In/(Out)	(61,598.00)	17,250.00	(191,000.00)	(235,348.00)	-	(1,220,380.00)	(1,220,380.00)	1,217,231.00	-	(238,497.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	2,382,379.00	622,496.00	27,584,821.00	30,589,696.00	15,051,976.00	7,170,707.00	22,222,683.00	3,367,940.00	4,645,518.00	60,825,837.00
Beginning Cash Balance 07/01/2017	2,382,379.00	622,496.00	27,584,821.00	30,589,696.00	15,051,976.00	7,170,707.00	22,222,683.00	3,367,940.00	4,645,518.00	60,825,837.00
Cash Receipts	4,029,439.00	50,478.00	30,376,607.00	34,456,524.00	331,592.00	5,809,893.00	6,141,485.00	1,391,766.00	786,573.00	42,776,348.00
Cash Disbursements	(4,349,258.00)	(394,353.00)	(31,039,475.00)	(35,783,086.00)	-	(4,712,576.00)	(4,712,576.00)	(2,091,581.00)	(2,286.00)	(42,589,529.00)
Transfers In/(Out)	-	-	(184,395.00)	(184,395.00)	-	(608,922.00)	(608,922.00)	622,730.00	(1,408,802.00)	(1,579,389.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	2,062,560.00	278,621.00	26,737,558.00	29,078,739.00	15,383,568.00	7,659,102.00	23,042,670.00	3,290,855.00	4,021,003.00	59,433,267.00

SDSBVI Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition	
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	-	-
(Debit)/Credit to Balance Sheet	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
Beginning Cash Balance 07/01/2016	25,155.00	0.00	308,606.00	333,761.00	8,522.00	(12,696.00)	(4,174.00)	582,310.00	-	911,897.00
Cash Receipts	55,148.00	4,008.00	0.00	59,156.00	0.00	0.00	0.00	322,112.00	-	381,268.00
Cash Disbursements	(89,426.00)	0.00	(60,415.00)	(149,841.00)	(8,522.00)	(16,228.00)	(24,750.00)	(239,163.00)	-	(413,754.00)
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00	28,924.00	28,924.00	(28,924.00)	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Ending Cash Balance FY17	(9,123.00)	4,008.00	248,191.00	243,076.00	0.00	0.00	0.00	636,335.00	-	879,411.00
Beginning Cash Balance 07/01/2017	(9,123.00)	4,008.00	248,191.00	243,076.00	0.00	0.00	0.00	636,335.00	-	879,411.00
Cash Receipts	58,027.00	0.00	358,087.00	416,114.00	0.00	3,236.00	3,236.00	319,295.00	-	738,645.00
Cash Disbursements	(50,214.00)	(960.00)	(71,496.00)	(122,670.00)	0.00	(170.00)	(170.00)	(249,219.00)	-	(372,059.00)
Transfers In/(Out)	(2,651.00)	0.00	0.00	(2,651.00)	0.00	0.00	0.00	2,651.00	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Ending Cash Balance FY18	(3,961.00)	3,048.00	534,782.00	533,869.00	0.00	3,066.00	3,066.00	709,062.00	-	1,245,997.00

SDSD Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition	
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
Beginning Cash Balance 07/01/2016	-	-	206,385.00	206,385.00	-	(6,850.00)	(6,850.00)	606,054.00	-	805,589.00
Cash Receipts	-	-	79,809.00	79,809.00	-	-	-	347,275.00	-	427,084.00
Cash Disbursements	-	-	(147,964.00)	(147,964.00)	-	-	-	(189,050.00)	-	(337,014.00)
Transfers In/(Out)	-	-	-	-	-	6,850.00	6,850.00	(190,759.00)	-	(183,909.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	-	-	138,230.00	138,230.00	-	-	-	573,520.00	-	711,750.00
Beginning Cash Balance 07/01/2017	-	-	138,230.00	138,230.00	-	-	-	573,520.00	-	711,750.00
Cash Receipts	-	14,140.00	194,928.00	209,068.00	-	-	-	201,174.00	-	410,242.00
Cash Disbursements	-	(4,144.00)	(6,281.00)	(10,425.00)	-	-	-	(13,252.00)	-	(23,677.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	-	9,996.00	326,877.00	336,873.00	-	-	-	761,442.00	-	1,098,315.00

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
1920	Long-Term Services and Support	56,680.00	-	56,680.00	-	-	-	-	-	-	-	-	-
1950	Rehabilitation Services	4,067.00	-	4,067.00	-	3,202.00	-	3,202.00	-	-	-	-	-
1951	Telecommunication Services for the Deaf	-	-	-	-	-	-	-	-	200,000.00	5,071.33	-	194,928.67
2010	Financial and Technical Assistance	-	-	-	-	6,000,000.00	1,201,709.19	-	4,798,290.81	-	-	-	-
2030	Water and Environment Fund	-	-	-	-	850,000.00	171,993.20	650,000.00	28,006.80	61,173,303.59	18,784,278.57	42,294,412.17	94,612.85
271	Unified Judicial System	50,680.00	50,680.00	-	-	-	-	-	-	1,155,343.00	195,287.44	960,055.56	-
3001	Administration	221,092.16	53,300.00	167,792.16	-	-	-	-	-	-	-	-	-
3101	Secretary of State	200,000.00	5,891.55	194,108.45	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL APPROPRIATIONS		13,687,468.04	9,415,512.82	4,242,676.83	29,278.39	18,054,130.12	1,408,193.39	11,819,639.12	4,826,297.61	310,677,332.78	53,626,831.09	248,865,379.73	8,185,121.96

Nonbudgeted Expenditures

0111	Bureau of Finance and Management	-	-	-	-	-	-	-	-	-	3,318,937.92	-	-
0118	SD Building Authority - Construction	-	-	-	-	-	-	-	-	-	19,019,410.19	-	-
0120	Off-Budget Supplies for Resale	-	-	-	-	-	-	-	-	-	8,722,515.00	-	-
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	-	324,522.47	-	-
0140	Bureau of Human Resources	-	-	-	-	-	-	-	-	-	229,222.24	-	-
0145	Workers Compensation	-	-	-	-	-	-	-	-	-	4,311,916.04	-	-
0146	Health Insurance	-	-	-	-	-	-	-	-	-	137,615,118.53	-	-
0147	Sect. 125 Employer Pd Premiums/Claims	-	-	-	-	-	-	-	-	-	14,985,861.93	-	-
0148	Life Insurance	-	-	-	-	-	-	-	-	-	4,218,351.70	-	-
0211	Ethanol Fuel Payments	-	-	-	-	-	-	-	-	-	7,000,000.00	-	-
0240	Property and Special Taxes	-	-	-	-	-	-	-	-	-	682.86	-	-
031	Agricultural Services & Assistance	-	-	-	-	-	-	-	-	-	8,715,940.25	-	-
085	Behavioral Health	-	-	-	-	-	-	-	-	-	15,122.03	-	-
0911	Health Services	-	-	-	-	-	7,657,066.99	-	-	-	3,944,230.20	-	-
1065	Subsequent Injury & Ins. Exam Funds	-	-	-	-	-	-	-	-	-	2,184,464.04	-	-
1202	Revenue Center Mineral Leasing	-	-	-	-	-	685,647.17	-	-	-	-	-	-
1432	Emergency Disaster	-	-	-	-	-	7,490,054.93	-	-	-	1,356,059.52	859.44	-
1520	University of South Dakota	-	-	-	-	-	-	-	-	-	119,317,755.99	-	-
1530	South Dakota State University	-	-	-	-	-	-	-	-	-	110,034,195.87	-	-
1540	SD School of Mines and Technology	-	-	-	-	-	-	-	-	-	22,687,032.57	-	-
1550	Northern State University	-	-	-	-	-	-	-	-	-	25,282,682.21	-	-
1560	Black Hills State University	-	-	-	-	-	-	-	-	-	10,855,646.26	-	-
1570	Dakota State University	-	-	-	-	-	-	-	-	-	9,941,726.98	-	-
1621	Army Guard	-	-	-	-	-	-	-	-	-	173,890.90	-	-
1721	State Veterans' Home	-	-	-	-	-	-	-	-	-	30,000.00	-	-
1810	City/County M&R	-	-	-	-	-	-	-	-	-	15,605.03	-	-
1900	Secretary	-	-	-	-	-	804,921.00	-	-	-	-	-	-
1911	SDDC - Redfield	-	-	-	-	-	-	-	-	-	31,460.12	-	-
1970	Service to the Blind & Visually Impaired	-	-	-	-	-	-	-	-	-	81,547.59	-	-
2041	Misc Continuous Appropriation	-	-	-	-	-	100,639.04	-	-	-	209,132.66	-	-
2502	SDRS Operations	-	-	-	-	-	-	-	-	-	607,758,723.12	-	-
2900	Legal Services Program	-	-	-	-	-	-	-	-	-	147,043.37	-	-
3001	Administration	-	-	-	-	-	-	-	-	-	11,282,447.16	-	-
3201	Treasury Management	-	-	-	-	-	-	-	-	-	57,000.00	-	-
3300	State Auditor	-	-	-	-	-	1,388,439.42	-	-	-	-	-	-
TOTAL NONBUDGETED EXPENDITURES							18,126,768.55				1,133,868,244.75	859.44	

Nonbudgeted expenditures are incurred in a program or a fund or funds within a program. Some examples include pension payments to retirees, employee health care claim payments, payments made by the Subsequent Injury Fund, local fund payments made by Higher Education, S.D. Building Authority construction expenses and payments to school districts by School and Public Lands.