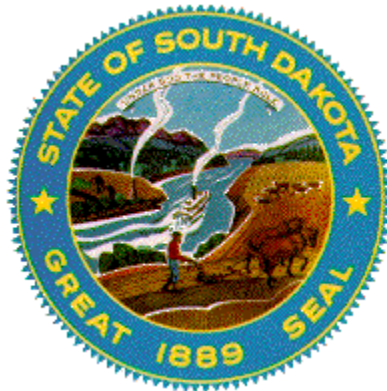


# **2015 Government Operations and Audit Committee**



## **Other Fund Information by Agency**

Prepared by Department of Legislative Audit

## TABLE OF CONTENTS

	<u>Page</u>
Department of Legislative Audit Letter .....	i
FY2015 Other Fund Rankings.....	1
Balances in State's Cash Flow Portfolio.....	9
 Executive Management	
Governor's Office.....	13
Bureau of Finance and Management.....	26
Building Authority.....	35
Bureau of Administration.....	36
Bureau of Information and Telecommunications.....	57
Bureau of Human Resources.....	64
Department of Revenue.....	71
Department of Agriculture.....	87
Department of Tourism.....	119
Department of Game, Fish and Parks.....	125
Department of Tribal Relations.....	137
Department of Social Services.....	139
Department of Health.....	151
Department of Labor and Regulation.....	167
Retirement System.....	191
Department of Transportation.....	195
Department of Education.....	205
Department of Public Safety.....	217
Department of the Military.....	229
Department of Veterans Affairs.....	233
Department of Corrections.....	237
Department of Human Services.....	243
Department of Environment and Natural Resources.....	253
Public Utilities Commission.....	269
Unified Judicial System.....	277
Legislative Research Council.....	283
Attorney General's Office.....	287
School and Public Lands.....	295
Secretary of State.....	305
State Treasurer.....	307
State Investment Council.....	311
State Auditor.....	313
 Board of Regents.....	 315
 Fiscal Year 2015 Budget versus Actual Report.....	 317



427 SOUTH CHAPELLE  
C/O 500 EAST CAPITOL  
PIERRE SD 57501-5070  
(605) 773-3595  
FAX (605) 773-6454

MARTIN L. GUINDON, CPA  
AUDITOR GENERAL

August 17, 2015

TO: Government Operations and Audit Committee

FROM: Bob Christianson  
State Government Audit Manager

Subject: Fiscal Year (FY) 2015 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 2012-2015 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 FY2015 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

**FY2015 Fund Rankings**

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2012	CY2013	CY2014	CY2015	FY2013	FY2014	FY2015							
<b>01 - Governor's Office</b>																
Company 3015 - Private Activities Bond Fund	13	G					198	162	143	398,565.92	398,565.92	-	398,565.92	227,855.33	-	1,694.39
<b>0105 - Governor's Office of Economic Development</b>																
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	G		07/29/14			5	7	65	40,358,262.67	40,358,262.67	-	40,358,262.67	17,103,182.87	35,136,332.36	(2,270,523.07)
Company 3178 - Energy Conservation Loan Special Revenue Fund	15	G					6	11	10	3,158,942.26	11,443,247.35	-	11,443,247.35	91,390.52	33,557.98	-
Company 3178 - GOED Special Revenue Fund	16	NB					15	87	123	576,554.22	576,554.22	-	576,554.22	403,016.00	402,878.01	-
Company 3178 - Ethanol Infrastructure Incentive Fund	17	G					64	41	31	1,912,767.68	1,912,767.68	-	1,912,767.68	-	40,120.79	500,000.00
Company 3186 - Economic Development Partnership Fund	18	I	09/24/13	07/29/14			117	48	97	1,049,749.67	1,049,749.67	-	1,049,749.67	7,617.38	1,346,728.26	1,508,912.84
Company 3187 - Local Infrastructure Improvement Grant Fund	19	I	09/24/13	07/29/14			104	38	27	3,786,471.17	3,786,471.17	-	3,786,471.17	13,153.06	269,673.08	2,514,854.73
Company 3188 - SD Housing Opportunity Fund	20	I		07/29/14			98	141	42	3,280,699.96	3,280,699.96	-	3,280,699.96	16,141.60	1,351,153.94	2,514,854.73
Company 6510 - Revolving Economic Development and Initiative Fund	21	G		07/29/14			3	6	4	73,484,516.91	108,862,106.76	-	108,862,106.76	1,791,579.40	1,315,010.76	2,502,834.53
Company 6518 - Science and Technology Authority	22	I					8	17	23	19,758,537.86	19,758,537.86	-	19,758,537.86	348,206.11	12,799,555.00	3,950,000.00
Company 6527 - South Dakota Energy Infrastructure Authority	23	I					228	218	221	312.11	312.11	-	312.11	-	-	-
Company 6529 - South Dakota Ellsworth Development Authority **	24	I					230	32	38	-	29,863,105.00	24,505,931.00	5,357,174.00	1,806,342.00	2,032,542.00	-
Company 9012 - Research Proof-of-Concept Fund	25	G					136	80	98	213,363.96	213,363.96	-	213,363.96	28,445.82	266,081.86	-
<b>011 - Bureau of Finance and Management</b>																
Company 3003 - Dakota Cement Trust	26	NB					2	2	2	-	254,123,026.80	-	254,123,026.80	24,938,704.90	2,630,447.07	(10,803,625.69)
Company 3004 - Health Care Trust	27	NB					4	3	3	-	115,191,213.62	-	115,191,213.62	10,453,043.44	1,023,780.75	(4,322,835.18)
Company 3005 - Education Enhancement Trust	28	NB					1	1	1	-	435,344,475.88	-	435,344,475.88	43,658,739.17	4,502,125.41	(15,699,869.43)
Company 3005 - Critical Teaching Needs Scholarship Program	29	NB					111	207	204	-	1,500,000.00	-	1,500,000.00	-	-	-
Company 3005 - SD Need-Based Grant Fund	30	NB					111	207	205	-	1,500,000.00	-	1,500,000.00	-	-	-
Company 3018 - Health Care Tobacco Tax Fund	31	G					224	212	217	-	-	-	-	7,859,886.99	-	(7,859,886.99)
Company 6010 - Budgetary Accounting Fund	32	G					82	188	130	971,453.18	971,453.18	-	971,453.18	4,467,006.91	4,223,489.07	-
Company 9016 - Building South Dakota Fund	33	G					230	20	16	20,000,000.00	20,000,000.00	-	20,000,000.00	59,418.92	-	(10,059,418.92)
<b>0115 - South Dakota Building Authority</b>																
Company 6013 - Building Authority	35	I					9	8	9	73,273,599.07	73,273,599.07	317,970,900.00	(244,697,300.93)	30,325,193.87	61,001,231.65	(15,131,673.59)
<b>012 - Bureau of Administration</b>																
Company 3007 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund	36	G					209	217	222	-	-	-	-	-	-	-
Company 3007 - State Capital Construction Fund	37	NB (1)					226	214	219	-	-	-	-	6,777,816.21	-	(6,777,816.21)
Company 3007 - Statewide M&R Fund	38	G					36	64	202	-	-	-	0.00	24,248.34	1,273,000.44	-
Company 3029 - Extraordinary Litigation Fund	39	I					55	74	58	(1,421,861.81)	(1,421,861.81)	-	(1,421,861.81)	10,878.12	2,069,449.73	-
Company 3113 - Maintenance of Buildings and Grounds	40	G					41	26	15	3,622,861.39	3,622,861.39	-	3,622,861.39	1,679,018.56	784,928.48	-
Company 6003 - Records Management Internal Service Fund	41	G					181	148	161	150,487.41	150,487.41	-	150,487.41	237,074.10	233,786.78	-
Company 6004 - Buildings and Grounds	42	G					112	153	156	768,185.01	768,185.01	-	768,185.01	6,144,475.61	6,098,441.84	-
Company 6005 - Central Mail Services Fund	43	G/NB					158	168	146	578,776.88	578,776.88	-	578,776.88	3,686,333.30	3,599,090.36	-
Company 6007 - Central Duplicating	44	G/NB					209	219	119	368,385.75	368,385.75	-	368,385.75	1,326,869.52	1,163,927.11	-
Company 6008 - Fleet & Travel Management	45	G/NB					97	122	131	1,877,472.08	1,877,472.08	-	1,877,472.08	15,905,268.91	16,231,525.06	-
Company 6014 - Public Entity Pool for Liability	46	I					30	29	8	11,558,801.52	11,558,801.52	-	11,558,801.52	3,411,707.79	1,920,937.32	-
Company 6015 - Purchasing and Printing Internal Service Fund	47	G					205	200	203	16,045.82	16,045.82	-	16,045.82	674,164.86	686,291.64	-
Company 6016 - State Engineer	48	G					160	111	124	674,870.24	674,870.24	-	674,870.24	1,114,868.48	1,078,565.21	-
Company 6019 - BOA Support Services	49	G					186	178	150	267,739.92	267,739.92	-	267,739.92	1,031,132.67	991,622.35	-
Company 6021 - Property Management Internal Service Fund	50	G					216	206	201	17,492.80	17,492.80	-	17,492.80	292,009.76	287,070.97	-
Company 6509 - Special State Flag Account	51	NB					173	201	177	14,108.75	14,108.75	-	14,108.75	36,504.72	32,156.48	-
Company 6511 - Federal Surplus Property	52	G/NB					148	159	124	689,468.93	689,468.93	-	689,468.93	4,473,030.76	4,131,002.26	-
Company 8000 - Agency Fund (BOA)	53	NB (3)					230	219	222	1,109,122.68	1,109,122.68	1,109,122.68	-	-	-	-
Company 9013 - Liability Captive Insurance																
Company - STA	54	I		05/19/15					88	(20,103.73)	(20,103.73)	-	(20,103.73)	15,000.00	2,703.58	-

**FY2015 Fund Rankings**

Fund Name	Blue	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers	
	Book Page		CY2012	CY2013	CY2014	CY2015	FY2013	FY2014	FY2015								
Company 9028 - Liability Captive Insurance Company Fund	55	I				05/19/15		111	(10,179.60)	(10,179.60)	-	(10,179.60)	15,000.00	2,787.45	-		
Company 9034 - Property & Casualty Captive Insurance Company Fund	56	I				05/19/15		208	(3,671.98)	(3,671.98)	-	(3,671.98)	-	3,332.53	-		
013 - Bureau of Information and Telecommunications																	
Company 3008 - SDPB/Tower Rent	57	NB						187	173	101	167,684.96	167,684.96	-	167,684.96	331,614.98	222,066.45	-
Company 3026 - SD Public Broadcasting - Other	58	G						164	173	196	131,922.31	131,922.31	-	131,922.31	1,327,520.41	1,328,264.72	5,000.00
Company 3027 - SDPB - PBC	59	G						92	176	194	445,990.75	445,990.75	-	445,990.75	1,591,902.00	1,751,790.85	-
Company 6001 - Data Processing Internal Service Fund	60	G						125	129	117	3,091,613.72	3,091,613.72	-	3,091,613.72	23,286,138.62	22,667,993.60	-
Company 6002 - Capitol Communications Systems Internal Service Fund	61	G						118	110	126	1,817,394.91	1,817,394.91	-	1,817,394.91	14,839,577.53	15,495,365.24	-
Company 6011 - Dakota Digital Network	62	G						121	155	127	506,664.34	506,664.34	-	506,664.34	908,417.76	868,068.17	-
Company 6502 - Radio Communications Fund	63	G						145	147	94	400,638.88	400,638.88	-	400,638.88	782,291.66	657,369.12	(16,557.08)
014 - Bureau of Human Resources																	
Company 3035 - State Employees Benefits Plan Fund	64	G/NB						80	52	57	57,849,504.42	58,149,504.42	6,053.16	58,143,451.26	151,962,277.01	140,479,528.77	-
Company 3035 - State Employees Workers' Compensation Program Fund	65	G/NB						44	58	64	4,373,350.50	4,411,350.50	-	4,411,350.50	3,699,102.10	3,815,878.66	-
Company 3035 - Dakota Cement Life and Workers' Compensation	66	G/NB						89	98	98	231,548.67	231,548.67	-	231,548.67	30,426.01	32,332.68	-
Company 6009 - Human Resources - Labor & Mgmt.	67	G						151	133	130	1,034,190.51	1,034,190.51	-	1,034,190.51	4,237,893.82	4,167,097.78	-
Company 6521 - South Dakota Risk Pool Fund	68	G						44	58	37	3,303,852.94	3,303,852.94	-	3,303,852.94	1,385,761.38	1,933,480.37	(2,420,000.00)
Company 8000 - Agency Fund (BHR)	69	NB (3)						230	219	222	9,530.55	9,530.55	9,530.55	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	70	NB						100	145	169	190,076.55	190,076.55	-	190,076.55	310,294.30	310,635.79	-
02 - Department of Revenue																	
Company 3033 - Property Tax Reduction Fund	71	NB (2)						133	69	141	44,000,048.12	44,000,048.12	-	44,000,048.12	112,690,796.66	-	(112,690,796.66)
Company 3037 - South Dakota Gaming Commission Fund	72	I						109	105	107	803,172.52	803,172.52	-	803,172.52	16,056,353.05	9,787,175.08	(6,331,437.89)
Company 3038 - Tax Relief Fund	74	B (4)						161	197	220	-	-	-	2,732,001.44	-	-	(2,732,001.44)
Company 3076 - License Plate Revolving Fund	76	G						144	63	20	3,313,047.27	3,313,047.27	-	3,313,047.27	3,596,948.67	1,094,816.18	-
Company 3076 - Sales and Use Tax Collection Fund	77	G						203	193	192	-	-	-	0.00	10,901,238.30	9,909,404.42	(991,833.88)
Company 3078 - Cigarette Stamp Purchasing Fund	78	NB						179	153	186	13,963.99	13,963.99	-	13,963.99	17,188.86	41,675.70	-
Company 3078 - Ethanol Fuel Fund	79	NB						185	174	173	100,000.00	100,000.00	-	100,000.00	8,608,383.64	4,500,000.00	(4,108,383.64)
Company 3078 - Wind Energy Tax Fund	80	NB						230	219	222	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund	81	G						62	56	72	2,098,147.25	2,098,147.25	-	2,098,147.25	8,418,537.53	7,163,865.59	(578,312.94)
Company 3185 - South Dakota-Bred Racing Fund	82	I						146	179	174	72,363.19	72,363.19	-	72,363.19	110,739.20	125,106.00	-
Company 3185 - Special Racing Revolving Fund	83	I						152	155	151	182,296.71	182,296.71	-	182,296.71	282,257.89	331,894.00	-
Company 6516 - Lottery Operating Fund	84	I						69	57	71	4,935,502.70	6,216,439.78	620,752.17	5,595,687.61	51,736,094.61	38,000,081.77	(13,879,568.00)
Company 6516 - Video Lottery Operating Fund	85	G						18	22	32	3,655,879.62	3,663,241.38	28,882.28	3,634,359.10	2,295,626.07	1,999,621.34	(205,047.37)
Company 8000 - Agency Fund (DOR)	86	NB (3)						230	219	222	91,769,086.38	91,769,086.38	91,769,086.38	-	-	-	-
03 - Department of Agriculture																	
Company 3002 - Wheat Commission	87	I						176	109	105	726,098.13	726,098.13	-	726,098.13	2,299,027.00	2,091,519.97	-
Company 3050 - Apiary Fund	88	G						172	171	159	69,157.63	69,157.63	-	69,157.63	81,025.36	85,586.80	-
Company 3050 - Dairy Inspection Fund	89	G						165	126	148	217,301.95	217,301.95	-	217,301.95	307,124.74	326,664.58	-
Company 3050 - Feed and Remedy Fund	90	G						34	84	73	836,975.02	836,975.02	-	836,975.02	324,320.16	370,447.98	-
Company 3050 - Fertilizer Fund	91	G						44	61	40	665,768.87	665,768.87	-	665,768.87	363,222.23	258,150.06	-
Company 3050 - Honey Industry Fund	92	G						194	173	157	7,100.91	7,100.91	-	7,100.91	7,004.36	6,668.39	-
Company 3050 - Nursery Fund	93	G						182	142	188	(15,846.18)	(15,846.18)	-	(15,846.18)	23,020.34	87,666.24	-
Company 3050 - Pesticide Regulatory Fund	94	G						122	117	113	349,704.89	349,704.89	-	349,704.89	335,305.29	461,168.01	-
Company 3050 - Seed Fund	95	G						128	183	149	51,537.86	51,537.86	-	51,537.86	113,341.17	92,818.97	-
Company 3050 - Weed and Pest Control Fund	96	G						23	79	55	1,457,791.81	1,457,791.81	-	1,457,791.81	436,382.25	572,341.10	87,220.43
Company 3052 - Rural Rehabilitation Fund	97	G						28	14	12	2,694,270.24	8,414,837.55	-	8,414,837.55	363,777.90	244,806.01	-
Company 3052 - Value Added Finance Authority	98	G						166	202	152	17,024.07	17,024.07	-	17,024.07	42,863.35	28,780.08	(1,694.39)
Company 3052 - South Dakota Certified Beef Fund	99	G						70	112	185	108,045.91	108,045.91	-	108,045.91	-	575.05	-
Company 3053 - American Dairy Association	100	I						120	154	160	271,220.16	271,220.16	-	271,220.16	2,211,181.53	2,327,459.96	-
Company 3054 - Oilseeds Fund	101	I						75	45	78	655,147.93	655,147.93	-	655,147.93	408,552.28	386,590.73	-

N

**FY2015 Fund Rankings**

Fund Name	Blue Book Page	Budget	GOAC Reviews			GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers	
			CY2012	CY2013	CY2014	CY2015	FY2013	FY2014								FY2015
Company 3054 - Pulse Crops Fund	102	I					50	116	43	166,509.52	166,509.52	-	166,509.52	33,981.04	7,211.86	-
Company 3054 - Soybean Research and Promotion	103	I					76	35	68	8,117,773.72	8,117,773.72	-	8,117,773.72	10,324,191.73	12,649,692.74	-
Company 3055 - Corn Utilization Council	104	I					40	62	95	3,278,576.85	3,278,576.85	-	3,278,576.85	6,202,735.02	6,952,479.79	-
Company 3056 - Forestry Fund	105	G					156	65	114	352,397.67	361,659.09	530.00	361,129.09	262,912.22	258,349.04	-
Company 3057 - Brand Fund	106	I					71	96	25	1,328,270.89	1,328,270.89	-	1,328,270.89	1,304,419.77	333,654.63	-
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	107	I				05/19/15	119	112	144	697,080.38	697,080.38	90,331.92	606,748.46	1,570,362.47	1,547,212.56	-
Company 3059 - State Fire Suppression Special Revenue Fund	108	NB					84	68	49	(3,776,647.86)	(3,776,647.86)	9,261.42	(3,785,909.28)	1,308,133.75	3,017,446.56	-
Company 3059 - Mountain Pine Beetle	109	NB					45	53	53	1,882,615.80	1,882,615.80	-	1,882,615.80	3,396.00	1,943,639.53	691,480.90
Company 3061 - Conservation District Special Revenue Fund	110	NB (2)					189	182	178	27,085.70	187,068.50	-	187,068.50	3,376.66	-	-
Company 3063 - Coordinated Natural Resources Conservation Fund	111	S					48	52	55	1,582,325.80	1,582,325.80	-	1,582,325.80	528,118.67	840,362.30	-
Company 3063 - Pesticide Recycling and Disposal Fund	112	NB					84	97	106	399,769.80	399,769.80	-	399,769.80	281,371.22	333,691.33	-
Company 3150 - Other Disease Control	113	G					90	180	180	103,024.72	103,024.72	-	103,024.72	-	16,787.92	-
Company 3151 - Livestock Disease Emergency Fund	114	NB					106	107	104	3,667,299.84	3,667,299.84	-	3,667,299.84	203,041.13	-	-
Company 6503 - Board of Veterinary Medical Examiners	115	I					73	116	81	178,573.84	178,573.84	-	178,573.84	73,881.72	61,984.95	-
Company 6507 - South Dakota Rodent Control Fund	116	G					163	114	142	81,452.52	81,452.52	-	81,452.52	50,558.15	67,480.54	-
Company 6515 - State Fair Fund	117	G					147	148	38	3,219,071.08	3,244,036.08	-	3,244,036.08	5,858,898.22	3,081,029.76	-
Company 8000 - Agency Fund (DOA)	118	NB (3)					230	219	222	409.41	409.41	409.41	-	-	-	-
04 - Department of Tourism and State Development																
Company 3006 - Tourism Promotion Fund	119	G					138	139	138	865,627.11	865,627.11	1,552.00	864,075.11	10,319,520.45	13,669,744.20	3,218,188.86
Company 3139 - Archeological Research Center	120	G					110	146	182	307,761.66	307,761.66	-	307,761.66	1,349,515.44	1,484,887.44	133,527.14
Company 3139 - Historical Society Special Revenue Fund	121	G					159	165	155	135,823.47	135,823.47	-	135,823.47	183,787.39	209,667.97	(320.00)
Company 3143 - Arts - Donations and Receipts	122	G					142	145	128	342,303.14	342,303.14	-	342,303.14	797,746.92	758,044.24	(6,284.90)
Company 3145 - Historical Preservation Loan and Grant Fund	123	G					103	104	89	305,957.96	305,957.96	-	305,957.96	4,001.41	151,051.46	87,029.00
06 - Department of Game, Fish and Parks																
Company 3121 - Game, Fish and Parks Administration	125	G					200	199	165	266,074.10	266,074.10	17,985.01	248,089.09	-	2,909,878.64	3,062,026.22
Company 3122 - Department of Game, Fish and Parks Fund	126	G/I	09/24/13				53	35	41	10,239,530.01	10,239,530.01	-	10,239,530.01	29,559,093.93	23,680,001.83	(3,937,281.80)
Company 3122 - HMC Natural Resources Restoration Fund	128	I					177	174	153	172,597.76	172,597.76	-	172,597.76	-	-	(105,099.51)
Company 3123 - Animal Damage Control Fund	129	I					204	177	167	205,961.53	205,961.53	-	205,961.53	338,321.23	1,105,226.96	849,871.46
Company 3124 - Land Acquisition and Development Fund	130	I					162	154	154	239,758.64	239,758.64	-	239,758.64	192,835.25	436,309.40	178,817.81
Company 3125 - Parks and Recreation Fund	131	G	09/24/13				123	156	50	4,979,945.52	4,979,945.52	39,082.30	4,940,863.22	19,763,778.40	15,978,795.08	(1,111,902.36)
Company 3125 - Custer State Park Bond Redemption Fund	133	G					220	186	94	257,960.41	257,960.41	-	257,960.41	1,340,499.86	27,318.10	(1,176,498.37)
Company 3125 - Custer State Park Improvement Fund	134	S						24		11,457,620.82	11,457,620.82	-	11,457,620.82	-	42,379.18	11,500,000.00
Company 3125 - HMC Natural Resources Recovery Fund	135	NB (2)					77	70	63	606,566.61	606,566.61	-	606,566.61	6,566.61	-	(42,693.89)
Company 3126 - Snowmobile Trails Fund	136	I					94	103	60	926,724.32	926,724.32	-	926,724.32	841,380.74	749,214.64	(30,523.00)
07 - Department of Tribal Relations																
Company 3025 - Tribal Relations Other Fund	137	G						40	191	2,107.06	2,107.06	-	2,107.06	3,250.00	3,250.00	-
08 - Department of Social Services																
Company 3079 - Crime Victims' Compensation Fund	139	G				05/19/15	213	103	170	104,933.19	104,933.19	-	104,933.19	389,697.25	424,887.45	(7,207.76)
Company 3079 - Prescription Drug Plan Fund	140	G				05/19/15	219	204	209	2,850.42	2,850.42	-	2,850.42	119,838.65	130,966.50	-
Company 3079 - SS-Other/Local Donated	141	G					32	12	28	11,212,223.04	11,212,223.04	-	11,212,223.04	5,109,911.35	5,163,936.30	218,047.37
Company 6503 - Board of Alcohol and Drug Professionals	142	I					196	189	183	48,991.81	48,991.81	-	48,991.81	141,298.82	135,479.17	-
Company 6503 - Board of Counselor Examiners	143	I					158	158	139	92,338.37	92,338.37	-	92,338.37	88,392.11	84,111.06	-

**FY2015 Fund Rankings**

Fund Name	Blue	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
	Book Page	Budget	CY2012	CY2013	CY2014	CY2015	FY2013	FY2014							
Company 6503 - Board of Examiners of Psychologists	144	I				192	134	120	63,957.32	63,957.32	-	63,957.32	61,288.45	47,875.62	-
Company 6503 - Board of Social Work Examiners	145	I				140	102	99	142,359.58	142,359.58	-	142,359.58	89,452.14	75,107.50	-
Company 8000 - Agency Fund	146	NB (3)				230	219	222	7,973,912.68	7,973,912.68	7,973,912.68	-	-	-	-
Company 8311 - HSC Resident Investment	147	NB				54	71	57	144,185.76	144,185.76	-	144,185.76	26,158.03	14,857.35	1,284.90
Company 8311 - Unclaimed Funds Account	148	NB				217	123	212	50.64	50.64	-	50.64	50.64	-	-
Company 8313 - Child Care Fund	149	G				197	185	189	144,040.39	144,040.39	-	144,040.39	616,691.25	620,498.98	-
Company 8328 - Children's Trust Fund	150	G				47	67	83	326,457.35	326,457.35	-	326,457.35	96,266.99	209,664.29	21,034.00
<b>09 - Department of Health</b>															
Company 3047 - Health Special Services Fund	151	G/NB				68	95	84	4,852,960.62	4,854,180.62	-	4,854,180.62	31,169,394.18	29,883,928.27	(944,123.03)
Company 3049 - Tobacco Prevention and Reduction Trust Fund	152	G				86	92	113	1,307,340.14	1,307,340.14	-	1,307,340.14	5,019,756.30	5,364,413.54	(34,523.63)
Company 6018 - State Laboratory Fund	154	G				144	130	145	594,910.44	594,910.44	-	594,910.44	2,979,537.55	3,162,894.11	-
Company 6503 - Board of Dentistry	155	I				43	48	64	652,171.29	667,152.97	-	667,152.97	300,228.88	275,794.47	-
Company 6503 - Board of Examiners for Speech-Language Pathology	156	I				211	94	132	57,090.28	57,090.28	-	57,090.28	15,188.98	30,898.55	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	157	I				93	106	86	77,218.48	77,218.48	-	77,218.48	28,631.20	22,210.08	-
Company 6503 - Board of Massage Therapy	158	I				79	119	135	98,168.84	98,168.84	-	98,168.84	49,035.47	67,712.59	-
Company 6503 - Board of Nursing	159	I				110	148	118	825,559.97	830,210.04	-	830,210.04	1,166,522.49	1,205,192.72	-
Company 6503 - Board of Nursing Facility Administrators	160	I				168	163	100	59,144.44	59,144.44	-	59,144.44	76,480.09	39,229.77	-
Company 6503 - Board of Pharmacy	161	I				46	71	54	1,368,701.43	1,368,701.43	-	1,368,701.43	782,735.52	721,339.87	-
Company 6503 - Board of Chiropractic Examiners	162	I				74	82	82	262,177.71	262,177.71	-	262,177.71	108,024.64	97,514.15	-
Company 6503 - Board of Funeral Service	163	I				134	121	109	97,952.76	97,952.76	-	97,952.76	72,803.75	60,360.32	-
Company 6503 - Board of Medical & Osteopathic Examiners	164	I				20	28	22	2,970,152.97	2,972,286.65	-	2,972,286.65	1,307,603.35	992,154.57	-
Company 6503 - Board of Examiners in Optometry	165	I				188	187	181	36,406.28	36,406.28	-	36,406.28	54,491.16	56,110.11	-
Company 6503 - Board of Podiatry Examiners	166	I				146	131	137	35,155.08	35,155.08	-	35,155.08	10,915.12	14,103.49	-
<b>10 - Department of Labor and Regulation</b>															
Company 3030 - Employment Security Contingency Fund	167	NB				127	54	56	1,076,547.07	1,076,547.07	-	1,076,547.07	1,398,032.22	939,086.99	(520,057.40)
Company 3181 - Banking Special Revenue Fund	168	NB				202	89	162	23,220.31	23,220.31	-	23,220.31	31,001.65	32,924.89	(15,725.64)
Company 3183 - Insurance Operating Fund	169	G				170	170	158	175,000.00	175,000.00	-	175,000.00	11,349,443.10	2,119,769.99	(9,229,673.11)
Company 3183 - Investor Education	170	NB				222	210	211	320.33	320.33	-	320.33	289.93	-	-
Company 3183 - SD Insurance Producers Continuing Education	171	G				88	144	55	151,887.14	151,887.14	-	151,887.14	125,185.14	41,075.55	(1,532.13)
Company 3183 - SD Real Estate Appraiser Fund	172	G				154	160	158	101,088.94	101,088.94	-	101,088.94	149,415.92	146,693.71	(3,311.57)
Company 3183 - South Dakota Appraisal Management Companies Fund	173	G				38	39	59	239,863.43	239,863.43	-	239,863.43	83,006.06	62,177.46	(1,677.34)
Company 3183 - Securities Operating Fund	174	G				190	180	176	15,000.00	15,000.00	-	15,000.00	37,323,162.83	453,307.95	(36,869,854.88)
Company 6503 - Board of Abstractors	175	I				50	43	41	236,313.20	236,313.20	-	236,313.20	51,270.84	22,151.74	(546.28)
Company 6503 - Board of Accountancy	176	I				130	77	92	348,554.74	348,554.74	-	348,554.74	277,254.64	253,963.69	(3,941.83)
Company 6503 - Board of Barber Examiners	177	I				105	138	138	52,379.59	52,379.59	-	52,379.59	22,334.80	24,779.87	(70.63)
Company 6503 - Boxing Commission	178	I				183	125	168	28,362.90	28,362.90	-	28,362.90	25,187.45	53,223.27	(365.98)
Company 6503 - Cosmetology Commission	179	I				61	124	109	310,754.98	310,754.98	-	310,754.98	287,224.92	271,042.74	(5,328.46)
Company 6503 - Electrical Commission	180	I				84	66	94	1,127,982.86	1,127,982.86	-	1,127,982.86	1,483,480.10	1,495,822.56	(37,932.00)
Company 6503 - Plumbing Commission	181	I				188	180	144	146,903.66	146,903.66	-	146,903.66	609,110.31	542,715.54	(13,904.68)
Company 6503 - SD Board of Technical Professions	182	I				35	90	47	695,629.16	695,629.16	-	695,629.16	423,197.83	338,950.25	(5,594.06)
Company 6503 - SD Real Estate Commission	183	I				116	132	130	399,163.54	399,163.54	-	399,163.54	448,937.19	437,898.12	(11,102.48)
Company 6525 - Subsequent Injury Fund	184	G/NB				63	21	70	909,655.69	909,655.69	-	909,655.69	22,563.25	1,973,968.29	(919.96)
Company 6526 - Banking Special Revenue Fund	185	G				26	23	21	4,259,123.77	4,259,123.77	-	4,259,123.77	3,140,360.45	2,455,136.98	(56,675.97)
Company 6526 - Insurance Examination Fund	186	NB				19	18	46	2,963,693.91	2,963,693.91	-	2,963,693.91	1,359,000.00	1,299,386.70	(2,000.00)
Company 8000 - Agency Fund (DOLR)	187	NB (3)				230	219	222	840.00	840.00	840.00	-	-	-	-
Company 8304 - Private Workers Compensation	188	G				59	85	74	1,235,569.70	1,235,569.70	252,485.87	983,083.83	115,496.83	287,965.17	194,455.68
Company (Local) - Unemployment Compensation **	189	NB				21	16	7	-	74,143,235.00	162,147.00	73,981,088.00	48,097,165.00	31,485,676.00	(223,703.00)
<b>108 - South Dakota Retirement System</b>															

**FY2015 Fund Rankings**

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2012	CY2013	CY2014	CY2015	FY2013	FY2014	FY2015							
Company 3090 - SDRS Supplemental Retirement Admin	191	G					184	181	210	-	-	-	2,828.23	204,296.60	-	
Company 8000 - Agency Fund (SDRS)	192	NB (3)					230	219	222	246,025.67	246,025.67	246,025.67	-	-	-	
Company 8901 - S.D. Retirement System Pension	193	G/NB					7	5	5	6,694,930.89	8,669,556,424.07	15,678.81	8,669,540,745.26	1,346,629,565.97	728,911,606.94	
<b>11 - Department of Transportation</b>																
Company 3040 - Highway Fund	195	G/I					56	60	51	74,893,497.16	77,438,259.34	2,060,708.85	75,377,550.49	243,061,588.62	236,616,791.52	3,463,298.15
Company 3041 - State Aeronautics Fund	197	G/I					52	33	52	4,538,059.73	4,613,620.60	3,124.39	4,610,496.21	2,116,924.73	2,195,304.41	-
Company 3042 - Railroad Administration Fund	199	G					56	73	179	539,588.25	560,160.25	304,449.79	255,710.46	165,474.20	901,367.86	196,094.56
Company 3044 - Local Government Transportation Technology Transfer Fund	200	NB					148	157	146	291,375.88	291,375.88	-	291,375.88	325,467.58	454,680.52	150,400.94
Company 3044 - Railroad Trust Fund	201	NB					16	4	17	19,171,976.13	45,071,625.69	-	45,071,625.69	952,413.11	2,973,084.83	1,600,000.00
Company 6012 - Special Aviation Internal Service Fund	202	G					72	115	122	680,997.04	709,008.63	-	709,008.63	1,061,996.63	1,142,983.25	-
Company 6517 - Railroad Authority	203	I					102	69	61	34,546.80	34,546.80	-	34,546.80	341.25	7.35	-
<b>12 - Department of Education</b>																
Company 3019 - Education Enhancement Tobacco Tax Fund	205	G					225	213	218	-	-	-	-	7,628,713.88	-	(7,628,713.88)
Company 3138 - Hagen-Harvey Memorial Scholarship	206	NB					67	66	70	869,182.70	869,182.70	-	869,182.70	8,916.92	21,000.00	-
Company 3138 - Postsecondary Technical Credentialing Fund	207	G					143	195	196	36,307.46	36,307.46	-	36,307.46	3,185.00	-	-
Company 3138 - State Institute Fund	208	G					65	86	103	228,423.42	228,423.42	-	228,423.42	165,172.00	182,616.89	(46,381.80)
Company 3138 - Professional Teachers Practices and Standards Commission	209	G					160	161	163	46,559.92	46,559.92	-	46,559.92	-	66,744.75	46,381.80
Company 3138 - Dept. of Education Other	210	G					67	93	55	2,400,356.13	2,400,356.13	-	2,400,356.13	2,905,440.43	2,577,093.60	-
Company 3146 - State Library	211	G					132	167	159	10,633.03	10,633.03	-	10,633.03	5,018.09	8,395.60	-
Company 3189 - Workforce Education Fund	212	I	08/21/13	07/29/14			95	172	80	1,397,338.64	1,397,338.64	-	1,397,338.64	11,268.80	1,638,552.00	3,017,825.67
Company 8000 - Agency Fund (DOE)	213	NB (3)					230	219	222	57,909.74	100,229.72	100,229.72	-	-	-	-
Company 8501 - Postsecondary Technical Institutes Facilities Fund	214	G					58	164	215	-	-	-	-	15,159.94	15,159.94	-
Company 8501 - Postsecondary Technical Institutes Equipment Fund	215	NB						108	120	1,185,991.57	1,185,991.57	-	1,185,991.57	-	314,008.43	-
<b>14 - Department of Public Safety</b>																
Company 3040 - Highway Fund	217	NB					31	30	34	-	850.00	-	(18,585,547.37)	181,921.35	18,767,468.72	-
Company 3048 - Boiler Inspection Fund	218	G					201	191	175	40,000.00	40,000.00	-	40,000.00	196,505.00	168,913.15	(19,676.59)
Company 3072 - Environment and Natural Resources Fee Fund	219	G					210	203	197	-	-	-	(36,535.60)	-	36,535.60	-
Company 3144 - S.D. 911 Coordination Fund	220	G		11/13/14			10	10	13	7,574,248.11	7,574,248.11	-	7,574,248.11	3,695,960.99	2,599,893.49	(13,365.45)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	221	NB					30	66	108	534,459.24	1,345,489.91	-	1,345,489.91	68,197.26	5,610,053.19	9,382,643.44
Company 3177 - State Motor Vehicle Fund	222	G					100	129	134	447,408.26	449,348.26	-	449,348.26	8,093,824.78	8,080,119.67	(279,184.11)
Company 3184 - Cigarette Fire Safety Standard Act Fund	224	G					113	47	93	171,827.25	171,827.25	-	171,827.25	16,690.96	40,250.98	(1,777.02)
Company 3184 - Motorcycle Safety	225	G					107	91	96	582,562.61	582,562.61	-	582,562.61	643,851.68	818,603.17	(27,846.88)
Company 3184 - Other	226	G					180	173	176	184,582.47	184,582.47	-	184,582.47	278,384.41	790,841.68	536,757.65
Company 6022 - Public Safety Inspections Fund	227	G					171	143	136	326,942.70	326,942.70	-	326,942.70	1,676,353.51	1,559,219.07	(55,795.76)
Company 8000 - Agency Fund (DPS)	228	NB (3)					230	219	222	1,216,649.60	1,216,649.60	1,216,649.60	-	-	-	-
<b>16 - Department of the Military</b>																
Company 3147 - National Guard Museum and State Weapons Collection Fund	229	G					85	107	44	165,667.07	165,667.07	-	165,667.07	17,608.33	432.65	-
Company 3148 - General Militia Fund and Special Militia Fund	230	NB					105	50	110	393,254.79	393,254.79	6,649.20	386,605.59	212,593.62	295,183.37	63,704.10
Company 3149 - Veterans' Freedom Memorial Fund	231	G					150	216	222	-	-	-	-	-	-	-
<b>17 - Department of Veterans Affairs</b>																
Company 3021 - State Veterans' Home Operating Fund	233	G					57	42	39	4,585,934.45	4,585,934.45	-	4,585,934.45	5,374,839.03	4,573,620.62	(160,000.00)
Company 3021 - Veterans' Home Capital Fund	234	G					17	27	14	1,120,694.12	1,120,694.12	-	1,120,694.12	317,855.68	138,974.91	160,000.00
Company 3149 - Veterans Affairs Division Special Revenue Fund	235	NB					115	120	112	87,353.09	87,353.09	-	87,353.09	2,459.50	4,167.83	-
Company 5017 - Resident Trust Fund	236	NB					33	99	184	170,299.46	170,299.46	-	170,299.46	2,066.82	-	-
<b>18 - Department of Corrections</b>																
Company 3011 - Parental Support	237	G					25	72	85	480,553.99	480,553.99	-	480,553.99	337,814.81	486,138.09	(50,617.99)



**FY2015 Fund Rankings**

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2012	CY2013	CY2014	CY2015	FY2013	FY2014	FY2015							
Company 3023 - Dept. of Corrections																
Miscellaneous	238	G/NB					66	75	62	4,691,449.44	4,691,449.44	-	4,691,449.44	4,521,124.65	5,960,920.57	856,785.68
Company 5008 - City/County M&R	239	NB				124	78	52	80,564.91	80,564.91	-	80,564.91	5,731.39	15.42	-	
Company 6504 - Prison Industries Revolving Fund	240	G/NB				42	49	45	2,038,342.60	2,038,542.60	-	2,038,542.60	2,728,977.71	2,198,325.58	(806,167.69)	
Company Local - Inmate Trust **	241	NB				98	118	111	-	2,147,373.89	160,970.00	1,986,403.89	7,345,310.33	7,207,981.56	-	
<b>19 - Department of Human Services</b>																
Company 3046 - Fund for Registration of Interpreters for the Deaf	243	G				206	140	200	3,683.37	3,683.37	-	3,683.37	6,385.00	8,799.80	-	
Company 3046 - DHS - Other Fees	244	G				99	44	102	1,198,156.82	1,198,156.82	-	1,198,156.82	1,641,865.07	2,178,243.08	-	
Company 3046 - Prescription Drug Plan Fund	245	G				39	34	36	699,677.62	699,677.62	-	699,677.62	374,338.79	245,290.54	-	
Company 3064 - DHS Other Funds	246	G						190	53,116.65	53,116.65	-	53,116.65	4,276,354.78	4,224,258.10	1,019.97	
Company 3091 - Telecommunication Fund for Other Disabilities	247	G				83	36	35	386,669.76	386,669.76	-	386,669.76	153,018.63	88,475.15	3,288.44	
Company 3091 - Telecommunication Fund for the Deaf	248	G				24	24	26	3,084,564.16	3,084,564.16	-	3,084,564.16	1,377,167.64	1,166,976.36	(3,288.44)	
Company 3091 - Other	249	G				214	192	172	(19,137.80)	(19,137.80)	-	(19,137.80)	52,592.77	42,830.22	-	
Company 5016 - Redfield Resident Investment	250	NB				141	37	90	268,874.09	268,874.09	-	268,874.09	19,039.92	35,737.42	-	
Company 6508 - DHS Canteen Fund	251	NB				60	113	116	74,249.97	74,249.97	-	74,249.97	785.35	4,198.63	-	
Company 8314 - DHS/SBVI Business Enterprise Program	252	NB				153	115	79	153,275.78	153,275.78	-	153,275.78	89,456.11	68,673.30	(396.92)	
<b>20 - Department of Environment and Natural Resources</b>																
Company 3036 - Petroleum Release Compensation Fund	253	G/I				11	13	11	4,749,290.71	4,749,290.71	-	4,749,290.71	1,890,413.05	1,147,037.31	(27,500.00)	
Company 3072 - Environment and Natural Resources Fee Fund	254	G/S				51	81	75	2,081,930.53	2,081,930.53	-	2,081,930.53	2,484,033.12	3,206,379.00	386,547.61	
Company 3073 - Water and Environment Fund	256	S				14	15	18	35,008,188.28	50,430,100.19	-	50,430,100.19	2,505,831.29	11,274,738.05	9,526,153.69	
Company 3074 - Board of Certification Fund	258	G				199	208	213	88.29	88.29	-	88.29	19,536.00	22,265.53	-	
Company 3074 - Other Activities	259	G/S				195	177	190	(56,789.92)	(56,789.92)	-	(56,789.92)	1,463,930.00	1,435,755.10	(6,835.11)	
Company 3075 - Environmental Livestock Cleanup Fund	260	NB				135	133	133	1,293,282.33	1,293,282.33	-	1,293,282.33	42,984.68	-	-	
Company 3075 - Hazardous Waste Revolving Fund	261	NB				167	215	121	15,924.35	15,924.35	-	15,924.35	25,175.05	8,250.67	(1,000.03)	
Company 3075 - Reclamation Fund	262	NB				87	9	6	16,665,077.08	16,665,077.08	-	16,665,077.08	157,951.63	1,000.00	-	
Company 3075 - Regulated Substance Response Fund	263	I				54	19	29	4,617,869.96	4,617,869.96	-	4,617,869.96	106,023.58	258,824.03	27,500.00	
Company 3075 - Well Rehabilitation and Plugging Subfund	264	NB				207	196	199	6,966.60	6,966.60	-	6,966.60	68.70	-	-	
Company 3075 - Clean Water State Revolving Fund	265	NB				22	90	67	12,698,415.09	12,698,415.09	-	12,698,415.09	58,110,904.89	51,475,562.57	-	
Company 3075 - Drinking Water State Revolving Fund	267	NB				49	59	43	9,179,864.87	9,179,864.87	-	9,179,864.87	16,876,659.43	13,230,631.47	-	
<b>26 - Public Utilities Commission</b>																
Company 3014 - Telephone Solicitation Fund	269	G				30	46	91	341,869.26	341,869.26	-	341,869.26	52,060.24	55,522.69	-	
Company 3128 - Grain and Warehouse Fund	270	G				126	136	87	170,384.88	170,384.88	-	170,384.88	99,940.22	80,797.38	-	
Company 3128 - Gross Receipts Tax fund	271	G				37	31	33	3,351,403.02	3,351,403.02	-	3,351,403.02	1,761,097.76	1,582,379.14	-	
Company 3128 - One-Call Notification Fund	272	G				108	83	53	915,584.61	916,834.61	-	916,834.61	801,337.07	649,564.86	-	
Company 3128 - Pipeline Safety Account	273	G				91	117	147	75,827.84	75,827.84	-	75,827.84	58,186.64	90,451.75	-	
Company 8316 - PUC Regulatory Assessment Fee Fund	274	G				193	175	193	(80,440.39)	(80,440.39)	-	(80,440.39)	614,479.42	635,825.60	-	
Company 8316 - Telecommunication Investigation Fund	275	G				191	201	222	(18.46)	(18.46)	-	(18.46)	-	-	-	
<b>27 - Unified Judicial System</b>																
Company 3012 - Board of Bar Examiners	277	G				157	152	151	73,939.09	73,939.09	-	73,939.09	55,632.52	64,483.52	-	
Company 3012 - Court Appointed Special Advocates Fund	278	G				218	198	187	39,618.31	39,618.31	-	39,618.31	209,031.72	195,871.47	-	
Company 3012 - Court Automation Fund	279	G				78	51	30	7,241,481.28	7,241,481.28	-	7,241,481.28	7,810,000.99	6,074,153.23	7,207.76	
Company 3039 - Reimbursement for Referee Services	280	G				223	211	214	-	-	-	-	479,330.43	479,330.43	-	
Company 8303 - Drug Screening	281	G				208	205	198	4,286.03	4,286.03	-	4,286.03	10,938.37	10,969.69	-	
Company 8303 - Other	282	G				212	127	181	21,904.43	21,904.43	-	21,904.43	26,582.23	65,180.31	-	
<b>28 - Legislative Research Council</b>																
Company 3024 - Legislative Capitol Renovation Fund	283	G				229	209	206	8,369.67	8,369.67	-	8,369.67	-	29,999.40	-	
Company 6501 - Postage Administration	284	G				223	211	216	-	-	-	-	3,509.39	3,509.39	-	
Company 9047 - Legislative Contingency Fund	285	G						115	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00	

**FY2015 Fund Rankings**

Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2012	CY2013	CY2014	CY2015	FY2013	FY2014	FY2015							
<b>29 - Attorney General's Office</b>																
Company 3000 - Attorney General Other	287	G					13	25	19	7,193,400.83	7,193,400.83	-	7,193,400.83	3,864,495.92	2,868,803.17	-
Company 3000 - 24/7 Sobriety Fund	288	G					155	149	115	561,413.52	561,413.52	-	561,413.52	1,342,823.60	1,252,662.81	-
Company 3000 - Drug Control Fund	289	NB					114	190	166	97,537.73	97,537.73	-	97,537.73	1,535,098.89	1,428,858.06	-
Company 3000 - Drug Control Fund (Local Account)	290	NB					149	151	140	-	278,701.79	-	278,701.79	698,322.44	664,152.18	-
Company 3010 - 911 Telecommunicator Training Fund	291	G		01/09/14			129	101	77	(406,220.46)	(406,220.46)	-	(406,220.46)	104,063.19	220,026.22	-
Company 3010 - Law Enforcement Officers Training Fund	292	G		09/24/14			174	137	171	(562,145.31)	(562,145.31)	-	(562,145.31)	3,126,742.76	3,140,545.29	-
Company 6503 - Insurance Fraud Prevention Unit Fund	293	I					96	100	61	382,408.73	382,408.73	-	382,408.73	342,352.97	248,962.72	-
Company 8302 - Antitrust Special Revenue Fund	294	NB					27	55	25	732,530.46	732,530.46	-	732,530.46	271,006.13	114,464.22	-
<b>30 - School and Public Lands</b>																
Company 3001 - Public Lands Weed and Pest Fund	295	G					101	106	102	300,000.00	300,000.00	-	300,000.00	271,667.22	184,446.79	(87,220.43)
Company 3009 - Public Buildings Fund	296	G					117	166	157	-	247,745.64	-	247,745.64	60,069.96	-	-
Company 3108 - Escheated Personal Property Fund	297	NB					169	169	164	-	509,172.88	116,422.66	392,750.22	3,126.50	-	-
Company 5018 - Human Services	298	NB					115	139	125	-	2,613,027.52	-	2,613,027.52	51,999.95	-	-
Company 5018 - Permanent Fund	299	NB					81	88	76	-	31,252,902.00	-	31,252,902.00	829,892.17	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	300	NB					131	135	129	-	1,685,516.15	-	1,685,516.15	33,109.48	-	-
Company 8010 - Permanent Fund - Interest and Income	301	NB (3)					230	219	222	-	24,212,685.43	24,212,685.43	-	-	-	-
Company 8610 - Common School - Permanent Fund	302	NB					67	76	69	-	157,809,966.22	-	157,809,966.22	4,467,261.00	-	-
Company 8610 - Common School - Interest and Income	303	NB					29	37	48	-	10,058,242.77	-	10,058,242.77	10,436,155.24	9,969,231.31	-
<b>31 - Secretary of State</b>																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	305	G					221	200	204	24,798.72	24,798.72	-	24,798.72	430,982.62	430,129.19	-
Company 8000 - Agency Fund (SOS)	306	NB (3)							222	4,350.00	4,350.00	4,350.00	-	-	-	-
<b>320 - State Treasurer</b>																
Company 3062 - Teen Court Grant Program Fund	307	NB					137	150	158	10,331.42	10,331.42	-	10,331.42	972.31	25,000.00	-
Company 8000 - Agency Fund (TREA)	308	NB (3)					230	219	222	740,196.06	740,196.06	740,196.06	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	309	I					215	194	207	50,000.00	50,000.00	-	50,000.00	16,362,585.33	16,362,447.89	-
<b>321 - State Investment Council</b>																
Company 3017 - Investment Council Expense Fund	311	G					139	128	66	3,865,241.90	3,865,241.90	-	3,865,241.90	14,251,737.62	11,633,676.10	-
Company 8000 - Agency Fund (SDIC)	312	NB (3)					230	219	222	16,448,081.50	16,448,081.50	16,448,081.50	-	-	-	-
<b>33 - State Auditor</b>																
Company 3028 - Equal Access to Our Courts Fund	313	G					175	160	195	24,708.35	24,708.35	-	24,708.35	59,857.01	65,820.00	-
Company 8000 - Agency Fund (AUD)	314	NB (3)					230	219	222	7,595,678.28	7,595,678.28	7,595,678.28	-	-	-	-

\*\* - FY2015's financial information was not available at time rankings were determined. Used FY2014 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. The 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.

**FY2015 Fund Rankings**

Blue  
Book  
Page

GOAC Reviews  
CY2012 CY2013 CY2014 CY2015

GOAC Ranking  
FY2013 FY2014 FY2015

Pooled Cash

Total Assets

Total Liabilities

Total Equity

Revenue

Expenses

Net Transfers

Fund Name

---



## Balances in State's Cash Flow Portfolio

Fund	June 2013	June 2014	June 2015
Company 1000 - State General Fund	80,545,722.43	82,140,326.37	68,410,486.17
Company 1000 - Budget Reserve Fund	71,093,284.42	95,325,806.64	105,202,155.65
<b>Federal Funds:</b>			
Company 2000 - Federal Stimulus Funds (ARRA)	(415,150.22)	20,240.14	-
Company 2002 - DENR Federal	(541,379.49)	(844,403.35)	(958,736.30)
Company 2002 - DENR Indirect Costs	99,072.25	97,190.71	89,237.31
Company 2003 - Dept. of Human Services Federal	(612,631.09)	(1,185,251.19)	(397,569.42)
Company 2003 - Dept. of Human Services Indirect Costs	291,895.19	301,026.20	210,125.44
Company 2004 - Dept. of Social Services Federal	(7,251,232.02)	(5,475,649.37)	(7,360,360.17)
Company 2005 - Governor's Office Federal	6,290,964.03	12,282,851.29	12,376,541.15
Company 2006 - Attorney General Federal	(633,437.56)	(1,049,019.90)	(1,083,373.21)
Company 2007 - Secretary of State Federal	11,001,522.15	9,881,732.19	9,513,519.97
Company 2009 - Bureau of Human Resources Federal	5.85	-	-
Company 2010 - Arts and History Federal	253,252.36	1,046.87	(229,052.41)
Company 2011 - State Auditor Federal	-	0.01	0.01
Company 2012 - Dept. of Labor Federal	1,978,671.82	1,273,126.83	558,153.90
Company 2015 - Dept. of Revenue Federal	-	-	22,800.00
Company 2016 - Public Utilities Commission Federal	(106,267.47)	(87,171.76)	(44,344.63)
Company 2017 - Dept. of Human Services Federal (NB)	(72,067.73)	(141,728.00)	(64,293.00)
Company 2018 - Dept. of Health Federal	(281,543.41)	(139,024.26)	(579,288.23)
Company 2018 - Dept. of Health Indirect Costs	63,196.73	(31,491.41)	16,106.20
Company 2019 - Dept. of Agriculture Federal	713,989.74	635,309.73	243,869.31
Company 2019 - Dept. of Agriculture Indirect Costs	188,081.10	104,739.21	146,466.94
Company 2021 - Dept. of Corrections Federal	1,569,463.84	908,151.58	489,571.91
Company 2023 - Dept. of Game, Fish and Parks Federal	647,129.70	11,342.44	603,897.95
Company 2024 - Dept. of Education Federal	760,145.68	(180,511.11)	758,917.78
Company 2024 - Dept. of Education Indirect Costs	(3,515.03)	139,473.06	13,074.10
Company 2025 - Dept. of Military Federal	(4,474,175.63)	(1,771,066.06)	(1,486,361.89)
Company 2026 - Animal Industry Board Federal	536,187.67	513,604.70	369,820.22
Company 2027 - Dept. of Public Safety Federal	(478,634.15)	(405,045.79)	(889,185.87)
Company 2028 - S.D. Public Broadcasting Federal	-	(20,083.78)	(9,797.74)
Company 2029 - Game, Fish and Parks - Wildlife Federal	(423,608.65)	(581,540.47)	(828,583.58)
Company 2030 - Dept. of Military Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	-	(3,136.29)	(7,320.58)
Company 2033 - Transportation Federal	14,805,400.71	15,967,826.44	17,063,243.91
Company 2034 - Bureau of Administration Federal	1,986,841.96	2,193,861.90	2,400,733.49
Company 2035 - Emergency Management Federal	(1,226,234.64)	(120,393.31)	(75,937.61)
Company 2037 - Veterans' Affairs Federal	(911,748.57)	(5,386,870.84)	(1,410,497.51)
<b>Other Funds:</b>			
Company 3000 - 24/7 Sobriety Fund	515,932.67	471,252.73	561,413.52
Company 3000 - Attorney General Other	8,946,716.83	6,197,708.08	7,193,400.83
Company 3000 - Drug Control Fund	387,870.48	(8,703.10)	97,537.73
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	300,000.00	300,000.00
Company 3002 - Wheat Commission	340,487.24	518,591.10	726,098.13
Company 3006 - Tourism Promotion Fund	1,097,343.04	997,647.00	865,627.11
Company 3007 - Department of Human Services Building Improvement Fund	1,477.88	-	-
Company 3007 - Statewide M&R Fund	2,694,405.59	1,248,752.10	-
Company 3008 - SDPB/Tower Rent	42,520.26	58,136.43	167,684.96
Company 3010 - 911 Telecommunicator Training Fund	(170,989.36)	(290,257.43)	(406,220.46)
Company 3010 - Law Enforcement Officers Training Fund	(257,236.13)	(549,355.64)	(562,145.31)
Company 3011 - Parental Support	791,422.18	679,495.26	480,553.99
Company 3012 - Board of Bar Examiners	82,014.29	82,790.09	73,939.09
Company 3012 - Court Appointed Special Advocates Fund	20,951.30	26,458.06	39,618.31
Company 3012 - Court Automation Fund	4,993,796.20	5,498,425.76	7,241,481.28
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	15,397.36	23,945.29	24,798.72
Company 3014 - Telephone Solicitation Fund	327,587.50	345,331.71	341,869.26
Company 3015 - Private Activities Bond Fund	73,044.99	169,016.20	398,565.92
Company 3016 - Employer's Investment in South Dakota's Future Fund	46,016,890.95	60,661,935.23	40,358,262.67
Company 3017 - Investment Council Expense Fund	1,043,940.71	1,247,180.38	3,865,241.90
Company 3021 - State Veterans' Home Operating Fund	2,839,736.32	3,931,197.52	4,585,934.45
Company 3021 - Veterans' Home Capital Fund	709,170.46	781,813.35	1,120,694.12
Company 3023 - Dept. of Corrections Miscellaneous	5,917,440.55	5,274,459.68	4,691,449.44
Company 3024 - Legislative Capitol Renovation Fund	221,533.86	38,369.07	8,369.67
Company 3025 - Tribal Relations Other Fund	-	145,707.06	2,107.06
Company 3026 - SD Public Broadcasting - Other	272,393.71	127,666.62	131,922.31
Company 3027 - SDPB - PBC	649,454.08	605,879.60	445,990.75
Company 3028 - Equal Access to Our Courts Fund	19,523.81	30,671.34	24,708.35
Company 3029 - Extraordinary Litigation Fund	1,185,107.46	636,709.80	(1,421,861.81)
Company 3030 - Employment Security Contingency Fund	1,408,790.51	1,137,659.24	1,076,547.07
Company 3033 - Property Tax Reduction Fund	63,626,269.12	44,000,048.12	44,000,048.12
Company 3035 - Dakota Cement Life and Workers' Compensation	278,157.80	233,455.34	231,548.67
Company 3035 - State Employees Benefits Plan Fund	20,791,005.65	46,370,133.18	57,849,504.42
Company 3035 - State Employees Workers' Compensation Program Fund	5,741,181.71	4,490,927.06	4,373,350.50
Company 3036 - Petroleum Release Compensation Fund	5,413,465.88	4,033,414.97	4,749,290.71
Company 3037 - South Dakota Gaming Commission Fund	938,491.27	865,432.44	803,172.52

## Balances in State's Cash Flow Portfolio

Fund	June 2013	June 2014	June 2015
Company 3038 - Tax Relief Fund	188,427.59	-	-
Company 3040 - Highway Fund	69,491,802.65	66,909,353.25	74,893,497.16
Company 3041 - State Aeronautics Fund	5,002,623.36	4,647,548.14	4,538,059.73
Company 3042 - Railroad Administration Fund	1,671,220.90	1,120,079.43	539,588.25
Company 3044 - Local Government Transportation Technology Transfer Special Revenue Fund	282,793.40	270,187.88	291,375.88
Company 3044 - Railroad Trust Fund	6,835,204.80	16,958,777.04	19,171,976.13
Company 3046 - DHS - Other Fees	1,425,416.79	1,734,534.83	1,198,156.82
Company 3046 - Fund for Registration of Interpreters for the Deaf	4,927.16	6,098.17	3,683.37
Company 3046 - Prescription Drug Plan Fund	420,515.96	570,629.37	699,677.62
Company 3047 - Health Special Services Fund	4,556,130.64	4,511,617.74	4,852,960.62
Company 3048 - Boiler Inspection Fund	40,000.00	32,084.74	40,000.00
Company 3049 - Tobacco Prevention and Reduction Trust Fund	1,256,982.10	1,686,521.01	1,307,340.14
Company 3050 - Apiary Fund	80,696.99	73,719.07	69,157.63
Company 3050 - Dairy Inspection Fund	207,913.42	236,841.79	217,301.95
Company 3050 - Feed and Remedy Fund	899,047.50	883,102.84	836,975.02
Company 3050 - Fertilizer Fund	490,570.10	560,696.70	665,768.87
Company 3050 - Honey Industry Fund	6,478.32	6,764.94	7,100.91
Company 3050 - Nursery Fund	25,359.02	48,799.72	(15,846.18)
Company 3050 - Pesticide Regulatory Fund	511,364.43	475,567.61	349,704.89
Company 3050 - Seed Fund	97,664.32	31,015.66	51,537.86
Company 3050 - Weed and Pest Control Fund	1,520,060.60	1,506,530.23	1,457,791.81
Company 3052 - Rural Rehabilitation Fund	4,846,953.12	4,054,926.09	2,694,270.24
Company 3052 - South Dakota Certified Beef Fund	122,517.56	108,620.96	108,045.91
Company 3052 - Value Added Finance Authority	34,427.88	4,635.19	17,024.07
Company 3053 - American Dairy Association	473,115.40	387,498.59	271,220.16
Company 3054 - Oilseeds Fund	508,309.11	633,186.38	655,147.93
Company 3054 - Pulse Crops Fund	147,380.54	139,740.34	166,509.52
Company 3054 - Soybean Research and Promotion	8,237,496.92	10,443,274.73	8,117,773.72
Company 3055 - Corn Utilization Council	3,517,272.60	4,028,321.62	3,278,576.85
Company 3056 - Forestry Fund	240,777.76	347,834.49	352,397.67
Company 3057 - Brand Fund	668,467.95	357,505.75	1,328,270.89
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	459,383.38	614,715.49	697,080.38
Company 3059 - State Fire Suppression Special Revenue Fund	810,050.24	1,064,043.38	(1,894,032.06)
Company 3061 - Conservation District Special Revenue Fund	29,918.99	61,081.52	27,085.70
Company 3062 - Teen Court Grant Program Fund	102,752.54	34,359.11	10,331.42
Company 3063 - Coordinated Natural Resources Conservation Fund	2,368,853.74	1,894,569.43	1,582,325.89
Company 3063 - Pesticide Recycling and Disposal Fund	417,165.71	452,089.91	399,769.80
Company 3064 - DHS Other Funds	-	-	53,116.65
Company 3072 - Environment and Natural Resources Fee Fund	2,735,712.98	2,417,425.96	2,081,930.53
Company 3073 - Water and Environment Fund	21,321,611.23	22,349,317.27	35,008,188.28
Company 3074 - Board of Certification Fund	17,017.54	2,817.82	88.29
Company 3074 - Other Activities	(133,173.81)	(78,129.71)	(56,789.92)
Company 3075 - Clean Water State Revolving Fund	35,225,300.38	6,063,072.77	12,698,415.09
Company 3075 - Drinking Water State Revolving Fund	5,929,132.17	5,533,836.91	9,179,864.87
Company 3075 - Environmental Livestock Cleanup Fund	1,205,099.76	1,250,297.65	1,293,282.33
Company 3075 - Hazardous Waste Revolving Fund	13,602.54	-	15,924.35
Company 3075 - Reclamation Fund	16,288,997.00	16,508,125.45	16,665,077.08
Company 3075 - Regulated Substance Response Fund	2,929,939.82	4,743,170.41	4,617,869.96
Company 3075 - Well Rehabilitation and Plugging Subfund	6,797.62	6,967.90	6,966.60
Company 3076 - License Plate Revolving Fund	35,520.84	810,914.78	3,313,047.27
Company 3078 - Cigarette Stamp Purchasing Fund	38,008.18	38,450.83	13,963.99
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	10,361.14	147,331.15	104,933.19
Company 3079 - Prescription Drug Plan Fund	9,934.87	13,978.27	2,850.42
Company 3079 - SS-Other/Local Donated	7,640,773.61	11,048,200.62	11,212,223.04
Company 3090 - SDRS Supplemental Retirement Admin	197,247.82	201,468.37	-
Company 3091 - Other	(20,627.84)	(28,900.35)	(19,137.80)
Company 3091 - Telecommunication Fund for Other Disabilities	225,832.33	318,837.84	386,669.76
Company 3091 - Telecommunication Fund for the Deaf	2,523,707.64	2,877,661.32	3,084,564.16
Company 3113 - Maintenance of Buildings and Grounds	2,093,682.87	2,728,771.31	3,622,861.39
Company 3121 - Game, Fish and Parks Administration	127,024.78	108,527.52	266,074.10
Company 3122 - Department of Game, Fish and Parks Fund	6,397,732.43	8,297,719.71	10,239,530.01
Company 3122 - HMC Natural Resources Restoration Fund	273,640.72	277,697.27	172,597.76
Company 3123 - Animal Damage Control Fund	39,912.41	122,995.80	205,961.53
Company 3124 - Land Acquisition and Development Fund	251,359.97	304,414.98	239,758.64
Company 3125 - Custer State Park Bond Redemption Fund	17,643.68	121,277.02	257,960.41
Company 3125 - Custer State Park Improvement Fund	-	-	11,457,620.82
Company 3125 - HMC Natural Resources Recovery Fund	662,640.42	642,693.89	606,566.61
Company 3125 - Parks and Recreation Fund	1,318,563.73	2,137,685.89	4,979,945.52
Company 3126 - Snowmobile Trails Fund	884,338.50	865,081.22	926,724.32
Company 3128 - Grain and Warehouse Fund	180,466.23	151,242.04	170,384.88
Company 3128 - Gross Receipts Tax fund	2,765,803.47	3,172,684.40	3,351,403.02
Company 3128 - One-Call Notification Fund	610,635.06	762,034.66	915,584.61
Company 3128 - Pipeline Safety Account	136,557.01	108,092.95	75,827.84
Company 3138 - Dept. of Education Other	2,878,664.25	2,072,009.30	2,400,356.13
Company 3138 - Hagen-Harvey Memorial Scholarship	898,288.93	881,265.78	869,182.70
Company 3138 - Postsecondary Technical Credentialing Fund	29,630.46	33,122.46	36,307.46

## Balances in State's Cash Flow Portfolio

Fund	June 2013	June 2014	June 2015
Company 3138 - Professional Teachers Practices and Standards Commission	67,712.93	66,922.87	46,559.92
Company 3138 - State Institute Fund	304,528.15	293,738.85	228,423.42
Company 3139 - Archeological Research Center	396,793.57	309,606.52	307,761.66
Company 3139 - Historical Society Special Revenue Fund	165,412.24	162,024.05	135,823.47
Company 3143 - Arts - Donations and Receipts	297,627.15	308,885.36	342,303.14
Company 3144 - S.D. 911 Coordination Fund	3,225,986.97	6,491,546.06	7,574,248.11
Company 3144 - Special Emergency and Disaster Special Revenue Fund	1,860,226.96	(3,606,311.35)	534,459.24
Company 3145 - Historical Preservation Loan and Grant Fund	373,909.17	365,979.01	305,957.96
Company 3146 - State Library	33,125.81	14,010.54	10,633.03
Company 3147 - National Guard Museum and State Weapons Collection Fund	150,081.40	148,491.39	165,667.07
Company 3148 - General Militia Fund and Special Militia Fund	314,968.65	405,377.51	393,254.79
Company 3149 - Veterans Affairs Division Special Revenue Fund	86,938.11	89,061.42	87,353.09
Company 3149 - Veterans' Freedom Memorial Fund	7,302.10	-	-
Company 3150 - Other Disease Control	148,342.16	119,812.64	103,024.72
Company 3151 - Livestock Disease Emergency Fund	3,204,355.23	3,464,258.71	3,667,299.84
Company 3177 - State Motor Vehicle Fund	3,947,207.45	3,194,422.41	2,545,555.51
Company 3178 - Energy Conservation Loan Special Revenue Fund	7,533,031.35	5,627,682.54	3,158,942.26
Company 3178 - Ethanol Infrastructure Incentive Fund	1,165,587.58	1,452,888.47	1,912,767.68
Company 3178 - GOED Special Revenue Fund	520,591.75	576,416.23	576,554.22
Company 3181 - Banking Special Revenue Fund	7,500.00	40,869.19	23,220.31
Company 3183 - South Dakota Appraisal Management Companies Fund	165,134.02	220,712.17	239,863.43
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	(29.98)	30.40	320.33
Company 3183 - SD Insurance Producers Continuing Education	75,192.24	69,309.68	151,887.14
Company 3183 - SD Real Estate Appraiser Fund	132,065.77	101,678.30	101,088.94
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	106,196.48	197,164.29	171,827.25
Company 3184 - Motorcycle Safety	868,412.88	785,160.98	582,562.61
Company 3184 - Other	121,159.96	160,282.09	184,582.47
Company 3185 - South Dakota-Bred Racing Fund	95,068.30	86,729.99	72,363.19
Company 3185 - Special Racing Revolving Fund	252,212.62	231,932.82	182,296.71
Company 3186 - Economic Development Partnership Fund	1,050,000.00	879,947.71	1,049,749.67
Company 3187 - Local Infrastructure Improvement Grant Fund	1,750,000.00	1,528,136.46	3,786,471.17
Company 3188 - SD Housing Opportunity Fund	2,094,750.00	2,100,857.57	3,280,699.96
Company 3189 - Workforce Education Fund	2,100,000.00	6,796.17	1,397,338.64
Company 5008 - City/County M&R	70,204.86	74,848.94	80,564.91
Company 5016 - Redfield Resident Investment	79,873.97	285,571.59	268,874.09
Company 5017 - Resident Trust Fund	248,296.87	168,232.64	170,299.46
Company 6001 - Data Processing Internal Service Fund	3,361,325.02	2,473,468.70	3,091,613.72
Company 6002 - Capitol Communications Systems Internal Service Fund	2,004,323.28	2,473,182.62	1,817,394.91
Company 6003 - Records Management Internal Service Fund	127,247.48	147,200.09	150,487.41
Company 6004 - Buildings and Grounds	660,965.44	722,151.24	768,185.01
Company 6005 - Central Mail Services Fund	518,454.86	491,533.94	578,776.88
Company 6007 - Central Duplicating	215,589.39	205,443.34	368,385.75
Company 6008 - Fleet & Travel Management	1,885,349.57	2,217,246.75	1,877,472.08
Company 6009 - Personnel - Labor & Mgmt.	903,312.96	962,763.47	1,034,190.51
Company 6010 - Budgetary Accounting Fund	840,463.72	727,935.34	971,453.18
Company 6011 - Dakota Digital Network	509,470.31	466,314.75	506,664.34
Company 6012 - Special Aviation Internal Service Fund	881,722.62	774,988.58	680,997.04
Company 6013 - Building Authority	2,409,685.77	83,555,410.44	73,273,599.07
Company 6014 - Public Entity Pool for Liability	9,845,622.24	10,012,899.30	11,558,801.52
Company 6015 - Purchasing and Printing Internal Service Fund	13,453.72	28,172.60	16,045.82
Company 6016 - State Engineer	559,253.62	638,566.97	674,870.24
Company 6018 - State Laboratory Fund	1,105,530.82	778,267.00	594,910.44
Company 6019 - BOA Support Services	238,561.60	228,229.60	267,739.92
Company 6021 - Property Management Internal Service Fund	25,882.18	12,554.01	17,492.80
Company 6022 - Public Safety Inspections Fund	210,952.14	265,604.02	326,942.70
Company 6502 - Radio Communications Fund	261,274.63	292,273.42	400,638.88
Company 6503 - Board of Abstractors	157,613.09	207,740.38	236,313.20
Company 6503 - Board of Accountancy	269,319.65	329,205.62	348,554.74
Company 6503 - Board of Alcohol and Drug Professionals	52,763.87	43,172.16	48,991.81
Company 6503 - Board of Barber Examiners	56,187.37	54,895.29	52,379.59
Company 6503 - Board of Chiropractic Examiners	234,971.61	251,667.22	262,177.71
Company 6503 - Board of Counselor Examiners	87,640.90	88,057.32	92,338.37
Company 6503 - Board of Dentistry	566,457.73	637,042.78	652,171.29
Company 6503 - Board of Examiners for Speech-Language Pathology	(25,323.47)	72,799.85	57,090.28
Company 6503 - Board of Examiners in Optometry	47,283.03	38,025.23	36,406.28
Company 6503 - Board of Examiners of Psychologists	35,669.63	50,544.49	63,957.32
Company 6503 - Board of Funeral Service	71,955.48	85,509.33	97,952.76
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	66,434.91	70,797.36	77,218.48
Company 6503 - Board of Massage Therapy	191,221.23	116,845.96	98,168.84
Company 6503 - Board of Medical & Osteopathic Examiners	2,379,527.30	2,653,139.40	2,970,152.97
Company 6503 - Board of Nursing	865,447.42	864,472.61	825,559.97
Company 6503 - Board of Nursing Facility Administrators	57,821.47	21,894.12	59,144.44
Company 6503 - Board of Pharmacy	1,278,484.76	1,307,305.78	1,368,701.43
Company 6503 - Board of Podiatry Examiners	38,055.05	38,343.45	35,155.08
Company 6503 - Board of Social Work Examiners	109,933.03	128,014.94	142,359.58

**Balances in State's Cash Flow Portfolio**

Fund	June 2013	June 2014	June 2015
Company 6503 - Board of Veterinary Medical Examiners	173,220.20	166,677.07	178,573.84
Company 6503 - Boxing Commission	95,000.00	56,764.70	28,362.90
Company 6503 - Cosmetology Commission	365,230.05	299,901.26	310,754.98
Company 6503 - Electrical Commission	967,212.90	1,178,257.32	1,127,982.86
Company 6503 - Insurance Fraud Prevention Unit Fund	220,747.92	289,018.48	382,408.73
Company 6503 - Plumbing Commission	107,458.95	94,413.57	146,903.66
Company 6503 - SD Board of Technical Professions	632,153.60	616,975.64	695,629.16
Company 6503 - SD Real Estate Commission	405,863.03	399,226.95	399,163.54
Company 6504 - Prison Industries Revolving Fund	2,134,089.62	2,313,858.16	2,038,342.60
Company 6507 - South Dakota Rodent Control Fund	90,574.41	98,374.91	81,452.52
Company 6508 - DHS Canteen Fund	77,887.74	77,663.25	74,249.97
Company 6509 - Special State Flag Account	16,156.97	9,760.51	14,108.75
Company 6510 - Revolving Economic Development and Initiative Fund	61,906,252.08	65,486,417.18	73,484,516.91
Company 6511 - Federal Surplus Property	534,437.20	347,440.43	689,468.93
Company 6515 - State Fair Fund	677,308.76	441,202.62	3,219,071.08
Company 6516 - Lottery Operating Fund	6,182,456.78	4,904,929.25	4,937,049.36
Company 6516 - Video Lottery Operating Fund	3,221,572.17	3,501,554.07	3,654,332.96
Company 6517 - Railroad Authority	31,625.61	34,212.90	34,546.80
Company 6518 - Science and Technology Authority	35,447,323.53	28,259,886.75	19,758,537.86
Company 6521 - South Dakota Risk Pool Fund	7,107,024.78	6,270,035.18	3,303,852.34
Company 6525 - Subsequent Injury Fund	1,342,265.13	2,861,980.69	909,655.69
Company 6526 - Banking Special Revenue Fund	2,941,048.73	3,630,576.27	4,259,123.77
Company 6526 - Insurance Examination Fund	2,097,038.04	2,906,080.61	2,963,693.91
Company 6527 - South Dakota Energy Infrastructure Authority	312.11	312.11	312.11
Company 8000 - Agency Fund	146,640,287.11	113,821,789.96	127,172,092.66
Company 8301 - State Workers Unemployment Compensation	316,932.90	190,418.04	190,076.55
Company 8302 - Antitrust Special Revenue Fund	575,266.62	575,988.55	732,530.46
Company 8303 - Drug Screening	7,057.89	4,317.35	4,286.03
Company 8303 - Other	11,372.56	60,502.51	21,904.43
Company 8304 - Private Workers Compensation	1,292,968.22	1,246,287.63	1,235,569.70
Company 8311 - HSC Resident Investment	121,447.89	131,454.48	144,185.76
Company 8311 - Unclaimed Funds Account	423.09	145.70	50.64
Company 8313 - Child Care Fund	172,839.70	115,056.58	144,040.39
Company 8314 - DHS/SBVI Business Enterprise Program	118,572.67	132,889.89	153,275.78
Company 8316 - Telecommunication Investigation Fund	(2,339.27)	(18.46)	(18.46)
Company 8316 - PUC Regulatory Assessment Fee Fund	(66,142.28)	(59,094.21)	(80,440.39)
Company 8324 - Unclaimed Property Trust Fund	597.74	49,862.56	50,000.00
Company 8328 - Children's Trust Fund	400,502.98	418,820.65	326,457.35
Company 8501 - Postsecondary Technical Institutes Equipment Fund	-	1,500,000.00	1,185,991.57
Company 8501 - Postsecondary Technical Institutes Facilities Fund	1,500,000.00	-	-
Company 8901 - S.D. Retirement System Pension	6,354,371.58	2,526,538.61	6,694,930.89
Company 9012 - Research Proof-of-Concept Fund	500,000.00	451,000.00	213,363.96
Company 9013 - Liability Captive Insurance Company - STA	-	-	(20,103.73)
Company 9016 - Building South Dakota Fund	-	30,000,000.00	20,000,000.00
Company 9028 - Liability Captive Insurance Company Fund	-	-	(10,179.60)
Company 9034 - Property & Casualty Captive Insurance Company Fund	-	-	(3,671.98)
Company 9047 - Legislative Contingency Fund	-	-	1,000,000.00
Company 9000 - Warrant Imprest Fund	21,744,526.20	20,049,634.77	17,554,767.20
Various - Board of Regents	172,435,415.18	191,344,952.34	201,186,550.83
<b>Held in State's Cash Flow Portfolio</b>	<b>1,131,805,861.80</b>	<b>1,246,760,854.37</b>	<b>1,298,211,543.46</b>

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	67,265.41	73,044.99	169,016.20	398,565.92
2 Total Assets	67,265.41	73,044.99	169,016.20	398,565.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	67,265.41	73,044.99	169,016.20	398,565.92
8 Total Fund Equity	67,265.41	73,044.99	169,016.20	398,565.92
9 Total Liabilities and Fund Equity	67,265.41	73,044.99	169,016.20	398,565.92
10				
11				
12 Use of Money and Property	4,908.92	1,540.33	1,064.02	882.92
13 Sales and Services	1,327.59	2,000.00	92,993.06	226,972.41
14 Total Operating Revenue	6,236.51	3,540.33	94,057.08	227,855.33
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	2,239.25	1,914.13	1,694.39
23 Transfers Out	-	-	-	-
24 Net Transfers	-	2,239.25	1,914.13	1,694.39
25				
26 Net Change	6,236.51	5,779.58	95,971.21	229,549.72
27				
28 Beginning Fund Equity	61,028.90	67,265.41	73,044.99	169,016.20
29 Ending Equity	67,265.41	73,044.99	169,016.20	398,565.92

**Company:** 3015

**Company Name:** Private Activity Bond Fees Fund

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

**Fund Name:** Private Activities Bond Fund

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

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

**Additional Information:**

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

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

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	36,651,599.29	46,016,890.95	60,661,935.23	40,358,262.67
2 Total Assets	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>	<u>40,358,262.67</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	5,000,000.00	12,344,863.48	30,033,080.81
8 Unreserved Fund Balance	36,651,599.29	41,016,890.95	48,317,071.75	10,325,181.86
9 Total Fund Equity	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>	<u>40,358,262.67</u>
10 Total Liabilities and Fund Equity	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>	<u>40,358,262.67</u>
11				
12				
13 Taxes	13,470,088.36	14,021,401.87	15,316,591.38	16,566,849.30
14 Use of Money and Property	894,599.33	708,738.34	559,008.51	494,496.67
15 Sales and Services	-	-	-	-
16 Other Revenue	1,640,000.00	450,000.00	2,024,405.20	41,836.90
17 Total Operating Revenue	<u>16,004,687.69</u>	<u>15,180,140.21</u>	<u>17,900,005.09</u>	<u>17,103,182.87</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	644,175.70	1,028,304.96
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	7,368,510.47	7,814,848.55	4,467,018.12	34,108,027.40
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>7,368,510.47</u>	<u>7,814,848.55</u>	<u>5,111,193.82</u>	<u>35,136,332.36</u>
26				
27 Transfers In	-	2,000,000.00	2,000,000.00	-
28 Transfers Out	-	-	(143,766.99)	(2,270,523.07)
29 Net Transfers In (Out)	<u>-</u>	<u>2,000,000.00</u>	<u>1,856,233.01</u>	<u>(2,270,523.07)</u>
30				
31 Net Change	8,636,177.22	9,365,291.66	14,645,044.28	(20,303,672.56)
32				
33 Beginning Fund Equity	28,015,422.07	36,651,599.29	46,016,890.95	60,661,935.23
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>36,651,599.29</u>	<u>46,016,890.95</u>	<u>60,661,935.23</u>	<u>40,358,262.67</u>

**Company:** 3016

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

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

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	9,774,993.25	7,533,031.35	5,627,682.54	3,158,942.26
2 Loans and Notes Receivable	130,684.58	2,717,267.91	4,936,728.33	7,644,729.09
3 Advances to Other Funds	1,183,860.00	1,002,432.00	821,004.00	639,576.00
4 Total Assets	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>	<u>11,443,247.35</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	11,089,537.83	11,252,731.26	11,385,414.87	11,443,247.35
11 Total Fund Equity	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>	<u>11,443,247.35</u>
12 Total Liabilities and Fund Equity	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>	<u>11,443,247.35</u>
13				
14				
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	275,033.02	238,587.09	168,924.22	91,390.52
17 Administering Programs	-	-	-	-
18 Total Operating Revenue	<u>275,033.02</u>	<u>238,587.09</u>	<u>168,924.22</u>	<u>91,390.52</u>
19				
20 Personal Services and Benefits	-	24,291.91	25,501.36	33,000.38
21 Travel	-	905.23	-	479.43
22 Contractual Services	-	494.01	85.44	78.17
23 Supplies and Materials	-	-	-	-
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	74.80	-	-
26 Bad Debts Expense	83,511.80	-	-	-
27 Total Operating Expenditures/Expenses	<u>83,511.80</u>	<u>25,765.95</u>	<u>25,586.80</u>	<u>33,557.98</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	191,521.22	212,821.14	143,337.42	57,832.54
34				
35 Beginning Fund Equity	10,898,016.61	11,089,537.83	11,252,731.26	11,385,414.87
36 Prior Period Adjustment	-	(49,627.71)	(10,653.81)	(0.06)
37 Ending Equity	<u>11,089,537.83</u>	<u>11,252,731.26</u>	<u>11,385,414.87</u>	<u>11,443,247.35</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

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	343,146.65	520,591.75	576,416.23	576,554.22
2 Total Assets	343,146.65	520,591.75	576,416.23	576,554.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	5,000,000.00	5,000,000.00	-	-
8 Unreserved Fund Balance	(4,656,853.35)	(4,479,408.25)	576,416.23	576,554.22
9 Total Fund Equity	343,146.65	520,591.75	576,416.23	576,554.22
10 Total Liabilities and Fund Equity	343,146.65	520,591.75	576,416.23	576,554.22
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	169,644.61	222,302.30	157,986.52	68,116.00
15 Other Revenue	250,961.58	344,465.86	354,667.99	334,900.00
16 Total Operating Revenue	420,606.19	566,768.16	512,654.51	403,016.00
17				
18 Personal Services and Benefits	4.14	8.96	13.09	8,610.78
19 Travel	22,748.73	48,612.59	39,790.17	23,306.96
20 Contractual Services	188,363.37	275,673.22	323,549.85	246,976.52
21 Supplies and Materials	58,602.74	63,428.29	92,957.88	123,983.75
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	355.79	-
24 Total Operating Expenditures/Expenses	269,718.98	387,723.06	456,666.78	402,878.01
25				
26 Transfers In	1,052.03	-	-	-
27 Transfers Out	-	(1,600.00)	(117.25)	-
28 Net Transfers In (Out)	1,052.03	(1,600.00)	(117.25)	-
29				
30 Net Change	151,939.24	177,445.10	55,870.48	137.99
31				
32 Beginning Fund Equity	191,207.41	343,146.65	520,591.75	576,416.23
33 Prior Period Adjustment			(46.00)	-
34 Ending Equity	343,146.65	520,591.75	576,416.23	576,554.22

**Company:** 3178

**Company Name:** Energy Conservation Fund

**Fund Name:** GOED Special Revenue Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	742,895.32	1,165,587.58	1,452,888.47	1,912,767.68
2 Total Assets	<u>742,895.32</u>	<u>1,165,587.58</u>	<u>1,452,888.47</u>	<u>1,912,767.68</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	742,895.32	1,165,587.58	1,452,888.47	1,912,767.68
9 Total Fund Equity	<u>742,895.32</u>	<u>1,165,587.58</u>	<u>1,452,888.47</u>	<u>1,912,767.68</u>
10 Total Liabilities and Fund Equity	<u><u>742,895.32</u></u>	<u><u>1,165,587.58</u></u>	<u><u>1,452,888.47</u></u>	<u><u>1,912,767.68</u></u>
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	10,000.00	-
16 Total Operating Revenue	<u>-</u>	<u>-</u>	<u>10,000.00</u>	<u>-</u>
17				
18 Personal Services and Benefits	10,076.67	7,095.30	6,987.56	4,081.38
19 Travel	309.61	-	-	235.67
20 Contractual Services	1,242.47	410.37	711.55	366.58
21 Supplies and Materials	475.93	-	-	437.16
22 Grants and Subsidies	245,000.00	569,802.07	215,000.00	35,000.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>257,104.68</u>	<u>577,307.74</u>	<u>222,699.11</u>	<u>40,120.79</u>
25				
26 Transfers In	1,000,000.00	1,000,000.00	500,000.00	500,000.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>
29				
30 Net Change	742,895.32	422,692.26	287,300.89	459,879.21
31				
32 Beginning Fund Equity	-	742,895.32	1,165,587.58	1,452,888.47
33 Ending Equity	<u><u>742,895.32</u></u>	<u><u>1,165,587.58</u></u>	<u><u>1,452,888.47</u></u>	<u><u>1,912,767.68</u></u>

**Company:** 3178

**Company Name:** Energy Conservation Fund

**Fund Name:** Ethanol Infrastructure Incentive Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

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

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

**Company:** 3186

**Company Name:** Economic Development Partnership Fund

**Fund Name:** Economic Development Partnership Fund

**Fund Type:** Special Revenue

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

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

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

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

**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. Use: To be used for grants awarded by the Board of Economic Development to any political subdivision of this state, tribal government, or local development corporation to construct or reconstruct infrastructure for the purpose of serving an economic development project. The board shall consult state agencies to evaluate the feasibility and merits of the proposed infrastructure improvements. The board shall consider the funding mechanisms available to and utilized by the applicant when making a decision to award a grant. Interest earned on money in the fund shall be deposited into the fund. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

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

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

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

**Company:** 3188

**Company Name:** S.D. Housing Opportunity Fund

**Fund Name:** S.D. Housing Opportunity Fund

**Fund Type:** Reported by S.D. Housing Authority

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

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

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	51,219,802.14	61,906,252.08	65,486,417.18	73,484,516.91
2 Loans and Notes Receivable	48,044,433.68	41,989,470.42	40,396,286.37	35,377,589.85
3 Total Assets	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>	<u>108,862,106.76</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	99,264,235.82	103,895,722.50	105,882,703.55	108,862,106.76
10 Total Fund Equity	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>	<u>108,862,106.76</u>
11 Total Liabilities and Fund Equity	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>	<u>108,862,106.76</u>
12				
13				
14 Taxes	135,000.00	135,000.00	-	-
15 Use of Money and Property	2,679,586.02	2,503,563.02	1,917,428.97	1,603,480.98
16 Sales and Services	122,978.49	60,553.81	169,442.12	182,848.68
17 Other Revenue	2,500,000.00	990,000.00	834.10	5,249.74
18 Total Operating Revenue	<u>5,437,564.51</u>	<u>3,689,116.83</u>	<u>2,087,705.19</u>	<u>1,791,579.40</u>
19				
20 Personal Services and Benefits	385,893.21	391,016.51	452,592.19	450,639.47
21 Travel	17,079.94	11,799.01	10,963.61	6,975.04
22 Contractual Services	268,490.62	285,062.42	301,615.11	259,119.44
23 Supplies and Materials	9,089.06	12,480.79	23,196.88	17,552.41
24 Grants and Subsidies	42,672.02	25,565.18	23,502.23	4,000.00
25 Capital Outlay	3,714.62	7,885.16	1,468.00	35.16
26 Bad Debts Expense	5,847.97	669,635.03	123,647.34	576,689.24
27 Total Operating Expenditures/Expenses	<u>732,787.44</u>	<u>1,403,444.10</u>	<u>936,985.36</u>	<u>1,315,010.76</u>
28				
29 Transfers In	2,000,000.00	2,350,000.00	2,000,461.87	2,502,970.95
30 Transfers Out	-	-	(1,164,200.65)	(136.42)
31 Net Transfers In (Out)	<u>2,000,000.00</u>	<u>2,350,000.00</u>	<u>836,261.22</u>	<u>2,502,834.53</u>
32				
33 Net Change	6,704,777.07	4,635,672.73	1,986,981.05	2,979,403.17
34				
35 Beginning Fund Equity	92,758,615.50	99,264,235.82	103,895,722.50	105,882,703.55
36 Prior Period Adjustment	(199,156.75)	(4,186.05)	-	0.04
37 Ending Equity	<u>99,264,235.82</u>	<u>103,895,722.50</u>	<u>105,882,703.55</u>	<u>108,862,106.76</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: The amount resulting from a temporary one percent tax increase; interest earned on loans. Per § 1-16G-48, this fund will receive 5% of the disbursements from the Building South Dakota 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:**

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	23,779,959.56	35,447,323.53	28,259,886.75	19,758,537.86
2 Total Assets	23,779,959.56	35,447,323.53	28,259,886.75	19,758,537.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	23,779,959.56	35,447,323.53	28,259,886.75	19,758,537.86
8 Total Fund Equity	23,779,959.56	35,447,323.53	28,259,886.75	19,758,537.86
9 Total Liabilities and Fund Equity	23,779,959.56	35,447,323.53	28,259,886.75	19,758,537.86
10				
11				
12 Use of Money and Property	1,444,579.60	763,904.97	517,803.22	348,206.11
13 Other Revenue	-	15,000,000.00	-	-
14 Total Operating Revenue	1,444,579.60	15,763,904.97	517,803.22	348,206.11
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	483,004.87	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	10,664,325.13	4,096,541.00	9,705,240.00	12,799,555.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	11,147,330.00	4,096,541.00	9,705,240.00	12,799,555.00
23				
24 Transfers In	-	-	2,000,000.00	3,950,000.00
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	2,000,000.00	3,950,000.00
27				
28 Net Change	(9,702,750.40)	11,667,363.97	(7,187,436.78)	(8,501,348.89)
29				
30 Beginning Fund Equity	33,482,709.96	23,779,959.56	35,447,323.53	28,259,886.75
31 Ending Equity	23,779,959.56	35,447,323.53	28,259,886.75	19,758,537.86

**Company:** 6518

**Company Name:** Science & Technology Authority (STA)

**Fund Name:** Science and Technology Authority

**Fund Type:** Component Unit – Business Type

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

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

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

**Governor's Office of Economic Development**  
**State Accounting System - Other Fund Balances**  
**Company 6527 - South Dakota Energy Infrastructure Authority**

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	312.11	312.11	312.11	312.11
2 Total Assets	312.11	312.11	312.11	312.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	312.11	312.11	312.11	312.11
9 Total Fund Equity	312.11	312.11	312.11	312.11
10 Total Liabilities and Fund Equity	312.11	312.11	312.11	312.11
11				
12				
13 Use of Money and Property	-	-	-	-
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	-	-	-	-
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	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	-	-	-	-
30				
31 Beginning Fund Equity	312.11	312.11	312.11	312.11
32 Ending Equity	312.11	312.11	312.11	312.11

**Company:** 6527

**Company Name:** Energy Infrastructure Authority

**Fund Name:** South Dakota Energy Infrastructure Authority

**Fund Type:** Component Unit – Business Type

**Purpose:** SDCL 1-16I-2 created the South Dakota Energy Infrastructure Authority as a body corporate and politic to diversify and expand the state's economy by developing in this state the energy production facilities and the energy transmission facilities necessary to produce and transport energy to markets within the state and outside of the state.

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

**Additional Information:**

The GOAC discussed this fund on 10/22/13. The S.D. Energy Infrastructure Authority and the funds were repealed by 2015 Session Law, chapter 7, effective 7/1/15.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash and Cash Equivalents	151,385.00	265,733.00	477,662.00	-
2 Accounts Receivable	-	47,000.00	69,250.00	-
3 Interest Receivable	105,899.00	-	-	-
4 Prepaid Expenses	16,616.00	-	-	-
5 Deferred Charges	7,635.00	3,435.00	-	-
6 Long-term Loans Receivable	-	50,000.00	250,000.00	-
7 Capital Assets, net	-	198,320.00	381,643.00	-
8 Construction in Progress	-	5,864,177.00	23,466,230.00	-
9 Assets Held for Development, net	7,707,763.00	6,324,005.00	5,218,320.00	-
10 Total Assets	<u>7,989,298.00</u>	<u>12,752,670.00</u>	<u>29,863,105.00</u>	-
11				
12 Accounts Payable	218,746.00	1,787,068.00	3,366,076.00	-
13 Accrued Interest	-	-	353,716.00	-
14 Advances from Primary Government	-	3,325,568.00	19,129,639.00	-
15 Unearned Revenue	-	4,000.00	36,000.00	-
16 Loans Payable	1,732,561.00	2,049,225.00	1,620,500.00	-
17 Total Liabilities	<u>1,951,307.00</u>	<u>7,165,861.00</u>	<u>24,505,931.00</u>	-
18				
19 Unreserved Fund Balance	<u>6,037,991.00</u>	<u>5,586,809.00</u>	<u>5,357,174.00</u>	-
20 Total Fund Equity	<u>6,037,991.00</u>	<u>5,586,809.00</u>	<u>5,357,174.00</u>	-
21 Total Liabilities and Fund Equity	<u>7,989,298.00</u>	<u>12,752,670.00</u>	<u>29,863,105.00</u>	-
22				
23				
24 Sales and Services	81,950.00	-	-	-
25 Operating Grants and Contributions	100,000.00	987,915.00	514,000.00	-
26 Capital Grants and Contributions	5,278,679.00	20,000.00	1,184,440.00	-
27 Other Revenue	1,305.00	44,927.00	107,902.00	-
28 Total Operating Revenue	<u>5,461,934.00</u>	<u>1,052,842.00</u>	<u>1,806,342.00</u>	-
29				
30 Personal Services and Benefits	246,578.00	-	-	-
31 Travel	12,911.00	10,441.00	9,246.00	-
32 Contractual Services	204,893.00	512,844.00	611,304.00	-
33 Supplies and Materials	10,623.00	46,887.00	-	-
34 Development (Gains) Losses	-	870,068.00	45,879.00	-
35 Land Use Compatibility - REPI	-	-	1,008,026.00	-
36 Interest Expense	361.00	25,104.00	357,208.00	-
37 Other Expense	600,000.00	42,636.00	879.00	-
38 Total Operating Expenditures/Expenses	<u>1,075,366.00</u>	<u>1,507,980.00</u>	<u>2,032,542.00</u>	-
39				
44 Net Change	4,386,568.00	(455,138.00)	(226,200.00)	-
45				
46 Beginning Fund Equity	1,651,423.00	6,037,991.00	5,586,809.00	-
47 Prior Period Adjustment	-	3,956.00	(3,435.00)	-
48 Ending Equity	<u>6,037,991.00</u>	<u>5,586,809.00</u>	<u>5,357,174.00</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 FY2014 CAFR. FY2015 is not yet available.

**Governor's Office of Economic Development**

**State Accounting System - Other Fund Balances**

**Company 9012 - Research Proof-of-Concept Fund**

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

**Company:** 9012

**Company Name:** Governor's Office (Other)

**Fund Name:** Research Proof-of-Concept Fund

**Fund Type:** Reported with General Fund in the CAFR

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Investments	231,135,011.68	234,202,403.99	242,618,394.66	254,123,026.80
2 Total Assets	231,135,011.68	234,202,403.99	242,618,394.66	254,123,026.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	231,135,011.68	234,202,403.99	242,618,394.66	254,123,026.80
8 Total Fund Equity	231,135,011.68	234,202,403.99	242,618,394.66	254,123,026.80
9 Total Liabilities and Fund Equity	231,135,011.68	234,202,403.99	242,618,394.66	254,123,026.80
10				
11				
12 Use of Money and Property	11,789,921.20	15,198,296.40	20,203,874.84	24,938,704.90
13 Total Operating Revenue	11,789,921.20	15,198,296.40	20,203,874.84	24,938,704.90
14				
15 Contractual Services	572,431.54	449,571.55	536,503.14	199,937.29
16 Loss on Investment Principal	865,889.55	2,324,377.52	1,187,925.13	2,430,509.78
17 Total Operating Expenditures/Expenses	1,438,321.09	2,773,949.07	1,724,428.27	2,630,447.07
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(12,000,000.00)	(9,356,955.02)	(10,063,455.90)	(10,803,625.69)
21 Net Transfers In (Out)	(12,000,000.00)	(9,356,955.02)	(10,063,455.90)	(10,803,625.69)
22				
23 Net Change	(1,648,399.89)	3,067,392.31	8,415,990.67	11,504,632.14
24				
25 Beginning Fund Equity	232,783,411.57	231,135,011.68	234,202,403.99	242,618,394.66
26 Ending Equity	231,135,011.68	234,202,403.99	242,618,394.66	254,123,026.80

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY20145</b>
1 Investments	103,847,871.97	105,752,677.23	110,084,786.11	115,191,213.62
2 Total Assets	103,847,871.97	105,752,677.23	110,084,786.11	115,191,213.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	103,847,871.97	105,752,677.23	110,084,786.11	115,191,213.62
8 Total Fund Equity	103,847,871.97	105,752,677.23	110,084,786.11	115,191,213.62
9 Total Liabilities and Fund Equity	103,847,871.97	105,752,677.23	110,084,786.11	115,191,213.62
10				
11				
12 Use of Money and Property	4,977,674.20	6,790,072.61	9,009,479.11	10,453,043.44
13 Administering Programs	-	-	-	-
14 Total Operating Revenue	4,977,674.20	6,790,072.61	9,009,479.11	10,453,043.44
15				
16 Contractual Services	234,341.32	194,712.40	234,876.79	114,625.91
17 Loss on Investment Principal	458,750.98	865,169.79	482,739.15	909,154.84
18 Total Operating Expenditures/Expenses	693,092.30	1,059,882.19	717,615.94	1,023,780.75
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(3,876,297.60)	(3,825,385.16)	(3,959,754.29)	(4,322,835.18)
22 Net Transfers In (Out)	(3,876,297.60)	(3,825,385.16)	(3,959,754.29)	(4,322,835.18)
23				
24 Net Change	408,284.30	1,904,805.26	4,332,108.88	5,106,427.51
25				
26 Beginning Fund Equity	103,439,587.67	103,847,871.97	105,752,677.23	110,084,786.11
27 Ending Equity	103,847,871.97	105,752,677.23	110,084,786.11	115,191,213.62

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Investments	379,437,789.56	388,652,371.96	411,887,731.55	435,344,475.88
2 Total Assets	379,437,789.56	388,652,371.96	411,887,731.55	435,344,475.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	379,437,789.56	388,652,371.96	411,887,731.55	435,344,475.88
8 Total Fund Equity	379,437,789.56	388,652,371.96	411,887,731.55	435,344,475.88
9 Total Liabilities and Fund Equity	379,437,789.56	388,652,371.96	411,887,731.55	435,344,475.88
10				
11				
12 Use of Money and Property	16,139,722.00	27,052,645.92	32,937,348.07	38,137,885.69
13 Other Revenue	-	1,682,682.20	7,719,541.71	5,520,853.48
14 Total Operating Revenue	16,139,722.00	28,735,328.12	40,656,889.78	43,658,739.17
15				
16 Contractual Services	1,151,263.01	951,496.14	965,483.12	501,730.66
17 Loss on Investment Principal	1,790,134.53	4,516,549.71	2,042,692.95	4,000,394.75
18 Total Operating Expenditures/Expenses	2,941,397.54	5,468,045.85	3,008,176.07	4,502,125.41
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(14,469,388.38)	(14,052,699.87)	(14,413,354.12)	(15,699,869.43)
22 Net Transfers In (Out)	(14,469,388.38)	(14,052,699.87)	(14,413,354.12)	(15,699,869.43)
23				
24 Net Change	(1,271,063.92)	9,214,582.40	23,235,359.59	23,456,744.33
25				
26 Beginning Fund Equity	380,708,853.48	379,437,789.56	388,652,371.96	411,887,731.55
27 Ending Equity	379,437,789.56	388,652,371.96	411,887,731.55	435,344,475.88

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

**Budget Information:** Not included in the General Appropriations Bill.

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

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

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

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

**Company:** 3005

**Company Name:** Education Enhancement Trust

**Fund Name:** Critical Teaching Needs Scholarship Program

**Fund Type:** Special Revenue

**Purpose:** SDCL 13-55-64 created the Critical Teaching Needs Scholarship Program. Source: The program received a \$1.5 million General Fund appropriation in FY2013 and will be invested by the South Dakota Investment Council with the Education Enhancement Trust Fund. Use: The purpose of the program is to encourage South Dakota's high school graduates to obtain their postsecondary education in South Dakota for teaching, to remain in the state upon completion of their education, and to contribute to the state and its citizens by working in a critical need teaching area. Per § 4-5-29.2, beginning in fiscal year 2015, a portion of the funds annually distributed to the general fund pursuant to this section representing the percentage of the (\$1.5 million) appropriation in SL 2013, ch 91, § 9, when deposited, to the total fair value of the education enhancement fund applied to the distribution amount shall be used to fund the critical teaching needs scholarship program created in §§ 13-55-64 to 13-55-71, inclusive.

**Budget Information:** Not included in the General Appropriations Bill.

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



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

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

**Company:** 3005

**Company Name:** Education Enhancement Trust

**Fund Name:** SD Need-Based Grant Fund

**Fund Type:** Special Revenue

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

**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 3018 - Health Care Tobacco Tax Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	-	-	-
8 Total Fund Equity	-	-	-	-
9 Total Liabilities and Fund Equity	-	-	-	-
10				
11				
12 Taxes	7,646,708.80	7,991,754.07	8,304,820.49	7,859,886.99
13 Use of Money and Property	8.03	0.38	-	-
14 Total Operating Revenue	7,646,716.83	7,991,754.45	8,304,820.49	7,859,886.99
15				
16 Contractual Services	-	-	-	-
17 Total Operating Expenditures/Expenses	-	-	-	-
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(7,646,716.83)	(7,991,754.45)	(8,304,820.49)	(7,859,886.99)
21 Net Transfers In (Out)	(7,646,716.83)	(7,991,754.45)	(8,304,820.49)	(7,859,886.99)
22				
23 Net Change	-	-	-	-
24				
25 Beginning Fund Equity	-	-	-	-
26 Prior Period Adjustment	-	-	-	-
27 Ending Equity	-	-	-	-

**Company:** 3018

**Company Name:** Health Care Tobacco Tax Fund

**Fund Name:** Health Care Tobacco Tax Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 4-5-46 created the Health Care Tobacco Tax Fund. Source: Per SDCL 10-50-52, thirty-four percent of any revenue deposited in the tobacco prevention and reduction trust fund in excess of five million dollars shall be transferred to the health care tobacco tax fund. Use: All moneys in the health care tobacco tax fund are subject to appropriation by the Legislature through the General Appropriations Act or special appropriations acts for health care related programs. Any interest earned shall be credited to the fund.

**Budget Information:** Would be included in the General Appropriations Bill or as a special appropriation.

**Additional Information:** All monies deposited to the fund each year have been transferred to the General Fund in accordance with the General Appropriations Acts.

Beginning in FY2012 the tobacco revenue transferred into the fund was recorded as revenue rather than transfers in.

This fund was repealed effective 7/1/15 (FY2016) by SL 2015, ch 39, § 3.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,966,430.12	840,463.72	727,935.34	971,453.18
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>	<u>971,453.18</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	214,284.00	771,057.35	377,888.62
9 Unreserved Fund Balance	1,966,430.12	626,179.72	(43,122.01)	593,564.56
10 Total Fund Equity	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>	<u>971,453.18</u>
11 Total Liabilities and Fund Equity	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>	<u>971,453.18</u>
12				
13				
14 Use of Money and Property	87,439.13	46,498.75	34,781.62	14,734.51
15 Sales and Services	3,730,473.08	3,693,350.80	3,806,783.17	4,440,176.16
16 Other Revenue	11,437.50	11,692.50	11,811.68	12,096.24
17 Total Operating Revenue	<u>3,829,349.71</u>	<u>3,751,542.05</u>	<u>3,853,376.47</u>	<u>4,467,006.91</u>
18				
19 Personal Services and Benefits	1,152,123.94	1,201,209.34	1,271,279.96	1,518,311.72
20 Travel	4,304.16	5,972.37	2,161.89	8,822.69
21 Contractual Services	1,879,729.69	1,741,581.92	1,933,350.68	1,990,041.55
22 Supplies and Materials	66,759.77	73,405.10	67,735.18	81,272.57
23 Capital Outlay	359,973.17	15,349.72	691,377.14	625,040.54
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>3,462,890.73</u>	<u>3,037,518.45</u>	<u>3,965,904.85</u>	<u>4,223,489.07</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(1,839,990.00)	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>(1,839,990.00)</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	366,458.98	(1,125,966.40)	(112,528.38)	243,517.84
32				
33 Beginning Fund Equity	1,599,971.14	1,966,430.12	840,463.72	727,935.34
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>1,966,430.12</u>	<u>840,463.72</u>	<u>727,935.34</u>	<u>971,453.18</u>

**Company:** 6010

**Company Name:** Budgetary Accounting Fund

**Fund Name:** Budgetary Accounting Fund

**Fund Type:** Internal Service

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

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

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

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

**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 of the budget reserve fund and the property tax reduction fund is less than ten percent of the prior year's general fund appropriations from the general appropriations act, an amount of unobligated cash shall be transferred to the budget reserve fund, fund, so that the combined cash balance equals ten percent of the general appropriations from the general appropriations act for the prior year;
- (2) If the combined cash balance of the budget reserve fund and the property tax reduction fund is equal to or greater than ten percent of the prior year's general fund appropriations from the general appropriations act, 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
- (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 property tax reduction 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.

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

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

Revenue shall deposit all of the contractor's excise tax imposed and paid pursuant to the provisions of chapter 10-46A or 10-46B on the project costs into the Building South Dakota Fund.

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

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

**Budget Information:**

This fund is continuously appropriated.

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	12,053,745.14	2,409,685.77	83,555,410.44	73,273,599.07
2 Total Assets	12,053,745.14	2,409,685.77	83,555,410.44	73,273,599.07
3				
4 Bonds and Notes Payable	222,430,000.00	212,090,000.00	282,445,000.00	317,970,900.00
5 Total Liabilities	222,430,000.00	212,090,000.00	282,445,000.00	317,970,900.00
6				
7 Unreserved Fund Balance	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)	(244,697,300.93)
8 Total Fund Equity	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)	(244,697,300.93)
9 Total Liabilities and Fund Equity	12,053,745.14	2,409,685.77	83,555,410.44	73,273,599.07
10				
11				
12 Use of Money and Property	22,104,304.83	21,569,726.09	24,157,455.35	23,277,464.41
13 Other Revenue	20,725.89	6,824.06	1,510,379.69	93,693.03
14 Bond Proceeds	-	-	-	1,190,692.04
15 Premium on Bonds Issued	353,800.00	-	4,283,822.43	5,763,344.39
16 Proceeds of Refunding Bonds	-	-	-	-
17 Total Operating Revenue	22,478,830.72	21,576,550.15	29,951,657.47	30,325,193.87
18				
19 Personal Services and Benefits	1,679.34	1,485.57	1,614.75	1,162.62
20 Travel	5,881.66	4,427.31	3,508.03	25,391.71
21 Contractual Services	487,970.46	613,807.71	522,167.56	453,181.15
22 Supplies and Materials	5,104.61	5,524.44	4,002.00	3,858.83
23 Capital Outlay	20,187,515.28	9,305,221.58	13,291,173.10	47,803,085.21
24 Interest Expense	10,682,393.86	10,715,258.62	11,826,838.29	12,714,552.13
25 Total Operating Expenditures/Expenses	31,370,545.21	20,645,725.23	25,649,303.73	61,001,231.65
26				
27 Transfers In	-	-	6,732,565.00	-
28 Transfers Out	(294,007.78)	(234,884.29)	(244,194.07)	(15,131,673.59)
29 Net Transfers	(294,007.78)	(234,884.29)	6,488,370.93	(15,131,673.59)
30				
31 Net Change	(9,185,722.27)	695,940.63	10,790,724.67	(45,807,711.37)
32				
33 Beginning Fund Equity	(201,190,532.59)	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(210,376,254.86)	(209,680,314.23)	(198,889,589.56)	(244,697,300.93)

**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:** Not included in the General Appropriations Bill.

**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 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,444.14	1,477.88	-	-
2 Total Assets	1,444.14	1,477.88	-	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,444.14	1,477.88	-	-
8 Total Fund Equity	1,444.14	1,477.88	-	-
9 Total Liabilities and Fund Equity	1,444.14	1,477.88	-	-
10				
11				
12 Use of Money and Property	46.99	33.74	21.91	-
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	46.99	33.74	21.91	-
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	1,444.00	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	1,444.00	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	(55.79)	-
24 Net Transfers In (Out)	-	-	(55.79)	-
25				
26 Net Change	46.99	33.74	(1,477.88)	-
27				
28 Beginning Fund Equity	1,397.15	1,444.14	1,477.88	-
29 Ending Equity	1,444.14	1,477.88	-	-

**Company:** 3007**Company Name:** BOA Special Revenue Fund**Fund Name:** Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**Fund Type:** Special Revenue**Purpose:** Fund was used to make payments to the SD Building Authority for Springfield bonds. There are no more revenues coming to this fund from School and Public Lands relating to land sales. Only investment proration income is being deposited to the fund. It is anticipated that these funds will be spent down in FY2014.**Budget Information:** Included in the General Appropriations Bill.

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

	FY2012	FY2013	FY2014	FY2015
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	6,257,976.56	6,820,439.76	6,543,687.74	6,774,797.97
13 Use of Money and Property	18,107.58	12,951.68	5,741.60	3,018.24
14 Total Operating Revenue	6,276,084.14	6,833,391.44	6,549,429.34	6,777,816.21
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	7,771,896.00	8,505,577.00	8,487,780.00	7,017,262.00
23 Transfers Out	(14,047,980.14)	(15,338,968.44)	(15,037,209.34)	(13,795,078.21)
24 Net Transfers In (Out)	(6,276,084.14)	(6,833,391.44)	(6,549,429.34)	(6,777,816.21)
25				
26 Net Change	-	-	-	-
27				
28 Beginning Fund Equity	-	-	-	-
29 Ending Equity	-	-	-	-

**Company:** 3007

**Company Name:** BOA Special Revenue Fund

**Fund Name:** State Capital Construction Fund

**Fund Type:** Agency Fund

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

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,605,606.10	2,694,405.59	1,248,752.10	-
2 Total Assets	2,605,606.10	2,694,405.59	1,248,752.10	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,605,606.10	2,694,405.59	1,248,752.10	-
9 Total Fund Equity	2,605,606.10	2,694,405.59	1,248,752.10	-
10 Total Liabilities and Fund Equity	2,605,606.10	2,694,405.59	1,248,752.10	-
11				
12				
13 Use of Money and Property	108,684.79	85,439.26	40,428.54	23,717.34
14 Sales and Services	-	-	-	-
15 Other Revenue	27,026.30	13,366.76	1,245.22	531.00
16 Total Operating Revenue	135,711.09	98,806.02	41,673.76	24,248.34
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	352.00	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	24,670.73	10,006.53	5,828.32	2,669.56
22 Capital Outlay	48,814.09	300,000.00	1,481,498.93	1,270,330.88
23 Total Operating Expenditures/Expenses	73,836.82	310,006.53	1,487,327.25	1,273,000.44
24				
25 Transfers In	-	300,000.00		
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	300,000.00	-	-
28				
29 Net Change	61,874.27	88,799.49	(1,445,653.49)	(1,248,752.10)
30				
31 Beginning Fund Equity	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
32 Ending Equity	2,605,606.10	2,694,405.59	1,248,752.10	-

**Company:** 3007

**Company Name:** BOA Special Revenue Fund

**Fund Name:** Statewide M&R Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
2 Total Assets	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
8 Total Fund Equity	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
9 Total Liabilities and Fund Equity	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
10				
11				
12 Use of Money and Property	3,501.70	5,576.81	14,778.02	10,878.12
13 Other Revenue	37,422.00	-	-	-
14 Total Operating Revenue	40,923.70	5,576.81	14,778.02	10,878.12
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	2,367.19	4,687.91	9,026.23	17,505.46
18 Contractual Services	18,473.64	26,769.21	554,111.02	561,944.27
19 Supplies and Materials	103.90	-	38.43	-
20 Capital Outlay	-	-	-	-
21 Insurance Claims	-	-	-	1,490,000.00
22 Total Operating Expenditures/Expenses	20,944.73	31,457.12	563,175.68	2,069,449.73
23				
24 Transfers In	1,042,828.00	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	1,042,828.00	-	-	-
27				
28 Net Change	1,062,806.97	(25,880.31)	(548,397.66)	(2,058,571.61)
29				
30 Beginning Fund Equity	148,180.80	1,210,987.77	1,185,107.46	636,709.80
31 Ending Equity	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,714,608.90	2,093,682.87	2,728,771.31	3,622,861.39
2 Advances to Other Funds	-	-	-	-
3 Total Assets	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>	<u>3,622,861.39</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	13,728.60	4,985.56	-
9 Unreserved Fund Balance	1,714,608.90	2,079,954.27	2,723,785.75	3,622,861.39
10 Total Fund Equity	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>	<u>3,622,861.39</u>
11 Total Liabilities and Fund Equity	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>	<u>3,622,861.39</u>
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	1,565,201.38	1,598,745.04	1,709,684.73	1,672,722.00
16 Administering Programs	-	337,859.00	164,141.00	-
17 Other Revenue	-	-	2,036.57	6,296.56
18 Total Operating Revenue	<u>1,565,201.38</u>	<u>1,936,604.04</u>	<u>1,875,862.30</u>	<u>1,679,018.56</u>
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	1,926,143.01	1,557,530.07	1,240,773.86	784,928.48
25 Total Operating Expenditures/Expenses	<u>1,926,143.01</u>	<u>1,557,530.07</u>	<u>1,240,773.86</u>	<u>784,928.48</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	(360,941.63)	379,073.97	635,088.44	894,090.08
32				
33 Beginning Fund Equity	2,075,550.53	1,714,608.90	2,093,682.87	2,728,771.31
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>1,714,608.90</u>	<u>2,093,682.87</u>	<u>2,728,771.31</u>	<u>3,622,861.39</u>

**Company:** 3113

**Company Name:** Maintenance and Repair

**Fund Name:** Maintenance of Buildings and Grounds

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	137,213.91	127,247.48	147,200.09	150,487.41
2 Total Assets	137,213.91	127,247.48	147,200.09	150,487.41
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	137,213.91	127,247.48	147,200.09	150,487.41
8 Total Fund Equity	137,213.91	127,247.48	147,200.09	150,487.41
9 Total Liabilities and Fund Equity	137,213.91	127,247.48	147,200.09	150,487.41
10				
11				
12 Use of Money and Property	6,076.74	4,112.74	2,445.97	1,595.23
13 Sales and Services	239,289.46	229,283.81	252,742.72	235,478.87
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	245,366.20	233,396.55	255,188.69	237,074.10
16				
17 Personal Services and Benefits	150,542.69	149,595.60	166,072.16	155,274.87
18 Travel	-	-	76.16	-
19 Contractual Services	94,023.91	67,529.03	50,402.53	63,119.40
20 Supplies and Materials	8,812.17	20,911.02	16,854.80	15,392.51
21 Capital Outlay	4,020.03	5,327.33	1,830.43	-
22 Total Operating Expenditures/Expenses	257,398.80	243,362.98	235,236.08	233,786.78
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(12,032.60)	(9,966.43)	19,952.61	3,287.32
29				
30 Beginning Fund Equity	149,246.51	137,213.91	127,247.48	147,200.09
31 Ending Equity	137,213.91	127,247.48	147,200.09	150,487.41

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	69,011.00	660,965.44	722,151.24	768,185.01
2 Total Assets	69,011.00	660,965.44	722,151.24	768,185.01
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	26,447.05	4,495.00	-	-
8 Unreserved Fund Balance	42,563.95	656,470.44	722,151.24	768,185.01
9 Total Fund Equity	69,011.00	660,965.44	722,151.24	768,185.01
10 Total Liabilities and Fund Equity	69,011.00	660,965.44	722,151.24	768,185.01
11				
12				
13 Use of Money and Property	10,368.64	4,007.18	2,412.54	3,634.51
14 Sales and Services	5,134,842.56	6,040,722.88	6,018,308.21	6,132,688.40
15 Other Revenue	3,323.02	18,089.77	3,144.75	8,152.70
16 Total Operating Revenue	5,148,534.22	6,062,819.83	6,023,865.50	6,144,475.61
17				
18 Personal Services and Benefits	2,883,397.95	2,818,546.10	3,029,112.70	3,151,441.59
19 Travel	760.60	2,591.22	3,329.63	426.00
20 Contractual Services	1,905,762.03	1,913,500.77	2,036,281.36	2,132,338.68
21 Supplies and Materials	873,616.81	869,472.55	869,988.69	787,732.30
22 Capital Outlay	47,158.29	66,637.99	23,954.82	26,489.46
23 Interest Expense	59.52	116.76	12.50	13.81
24 Total Operating Expenditures/Expenses	5,710,755.20	5,670,865.39	5,962,679.70	6,098,441.84
25				
26 Transfers In	-	200,000.00	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	200,000.00	-	-
29				
30 Net Change	(562,220.98)	591,954.44	61,185.80	46,033.77
31				
32 Beginning Fund Equity	631,231.98	69,011.00	660,965.44	722,151.24
33 Ending Equity	69,011.00	660,965.44	722,151.24	768,185.01

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	674,696.98	518,454.86	491,533.94	578,776.88
2 Total Assets	674,696.98	518,454.86	491,533.94	578,776.88
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	23.53	-	-	-
8 Unreserved Fund Balance	674,673.45	518,454.86	491,533.94	578,776.88
9 Total Fund Equity	674,696.98	518,454.86	491,533.94	578,776.88
10 Total Liabilities and Fund Equity	674,696.98	518,454.86	491,533.94	578,776.88
11				
12				
13 Use of Money and Property	15,300.18	11,814.62	7,639.78	4,298.73
14 Sales and Services	3,539,522.73	3,391,177.83	3,462,242.46	3,681,942.07
15 Other Revenue	648.74	-	900.00	92.50
16 Total Operating Revenue	3,555,471.65	3,402,992.45	3,470,782.24	3,686,333.30
17				
18 Personal Services and Benefits	345,017.38	351,878.81	363,351.31	362,435.86
19 Travel	-	-	-	-
20 Contractual Services	189,792.21	169,510.02	179,530.39	213,265.20
21 Supplies and Materials	2,961,697.71	2,956,574.94	2,954,360.51	2,972,289.37
22 Capital Outlay	7,301.93	81,270.80	460.95	45,132.65
23 Interest Expense	-	-	-	5,967.28
24 Total Operating Expenditures/Expenses	3,503,809.23	3,559,234.57	3,497,703.16	3,599,090.36
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	51,662.42	(156,242.12)	(26,920.92)	87,242.94
31				
32 Beginning Fund Equity	623,034.56	674,696.98	518,454.86	491,533.94
33 Ending Equity	674,696.98	518,454.86	491,533.94	578,776.88

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	183,184.71	215,589.39	205,443.34	368,385.75
2 Total Assets	183,184.71	215,589.39	205,443.34	368,385.75
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	183,184.71	215,589.39	205,443.34	368,385.75
9 Total Fund Equity	183,184.71	215,589.39	205,443.34	368,385.75
10 Total Liabilities and Fund Equity	183,184.71	215,589.39	205,443.34	368,385.75
11				
12				
13 Use of Money and Property	18,976.21	8,305.47	3,902.39	2,555.12
14 Sales and Services	1,145,823.88	1,309,112.39	1,267,650.94	1,324,170.18
15 Other Revenue	-	-	-	144.22
16 Total Operating Revenue	1,164,800.09	1,317,417.86	1,271,553.33	1,326,869.52
17				
18 Personal Services and Benefits	374,103.79	386,088.94	386,875.66	374,484.71
19 Travel	-	-	-	-
20 Contractual Services	567,846.86	551,031.68	574,071.60	497,496.96
21 Supplies and Materials	413,817.48	347,043.56	319,943.95	288,709.74
22 Capital Outlay	9,591.65	849.00	808.17	3,235.70
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	1,365,359.78	1,285,013.18	1,281,699.38	1,163,927.11
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(200,559.69)	32,404.68	(10,146.05)	162,942.41
31				
32 Beginning Fund Equity	383,744.40	183,184.71	215,589.39	205,443.34
33 Ending Equity	183,184.71	215,589.39	205,443.34	368,385.75

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	141,474.93	1,885,349.57	2,217,246.75	1,877,472.08
2 Accounts Receivable	-	1,297.00	-	-
3 Total Assets	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>	<u>1,877,472.08</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	-	23,542.00	270,884.00	153,491.00
10 Unreserved Fund Balance	141,474.93	1,863,104.57	1,946,362.75	1,723,981.08
11 Total Fund Equity	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>	<u>1,877,472.08</u>
12 Total Liabilities and Fund Equity	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>	<u>1,877,472.08</u>
13				
14				
15 Use of Money and Property	95,329.31	20,874.04	4,322.65	13,477.63
16 Sales and Services	15,124,780.73	16,688,011.73	15,760,449.34	14,744,595.95
17 Other Revenue	1,144,375.87	597,310.55	1,001,573.76	1,147,195.33
18 Total Operating Revenue	<u>16,364,485.91</u>	<u>17,306,196.32</u>	<u>16,766,345.75</u>	<u>15,905,268.91</u>
19				
20 Personal Services and Benefits	612,717.60	613,579.42	616,345.54	661,903.52
21 Travel	5,977.97	6,013.46	6,227.29	9,516.21
22 Contractual Services	2,774,352.20	2,355,462.09	2,375,395.97	2,813,497.50
23 Supplies and Materials	9,883,951.27	9,573,955.39	9,619,074.66	8,180,766.25
24 Capital Outlay	3,307,234.35	2,872,640.02	3,604,748.56	4,319,190.54
25 Other Expense	3,651.39	-	-	-
26 Interest Expense	92,071.26	139,374.30	213,953.55	246,651.04
27 Total Operating Expenditures/Expenses	<u>16,679,956.04</u>	<u>15,561,024.68</u>	<u>16,435,745.57</u>	<u>16,231,525.06</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	(315,470.13)	1,745,171.64	330,600.18	(326,256.15)
34				
35 Beginning Fund Equity	456,945.06	141,474.93	1,886,646.57	2,217,246.75
36 Prior Period Adjustment	-	-	-	(13,518.52)
36 Ending Equity	<u>141,474.93</u>	<u>1,886,646.57</u>	<u>2,217,246.75</u>	<u>1,877,472.08</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
2 Total Assets	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	221.05	-	-	19,776.95
8 Unreserved Fund Balance	10,330,945.25	9,845,622.24	10,012,899.30	11,539,024.57
9 Total Fund Equity	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
10 Total Liabilities and Fund Equity	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
11				
12				
13 Use of Money and Property	307,463.98	197,865.10	135,593.01	92,040.31
14 Sales and Services	3,897,318.50	1,965,509.01	2,895,816.65	3,304,667.48
15 Other Revenue	12,500.00	-	43,068.21	15,000.00
16 Total Operating Revenue	4,217,282.48	2,163,374.11	3,074,477.87	3,411,707.79
17				
18 Personal Services and Benefits	298,661.87	245,153.19	266,984.77	247,623.18
19 Travel	21,581.16	24,311.33	19,370.32	20,592.96
20 Contractual Services	1,617,246.35	2,077,954.24	2,219,599.07	1,567,356.66
21 Supplies and Materials	4,851.52	2,917.79	3,058.79	3,236.01
22 Capital Outlay	7,213.44	1,817.65	1,895.99	7,128.51
23 Insurance Claims	213,333.33	296,763.97	396,291.87	75,000.00
24 Total Operating Expenditures/Expenses	2,162,887.67	2,648,918.17	2,907,200.81	1,920,937.32
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	2,054,394.81	(485,544.06)	167,277.06	1,490,770.47
31				
32 Beginning Fund Equity	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30
33 Prior Period Adjustment	-	-	-	55,131.75
34 Ending Equity	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	109,012.32	13,453.72	28,172.60	16,045.82
2 Total Assets	109,012.32	13,453.72	28,172.60	16,045.82
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	109,012.32	13,453.72	28,172.60	16,045.82
9 Total Fund Equity	109,012.32	13,453.72	28,172.60	16,045.82
10 Total Liabilities and Fund Equity	109,012.32	13,453.72	28,172.60	16,045.82
11				
12				
13 Use of Money and Property	1,913.60	2,647.83	687.54	332.55
14 Sales and Services	512,573.36	468,845.65	591,198.13	557,955.33
15 Other Revenue	91,805.49	80,696.56	120,752.12	115,876.98
16 Total Operating Revenue	606,292.45	552,190.04	712,637.79	674,164.86
17				
18 Personal Services and Benefits	433,431.81	451,838.68	478,031.52	492,177.31
19 Travel	114.88	164.15	-	-
20 Contractual Services	143,552.70	161,920.58	216,729.31	137,598.56
21 Supplies and Materials	4,629.65	6,909.62	2,509.95	2,249.40
22 Capital Outlay	10,279.00	64,096.35	648.13	54,266.37
23 Interest Expense	0.28	-	-	-
24 Total Operating Expenditures/Expenses	592,008.32	684,929.38	697,918.91	686,291.64
25				
26 Transfers In	-	37,180.74	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	37,180.74	-	-
29				
30 Net Change	14,284.13	(95,558.60)	14,718.88	(12,126.78)
31				
32 Beginning Fund Equity	94,728.19	109,012.32	13,453.72	28,172.60
33 Ending Equity	109,012.32	13,453.72	28,172.60	16,045.82

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	552,840.11	559,253.62	638,566.97	674,870.24
2 Total Assets	552,840.11	559,253.62	638,566.97	674,870.24
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	552,840.11	559,253.62	638,566.97	674,870.24
9 Total Fund Equity	552,840.11	559,253.62	638,566.97	674,870.24
10 Total Liabilities and Fund Equity	552,840.11	559,253.62	638,566.97	674,870.24
11				
12				
13 Use of Money and Property	22,292.87	13,900.05	7,583.75	5,216.28
14 Sales and Services	806,775.90	969,338.50	1,101,629.00	1,109,652.20
15 Total Operating Revenue	829,068.77	983,238.55	1,109,212.75	1,114,868.48
16				
17 Personal Services and Benefits	693,835.40	777,955.95	841,249.03	859,470.81
18 Travel	51,683.52	52,848.27	50,687.54	47,266.93
19 Contractual Services	118,105.85	122,721.23	126,943.82	141,591.94
20 Supplies and Materials	11,877.26	12,062.55	10,123.06	10,477.28
21 Capital Outlay	3,087.49	11,237.04	895.95	19,758.25
22 Total Operating Expenditures/Expenses	878,589.52	976,825.04	1,029,899.40	1,078,565.21
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(49,520.75)	6,413.51	79,313.35	36,303.27
29				
30 Beginning Fund Equity	602,360.86	552,840.11	559,253.62	638,566.97
31 Ending Equity	552,840.11	559,253.62	638,566.97	674,870.24

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	246,467.14	238,561.60	228,229.60	267,739.92
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>	<u>267,739.92</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	221.05	-	70.32	4,951.12
9 Unreserved Fund Balance	246,246.09	238,561.60	228,159.28	262,788.80
10 Total Fund Equity	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>	<u>267,739.92</u>
11 Total Liabilities and Fund Equity	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>	<u>267,739.92</u>
12				
13				
14 Use of Money and Property	3,753.86	3,465.24	2,045.20	1,132.67
15 Sales and Services	895,800.00	849,000.00	892,000.00	1,030,000.00
16 Other Revenue	17.54	-	-	-
17 Total Operating Revenue	<u>899,571.40</u>	<u>852,465.24</u>	<u>894,045.20</u>	<u>1,031,132.67</u>
18				
19 Personal Services and Benefits	766,770.84	741,748.03	779,390.28	860,554.23
20 Travel	6,392.39	3,886.15	7,624.53	7,319.99
21 Contractual Services	113,644.88	103,934.79	107,906.69	111,460.96
22 Supplies and Materials	6,952.59	7,224.56	6,805.49	4,563.53
23 Capital Outlay	9,330.14	3,567.25	2,645.21	7,723.64
24 Interest Expense	-	10.00	5.00	-
25 Total Operating Expenditures/Expenses	<u>903,090.84</u>	<u>860,370.78</u>	<u>904,377.20</u>	<u>991,622.35</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	(3,519.44)	(7,905.54)	(10,332.00)	39,510.32
32				
33 Beginning Fund Equity	249,986.58	246,467.14	238,561.60	228,229.60
34 Ending Equity	<u>246,467.14</u>	<u>238,561.60</u>	<u>228,229.60</u>	<u>267,739.92</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	31,846.76	25,882.18	12,554.01	17,492.80
2 Total Assets	31,846.76	25,882.18	12,554.01	17,492.80
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	23.54	-	-	-
8 Unreserved Fund Balance	31,823.22	25,882.18	12,554.01	17,492.80
9 Total Fund Equity	31,846.76	25,882.18	12,554.01	17,492.80
10 Total Liabilities and Fund Equity	31,846.76	25,882.18	12,554.01	17,492.80
11				
12				
13 Use of Money and Property	1,569.22	965.37	4,549.84	1,057.61
14 Sales and Services	181,031.91	215,644.51	247,004.65	290,952.15
15 Total Operating Revenue	182,601.13	216,609.88	251,554.49	292,009.76
16				
17 Personal Services and Benefits	136,494.07	124,348.93	150,223.54	176,301.75
18 Travel	601.90	414.00	561.00	1,196.00
19 Contractual Services	55,338.30	106,895.86	103,470.18	98,224.49
20 Supplies and Materials	7,082.88	5,831.46	10,016.79	9,213.07
21 Capital Outlay	3,303.70	84.21	610.56	2,135.66
22 Interest Expense	-	-	0.59	-
23 Total Operating Expenditures/Expenses	202,820.85	237,574.46	264,882.66	287,070.97
24				
25 Transfers In	-	15,000.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	15,000.00	-	-
28				
29 Net Change	(20,219.72)	(5,964.58)	(13,328.17)	4,938.79
30				
31 Beginning Fund Equity	52,066.48	31,846.76	25,882.18	12,554.01
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	31,846.76	25,882.18	12,554.01	17,492.80

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	373.03	16,156.97	9,760.51	14,108.75
2 Total Assets	373.03	16,156.97	9,760.51	14,108.75
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	284.70	-	-
8 Unreserved Fund Balance	373.03	15,872.27	9,760.51	14,108.75
9 Total Fund Equity	373.03	16,156.97	9,760.51	14,108.75
10 Total Liabilities and Fund Equity	373.03	16,156.97	9,760.51	14,108.75
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	31,984.73	30,737.71	29,006.12	36,504.72
15 Total Operating Revenue	31,984.73	30,737.71	29,006.12	36,504.72
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	33,241.50	26,953.77	35,372.09	32,156.48
21 Capital Outlay	-	-	30.49	-
22 Total Operating Expenditures/Expenses	33,241.50	26,953.77	35,402.58	32,156.48
23				
24 Transfers In	-	12,000.00	-	-
25 Transfers Out	(4,165.25)	-	-	-
26 Net Transfers In (Out)	(4,165.25)	12,000.00	-	-
27				
28 Net Change	(5,422.02)	15,783.94	(6,396.46)	4,348.24
29				
30 Beginning Fund Equity	5,795.05	373.03	16,156.97	9,760.51
31 Ending Equity	373.03	16,156.97	9,760.51	14,108.75

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	393,280.60	534,437.20	347,440.43	689,468.93
2 Total Assets	393,280.60	534,437.20	347,440.43	689,468.93
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	8,418.00
8 Unreserved Fund Balance	393,280.60	534,437.20	347,440.43	681,050.93
9 Total Fund Equity	393,280.60	534,437.20	347,440.43	689,468.93
10 Total Liabilities and Fund Equity	393,280.60	534,437.20	347,440.43	689,468.93
11				
12				
13 Use of Money and Property	14,878.51	10,920.52	6,589.56	5,061.30
14 Sales and Services	3,865,927.79	4,433,289.47	4,889,638.16	4,461,387.91
15 Other Revenue	300.00	7,488.98	10,511.51	6,581.55
16 Total Operating Revenue	3,881,106.30	4,451,698.97	4,906,739.23	4,473,030.76
17				
18 Personal Services and Benefits	531,699.32	538,655.07	536,792.71	507,391.35
19 Travel	3,022.07	5,828.23	5,783.64	4,260.07
20 Contractual Services	777,073.21	698,146.98	708,946.12	698,849.81
21 Supplies and Materials	2,490,861.14	3,066,571.01	3,842,203.97	2,919,582.73
22 Capital Outlay	1,000.00	1,341.08	-	918.30
23 Interest Expense	0.64	-	9.56	-
24 Total Operating Expenditures/Expenses	3,803,656.38	4,310,542.37	5,093,736.00	4,131,002.26
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	77,449.92	141,156.60	(186,996.77)	342,028.50
31				
32 Beginning Fund Equity	315,830.68	393,280.60	534,437.20	347,440.43
33 Ending Equity	393,280.60	534,437.20	347,440.43	689,468.93

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	368,490.10	309,048.97	(142,690.61)	1,109,122.68
2 Total Assets	368,490.10	309,048.97	(142,690.61)	1,109,122.68
3				
4 Due to Other Funds	368,490.10	308,394.28	(142,690.61)	1,109,122.68
5 Other Liabilities	-	654.69	-	-
5 Total Liabilities	368,490.10	309,048.97	(142,690.61)	1,109,122.68

**Company:** 8000

**Company Name:** Main Agency Fund

**Fund Name:** Surplus Property Sales Account

**Fund Type:** Agency

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



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

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

**Company:** 9013

**Company Name:** Liability Captive Insurance Company - STA

**Fund Name:** Liability Captive Insurance Company Fund

**Fund Type:** Enterprise

**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.

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

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

**Company:** 9028

**Company Name:** Liability Captive Insurance Company Fund

**Fund Name:** Liability Captive Insurance Company Fund

**Fund Type:** Enterprise

**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.

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

		<u>FY2015</u>
1	Cash Pooled with State Treasurer	<u>(3,671.98)</u>
2	Total Assets	<u>(3,671.98)</u>
3		
4	Due to Other Funds	<u>-</u>
5	Total Liabilities	<u>-</u>
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	<u>(3,671.98)</u>
9	Total Fund Equity	<u>(3,671.98)</u>
10	Total Liabilities and Fund Equity	<u>(3,671.98)</u>
11		
12		
13	Use of Money and Property	-
14	Sales and Services	-
15	Other Revenue	-
16	Total Operating Revenue	<u>-</u>
17		
18	Personal Services and Benefits	-
19	Travel	-
20	Contractual Services	3,332.53
21	Supplies and Materials	-
22	Capital Outlay	-
23	Interest Expense	-
24	Total Operating Expenditures/Expenses	<u>3,332.53</u>
25		
26	Transfers In	-
27	Transfers Out	-
28	Net Transfers In (Out)	<u>-</u>
29		
30	Net Change	(3,332.53)
31		
32	Beginning Fund Equity	<u>(339.45)</u>
33	Ending Equity	<u>(3,671.98)</u>

**Company:** 9013

**Company Name:** Property & Casualty Captive Insurance Company Fund

**Fund Name:** Property & Casualty Captive Insurance Company Fund

**Fund Type:** Enterprise

**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).

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	31,890.74	42,520.26	58,136.43	167,684.96
2 Total Assets	31,890.74	42,520.26	58,136.43	167,684.96
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	31,890.74	42,520.26	58,136.43	167,684.96
9 Total Fund Equity	31,890.74	42,520.26	58,136.43	167,684.96
10 Total Liabilities and Fund Equity	31,890.74	42,520.26	58,136.43	167,684.96
11				
12				
13 Use of Money and Property	133,934.10	140,975.96	201,388.15	331,614.98
14 Sales and Services	-	-	-	-
15 Total Operating Revenue	133,934.10	140,975.96	201,388.15	331,614.98
16				
17 Personal Services and Benefits	-	-	-	69,761.53
18 Travel	-	-	-	-
19 Contractual Services	160,036.23	103,397.44	79,760.82	56,430.04
20 Supplies and Materials	6,467.13	4,758.00	3,324.90	20,001.79
21 Capital Outlay	20,924.55	22,191.00	102,686.26	75,873.09
22 Total Operating Expenditures/Expenses	187,427.91	130,346.44	185,771.98	222,066.45
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(53,493.81)	10,629.52	15,616.17	109,548.53
29				
30 Beginning Fund Equity	85,384.55	31,890.74	42,520.26	58,136.43
31 Ending Equity	31,890.74	42,520.26	58,136.43	167,684.96

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	239,492.85	272,393.71	127,666.62	131,922.31
2 Total Assets	239,492.85	272,393.71	127,666.62	131,922.31
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	339.80	-	3,499.00	247,844.00
8 Unreserved Fund Balance	239,153.05	272,393.71	124,167.62	(115,921.69)
9 Total Fund Equity	239,492.85	272,393.71	127,666.62	131,922.31
10 Total Liabilities and Fund Equity	239,492.85	272,393.71	127,666.62	131,922.31
11				
12				
13 Use of Money and Property	45,200.98	41,040.56	39,748.35	29,431.56
14 Sales and Services	77,466.54	61,913.71	66,674.95	72,335.28
15 Administering Programs	1,217,650.92	1,083,099.80	1,490,324.69	1,224,873.39
16 Other Revenue	11,998.63	1,949.73	12,083.78	880.18
17 Total Operating Revenue	1,352,317.07	1,188,003.80	1,608,831.77	1,327,520.41
18				
19 Personal Services and Benefits	298,648.35	299,786.96	341,078.46	340,547.45
20 Travel	103,931.39	111,082.12	138,653.23	141,436.30
21 Contractual Services	1,074,847.24	630,570.68	1,049,455.38	780,301.69
22 Supplies and Materials	40,576.15	48,095.09	28,703.12	40,566.23
23 Capital Outlay	60,067.94	65,563.27	200,667.27	25,392.62
24 Interest Expense	11.37	4.82	1.40	20.43
25 Total Operating Expenditures/Expenses	1,578,082.44	1,155,102.94	1,758,558.86	1,328,264.72
26				
27 Transfers In	-	-	5,000.00	5,000.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	5,000.00	5,000.00
30				
31 Net Change	(225,765.37)	32,900.86	(144,727.09)	4,255.69
32				
33 Beginning Fund Equity	465,258.22	239,492.85	272,393.71	127,666.62
34 Ending Equity	239,492.85	272,393.71	127,666.62	131,922.31

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	421,959.45	649,454.08	605,879.60	445,990.75
2 Total Assets	421,959.45	649,454.08	605,879.60	445,990.75
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	14,025.00	-	396,525.40	422,006.00
8 Unreserved Fund Balance	407,934.45	649,454.08	209,354.20	23,984.75
9 Total Fund Equity	421,959.45	649,454.08	605,879.60	445,990.75
10 Total Liabilities and Fund Equity	421,959.45	649,454.08	605,879.60	445,990.75
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,569,973.00	1,519,543.00	1,491,714.00	1,591,902.00
15 Total Operating Revenue	1,569,973.00	1,519,543.00	1,491,714.00	1,591,902.00
16				
17 Personal Services and Benefits	392,122.40	467,701.66	477,504.44	539,703.71
18 Travel	5,116.32	41,938.19	9,463.79	-
19 Contractual Services	1,104,821.70	436,107.59	976,424.34	713,482.82
20 Supplies and Materials	-	10,655.46	16,383.75	-
21 Capital Outlay	159,077.25	335,645.47	55,512.16	498,604.32
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	1,661,137.67	1,292,048.37	1,535,288.48	1,751,790.85
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(91,164.67)	227,494.63	(43,574.48)	(159,888.85)
30				
31 Beginning Fund Equity	513,124.12	421,959.45	649,454.08	605,879.60
32 Ending Equity	421,959.45	649,454.08	605,879.60	445,990.75

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,840,727.80	3,361,325.02	2,473,468.70	3,091,613.72
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>	<u>3,091,613.72</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	78,493.26	1,559,632.21	871,184.92	654,583.84
9 Unreserved Fund Balance	2,762,234.54	1,801,692.81	1,602,283.78	2,437,029.88
10 Total Fund Equity	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>	<u>3,091,613.72</u>
11 Total Liabilities and Fund Equity	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>	<u>3,091,613.72</u>
12				
13				
14 Use of Money and Property	83,539.46	68,379.61	38,011.49	24,005.64
15 Sales and Services	17,584,937.90	19,654,931.35	22,076,879.83	23,241,123.75
16 Administering Programs	-	77,893.17	52,080.48	-
17 Other Revenue	13,321.57	25,104.62	-	21,009.23
18 Total Operating Revenue	<u>17,681,798.93</u>	<u>19,826,308.75</u>	<u>22,166,971.80</u>	<u>23,286,138.62</u>
19				
20 Personal Services and Benefits	12,655,787.47	13,352,633.57	15,008,627.70	16,070,563.46
21 Travel	43,478.47	93,413.15	103,806.21	100,336.58
22 Contractual Services	4,209,200.64	4,498,535.36	4,921,561.00	4,675,653.51
23 Supplies and Materials	127,492.22	135,419.16	101,922.50	91,399.33
24 Capital Outlay	1,694,860.91	1,188,383.56	2,879,643.39	1,687,924.59
25 Interest Expense	48,359.53	37,326.73	39,267.32	42,116.13
26 Total Operating Expenditures/Expenses	<u>18,779,179.24</u>	<u>19,305,711.53</u>	<u>23,054,828.12</u>	<u>22,667,993.60</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	(1,097,380.31)	520,597.22	(887,856.32)	618,145.02
33				
34 Beginning Fund Equity	<u>3,938,108.11</u>	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>
35 Ending Equity	<u>2,840,727.80</u>	<u>3,361,325.02</u>	<u>2,473,468.70</u>	<u>3,091,613.72</u>

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,563,531.45	2,004,323.28	2,473,182.62	1,817,394.91
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>	<u>1,817,394.91</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	77,150.25	155,573.89	272,143.81	-
9 Unreserved Fund Balance	1,486,381.20	1,848,749.39	2,201,038.81	1,817,394.91
10 Total Fund Equity	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>	<u>1,817,394.91</u>
11 Total Liabilities and Fund Equity	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>	<u>1,817,394.91</u>
12				
13				
14 Use of Money and Property	44,406.57	26,692.03	19,544.11	19,784.68
15 Sales and Services	12,992,150.17	13,752,641.09	14,287,160.00	14,815,313.62
16 Administering Programs	-	50,000.00	-	-
17 Other Revenue	109,068.11	22,729.00	2,830.19	4,479.23
18 Total Operating Revenue	<u>13,145,624.85</u>	<u>13,852,062.12</u>	<u>14,309,534.30</u>	<u>14,839,577.53</u>
19				
20 Personal Services and Benefits	4,485,002.77	4,731,711.17	4,964,472.67	5,143,116.81
21 Travel	111,099.35	121,052.19	117,438.26	119,086.68
22 Contractual Services	7,922,593.26	8,058,859.72	8,011,231.46	9,443,974.79
23 Supplies and Materials	76,743.09	66,797.60	70,477.55	57,965.08
24 Capital Outlay	348,925.69	427,526.10	676,265.30	731,125.63
25 Interest Expense	9,761.17	5,323.51	789.72	96.25
26 Total Operating Expenditures/Expenses	<u>12,954,125.33</u>	<u>13,411,270.29</u>	<u>13,840,674.96</u>	<u>15,495,365.24</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	191,499.52	440,791.83	468,859.34	(655,787.71)
33				
34 Beginning Fund Equity	<u>1,372,031.93</u>	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>
35 Ending Equity	<u>1,563,531.45</u>	<u>2,004,323.28</u>	<u>2,473,182.62</u>	<u>1,817,394.91</u>

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	459,346.47	509,470.31	466,314.75	506,664.34
2 Total Assets	459,346.47	509,470.31	466,314.75	506,664.34
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	104,632.00	161,830.00	50,456.00
8 Unreserved Fund Balance	459,346.47	404,838.31	304,484.75	456,208.34
9 Total Fund Equity	459,346.47	509,470.31	466,314.75	506,664.34
10 Total Liabilities and Fund Equity	459,346.47	509,470.31	466,314.75	506,664.34
11				
12				
13 Use of Money and Property	14,604.87	11,720.06	6,502.30	3,647.31
14 Sales and Services	470,551.06	677,667.74	772,798.26	742,903.45
15 Administering Programs	-	-	-	-
16 Other Revenue	-	-	-	161,867.00
17 Total Operating Revenue	485,155.93	689,387.80	779,300.56	908,417.76
18				
19 Personal Services and Benefits	322,011.02	340,216.75	374,192.14	387,389.29
20 Travel	4,227.69	12,111.40	13,293.94	7,970.03
21 Contractual Services	261,490.19	252,631.32	271,305.07	454,238.40
22 Supplies and Materials	27,158.64	7,380.45	6,419.98	9,447.60
23 Capital Outlay	107,123.62	26,924.04	157,244.99	9,022.85
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	722,011.16	639,263.96	822,456.12	868,068.17
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(236,855.23)	50,123.84	(43,155.56)	40,349.59
32				
33 Beginning Fund Equity	696,201.70	459,346.47	509,470.31	466,314.75
34 Ending Equity	459,346.47	509,470.31	466,314.75	506,664.34

**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

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	213,979.81	261,274.63	292,273.42	400,638.88
2 Total Assets	213,979.81	261,274.63	292,273.42	400,638.88
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	213,979.81	261,274.63	292,273.42	400,638.88
9 Total Fund Equity	213,979.81	261,274.63	292,273.42	400,638.88
10 Total Liabilities and Fund Equity	213,979.81	261,274.63	292,273.42	400,638.88
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	708,479.88	725,948.34	700,062.33	762,491.66
15 Administering Programs	-	12,580.00	82,000.00	19,800.00
16 Other Revenue	68.00	-	-	-
17 Total Operating Revenue	708,547.88	738,528.34	782,062.33	782,291.66
18				
19 Personal Services and Benefits	34.69	7,255.33	9,013.16	110,465.44
20 Travel	2,921.67	3,211.79	2,648.76	3,459.64
21 Contractual Services	634,965.51	665,411.16	626,647.17	498,928.58
22 Supplies and Materials	343.96	12,758.54	71.94	9,974.42
23 Capital Outlay	-	2,596.70	112,667.51	34,541.04
24 Interest Expense	-	-	15.00	-
25 Total Operating Expenditures/Expenses	638,265.83	691,233.52	751,063.54	657,369.12
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	(16,557.08)
29 Net Transfers In (Out)	-	-	-	(16,557.08)
30				
31 Net Change	70,282.05	47,294.82	30,998.79	108,365.46
32				
33 Beginning Fund Equity	143,697.76	213,979.81	261,274.63	292,273.42
34 Ending Equity	213,979.81	261,274.63	292,273.42	400,638.88

**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.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

SL 2015, ch 5 revised SDCL 1-13-1 and 1-13-3 effective 7/1/15 (FY2016) to state that the South Dakota law enforcement telecommunications system is the responsibility of the Department of Public Safety (1-13-1) and that the costs for operation and maintenance of the South Dakota law enforcement telecommunications system shall be paid out of the radio communications fund (1-13-3).

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	14,458,392.52	20,791,005.65	46,370,133.18	57,849,504.42
2 Deferred Charges and Other Assets	300,000.00	300,000.00	300,000.00	300,000.00
3 Total Assets	<u>14,758,392.52</u>	<u>21,091,005.65</u>	<u>46,670,133.18</u>	<u>58,149,504.42</u>
4				
5 Deferred Revenue	9,582.22	15,513.35	8,603.84	6,053.16
6 Total Liabilities	<u>9,582.22</u>	<u>15,513.35</u>	<u>8,603.84</u>	<u>6,053.16</u>
7				
8 Reserve for Encumbrances	3,185.62	1,485.57	-	-
9 Unreserved Fund Balance	14,745,624.68	21,074,006.73	46,661,529.34	58,143,451.26
10 Total Fund Equity	<u>14,748,810.30</u>	<u>21,075,492.30</u>	<u>46,661,529.34</u>	<u>58,143,451.26</u>
11 Total Liabilities and Fund Equity	<u>14,758,392.52</u>	<u>21,091,005.65</u>	<u>46,670,133.18</u>	<u>58,149,504.42</u>
12				
13				
14 Use of Money and Property	838,160.86	502,156.05	220,150.26	212,830.71
15 Sales and Services	113,397,483.70	139,093,413.00	158,448,635.00	149,416,431.18
16 Other Revenue	4,435,252.19	1,864,075.96	1,073,497.35	2,333,015.12
17 Total Operating Revenue	<u>118,670,896.75</u>	<u>141,459,645.01</u>	<u>159,742,282.61</u>	<u>151,962,277.01</u>
18				
19 Personal Services and Benefits	508,205.23	578,605.86	694,089.27	774,470.36
20 Travel	7,309.08	21,154.69	35,625.00	22,547.73
21 Contractual Services	8,260,988.55	17,960,224.90	21,790,477.60	25,765,108.69
22 Supplies and Materials	72,440.01	26,098.03	36,404.23	44,056.71
23 Capital Outlay	1,021.86	11,098.54	7,757.94	3,354.59
24 Other Expense	-	3,494.64	-	-
25 Interest Expense	-	-	550.85	1,962.89
26 Insurance Claims	117,679,467.78	116,532,286.35	111,601,245.49	113,868,027.80
27 Total Operating Expenditures/Expenses	<u>126,529,432.51</u>	<u>135,132,963.01</u>	<u>134,166,150.38</u>	<u>140,479,528.77</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	(7,858,535.76)	6,326,682.00	25,576,132.23	11,482,748.24
34				
35 Beginning Fund Equity	22,606,521.24	14,748,810.30	21,075,492.30	46,661,529.34
36 Prior Period Adjustment	824.82	-	9,904.81	(826.32)
37 Ending Equity	<u>14,748,810.30</u>	<u>21,075,492.30</u>	<u>46,661,529.34</u>	<u>58,143,451.26</u>

**Company:** 3035

**Company Name:** Insurance Administration

**Fund Name:** State Employees Benefits Plan Fund

**Fund Type:** Internal Service

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

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

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

**Bureau of Human Resources****State Accounting System - Other Fund Balances****Company 3035 - State Employees Workers' Compensation Program Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,078,042.57	5,741,181.71	4,490,927.06	4,373,350.50
2 Deferred Charges and Other Assets	38,000.00	38,000.00	38,000.00	38,000.00
3 Total Assets	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>	<u>4,411,350.50</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	7,116,042.57	5,779,181.71	4,528,927.06	4,411,350.50
10 Total Fund Equity	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>	<u>4,411,350.50</u>
11 Total Liabilities and Fund Equity	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>	<u>4,411,350.50</u>
12				
13				
14 Use of Money and Property	182,117.29	152,128.08	98,696.21	56,753.02
15 Sales and Services	4,483,903.96	2,460,044.51	2,550,827.09	3,636,270.79
16 Other Revenue	20,164.21	49,114.81	32,482.02	6,078.29
17 Total Operating Revenue	<u>4,686,185.46</u>	<u>2,661,287.40</u>	<u>2,682,005.32</u>	<u>3,699,102.10</u>
18				
19 Personal Services and Benefits	175,486.43	153,214.35	183,075.91	199,518.60
20 Travel	240.82	509.90	-	532.65
21 Contractual Services	159,031.29	262,253.70	205,733.28	219,466.16
22 Supplies and Materials	3,814.64	3,803.77	3,389.58	4,651.23
23 Capital Outlay	-	4,783.90	199.00	1,348.00
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Insurance Claims	3,230,376.11	3,573,582.64	3,539,769.50	3,390,362.02
27 Total Operating Expenditures/Expenses	<u>3,568,949.29</u>	<u>3,998,148.26</u>	<u>3,932,167.27</u>	<u>3,815,878.66</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	1,117,236.17	(1,336,860.86)	(1,250,161.95)	(116,776.56)
34				
35 Beginning Fund Equity	5,998,792.50	7,116,042.57	5,779,181.71	4,528,927.06
36 Prior Period Adjustment	13.90	-	(92.70)	(800.00)
37 Ending Equity	<u>7,116,042.57</u>	<u>5,779,181.71</u>	<u>4,528,927.06</u>	<u>4,411,350.50</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

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	299,696.58	278,157.80	233,455.34	231,548.67
2 Total Assets	299,696.58	278,157.80	233,455.34	231,548.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	299,696.58	278,157.80	233,455.34	231,548.67
9 Total Fund Equity	299,696.58	278,157.80	233,455.34	231,548.67
10 Total Liabilities and Fund Equity	299,696.58	278,157.80	233,455.34	231,548.67
11				
12				
13 Use of Money and Property	9,252.82	7,467.02	4,436.42	2,714.57
14 Sales and Services	-	-	-	-
15 Other Revenue	9,010.99	3,929.24	4,513.26	27,711.44
16 Total Operating Revenue	18,263.81	11,396.26	8,949.68	30,426.01
17				
18 Personal Services and Benefits	1,399.95	1,277.55	1,180.70	1,115.89
19 Travel	-	-	-	-
20 Contractual Services	2,200.00	2,600.00	2,400.00	2,400.00
21 Supplies and Materials				
22 Capital Outlay				
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Insurance Claims	27,489.24	29,057.49	50,071.44	28,816.79
26 Total Operating Expenditures/Expenses	31,089.19	32,935.04	53,652.14	32,332.68
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(12,825.38)	(21,538.78)	(44,702.46)	(1,906.67)
33				
34 Beginning Fund Equity	312,521.96	299,696.58	278,157.80	233,455.34
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	299,696.58	278,157.80	233,455.34	231,548.67

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	873,839.19	903,312.96	962,763.47	1,034,190.51
2 Total Assets	<u>873,839.19</u>	<u>903,312.96</u>	<u>962,763.47</u>	<u>1,034,190.51</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	2,407.35	311.58	109.00	1,326.50
8 Unreserved Fund Balance	871,431.84	903,001.38	962,654.47	1,032,864.01
9 Total Fund Equity	<u>873,839.19</u>	<u>903,312.96</u>	<u>962,763.47</u>	<u>1,034,190.51</u>
10 Total Liabilities and Fund Equity	<u>873,839.19</u>	<u>903,312.96</u>	<u>962,763.47</u>	<u>1,034,190.51</u>
11				
12				
13 Use of Money and Property	30,212.26	21,106.61	13,020.93	8,761.83
14 Sales and Services	3,550,905.75	3,784,636.30	4,258,257.34	4,229,091.96
15 Other Revenue	-	-	165.00	40.03
16 Total Operating Revenue	<u>3,581,118.01</u>	<u>3,805,742.91</u>	<u>4,271,443.27</u>	<u>4,237,893.82</u>
17				
18 Personal Services and Benefits	2,883,991.63	2,988,972.12	3,124,984.86	3,189,557.77
19 Travel	53,242.87	71,581.64	50,138.14	69,336.34
20 Contractual Services	481,501.29	595,544.86	889,240.13	741,453.35
21 Supplies and Materials	97,268.46	82,095.06	83,743.58	102,492.32
22 Capital Outlay	20,853.14	38,008.18	63,833.77	64,258.00
23 Interest Expense	-	67.28	52.28	-
24 Total Operating Expenditures/Expenses	<u>3,536,857.39</u>	<u>3,776,269.14</u>	<u>4,211,992.76</u>	<u>4,167,097.78</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	44,260.62	29,473.77	59,450.51	70,796.04
31				
32 Beginning Fund Equity	829,578.57	873,839.19	903,312.96	962,763.47
33 Prior Period Adjustment	-	-	-	631.00
34 Ending Equity	<u>873,839.19</u>	<u>903,312.96</u>	<u>962,763.47</u>	<u>1,034,190.51</u>

**Company:** 6009

**Company Name:** Human Resources Labor & Management

**Fund Name:** Human Resources Labor & Management

**Fund Type:** Internal Service

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,780,196.87	7,107,024.78	6,270,035.18	3,303,852.94
2 Total Assets	6,780,196.87	7,107,024.78	6,270,035.18	3,303,852.94
3				
4 Deferred Revenue	24,427.00	14,094.00	-	-
5 Total Liabilities	24,427.00	14,094.00	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,755,769.87	7,092,930.78	6,270,035.18	3,303,852.94
9 Total Fund Equity	6,755,769.87	7,092,930.78	6,270,035.18	3,303,852.94
10 Total Liabilities and Fund Equity	6,780,196.87	7,107,024.78	6,270,035.18	3,303,852.94
11				
12				
13 Use of Money and Property	255,010.55	168,725.68	101,719.32	65,186.85
14 Sales and Services	5,730,472.67	5,855,129.91	4,482,333.02	1,078,013.65
15 Other Revenue	205,489.52	193,340.11	78,198.14	242,560.88
16 Total Operating Revenue	6,190,972.74	6,217,195.70	4,662,250.48	1,385,761.38
17				
18 Personal Services and Benefits	-	93,897.03	71,413.54	19,740.02
19 Travel	-	-	-	-
20 Contractual Services	296,826.68	340,195.63	244,925.09	81,743.57
21 Supplies and Materials	1,763.07	901.20	803.51	615.42
22 Capital Outlay	-	-	-	-
23 Insurance Claims	6,485,665.55	5,445,040.93	5,161,744.62	1,831,381.36
24 Total Operating Expenditures/Expenses	6,784,255.30	5,880,034.79	5,478,886.76	1,933,480.37
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	(2,420,000.00)
28 Net Transfers In (Out)	-	-	-	(2,420,000.00)
29				
30 Net Change	(593,282.56)	337,160.91	(816,636.28)	(2,967,718.99)
31				
32 Beginning Fund Equity	7,349,052.43	6,755,769.87	7,092,930.78	6,270,035.18
33 Prior Period Adjustment	-	-	(6,259.32)	1,536.75
34 Ending Equity	6,755,769.87	7,092,930.78	6,270,035.18	3,303,852.94

**Company:** 6521

**Company Name:** Bureau of Human Resources - Enterprise

**Fund Name:** South Dakota Risk Pool Fund

**Fund Type:** Enterprise

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

**Budget Information:** Included in the General Appropriations Bill.

**GOAC Information:**

GOAC reviewed the fund on 12/6/10.

**Additional Information:**

SL 2009 ch 263 increased the lifetime benefit maximum from \$1 million to \$2 million. SL 2009 ch 264 revised the risk pool to include uninsurable children and to increase the maximum assessment on carriers.

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,957.55	7,259.05	248,062.72	9,530.55
2 Total Assets	6,957.55	7,259.05	248,062.72	9,530.55
3				
4 Escrow Payable	6,957.55	7,259.05	248,062.72	9,530.55
5 Total Liabilities	6,957.55	7,259.05	248,062.72	9,530.55

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

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

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	234,145.14	316,932.90	190,418.04	190,076.55
2 Total Assets	<u>234,145.14</u>	<u>316,932.90</u>	<u>190,418.04</u>	<u>190,076.55</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	234,145.14	316,932.90	190,418.04	190,076.55
9 Total Fund Equity	<u>234,145.14</u>	<u>316,932.90</u>	<u>190,418.04</u>	<u>190,076.55</u>
10 Total Liabilities and Fund Equity	<u>234,145.14</u>	<u>316,932.90</u>	<u>190,418.04</u>	<u>190,076.55</u>
11				
12				
13 Use of Money and Property	2,532.60	3,012.32	3,547.15	2,448.05
14 Sales and Services	603,573.30	464,319.91	209,424.30	307,846.25
15 Total Operating Revenue	<u>606,105.90</u>	<u>467,332.23</u>	<u>212,971.45</u>	<u>310,294.30</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	461,169.03	384,544.47	339,486.31	310,635.79
23 Total Operating Expenditures/Expenses	<u>461,169.03</u>	<u>384,544.47</u>	<u>339,486.31</u>	<u>310,635.79</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	144,936.87	82,787.76	(126,514.86)	(341.49)
30				
31 Beginning Fund Equity	89,205.76	234,145.14	316,932.90	190,418.04
32 Prior Period Adjustment	2.51	-	-	-
33 Ending Equity	<u>234,145.14</u>	<u>316,932.90</u>	<u>190,418.04</u>	<u>190,076.55</u>

**Company:** 8301

**Company Name:** State Workers Unemployment Compensation

**Fund Name:** State Workers Unemployment Compensation

**Fund Type:** Special Revenue

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

**Budget Information:** Not included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	63,626,269.12	63,626,269.12	44,000,048.12	44,000,048.12
2 Total Assets	63,626,269.12	63,626,269.12	44,000,048.12	44,000,048.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	63,626,269.12	63,626,269.12	44,000,048.12	44,000,048.12
9 Total Fund Equity	63,626,269.12	63,626,269.12	44,000,048.12	44,000,048.12
10 Total Liabilities and Fund Equity	63,626,269.12	63,626,269.12	44,000,048.12	44,000,048.12
11				
12				
13 Taxes	15,158,959.96	15,851,649.10	14,916,748.49	14,401,014.88
14 Use of Money and Property	-	-	-	-
15 Sales and Services	87,282,782.53	91,409,517.03	91,612,447.99	98,289,781.78
16 Total Operating Revenue	102,441,742.49	107,261,166.13	106,529,196.48	112,690,796.66
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	-	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(102,441,742.49)	(107,261,166.13)	(126,155,417.48)	(112,690,796.66)
28 Net Transfers In (Out)	(102,441,742.49)	(107,261,166.13)	(126,155,417.48)	(112,690,796.66)
29				
30 Net Change	-	-	(19,626,221.00)	-
31				
32 Beginning Fund Equity	63,626,269.12	63,626,269.12	63,626,269.12	44,000,048.12
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	63,626,269.12	63,626,269.12	44,000,048.12	44,000,048.12

**Company:** 3033

**Company Name:** Property Tax Reduction Fund

**Fund Name:** Property Tax Reduction Fund

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

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

**Budget Information:** Would be a budgeted fund although there are no disbursement made from the fund.

**Additional Information:**

The GOAC was considering whether this fund should be moved under the Bureau of Finance and Management for administration purposes.

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	897,879.58	938,491.27	865,432.44	803,172.52
2 Total Assets	897,879.58	938,491.27	865,432.44	803,172.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	455.00	-	-
8 Unreserved Fund Balance	897,879.58	938,036.27	865,432.44	803,172.52
9 Total Fund Equity	897,879.58	938,491.27	865,432.44	803,172.52
10 Total Liabilities and Fund Equity	897,879.58	938,491.27	865,432.44	803,172.52
11				
12				
13 Taxes	9,448,616.39	9,562,956.71	9,142,992.78	9,289,193.49
14 Licenses, Permits and Fees	7,598,265.48	7,518,043.71	7,004,505.29	6,723,158.94
15 Fines, Forfeits and Penalties	14,750.00	6,050.00	3,000.00	26,078.00
16 Use of Money and Property	67,389.58	45,806.84	28,849.11	17,922.62
17 Sales and Services	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Operating Revenue	17,129,021.45	17,132,857.26	16,179,347.18	16,056,353.05
20				
21 Personal Services and Benefits	796,493.15	831,662.28	851,955.22	901,414.51
22 Travel	69,097.07	71,944.05	69,515.33	69,233.48
23 Contractual Services	320,097.76	351,809.41	334,293.99	299,532.44
24 Supplies and Materials	24,849.67	27,378.18	25,877.46	37,731.16
25 Grants and Subsidies	8,809,550.85	8,697,801.66	8,531,343.47	8,472,479.87
26 Capital Outlay	3,606.84	81,284.24	5,691.46	6,615.00
27 Other Expense	-	340.03	-	168.62
28 Total Operating Expenditures/Expenses	10,023,695.34	10,062,219.85	9,818,676.93	9,787,175.08
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(6,994,985.54)	(7,030,025.72)	(6,433,729.08)	(6,331,437.89)
32 Net Transfers In (Out)	(6,994,985.54)	(7,030,025.72)	(6,433,729.08)	(6,331,437.89)
33				
34 Net Change	110,340.57	40,611.69	(73,058.83)	(62,259.92)
35				
36 Beginning Fund Equity	787,539.01	897,879.58	938,491.27	865,432.44
37 Ending Equity	897,879.58	938,491.27	865,432.44	803,172.52

**Company:** 3037

**Company Name:** S D Gaming Commission Fund

**Fund Name:** South Dakota Gaming Commission Fund

**Fund Type:** Special Revenue

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

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

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

**Department of Revenue**

**State Accounting System - Other Fund Balances**

**Company 3037 - South Dakota Gaming Commission Fund**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,412,436.33	188,427.59	-	-
2 Total Assets	2,412,436.33	188,427.59	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,412,436.33	188,427.59	(0.00)	-
9 Total Fund Equity	2,412,436.33	188,427.59	(0.00)	-
10 Total Liabilities and Fund Equity	2,412,436.33	188,427.59	(0.00)	-
11				
12				
13 Taxes	1,640,529.22	1,878,172.49	2,125,764.12	2,721,985.00
14 Use of Money and Property	35,518.54	31,010.77	41,851.03	10,016.44
15 Total Operating Revenue	1,676,047.76	1,909,183.26	2,167,615.15	2,732,001.44
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	(4,133,192.00)	(2,356,042.74)	(2,732,001.44)
26 Net Transfers In (Out)	-	(4,133,192.00)	(2,356,042.74)	(2,732,001.44)
27				
28 Net Change	1,676,047.76	(2,224,008.74)	(188,427.59)	-
29				
30 Beginning Fund Equity	736,388.57	2,412,436.33	188,427.59	-
31 Ending Equity	2,412,436.33	188,427.59	(0.00)	-

**Company:** 3038

**Company Name:** Tax Relief Fund

**Fund Name:** Tax Relief Fund

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

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

**Budget Information:** The enabling legislation identifies when an appropriation can be made from this fund.

**GOAC Information:**

GOAC requested additional information concerning this fund which was provided to the committee in the form of a letter for the July 8, 2008 GOAC meeting. Some of the information is included below.

As of June 5, 2008, there are 1131 sellers registered through the Streamlined Sales Tax System. Not all of these sellers are remitting tax since some are not doing business in South Dakota at the present time. The 1131 sellers include both voluntary and non-voluntary sellers. The sellers are not necessarily Internet companies. They can be any type of seller.

SDCL 10-45C-15 only requires revenues from the Streamlined Sales Tax System's voluntary sellers to be deposited

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

into the Tax Relief Fund. Revenues from voluntary sellers who are not registered through the Streamlined Sales Tax System are not being deposited into the fund.

The fund cannot be appropriated and spent until Congress approves the Streamlined Sales Tax System. This has not yet occurred.

**Additional Information:**

Transfers were made to the state General Fund for \$3,533,582 in FY2010, \$1,000,000 in FY2011, \$4,133,192 in FY2013, and \$2,356,042 in FY2014. A transfer of \$1,017,979 was made to the South Dakota Science and Technology Authority in FY2011.

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	42,841.51	35,520.84	810,914.78	3,313,047.27
2 Total Assets	42,841.51	35,520.84	810,914.78	3,313,047.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	42,841.51	35,520.84	810,914.78	3,313,047.27
9 Total Fund Equity	42,841.51	35,520.84	810,914.78	3,313,047.27
10 Total Liabilities and Fund Equity	42,841.51	35,520.84	810,914.78	3,313,047.27
11				
12				
13 Licenses, Permits and Fees	2,716,796.65	2,916,823.77	3,315,205.93	3,584,720.11
14 Use of Money and Property	69,980.23	32,878.88	16,666.11	12,228.56
15 Total Operating Revenue	2,786,776.88	2,949,702.65	3,331,872.04	3,596,948.67
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	472,330.10	488,165.69	511,049.23	529,425.09
20 Supplies and Materials	599,792.70	568,857.63	620,428.87	563,690.74
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	1,700.35
23 Total Operating Expenditures/Expenses	1,072,122.80	1,057,023.32	1,131,478.10	1,094,816.18
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	1,714,654.08	1,892,679.33	2,200,393.94	2,502,132.49
30				
31 Beginning Fund Equity	28,187.43	42,841.51	35,520.84	810,914.78
32 Prior Period Adjustment	(1,700,000.00)	(1,900,000.00)	(1,425,000.00)	-
33 Ending Equity	42,841.51	35,520.84	810,914.78	3,313,047.27

**Company:** 3076

**Company Name:** Dept. of Revenue - Other

**Fund Name:** License Plate Revolving Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	243,742.31	156,925.05	85,054.43	99,388.50
8 Unreserved Fund Balance	(243,742.31)	(156,925.05)	(85,054.43)	(99,388.50)
9 Total Fund Equity	-	0.00	-	0.00
10 Total Liabilities and Fund Equity	-	0.00	-	0.00
11				
12				
13 Taxes	9,140,005.26	9,737,677.31	10,397,428.05	10,901,238.30
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	28.30	14,234.85	-
16 Total Operating Revenue	9,140,005.26	9,737,705.61	10,411,662.90	10,901,238.30
17				
18 Personal Services and Benefits	6,616,004.57	6,753,854.82	7,439,059.37	7,568,173.75
19 Travel	352,637.72	406,040.09	409,555.93	393,674.02
20 Contractual Services	1,045,419.11	1,189,516.13	1,194,136.26	1,382,012.56
21 Supplies and Materials	476,286.34	388,764.27	432,411.61	412,902.42
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	32,249.37	333,835.13	297,453.96	152,641.67
24 Total Operating Expenditures/Expenses	8,522,597.11	9,072,010.44	9,772,617.13	9,909,404.42
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(617,408.15)	(665,695.17)	(639,045.77)	(991,833.88)
28 Net Transfers In (Out)	(617,408.15)	(665,695.17)	(639,045.77)	(991,833.88)
29				
30 Net Change	-	0.00	-	0.00
31				
32 Beginning Fund Equity	-	-	-	-
33 Ending Equity	-	0.00	-	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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	41,792.70	38,008.18	38,450.83	13,963.99
2 Total Assets	41,792.70	38,008.18	38,450.83	13,963.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	41,792.70	38,008.18	38,450.83	13,963.99
9 Total Fund Equity	41,792.70	38,008.18	38,450.83	13,963.99
10 Total Liabilities and Fund Equity	41,792.70	38,008.18	38,450.83	13,963.99
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	34,000.70	33,322.48	26,401.80	17,188.86
15 Total Operating Revenue	34,000.70	33,322.48	26,401.80	17,188.86
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	37,107.00	25,959.15	41,675.70
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	-	37,107.00	25,959.15	41,675.70
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	34,000.70	(3,784.52)	442.65	(24,486.84)
31				
32 Beginning Fund Equity	7,792.00	41,792.70	38,008.18	38,450.83
33 Ending Equity	41,792.70	38,008.18	38,450.83	13,963.99

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
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	7,951,685.57	8,666,378.38	8,314,724.00	8,608,383.64
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	7,951,685.57	8,666,378.38	8,314,724.00	8,608,383.64
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	4,000,000.00	4,000,000.00	4,500,000.00	4,500,000.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	4,000,000.00	4,000,000.00	4,500,000.00	4,500,000.00
25				
26 Transfers In	3,596,282.92	3,926,775.93	3,849,525.58	3,531,540.02
27 Transfers Out	(7,547,968.49)	(8,593,154.31)	(7,664,249.58)	(7,639,923.66)
28 Net Transfers In (Out)	(3,951,685.57)	(4,666,378.38)	(3,814,724.00)	(4,108,383.64)
29				
30 Net Change	-	-	-	-
31				
32 Beginning Fund Equity	100,000.00	100,000.00	100,000.00	100,000.00
33 Ending Equity	100,000.00	100,000.00	100,000.00	100,000.00

**Company:** 3078

**Company Name:** Revenue Other Funds

**Fund Name:** Ethanol Fuel Fund

**Fund Type:** Special Revenue

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

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

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

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

**Budget Information:** Not included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	0.00	-	0.00	-
9 Total Fund Equity	0.00	-	0.00	-
10 Total Liabilities and Fund Equity	0.00	-	0.00	-
11				
12				
13 Taxes				
14 Wind energy tax receipts	3,917,966.66	4,268,137.40	4,233,858.44	4,399,692.89
15 Paid to companies	(1,491,715.90)	(1,766,113.11)	(1,695,126.10)	(1,769,270.33)
16 Paid to counties	(2,426,250.76)	(2,502,024.29)	(2,538,732.34)	(2,630,422.56)
17 Use of Money and Property	-	-	-	-
18 Total Operating Revenue	0.00	-	0.00	(0.00)
19				
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	0.00	-	0.00	(0.00)
28				
29 Beginning Fund Equity	-	-	-	0.00
30 Ending Equity	0.00	-	0.00	-

**Company:** 3078

**Company Name:** Revenue Other Funds

**Fund Name:** Wind Energy Tax Fund

**Fund Type:** Special Revenue

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

Use: The secretary shall distribute all of the tax deposited in the wind energy tax fund pursuant to §§ 10-35-19 and 10-35-19.1 to the county treasurer where the wind farm is located. If a wind farm is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers in the wind farm located in the county. Upon receipt of the taxes, the county auditor shall apportion the tax among the school districts, the county, and the organized townships where a wind tower is located. The tax shall be apportioned by the county auditor by allocating fifty percent of the tax to the school district where each wind tower is located, fifteen percent to the organized township where each wind tower is located, and thirty-five percent to the county. If a wind tower is located in a township that is not organized, the unorganized township's share of the tax for that wind tower is allocated to the county. The secretary shall distribute the money to the counties on or before the first day of May. Any remaining revenue in the wind energy tax fund shall be deposited in the state general fund.

**Budget Information:** Not included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,954,845.13	2,329,620.56	2,480,685.15	2,098,147.25
2 Total Assets	1,954,845.13	2,329,620.56	2,480,685.15	2,098,147.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	91,882.83	154,716.55	128,472.76	24,316.00
8 Unreserved Fund Balance	1,862,962.30	2,174,904.01	2,352,212.39	2,073,831.25
9 Total Fund Equity	1,954,845.13	2,329,620.56	2,480,685.15	2,098,147.25
10 Total Liabilities and Fund Equity	1,954,845.13	2,329,620.56	2,480,685.15	2,098,147.25
11				
12				
13 Taxes	2,805,873.32	3,042,109.17	2,982,257.01	3,123,866.87
14 Licenses, Permits and Fees	4,426,477.13	4,578,653.48	4,891,509.18	5,257,830.03
15 Use of Money and Property	114,316.37	82,198.73	56,883.33	36,840.63
16 Sales and Services	-	-	-	-
17 Other Revenue	-	-	236,238.49	-
18 Total Operating Revenue	7,346,666.82	7,702,961.38	8,166,888.01	8,418,537.53
19				
20 Personal Services and Benefits	2,947,760.65	2,928,712.76	3,103,123.32	3,299,684.79
21 Travel	80,336.84	82,953.56	102,194.89	85,950.76
22 Contractual Services	1,314,547.43	1,526,111.79	1,684,253.18	1,960,446.88
23 Supplies and Materials	593,183.34	554,384.65	572,280.70	494,588.05
24 Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
25 Capital Outlay	22,759.51	125,005.15	58,222.14	289,926.01
26 Total Operating Expenditures/Expenses	5,991,856.87	6,250,437.01	6,553,343.33	7,163,865.59
27				
28 Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
29 Transfers Out	(195,787.00)	(1,095,547.23)	(1,596,444.98)	(1,611,582.04)
30 Net Transfers In (Out)	837,482.10	(62,278.13)	(563,175.88)	(578,312.94)
31				
32 Net Change	2,192,292.05	1,390,246.24	1,050,368.80	676,359.00
33				
34 Beginning Fund Equity	935,617.99	1,954,845.13	2,329,620.56	2,480,685.15
35 Prior Period Adjustment	(1,173,064.91)	(1,015,470.81)	(899,304.21)	(1,058,896.90)
36 Ending Equity	1,954,845.13	2,329,620.56	2,480,685.15	2,098,147.25

**Company:** 3177

**Company Name:** State Motor Vehicle Fund

**Fund Name:** State Motor Vehicle Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Note:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	72,699.87	95,068.30	86,729.99	72,363.19
2 Total Assets	72,699.87	95,068.30	86,729.99	72,363.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	72,699.87	95,068.30	86,729.99	72,363.19
9 Total Fund Equity	72,699.87	95,068.30	86,729.99	72,363.19
10 Total Liabilities and Fund Equity	72,699.87	95,068.30	86,729.99	72,363.19
11				
12				
13 Use of Money and Property	3,824.46	3,076.67	2,025.39	1,441.87
14 Sales and Services	169,202.18	144,291.76	127,636.30	109,297.33
15 Total Operating Revenue	173,026.64	147,368.43	129,661.69	110,739.20
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	208,000.00	125,000.00	138,000.00	125,106.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	208,000.00	125,000.00	138,000.00	125,106.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(34,973.36)	22,368.43	(8,338.31)	(14,366.80)
30				
31 Beginning Fund Equity	107,673.23	72,699.87	95,068.30	86,729.99
32 Ending Equity	72,699.87	95,068.30	86,729.99	72,363.19

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	349,411.95	252,212.62	231,932.82	182,296.71
2 Total Assets	349,411.95	252,212.62	231,932.82	182,296.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	349,411.95	252,212.62	231,932.82	182,296.71
9 Total Fund Equity	349,411.95	252,212.62	231,932.82	182,296.71
10 Total Liabilities and Fund Equity	349,411.95	252,212.62	231,932.82	182,296.71
11				
12				
13 Use of Money and Property	10,884.99	10,396.67	6,157.25	3,412.35
14 Sales and Services	464,930.48	389,404.00	333,562.95	278,845.54
15 Total Operating Revenue	475,815.47	399,800.67	339,720.20	282,257.89
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	497,750.00	497,000.00	360,000.00	331,894.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	497,750.00	497,000.00	360,000.00	331,894.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(21,934.53)	(97,199.33)	(20,279.80)	(49,636.11)
30				
31 Beginning Fund Equity	371,346.48	349,411.95	252,212.62	231,932.82
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	349,411.95	252,212.62	231,932.82	182,296.71

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,074,444.24	6,180,909.29	4,903,381.76	4,935,502.70
2 Cash and Cash Equivalents	15,667.54	8,655.33	15,325.06	15,451.68
3 Restricted Receivables	792,136.07	817,116.88	813,002.88	700,806.63
4 Accounts Receivable	12,496.93	14,475.63	567,337.45	564,678.77
5 Total Assets	<u>6,894,744.78</u>	<u>7,021,157.13</u>	<u>6,299,047.15</u>	<u>6,216,439.78</u>
6				
7 Accounts Payable	645,600.15	622,183.65	537,564.58	569,152.37
8 Due to Other Funds	1,286.00	1,254.36	1,599.80	1,599.80
9 Due to Other Governments	-	(2,500.00)	20,640.00	50,000.00
10 Total Liabilities	<u>646,886.15</u>	<u>620,938.01</u>	<u>559,804.38</u>	<u>620,752.17</u>
11				
12 Reserve for Encumbrances	10,277.55	3,002.20	-	20,000.00
13 Unreserved Fund Balance	6,237,581.08	6,397,216.92	5,739,242.77	5,575,687.61
14 Total Fund Equity	<u>6,247,858.63</u>	<u>6,400,219.12</u>	<u>5,739,242.77</u>	<u>5,595,687.61</u>
15 Total Liabilities and Fund Equity	<u>6,894,744.78</u>	<u>7,021,157.13</u>	<u>6,299,047.15</u>	<u>6,216,439.78</u>
16				
17				
18 Licenses, Permits and Fees	134,709.42	142,735.69	161,609.70	154,664.56
19 Use of Money and Property	369,633.65	270,863.49	184,596.41	163,405.16
20 Sales and Services	52,857,769.21	57,229,309.17	54,626,685.56	51,384,164.39
21 Other Revenue	20,490.66	110,065.30	15,363.62	33,860.50
22 Total Operating Revenue	<u>53,382,602.94</u>	<u>57,752,973.65</u>	<u>54,988,255.29</u>	<u>51,736,094.61</u>
23				
24 Personal Services and Benefits	1,039,910.57	1,063,974.58	1,207,655.03	1,162,743.66
25 Travel	117,533.01	127,068.51	123,775.53	119,011.23
26 Contractual Services	7,271,901.08	8,231,722.00	7,755,508.96	7,701,101.88
27 Supplies and Materials	672,157.09	837,916.63	661,432.41	496,164.86
28 Capital Outlay	23,850.84	25,995.82	38,289.99	37,399.29
29 Other Expense	69,569.00	76,919.00	68,085.00	64,997.00
30 Bad Debts Expense	-	-	-	-
31 Insurance Claims	233.75	259.00	99.00	145.65
32 Lottery Prizes	28,186,671.45	31,130,204.62	31,085,008.72	28,418,518.20
33 Total Operating Expenditures/Expenses	<u>37,381,826.79</u>	<u>41,494,060.16</u>	<u>40,939,854.64</u>	<u>38,000,081.77</u>
34				
35 Transfers In	-	-	-	-
36 Transfers Out	(15,381,228.00)	(16,106,553.00)	(14,709,380.00)	(13,879,568.00)
37 Net Transfers In (Out)	<u>(15,381,228.00)</u>	<u>(16,106,553.00)</u>	<u>(14,709,380.00)</u>	<u>(13,879,568.00)</u>
38				
39 Net Change	619,548.15	152,360.49	(660,979.35)	(143,555.16)
40				
41 Beginning Fund Equity	5,628,310.48	6,247,858.63	6,400,219.12	5,739,242.77
42 Prior Period Adjustment	-	-	3.00	-
43 Ending Equity	<u>6,247,858.63</u>	<u>6,400,219.12</u>	<u>5,739,242.77</u>	<u>5,595,687.61</u>

**Company:** 6516

**Company Name:** Lottery Operating Funds

**Fund Name:** Lottery Operating Fund

**Fund Type:** Enterprise

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,623,720.89	3,223,119.66	3,503,101.56	3,655,879.62
2 Accounts Receivable	20,043.53	44,195.71	65,064.12	7,361.76
3 Total Assets	<u>2,643,764.42</u>	<u>3,267,315.37</u>	<u>3,568,165.68</u>	<u>3,663,241.38</u>
4				
5 Accounts Payable	582.28	582.28	582.28	582.28
6 Due to Other Funds	-	-	-	-
7 Other Liabilities	16,981.66	21,581.66	24,181.66	28,300.00
8 Total Liabilities	<u>17,563.94</u>	<u>22,163.94</u>	<u>24,763.94</u>	<u>28,882.28</u>
9				
10 Reserve for Encumbrances	-	95,158.01	-	-
11 Unreserved Fund Balance	2,626,200.48	3,149,993.42	3,543,401.74	3,634,359.10
12 Total Fund Equity	<u>2,626,200.48</u>	<u>3,245,151.43</u>	<u>3,543,401.74</u>	<u>3,634,359.10</u>
13 Total Liabilities and Fund Equity	<u>2,643,764.42</u>	<u>3,267,315.37</u>	<u>3,568,165.68</u>	<u>3,663,241.38</u>
14				
15				
16 Licenses, Permits and Fees	1,406,000.00	1,328,850.00	1,310,110.00	1,300,175.00
17 Fines, Forfeits and Penalties	-	-	-	-
18 Use of Money and Property	85,307.76	68,277.64	50,411.78	30.00
19 Sales and Services	885,198.25	925,865.44	928,203.25	995,421.07
20 Other Revenue	-	478.30	6.76	-
21 Total Operating Revenue	<u>2,376,506.01</u>	<u>2,323,471.38</u>	<u>2,288,731.79</u>	<u>2,295,626.07</u>
22				
23 Personal Services and Benefits	446,427.36	506,284.56	582,711.00	654,515.46
24 Travel	8,776.84	10,489.75	11,883.34	9,564.30
25 Contractual Services	1,016,435.48	989,489.89	1,219,395.62	1,222,630.43
26 Supplies and Materials	16,747.18	11,406.93	15,942.36	27,399.35
27 Capital Outlay	432,077.65	12,710.80	7,896.20	85,511.80
28 Total Operating Expenditures/Expenses	<u>1,920,464.51</u>	<u>1,530,381.93</u>	<u>1,837,828.52</u>	<u>1,999,621.34</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(119,117.22)	(174,138.50)	(152,652.96)	(205,047.37)
32 Net Transfers In (Out)	<u>(119,117.22)</u>	<u>(174,138.50)</u>	<u>(152,652.96)</u>	<u>(205,047.37)</u>
33				
34 Net Change	336,924.28	618,950.95	298,250.31	90,957.36
35				
36 Beginning Fund Equity	2,289,276.20	2,626,200.48	3,245,151.43	3,543,401.74
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>2,626,200.48</u>	<u>3,245,151.43</u>	<u>3,543,401.74</u>	<u>3,634,359.10</u>

**Company:** 6516

**Company Name:** Lottery Operating Funds

**Fund Name:** Video Lottery Operating Fund

**Fund Type:** Enterprise

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:** Per § 42-7A-24 net machine income from video lottery games shall be directly deposited in the State Property Tax Reduction Fund upon receipt. SL 2015, ch 39 revised 42-7A-24 and beginning in FY2016 the net machine income is to be deposited into the General Fund.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	119,481,493.36	119,413,253.77	87,700,501.29	91,769,086.38
2 Total Assets	119,481,493.36	119,413,253.77	87,700,501.29	91,769,086.38
3				
4 Accounts Payable	2,299.78	8,822.33	7,082.02	8,612.50
5 Due to Other Funds	27,780,923.77	32,643,947.05	29,241,603.61	34,086,761.08
6 Due to Other Governments	48,291,937.61	51,259,257.91	55,719,209.55	52,210,430.81
7 Other Liabilities	43,406,332.20	35,501,226.48	2,732,606.11	5,463,281.99
8 Total Liabilities	119,481,493.36	119,413,253.77	87,700,501.29	91,769,086.38

**Company:** 8000  
**Company Name:** Agency Fund  
**Fund Name:** Agency Fund  
**Fund Type:** Agency Fund

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

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

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

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

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

**Additional Information:**

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

**Company:** 8015  
**Company Name:** Reinvestment Payment Fund  
**Fund Name:** Reinvestment Payment Fund  
**Fund Type:** Agency Fund

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

For FY2015 there was no money in the fund. Payments of \$854,333.12 were made during the year.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	360,953.44	340,487.24	518,591.10	726,098.13
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>	<u>726,098.13</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	360,953.44	340,487.24	518,591.10	726,098.13
10 Total Fund Equity	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>	<u>726,098.13</u>
11 Total Liabilities and Fund Equity	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>	<u>726,098.13</u>
12				
13				
14 Licenses, Permits and Fees	1,448,253.73	1,326,616.55	1,331,470.96	2,294,153.11
15 Use of Money and Property	30,701.18	16,210.33	7,548.85	4,873.89
16 Total Operating Revenue	<u>1,478,954.91</u>	<u>1,342,826.88</u>	<u>1,339,019.81</u>	<u>2,299,027.00</u>
17				
18 Personal Services and Benefits	207,590.98	226,293.08	185,915.95	154,519.97
19 Travel	-	-	-	-
20 Contractual Services	1,664,500.00	1,137,000.00	975,000.00	1,937,000.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>1,872,090.98</u>	<u>1,363,293.08</u>	<u>1,160,915.95</u>	<u>2,091,519.97</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	(393,136.07)	(20,466.20)	178,103.86	207,507.03
32				
33 Beginning Fund Equity	754,089.51	360,953.44	340,487.24	518,591.10
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>360,953.44</u>	<u>340,487.24</u>	<u>518,591.10</u>	<u>726,098.13</u>

**Company:** 3002

**Company Name:** Wheat Commission

**Fund Name:** Wheat Commission

**Fund Type:** Special Revenue

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

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

**Additional Information:**

Effective for FY2015, SDCL 38-10-22 was revised to four tenths of one percent of the value of the net market price per bushel.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	80,999.69	80,696.99	73,719.07	69,157.63
2 Total Assets	80,999.69	80,696.99	73,719.07	69,157.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	80,999.69	80,696.99	73,719.07	69,157.63
9 Total Fund Equity	80,999.69	80,696.99	73,719.07	69,157.63
10 Total Liabilities and Fund Equity	80,999.69	80,696.99	73,719.07	69,157.63
11				
12				
13 Licenses, Permits and Fees	77,067.99	77,061.05	79,103.84	80,338.50
14 Use of Money and Property	2,705.87	1,808.34	1,074.61	686.86
15 Other Revenue	911.33	30.43	93.42	-
16 Total Operating Revenue	80,685.19	78,899.82	80,271.87	81,025.36
17				
18 Personal Services and Benefits	68,856.36	61,951.35	71,631.99	70,154.97
19 Travel	1,493.81	1,317.15	1,306.40	1,062.87
20 Contractual Services	12,877.05	13,989.13	11,230.79	12,540.07
21 Supplies and Materials	2,547.40	1,922.89	2,016.21	1,786.39
22 Capital Outlay	-	-	1,064.40	-
23 Other Expense	137.50	22.00	-	42.50
24 Total Operating Expenditures/Expenses	85,912.12	79,202.52	87,249.79	85,586.80
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(5,226.93)	(302.70)	(6,977.92)	(4,561.44)
31				
32 Beginning Fund Equity	86,226.62	80,999.69	80,696.99	73,719.07
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	80,999.69	80,696.99	73,719.07	69,157.63

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	221,317.22	207,913.42	236,841.79	217,301.95
2 Total Assets	221,317.22	207,913.42	236,841.79	217,301.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	84.00	-
8 Unreserved Fund Balance	221,317.22	207,913.42	236,757.79	217,301.95
9 Total Fund Equity	221,317.22	207,913.42	236,841.79	217,301.95
10 Total Liabilities and Fund Equity	221,317.22	207,913.42	236,841.79	217,301.95
11				
12				
13 Licenses, Permits and Fees	295,853.25	282,468.77	302,990.55	307,024.74
14 Other Revenue	8,351.00	2,457.13	1,477.50	100.00
15 Total Operating Revenue	304,204.25	284,925.90	304,468.05	307,124.74
16				
17 Personal Services and Benefits	158,530.42	195,770.81	172,809.95	223,631.74
18 Travel	14,645.17	16,860.42	15,399.62	15,332.67
19 Contractual Services	70,373.82	79,837.34	81,572.05	80,875.30
20 Supplies and Materials	4,053.62	5,837.14	5,758.06	6,813.77
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	23.99	-	11.10
23 Total Operating Expenditures/Expenses	247,603.03	298,329.70	275,539.68	326,664.58
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	56,601.22	(13,403.80)	28,928.37	(19,539.84)
30				
31 Beginning Fund Equity	164,716.00	221,317.22	207,913.42	236,841.79
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	221,317.22	207,913.42	236,841.79	217,301.95

**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: Inspection fees per 40-32-25 and 40-32-27.  
**Use:** Expenditures of these funds shall not exceed sixty percent of the total dairy program budget.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

2009 SL Ch 205, section 14 revised 40-32-29 to state that expenditures of these funds not to exceed fifty percent of the total dairy program budget. The department shall provide the dairy industry and the Legislature an annual report of the previous year's activities. The chapter also increased various fees.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	849,533.62	899,047.50	883,102.84	836,975.02
2 Total Assets	849,533.62	899,047.50	883,102.84	836,975.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	849,533.62	899,047.50	883,102.84	836,975.02
9 Total Fund Equity	849,533.62	899,047.50	883,102.84	836,975.02
10 Total Liabilities and Fund Equity	849,533.62	899,047.50	883,102.84	836,975.02
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	320,748.45	216,421.82	317,722.81	315,329.64
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	23,760.77	16,944.29	12,463.59	8,990.52
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	90.00	1,316.58	-	-
20 Total Operating Revenue	344,599.22	234,682.69	330,186.40	324,320.16
21				
22 Personal Services and Benefits	63,078.78	65,541.11	71,376.12	92,797.10
23 Travel	356.97	290.82	328.22	3,057.12
24 Contractual Services	83,192.26	114,560.25	267,410.86	265,620.51
25 Supplies and Materials	3,298.80	2,431.62	5,301.47	4,426.38
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	-	-	1,694.40	4,546.87
28 Other Expense	60.00	2,345.00	20.00	-
29 Interest Expense	-	0.01	-	-
30 Bad Debts Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	149,986.81	185,168.81	346,131.07	370,447.98
32				
33 Transfers In	-	-	0.01	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	-	-	0.01	-
36				
37 Net Change	194,612.41	49,513.88	(15,944.66)	(46,127.82)
38				
39 Beginning Fund Equity	654,921.21	849,533.62	899,047.50	883,102.84
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	849,533.62	899,047.50	883,102.84	836,975.02

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

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	335,302.85	490,570.10	560,696.70	665,768.87
2 Total Assets	335,302.85	490,570.10	560,696.70	665,768.87
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	335,302.85	490,570.10	560,696.70	665,768.87
9 Total Fund Equity	335,302.85	490,570.10	560,696.70	665,768.87
10 Total Liabilities and Fund Equity	335,302.85	490,570.10	560,696.70	665,768.87
11				
12				
13 Licenses, Permits and Fees	346,017.04	302,480.77	350,358.78	358,327.01
14 Use of Money and Property	4,136.49	4,706.88	5,115.52	4,875.47
15 Other Revenue	30.94	50,617.57	-	19.75
16 Total Operating Revenue	350,184.47	357,805.22	355,474.30	363,222.23
17				
18 Personal Services and Benefits	126,789.63	110,010.22	147,466.41	124,138.11
19 Travel	2,088.68	1,487.55	1,418.44	3,953.79
20 Contractual Services	56,158.23	88,722.34	131,743.58	122,022.15
21 Supplies and Materials	2,375.54	2,156.15	3,579.87	3,350.97
22 Grants and Subsidies	-	-	1,064.40	-
23 Capital Outlay	-	161.71	75.00	4,385.04
24 Other Expense	50.00	-	-	300.00
25 Total Operating Expenditures/Expenses	187,462.08	202,537.97	285,347.70	258,150.06
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	162,722.39	155,267.25	70,126.60	105,072.17
32				
33 Beginning Fund Equity	172,580.46	335,302.85	490,570.10	560,696.70
34 Ending Equity	335,302.85	490,570.10	560,696.70	665,768.87

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Fertilizer Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,783.59	6,478.32	6,764.94	7,100.91
2 Total Assets	6,783.59	6,478.32	6,764.94	7,100.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,783.59	6,478.32	6,764.94	7,100.91
9 Total Fund Equity	6,783.59	6,478.32	6,764.94	7,100.91
10 Total Liabilities and Fund Equity	6,783.59	6,478.32	6,764.94	7,100.91
11				
12				
13 Licenses, Permits and Fees	6,654.23	6,659.13	6,841.72	6,970.30
14 Use of Money and Property	201.58	93.92	50.78	34.06
15 Total Operating Revenue	6,855.81	6,753.05	6,892.50	7,004.36
16				
17 Personal Services and Benefits	-	-	-	6.11
18 Travel	-	-	-	-
19 Contractual Services	6,870.94	7,058.32	6,605.88	6,662.28
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	6,870.94	7,058.32	6,605.88	6,668.39
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(15.13)	(305.27)	286.62	335.97
30				
31 Beginning Fund Equity	6,798.72	6,783.59	6,478.32	6,764.94
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	6,783.59	6,478.32	6,764.94	7,100.91

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	78,166.53	25,359.02	48,799.72	(15,846.18)
2 Total Assets	78,166.53	25,359.02	48,799.72	(15,846.18)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	78,166.53	25,359.02	48,799.72	(15,846.18)
9 Total Fund Equity	78,166.53	25,359.02	48,799.72	(15,846.18)
10 Total Liabilities and Fund Equity	78,166.53	25,359.02	48,799.72	(15,846.18)
11				
12				
13 Licenses, Permits and Fees	89,025.00	21,765.00	84,641.90	22,615.00
14 Use of Money and Property	2,472.86	1,590.08	813.70	405.34
15 Other Revenue	-	650.00	-	-
16 Total Operating Revenue	91,497.86	24,005.08	85,455.60	23,020.34
17				
18 Personal Services and Benefits	60,369.66	62,729.84	51,261.44	73,959.38
19 Travel	1,078.82	957.47	1,023.39	2,573.34
20 Contractual Services	9,567.45	12,729.09	9,419.78	10,290.37
21 Supplies and Materials	533.20	396.19	310.29	843.15
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	71,549.13	76,812.59	62,014.90	87,666.24
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	19,948.73	(52,807.51)	23,440.70	(64,645.90)
31				
32 Beginning Fund Equity	58,217.80	78,166.53	25,359.02	48,799.72
33 Ending Equity	78,166.53	25,359.02	48,799.72	(15,846.18)

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Nursery Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

SL 2009 ch 197 increased fees.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	516,250.77	511,364.43	475,567.61	349,704.89
2 Total Assets	516,250.77	511,364.43	475,567.61	349,704.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	516,250.77	511,364.43	475,567.61	349,704.89
9 Total Fund Equity	516,250.77	511,364.43	475,567.61	349,704.89
10 Total Liabilities and Fund Equity	516,250.77	511,364.43	475,567.61	349,704.89
11				
12				
13 Licenses, Permits and Fees	395,346.23	313,298.18	367,350.69	325,187.63
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	25,072.90	19,986.81	13,738.23	6,774.42
16 Other Revenue	7,122.34	21,271.32	-	3,343.24
17 Total Operating Revenue	427,541.47	354,556.31	381,088.92	335,305.29
18				
19 Personal Services and Benefits	280,388.97	269,074.68	271,379.76	271,313.24
20 Travel	3,474.47	2,479.11	2,943.51	6,013.37
21 Contractual Services	160,400.17	59,646.24	108,343.67	160,213.46
22 Supplies and Materials	16,422.56	10,729.56	12,875.40	17,328.51
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	294.18	238.31	2,302.39	3,415.63
25 Other Expense	1,645.00	9,265.00	12,078.56	325.00
26 Interest Expense	7,064.27	8,009.75	6,962.45	2,558.80
27 Total Operating Expenditures/Expenses	469,689.62	359,442.65	416,885.74	461,168.01
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(42,148.15)	(4,886.34)	(35,796.82)	(125,862.72)
34				
35 Beginning Fund Equity	558,398.92	516,250.77	511,364.43	475,567.61
36 Prior Period Adjustment	-	-	-	-
36 Ending Equity	516,250.77	511,364.43	475,567.61	349,704.89

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Pesticide Regulatory Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	74,986.17	97,664.32	31,015.66	51,537.86
2 Total Assets	74,986.17	97,664.32	31,015.66	51,537.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	74,986.17	97,664.32	31,015.66	51,537.86
9 Total Fund Equity	74,986.17	97,664.32	31,015.66	51,537.86
10 Total Liabilities and Fund Equity	74,986.17	97,664.32	31,015.66	51,537.86
11				
12				
13 Licenses, Permits and Fees	46,475.00	120,050.00	47,800.00	112,500.00
14 Use of Money and Property	2,197.51	1,716.85	1,452.82	841.17
15 Other Revenue	-	400.00	-	-
16 Total Operating Revenue	48,672.51	122,166.85	49,252.82	113,341.17
17				
18 Personal Services and Benefits	21,609.63	73,595.19	81,455.19	62,360.92
19 Travel	1,297.45	875.55	849.13	1,201.42
20 Contractual Services	22,050.13	23,552.28	32,046.11	26,251.42
21 Supplies and Materials	2,491.64	1,465.68	1,551.05	3,005.21
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	47,448.85	99,488.70	115,901.48	92,818.97
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	1,223.66	22,678.15	(66,648.66)	20,522.20
33				
34 Beginning Fund Equity	73,762.51	74,986.17	97,664.32	31,015.66
35 Ending Equity	74,986.17	97,664.32	31,015.66	51,537.86

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Seed Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

SL 2009 ch 197 increased fees.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,366,694.66	1,520,060.60	1,506,530.23	1,457,791.81
2 Total Assets	1,366,694.66	1,520,060.60	1,506,530.23	1,457,791.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,366,694.66	1,520,060.60	1,506,530.23	1,457,791.81
9 Total Fund Equity	1,366,694.66	1,520,060.60	1,506,530.23	1,457,791.81
10 Total Liabilities and Fund Equity	1,366,694.66	1,520,060.60	1,506,530.23	1,457,791.81
11				
12				
13 Licenses, Permits and Fees	496,295.60	411,585.83	425,819.39	422,243.25
14 Use of Money and Property	32,111.02	25,808.58	19,613.69	14,139.00
15 Other Revenue	-	200.00	-	-
16 Total Operating Revenue	528,406.62	437,594.41	445,433.08	436,382.25
17				
18 Personal Services and Benefits	11,674.41	16,478.37	15,741.04	23,669.50
19 Travel	3,379.57	3,603.94	4,425.30	3,408.81
20 Contractual Services	38,223.00	4,726.69	2,507.14	2,740.98
21 Supplies and Materials	419.10	129.21	163.31	840.29
22 Grants and Subsidies	333,310.72	347,487.92	554,175.63	541,614.02
23 Capital Outlay	-	-	-	-
24 Other Expense	1,215.00	10,125.00	22,220.00	67.50
25 Total Operating Expenditures/Expenses	388,221.80	382,551.13	599,232.42	572,341.10
26				
27 Transfers In	157,252.70	98,322.66	140,268.98	87,220.43
28 Transfers Out	-	-	(0.01)	-
29 Net Transfers In (Out)	157,252.70	98,322.66	140,268.97	87,220.43
30				
31 Net Change	297,437.52	153,365.94	(13,530.37)	(48,738.42)
32				
33 Beginning Fund Equity	1,069,257.14	1,366,694.66	1,520,060.60	1,506,530.23
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,366,694.66	1,520,060.60	1,506,530.23	1,457,791.81

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Weed and Pest Control Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	5,351,431.63	4,846,953.12	4,054,926.09	2,694,270.24
2 Loans and Notes Receivable	2,304,249.69	2,331,560.38	4,240,939.57	5,720,567.31
3 Total Assets	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>	<u>8,414,837.55</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	7,638.63	9,984.00	-	332.00
9 Unreserved Fund Balance	7,648,042.69	7,168,529.50	8,295,865.66	8,414,505.55
10 Total Fund Equity	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>	<u>8,414,837.55</u>
11 Total Liabilities and Fund Equity	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>	<u>8,414,837.55</u>
12				
13				
14 Licenses, Permits and Fees	6,775.00	3,512.50	13,382.50	10,750.00
15 Use of Money and Property	308,823.27	231,434.74	259,295.45	200,087.12
16 Sales and Services	173.71	1,424.51	2,127.50	1,400.00
17 Other Revenue	2,245.00	12,293.39	135,375.00	151,540.78
18 Total Operating Revenue	<u>318,016.98</u>	<u>248,665.14</u>	<u>410,180.45</u>	<u>363,777.90</u>
19				
20 Personal Services and Benefits	399,036.86	298,646.59	257,551.79	83,830.11
21 Travel	61,308.84	64,712.72	22,449.87	7,745.03
22 Contractual Services	189,145.63	146,049.17	88,978.21	22,774.95
23 Supplies and Materials	33,975.78	23,731.62	23,025.78	1,295.13
24 Grants and Subsidies	52,573.59	30,287.78	88,150.00	117,438.86
25 Capital Outlay	426.36	8,184.20	2,788.07	242.50
26 Other Expense	-	-	-	4,052.70
27 Bad Debts Expense	-	151,998.14	-	7,426.73
28 Total Operating Expenditures/Expenses	<u>736,467.06</u>	<u>723,610.22</u>	<u>482,943.72</u>	<u>244,806.01</u>
29				
30 Transfers In	-	935.00	1,186,062.73	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>935.00</u>	<u>1,186,062.73</u>	<u>-</u>
33				
34 Net Change	(418,450.08)	(474,010.08)	1,113,299.46	118,971.89
35				
36 Beginning Fund Equity	8,059,525.48	7,655,681.32	7,178,513.50	8,295,865.66
37 Prior Period Adjustment	14,605.92	(3,157.74)	4,052.70	-
38 Ending Equity	<u>7,655,681.32</u>	<u>7,178,513.50</u>	<u>8,295,865.66</u>	<u>8,414,837.55</u>

**Company:** 3052

**Company Name:** Rural Rehabilitation

**Fund Name:** Rural Rehabilitation Fund

**Fund Type:** Enterprise

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

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

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	40,820.97	34,427.88	4,635.19	17,024.07
2 Total Assets	40,820.97	34,427.88	4,635.19	17,024.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	40,820.97	34,427.88	4,635.19	17,024.07
9 Total Fund Equity	40,820.97	34,427.88	4,635.19	17,024.07
10 Total Liabilities and Fund Equity	40,820.97	34,427.88	4,635.19	17,024.07
11				
12				
13 Licenses, Permits and Fees	28,170.50	23,769.50	22,332.73	42,863.35
14 Total Operating Revenue	28,170.50	23,769.50	22,332.73	42,863.35
15				
16 Personal Services and Benefits	11,218.92	14,930.58	21,694.15	15,698.53
17 Travel	2,629.55	2,951.34	2,001.91	1,246.70
18 Contractual Services	12,831.25	9,687.80	26,314.82	11,285.01
19 Supplies and Materials	134.97	353.62	200.41	447.34
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	102.50
22 Total Operating Expenditures/Expenses	26,814.69	27,923.34	50,211.29	28,780.08
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	(2,239.25)	(1,914.13)	(1,694.39)
26 Net Transfers In (Out)	-	(2,239.25)	(1,914.13)	(1,694.39)
27				
28 Net Change	1,355.81	(6,393.09)	(29,792.69)	12,388.88
29				
30 Beginning Fund Equity	63,567.47	40,820.97	34,427.88	4,635.19
31 Prior Period Adjustment	(24,102.31)	-	-	-
32 Ending Equity	40,820.97	34,427.88	4,635.19	17,024.07

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(19,476.19)	122,517.56	108,620.96	108,045.91
2 Total Assets	(19,476.19)	122,517.56	108,620.96	108,045.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(19,476.19)	122,517.56	108,620.96	108,045.91
9 Total Fund Equity	(19,476.19)	122,517.56	108,620.96	108,045.91
10 Total Liabilities and Fund Equity	(19,476.19)	122,517.56	108,620.96	108,045.91
11				
12				
13 Licenses, Permits and Fees	10,264.75	9,072.25	2,127.75	-
14 Administering Programs	-	171,474.00	-	-
15 Total Operating Revenue	10,264.75	180,546.25	2,127.75	-
16				
17 Personal Services and Benefits	2.07	28,244.55	10,735.88	-
18 Travel	2,972.24	1,323.63	-	-
19 Contractual Services	11,250.80	7,589.65	5,209.47	575.05
20 Supplies and Materials	694.31	1,328.01	79.00	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	66.66	-	-
23 Total Operating Expenditures/Expenses	14,919.42	38,552.50	16,024.35	575.05
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(4,654.67)	141,993.75	(13,896.60)	(575.05)
30				
31 Beginning Fund Equity	(14,821.52)	(19,476.19)	122,517.56	108,620.96
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	(19,476.19)	122,517.56	108,620.96	108,045.91

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	275,154.88	473,115.40	387,498.59	271,220.16
2 Total Assets	275,154.88	473,115.40	387,498.59	271,220.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	275,154.88	473,115.40	387,498.59	271,220.16
9 Total Fund Equity	275,154.88	473,115.40	387,498.59	271,220.16
10 Total Liabilities and Fund Equity	275,154.88	473,115.40	387,498.59	271,220.16
11				
12				
13 Licenses, Permits and Fees	1,934,251.01	1,938,062.91	2,047,033.34	2,208,482.03
14 Use of Money and Property	5,540.99	3,695.60	3,734.62	2,674.50
15 Sales and Services	25.00	25.00	25.00	25.00
16 Total Operating Revenue	1,939,817.00	1,941,783.51	2,050,792.96	2,211,181.53
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	1,793,324.52	1,743,788.50	2,136,376.02	2,327,421.27
21 Supplies and Materials	35.68	34.49	33.75	38.69
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	1,793,360.20	1,743,822.99	2,136,409.77	2,327,459.96
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	146,456.80	197,960.52	(85,616.81)	(116,278.43)
31				
32 Beginning Fund Equity	128,698.08	275,154.88	473,115.40	387,498.59
33 Ending Equity	275,154.88	473,115.40	387,498.59	271,220.16

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	474,688.95	508,309.11	633,186.38	655,147.93
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>	<u>655,147.93</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	474,688.95	508,309.11	633,186.38	655,147.93
10 Total Fund Equity	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>	<u>655,147.93</u>
11 Total Liabilities and Fund Equity	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>	<u>655,147.93</u>
12				
13				
14 Licenses, Permits and Fees	282,012.95	319,418.75	407,537.12	403,841.43
15 Use of Money and Property	12,753.85	9,128.43	6,197.34	4,710.85
16 Total Operating Revenue	<u>294,766.80</u>	<u>328,547.18</u>	<u>413,734.46</u>	<u>408,552.28</u>
17				
18 Personal Services and Benefits	839.67	582.69	581.31	387.54
19 Travel	1,332.05	858.36	731.12	421.22
20 Contractual Services	63,043.81	67,301.18	101,039.74	67,530.34
21 Supplies and Materials	318.45	158.05	270.09	44.51
22 Grants and Subsidies	242,020.70	226,026.74	186,234.93	318,207.12
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>307,554.68</u>	<u>294,927.02</u>	<u>288,857.19</u>	<u>386,590.73</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	(12,787.88)	33,620.16	124,877.27	21,961.55
32				
33 Beginning Fund Equity	487,476.83	474,688.95	508,309.11	633,186.38
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>474,688.95</u>	<u>508,309.11</u>	<u>633,186.38</u>	<u>655,147.93</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	125,870.26	147,380.54	139,740.34	166,509.52
2 Total Assets	125,870.26	147,380.54	139,740.34	166,509.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	125,870.26	147,380.54	139,740.34	166,509.52
9 Total Fund Equity	125,870.26	147,380.54	139,740.34	166,509.52
10 Total Liabilities and Fund Equity	125,870.26	147,380.54	139,740.34	166,509.52
11				
12				
13 Licenses, Permits and Fees	42,552.42	29,755.06	15,361.34	32,523.05
14 Use of Money and Property	2,719.70	2,506.70	1,995.97	1,457.99
15 Total Operating Revenue	45,272.12	32,261.76	17,357.31	33,981.04
16				
17 Personal Services and Benefits	452.13	388.23	452.13	1,033.44
18 Travel	172.42	371.60	381.10	456.58
19 Contractual Services	2,218.07	2,342.65	4,015.28	1,592.84
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	8,989.00	7,649.00	20,149.00	4,129.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	11,831.62	10,751.48	24,997.51	7,211.86
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	33,440.50	21,510.28	(7,640.20)	26,769.18
30				
31 Beginning Fund Equity	92,429.76	125,870.26	147,380.54	139,740.34
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	125,870.26	147,380.54	139,740.34	166,509.52

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	8,125,363.24	8,237,496.92	10,443,274.73	8,117,773.72
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>	<u>8,117,773.72</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	8,125,363.24	8,237,496.92	10,443,274.73	8,117,773.72
10 Total Fund Equity	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>	<u>8,117,773.72</u>
11 Total Liabilities and Fund Equity	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>	<u>8,117,773.72</u>
12				
13				
14 Licenses, Permits and Fees	8,636,188.55	9,562,108.29	12,713,300.08	10,231,860.79
15 Use of Money and Property	255,997.19	188,982.56	127,818.84	92,330.94
16 Total Operating Revenue	<u>8,892,185.74</u>	<u>9,751,090.85</u>	<u>12,841,118.92</u>	<u>10,324,191.73</u>
17				
18 Personal Services and Benefits	274,795.26	303,767.10	396,963.34	426,619.88
19 Travel	-	-	-	-
20 Contractual Services	8,505,578.11	9,335,190.07	10,238,377.77	12,222,988.85
21 Supplies and Materials	153.66	-	-	84.01
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>8,780,527.03</u>	<u>9,638,957.17</u>	<u>10,635,341.11</u>	<u>12,649,692.74</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	111,658.71	112,133.68	2,205,777.81	(2,325,501.01)
31				
32 Beginning Fund Equity	8,013,704.53	8,125,363.24	8,237,496.92	10,443,274.73
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>8,125,363.24</u>	<u>8,237,496.92</u>	<u>10,443,274.73</u>	<u>8,117,773.72</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,461,885.18	3,517,272.60	4,028,321.62	3,278,576.85
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>	<u>3,278,576.85</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	2,461,885.18	3,517,272.60	4,028,321.62	3,278,576.85
10 Total Fund Equity	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>	<u>3,278,576.85</u>
11 Total Liabilities and Fund Equity	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>	<u>3,278,576.85</u>
12				
13				
14 Licenses, Permits and Fees	5,074,881.69	4,812,690.46	5,497,541.77	6,167,855.93
15 Use of Money and Property	83,614.44	51,008.84	37,672.26	34,879.09
16 Total Operating Revenue	<u>5,158,496.13</u>	<u>4,863,699.30</u>	<u>5,535,214.03</u>	<u>6,202,735.02</u>
17				
18 Personal Services and Benefits	85,824.04	90,083.52	88,646.19	88,192.15
19 Travel	-	-	-	-
20 Contractual Services	5,088,311.24	3,718,228.36	4,935,518.82	6,864,287.64
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>5,174,135.28</u>	<u>3,808,311.88</u>	<u>5,024,165.01</u>	<u>6,952,479.79</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	(15,639.15)	1,055,387.42	511,049.02	(749,744.77)
32				
33 Beginning Fund Equity	2,477,524.33	2,461,885.18	3,517,272.60	4,028,321.62
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>2,461,885.18</u>	<u>3,517,272.60</u>	<u>4,028,321.62</u>	<u>3,278,576.85</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	441,706.92	240,777.76	347,834.49	352,397.67
2 Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3 Total Assets	<u>450,968.34</u>	<u>250,039.18</u>	<u>357,095.91</u>	<u>361,659.09</u>
4				
5 Accounts Payable	50.00	530.00	530.00	530.00
6 Total Liabilities	<u>50.00</u>	<u>530.00</u>	<u>530.00</u>	<u>530.00</u>
7				
8 Reserve for Encumbrances	-	-	689.87	1,657.37
9 Unreserved Fund Balance	450,918.34	249,509.18	355,876.04	359,471.72
10 Total Fund Equity	<u>450,918.34</u>	<u>249,509.18</u>	<u>356,565.91</u>	<u>361,129.09</u>
11 Total Liabilities and Fund Equity	<u>450,968.34</u>	<u>250,039.18</u>	<u>357,095.91</u>	<u>361,659.09</u>
12				
13				
14 Taxes	75,000.00	75,000.00	75,000.00	75,000.00
15 Use of Money and Property	116,229.11	42,833.08	1,171.95	-
16 Sales and Services	94,797.42	220,074.28	103,038.79	92,536.16
17 Administering Programs	69,638.80	4,164.26	-	-
18 Other Revenue	42,747.32	18,801.18	149,704.15	95,376.06
19 Total Operating Revenue	<u>398,412.65</u>	<u>360,872.80</u>	<u>328,914.89</u>	<u>262,912.22</u>
20				
21 Personal Services and Benefits	90,443.31	201,087.49	3,048.18	43,869.21
22 Travel	3,484.00	21,667.56	4,868.37	10,221.89
23 Contractual Services	121,653.26	95,498.63	39,461.82	57,011.60
24 Supplies and Materials	76,629.57	138,396.48	89,228.75	55,065.69
25 Grants and Subsidies	183,684.81	86,634.06	75,000.00	75,490.34
26 Capital Outlay	-	5,225.96	10,249.00	16,689.87
27 Other Expense	-	-	-	-
28 Interest Expense	-	7.69	2.04	0.44
29 Total Operating Expenditures/Expenses	<u>475,894.95</u>	<u>548,517.87</u>	<u>221,858.16</u>	<u>258,349.04</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	(77,482.30)	(187,645.07)	107,056.73	4,563.18
36				
37 Beginning Fund Equity	528,400.64	450,918.34	249,509.18	356,565.91
38 Prior Period Adjustment	-	(13,764.09)	-	-
39 Ending Equity	<u>450,918.34</u>	<u>249,509.18</u>	<u>356,565.91</u>	<u>361,129.09</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,050,307.56	668,467.95	357,505.75	1,328,270.89
2 Total Assets	1,050,307.56	668,467.95	357,505.75	1,328,270.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,050,307.56	668,467.95	357,505.72	1,328,270.89
9 Total Fund Equity	1,050,307.56	668,467.95	357,505.72	1,328,270.89
10 Total Liabilities and Fund Equity	1,050,307.56	668,467.95	357,505.72	1,328,270.89
11				
12				
13 Licenses, Permits and Fees	52,404.00	34,424.00	28,540.00	1,295,970.00
14 Fines, Forfeits and Penalties	-	-	-	100.00
15 Use of Money and Property	54,970.72	32,887.80	15,552.89	6,870.36
16 Sales and Services	2,001.00	928.00	888.00	624.00
17 Other Revenue	131.24	292.40	381.12	855.41
18 Total Operating Revenue	109,506.96	68,532.20	45,362.01	1,304,419.77
19				
20 Personal Services and Benefits	295,920.43	350,995.24	162,047.76	147,807.81
21 Travel	23,193.70	11,760.11	4,223.71	2,519.61
22 Contractual Services	63,333.64	73,453.49	185,909.29	164,399.10
23 Supplies and Materials	8,595.34	6,792.75	4,093.84	18,893.07
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	1,600.00	7,275.99	10.37	-
26 Other Expense	176.10	94.23	39.27	35.04
27 Total Operating Expenditures/Expenses	392,819.21	450,371.81	356,324.24	333,654.63
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(283,312.25)	(381,839.61)	(310,962.23)	970,765.14
34				
35 Beginning Fund Equity	1,333,619.81	1,050,307.56	668,467.95	357,505.75
36 Ending Equity	1,050,307.56	668,467.95	357,505.72	1,328,270.89

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	266,445.17	459,383.38	614,715.49	697,080.38
2 Total Assets	266,445.17	459,383.38	614,715.49	697,080.38
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	10,249.40	19,861.54	31,116.94	90,331.92
6 Total Liabilities	10,249.40	19,861.54	31,116.94	90,331.92
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	256,195.77	439,521.84	583,598.55	606,748.46
10 Total Fund Equity	256,195.77	439,521.84	583,598.55	606,748.46
11 Total Liabilities and Fund Equity	266,445.17	459,383.38	614,715.49	697,080.38
12				
13				
14 Licenses, Permits and Fees	1,318,439.08	1,654,287.91	1,573,702.77	1,558,856.81
15 Fines, Forfeits and Penalties	6,631.04	-	1,747.70	6,301.36
16 Use of Money and Property	-	3,526.78	3,492.69	4,140.38
17 Sales and Services	-	-	-	-
18 Other Revenue	1,138.10	753.27	893.00	1,063.92
19 Total Operating Revenue	1,326,208.22	1,658,567.96	1,579,836.16	1,570,362.47
20				
21 Personal Services and Benefits	1,105,471.16	1,250,349.18	1,205,738.85	1,307,001.74
22 Travel	111,861.25	129,923.77	115,355.03	127,655.85
23 Contractual Services	60,981.41	75,287.66	81,908.38	90,470.59
24 Supplies and Materials	20,797.22	16,278.28	26,840.60	19,963.12
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	3,403.00	5,916.59	2,121.26
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	1,299,111.04	1,475,241.89	1,435,759.45	1,547,212.56
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	27,097.18	183,326.07	144,076.71	23,149.91
35				
36 Beginning Fund Equity	229,098.59	256,195.77	439,521.84	583,598.55
37 Ending Equity	256,195.77	439,521.84	583,598.55	606,748.46

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(2,127,002.72)	(2,942,038.46)	(2,067,335.05)	(3,776,647.86)
2 Total Assets	(2,127,002.72)	(2,942,038.46)	(2,067,335.05)	(3,776,647.86)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
6 Total Liabilities	9,261.42	9,261.42	9,261.42	9,261.42
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	(2,136,264.14)	(2,951,299.88)	(2,076,596.47)	(3,785,909.28)
10 Total Fund Equity	(2,136,264.14)	(2,951,299.88)	(2,076,596.47)	(3,785,909.28)
11 Total Liabilities and Fund Equity	(2,127,002.72)	(2,942,038.46)	(2,067,335.05)	(3,776,647.86)
12				
13				
14 Use of Money and Property	1,500.00	1,500.00	2,355.97	-
15 Sales and Services	1,675,447.32	3,456,423.06	4,393,445.70	1,299,199.77
16 Other Revenue	54.07	1,085.87	11,300.57	8,933.98
17 Total Operating Revenue	1,677,001.39	3,459,008.93	4,407,102.24	1,308,133.75
18				
19 Personal Services and Benefits	808,747.07	1,596,430.52	962,232.66	754,347.43
20 Travel	131,656.75	114,217.50	55,570.76	50,028.87
21 Contractual Services	2,867,213.65	6,504,327.57	2,489,615.37	2,204,338.63
22 Supplies and Materials	129,331.08	257,818.38	22,017.94	8,705.49
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	2,944.10	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	1,250.70	18.00	26.14
27 Total Operating Expenditures/Expenses	3,936,948.55	8,474,044.67	3,532,398.83	3,017,446.56
28				
29 Transfers In	1,300,731.00	4,200,000.00	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	1,300,731.00	4,200,000.00	-	-
32				
33 Net Change	(959,216.16)	(815,035.74)	874,703.41	(1,709,312.81)
34				
35 Beginning Fund Equity	(1,177,047.98)	(2,136,264.14)	(2,951,299.88)	(2,076,596.47)
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	(2,136,264.14)	(2,951,299.88)	(2,076,596.47)	(3,785,909.28)

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	4,246,594.25	3,752,088.70	3,131,378.43	1,882,615.80
2 Total Assets	4,246,594.25	3,752,088.70	3,131,378.43	1,882,615.80
3				
4 Accounts Payable	8,112.00	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	8,112.00	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	4,238,482.25	3,752,088.70	3,131,378.43	1,882,615.80
10 Total Fund Equity	4,238,482.25	3,752,088.70	3,131,378.43	1,882,615.80
11 Total Liabilities and Fund Equity	4,246,594.25	3,752,088.70	3,131,378.43	1,882,615.80
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	-	-	-	-
16 Other Revenue	-	2,187.00	-	3,396.00
17 Total Operating Revenue	-	2,187.00	-	3,396.00
18				
19 Personal Services and Benefits	336,067.87	13,646.68	13,195.66	18,294.06
20 Travel	20,646.00	225.18	-	256.50
21 Contractual Services	1,090,250.32	1,547,169.34	1,422,078.15	1,481,495.78
22 Supplies and Materials	41,506.92	5,117.91	2,239.23	7,249.22
23 Grants and Subsidies	397,342.64	870,928.44	1,193,959.23	436,343.97
24 Capital Outlay	22,350.00	51,493.00	9,238.00	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	1,908,163.75	2,488,580.55	2,640,710.27	1,943,639.53
28				
29 Transfers In	6,146,646.00	2,000,000.00	1,950,000.00	750,000.00
30 Transfers Out	-	-	-	(58,519.10)
31 Net Transfers In (Out)	6,146,646.00	2,000,000.00	1,950,000.00	691,480.90
32				
33 Net Change	4,238,482.25	(486,393.55)	(690,710.27)	(1,248,762.63)
34				
35 Beginning Fund Equity	-	4,238,482.25	3,752,088.70	3,131,378.43
36 Prior Period Adjustment	-	-	70,000.00	-
37 Ending Equity	4,238,482.25	3,752,088.70	3,131,378.43	1,882,615.80

**Company:** 3059

**Company Name:** State Fire Suppression Fund

**Fund Name:** Mountain Pine Beetle

**Fund Type:** Special Revenue

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

**Budget Information:** Not included in the General Appropriations Bill.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	55,380.97	29,918.99	61,081.52	27,085.70
2 Loans and Notes Receivable	119,817.59	149,596.39	122,610.32	159,982.80
3 Total Assets	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>	<u>187,068.50</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	175,198.56	179,515.38	183,691.84	187,068.50
10 Total Fund Equity	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>	<u>187,068.50</u>
11 Total Liabilities and Fund Equity	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>	<u>187,068.50</u>
12				
13				
14 Use of Money and Property	3,715.02	4,316.82	4,176.46	3,376.66
15 Total Operating Revenue	<u>3,715.02</u>	<u>4,316.82</u>	<u>4,176.46</u>	<u>3,376.66</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	3,715.02	4,316.82	4,176.46	3,376.66
30				
31 Beginning Fund Equity	171,483.54	175,198.56	179,515.38	183,691.84
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>175,198.56</u>	<u>179,515.38</u>	<u>183,691.84</u>	<u>187,068.50</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,663,603.68	2,368,853.74	1,894,569.43	1,582,325.80
2 Total Assets	2,663,603.68	2,368,853.74	1,894,569.43	1,582,325.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,663,603.68	2,368,853.74	1,894,569.43	1,582,325.80
9 Total Fund Equity	2,663,603.68	2,368,853.74	1,894,569.43	1,582,325.80
10 Total Liabilities and Fund Equity	2,663,603.68	2,368,853.74	1,894,569.43	1,582,325.80
11				
12				
13 Taxes	500,000.00	500,000.00	500,000.00	500,000.00
14 Licenses, Permits and Fees	-	-	-	-
15 Use of Money and Property	94,146.15	73,702.23	41,684.99	28,118.67
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	594,146.15	573,702.23	541,684.99	528,118.67
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	495,694.26	868,452.17	1,000,147.79	840,362.30
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	495,694.26	868,452.17	1,000,147.79	840,362.30
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	98,451.89	(294,749.94)	(458,462.80)	(312,243.63)
33				
34 Beginning Fund Equity	2,575,961.34	2,663,603.68	2,368,853.74	1,894,569.43
35 Prior Period Adjustment	(10,809.55)	-	(15,821.51)	-
36 Ending Equity	2,663,603.68	2,368,853.74	1,894,569.43	1,582,325.80

**Company:** 3063

**Company Name:** Pesticide Recycling and Disposal

**Fund Name:** Coordinated Natural Resources Conservation Fund

**Fund Type:** Special Revenue

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

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

**Additional Information:** The 2008 Legislature approved an emergency bill (SB 134) increasing the biennial pesticide registration fee. \$60 of the \$300 fee is to be deposited into the Coordinated Soil and Water Conservation Fund. The fee for this fund ended on July 1, 2010.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	395,745.84	417,165.71	452,089.91	399,769.80
2 Total Assets	395,745.84	417,165.71	452,089.91	399,769.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	395,745.84	417,165.71	452,089.91	399,769.80
9 Total Fund Equity	395,745.84	417,165.71	452,089.91	399,769.80
10 Total Liabilities and Fund Equity	395,745.84	417,165.71	452,089.91	399,769.80
11				
12				
13 Licenses, Permits and Fees	288,123.82	239,411.28	256,245.86	245,159.12
14 Use of Money and Property	-	-	5,151.55	-
15 Sales and Services	25,811.75	28,542.75	26,131.25	36,212.10
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	313,935.57	267,954.03	287,528.66	281,371.22
18				
19 Personal Services and Benefits	97,248.42	102,214.29	106,508.66	117,180.52
20 Travel	3,976.02	3,404.42	3,374.15	4,569.47
21 Contractual Services	141,211.38	117,395.96	124,209.88	184,593.02
22 Supplies and Materials	22,434.19	15,686.49	25,588.28	20,046.32
23 Grants and Subsidies	-	-	665.00	-
24 Capital Outlay	-	1,833.00	8,080.00	7,262.00
25 Other Expense	520.00	6,000.00	-	40.00
26 Total Operating Expenditures/Expenses	265,390.01	246,534.16	268,425.97	333,691.33
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	48,545.56	21,419.87	19,102.69	(52,320.11)
33				
34 Beginning Fund Equity	336,390.73	395,745.84	417,165.71	452,089.91
35 Prior Period Adjustment	10,809.55	-	15,821.51	-
36 Ending Equity	395,745.84	417,165.71	452,089.91	399,769.80

**Company:** 3063

**Company Name:** Pesticide Recycling and Disposal

**Fund Name:** Pesticide Recycling and Disposal Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:** The 2008 Legislature approved an emergency bill (SB 134) increasing the biennial pesticide registration fee. \$40 of the \$300 fee is to be deposited into the Pesticide Recycling and Disposal Fund.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	81,893.34	148,342.16	119,812.64	103,024.72
2 Total Assets	81,893.34	148,342.16	119,812.64	103,024.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	81,893.34	148,342.16	119,812.64	103,024.72
9 Total Fund Equity	81,893.34	148,342.16	119,812.64	103,024.72
10 Total Liabilities and Fund Equity	81,893.34	148,342.16	119,812.64	103,024.72
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	-	-	-	-
15 Total Operating Revenue	-	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	8,135.02	-	-
19 Contractual Services	12,967.96	160.52	3,799.08	16,560.95
20 Supplies and Materials	389.18	255.64	-	226.97
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	24,730.44	-
23 Total Operating Expenditures/Expenses	13,357.14	8,551.18	28,529.52	16,787.92
24				
25 Transfers In	-	75,000.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	75,000.00	-	-
28				
29 Net Change	(13,357.14)	66,448.82	(28,529.52)	(16,787.92)
30				
31 Beginning Fund Equity	95,250.48	81,893.34	148,342.16	119,812.64
32 Ending Equity	81,893.34	148,342.16	119,812.64	103,024.72

**Company:** 3150

**Company Name:** Special Livestock Disease Indemnity Fund

**Fund Name:** Other Disease Control

**Fund Type:** Special Revenue

**Purpose:** SDCL 40-8-37 created the Scabies Eradication Fund and was repealed in the 2006 Legislative Session. Source: Fees which were repealed in FY91. Presently, the fund is used for other disease control programs, including pseudorabies, brucellosis, tuberculosis, CWD, Johne's, and other disease programs. Present source of funds has been excess cash in federal fund. Use: Livestock disease control activities.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$292,861 to the General Fund.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	3,006,910.38	3,204,355.23	3,464,258.71	3,667,299.84
2 Total Assets	3,006,910.38	3,204,355.23	3,464,258.71	3,667,299.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,006,910.38	3,204,355.23	3,464,258.71	3,667,299.84
9 Total Fund Equity	3,006,910.38	3,204,355.23	3,464,258.71	3,667,299.84
10 Total Liabilities and Fund Equity	3,006,910.38	3,204,355.23	3,464,258.71	3,667,299.84
11				
12				
13 Licenses, Permits and Fees	112,515.42	129,504.49	213,758.87	169,712.42
14 Use of Money and Property	88,681.34	67,940.36	46,144.61	33,328.71
15 Total Operating Revenue	201,196.76	197,444.85	259,903.48	203,041.13
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	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	201,196.76	197,444.85	259,903.48	203,041.13
30				
31 Beginning Fund Equity	2,805,713.62	3,006,910.38	3,204,355.23	3,464,258.71
32 Ending Equity	3,006,910.38	3,204,355.23	3,464,258.71	3,667,299.84

**Company:** 3151

**Company Name:** Livestock Disease Emergency Fund

**Fund Name:** Livestock Disease Emergency Fund

**Fund Type:** Special Revenue

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

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	154,961.24	173,220.20	166,677.07	178,573.84
2 Total Assets	154,961.24	173,220.20	166,677.07	178,573.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	154,961.24	173,220.20	166,677.07	178,573.84
9 Total Fund Equity	154,961.24	173,220.20	166,677.07	178,573.84
10 Total Liabilities and Fund Equity	154,961.24	173,220.20	166,677.07	178,573.84
11				
12				
13 Licenses, Permits and Fees	21,287.68	66,105.00	30,120.00	68,895.00
14 Use of Money and Property	3,921.22	3,842.72	2,181.08	1,586.72
15 Sales and Services	3,000.00	2,500.00	2,800.00	3,400.00
16 Total Operating Revenue	28,208.90	72,447.72	35,101.08	73,881.72
17				
18 Personal Services and Benefits	775.08	775.08	775.08	775.08
19 Travel	2,217.37	2,627.65	2,196.00	2,559.18
20 Contractual Services	35,874.59	49,689.97	37,770.23	54,606.76
21 Supplies and Materials	841.66	1,096.06	902.90	1,253.73
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	2,790.20
24 Total Operating Expenditures/Expenses	39,708.70	54,188.76	41,644.21	61,984.95
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(11,499.80)	18,258.96	(6,543.13)	11,896.77
31				
32 Beginning Fund Equity	166,461.04	154,961.24	173,220.20	166,677.07
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	154,961.24	173,220.20	166,677.07	178,573.84

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	109,313.23	90,574.41	98,374.91	81,452.52
2 Total Assets	109,313.23	90,574.41	98,374.91	81,452.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	109,313.23	90,574.41	98,374.91	81,452.52
9 Total Fund Equity	109,313.23	90,574.41	98,374.91	81,452.52
10 Total Liabilities and Fund Equity	109,313.23	90,574.41	98,374.91	81,452.52
11				
12				
13 Use of Money and Property	4,277.08	2,600.14	1,344.76	1,010.00
14 Sales and Services	40,615.90	72,658.63	54,993.34	49,548.15
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	44,892.98	75,258.77	56,338.10	50,558.15
17				
18 Personal Services and Benefits	9,899.77	9,653.00	6,069.81	6,581.70
19 Travel	9.99	-	-	189.17
20 Contractual Services	9,072.66	11,801.94	9,174.20	10,326.46
21 Supplies and Materials	15,070.71	72,542.65	33,293.59	50,383.21
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	34,053.13	93,997.59	48,537.60	67,480.54
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	10,839.85	(18,738.82)	7,800.50	(16,922.39)
31				
32 Beginning Fund Equity	98,473.38	109,313.23	90,574.41	98,374.91
33 Ending Equity	109,313.23	90,574.41	98,374.91	81,452.52

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	644,331.31	677,308.76	441,202.62	3,219,071.08
2 Accounts Receivable	2,735.00	2,735.00	2,735.00	2,735.00
3 Property, Plant & Equipment	22,230.00	22,230.00	22,230.00	22,230.00
4 Total Assets	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>	<u>3,244,036.08</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	3,692.00	455.88	337.14
10 Unreserved Fund Balance	669,296.31	698,581.76	465,711.74	3,243,698.94
11 Total Fund Equity	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>	<u>3,244,036.08</u>
12 Total Liabilities and Fund Equity	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>	<u>3,244,036.08</u>
13				
14				
15 Licenses, Permits and Fees	1,050,312.46	1,167,179.77	1,143,333.11	1,498,861.48
16 Use of Money and Property	418,912.53	438,227.23	484,677.76	469,098.95
17 Sales and Services	513,007.69	576,407.43	585,664.57	718,928.29
18 Administering Programs	36,268.52	41,367.96	28,244.56	36,796.37
19 Other Revenue	241,894.71	271,827.27	248,966.08	3,135,213.13
20 Total Operating Revenue	<u>2,260,395.91</u>	<u>2,495,009.66</u>	<u>2,490,886.08</u>	<u>5,858,898.22</u>
21				
22 Personal Services and Benefits	664,924.27	680,782.79	802,970.12	854,810.55
23 Travel	6,738.33	4,039.83	4,858.77	6,345.42
24 Contractual Services	1,035,422.36	1,303,167.64	1,332,447.31	1,643,203.50
25 Supplies and Materials	282,543.91	408,438.32	436,084.78	476,358.10
26 Capital Outlay	102,058.87	9,611.05	96,573.80	38,919.50
27 Other Expense	56,093.67	55,767.99	54,057.44	61,392.69
28 Interest Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>2,147,781.41</u>	<u>2,461,807.62</u>	<u>2,726,992.22</u>	<u>3,081,029.76</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	112,614.50	33,202.04	(236,106.14)	2,777,868.46
36				
37 Beginning Fund Equity	556,681.81	669,296.31	702,273.76	466,167.62
38 Prior Period Adjustment	-	(224.59)	-	-
39 Ending Equity	<u>669,296.31</u>	<u>702,273.76</u>	<u>466,167.62</u>	<u>3,244,036.08</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	409.41
2 Total Assets	-	-	-	409.41
3				
4 Accounts Payable	-	-	-	409.41
5 Total Liabilities	-	-	-	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 Tourism**  
**State Accounting System - Other Fund Balances**  
**Company 3006 - Tourism Promotion Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,322,588.00	1,097,343.04	997,647.00	865,627.11
2 Total Assets	1,322,588.00	1,097,343.04	997,647.00	865,627.11
3				
4 Accounts Payable	796.00	2,923.12	1,537.00	1,552.00
5 Total Liabilities	796.00	2,923.12	1,537.00	1,552.00
6				
7 Reserve for Encumbrances	695,635.67	8,961.00	19,606.00	5,182.80
8 Unreserved Fund Balance	626,156.33	1,085,458.92	976,504.00	858,892.31
9 Total Fund Equity	1,321,792.00	1,094,419.92	996,110.00	864,075.11
10 Total Liabilities and Fund Equity	1,322,588.00	1,097,343.04	997,647.00	865,627.11
11				
12				
13 Taxes	8,290,920.32	8,782,880.81	9,263,961.04	9,904,217.63
14 Use of Money and Property	60,047.83	54,907.03	39,315.03	29,299.59
15 Sales and Services	468,116.83	380,289.60	565,504.28	322,782.71
16 Administering Programs	-	-	-	-
17 Other Revenue	46.50	20,653.74	77,568.12	63,220.52
18 Total Operating Revenue	8,819,131.48	9,238,731.18	9,946,348.47	10,319,520.45
19				
20 Personal Services and Benefits	1,465,874.00	1,501,095.00	1,581,604.58	1,626,697.00
21 Travel	191,303.61	181,330.44	206,893.42	217,775.22
22 Contractual Services	8,775,366.30	10,227,446.56	10,540,350.71	10,902,109.00
23 Supplies and Materials	520,402.71	453,149.65	511,340.74	495,149.63
24 Grants and Subsidies	320,000.00	320,000.00	320,000.00	420,000.00
25 Capital Outlay	28,272.39	50,525.02	59,846.13	8,013.35
26 Total Operating Expenditures/Expenses	11,301,219.01	12,733,546.67	13,220,035.58	13,669,744.20
27				
28 Transfers In	3,220,387.71	3,298,850.45	3,175,377.19	3,218,188.86
29 Transfers Out	-	(31,407.04)	-	-
30 Net Transfers In (Out)	3,220,387.71	3,267,443.41	3,175,377.19	3,218,188.86
31				
32 Net Change	738,300.18	(227,372.08)	(98,309.92)	(132,034.89)
33				
34 Beginning Fund Equity	583,491.82	1,321,792.00	1,094,419.92	996,110.00
35 Ending Equity	1,321,792.00	1,094,419.92	996,110.00	864,075.11

**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 3139 - Archeological Research Center**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	30,161.60	396,793.57	309,606.52	307,761.66
2 Total Assets	30,161.60	396,793.57	309,606.52	307,761.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	53.20	784.65	1,123.96
8 Unreserved Fund Balance	30,161.60	396,740.37	308,821.87	306,637.70
9 Total Fund Equity	30,161.60	396,793.57	309,606.52	307,761.66
10 Total Liabilities and Fund Equity	30,161.60	396,793.57	309,606.52	307,761.66
11				
12				
13 Taxes	517,554.97	548,497.36	578,542.46	618,527.05
14 Use of Money and Property	1,136.42	48.04	1,700.96	24.62
15 Sales and Services	731,409.23	1,039,423.49	709,618.91	730,063.77
16 Other Revenue	-	-	3,867.78	900.00
17 Total Operating Revenue	1,250,100.62	1,587,968.89	1,293,730.11	1,349,515.44
18				
19 Personal Services and Benefits	791,278.60	866,777.25	894,542.01	854,840.54
20 Travel	67,355.52	70,017.79	76,182.08	74,735.06
21 Contractual Services	335,357.74	313,514.88	398,331.90	500,101.43
22 Supplies and Materials	23,427.37	28,026.98	46,451.07	38,212.52
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	11,806.64	13,225.10	19,418.78	14,604.36
25 Interest Expense	314.27	3,685.57	847.91	2,393.53
26 Total Operating Expenditures/Expenses	1,229,540.14	1,295,247.57	1,435,773.75	1,484,887.44
27				
28 Transfers In	36,835.13	73,910.65	54,856.59	139,945.41
29 Transfers Out	-	-	-	(6,418.27)
30 Net Transfers In (Out)	36,835.13	73,910.65	54,856.59	133,527.14
31				
32 Net Change	57,395.61	366,631.97	(87,187.05)	(1,844.86)
33				
34 Beginning Fund Equity	(27,234.01)	30,161.60	396,793.57	309,606.52
35 Ending Equity	30,161.60	396,793.57	309,606.52	307,761.66

**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.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	182,041.50	165,412.24	162,024.05	135,823.47
2 Total Assets	182,041.50	165,412.24	162,024.05	135,823.47
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	182,041.50	165,412.24	162,024.05	136,143.47
9 Total Fund Equity	182,041.50	165,412.24	162,024.05	136,143.47
10 Total Liabilities and Fund Equity	182,041.50	165,412.24	162,024.05	136,143.47
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	155,739.41	163,658.25	206,212.89	183,787.39
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	155,739.41	163,658.25	206,212.89	183,787.39
17				
18 Personal Services and Benefits	75,097.33	55,070.58	89,163.89	
19 Travel	4,762.12	10,281.73	4,854.26	90,405.85
20 Contractual Services	63,199.06	78,706.28	76,257.67	4,260.76
21 Supplies and Materials	32,876.46	32,803.55	32,948.97	80,498.48
22 Grants and Subsidies	18,225.63	-	-	33,986.00
23 Capital Outlay	7,670.64	3,395.61	6,371.46	501.21
24 Other Expense	1,013.90	29.76	4.83	15.67
25 Total Operating Expenditures/Expenses	202,845.14	180,287.51	209,601.08	209,667.97
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(47,105.73)	(16,629.26)	(3,388.19)	(25,880.58)
32				
33 Beginning Fund Equity	229,147.23	182,041.50	165,412.24	162,024.05
34 Ending Equity	182,041.50	165,412.24	162,024.05	136,143.47

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	263,727.66	297,627.15	308,885.36	342,303.14
2 Total Assets	263,727.66	297,627.15	308,885.36	342,303.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	224.72
8 Unreserved Fund Balance	263,727.66	297,627.15	308,885.36	342,078.42
9 Total Fund Equity	263,727.66	297,627.15	308,885.36	342,303.14
10 Total Liabilities and Fund Equity	263,727.66	297,627.15	308,885.36	342,303.14
11				
12				
13 Taxes	660,788.42	700,294.13	738,654.27	789,704.59
14 Use of Money and Property	6,010.28	187.77	4,857.19	106.33
15 Sales and Services	-	-	-	7,800.00
16 Other Revenue	50.00	50.00	1,050.00	136.00
17 Total Operating Revenue	666,848.70	700,531.90	744,561.46	797,746.92
18				
19 Personal Services and Benefits	187,494.17	198,436.50	215,612.16	202,044.90
20 Travel	11,628.62	11,966.09	15,090.46	22,660.93
21 Contractual Services	38,657.04	45,086.86	48,060.05	91,108.76
22 Supplies and Materials	7,187.84	35,121.38	10,666.22	9,761.40
23 Grants and Subsidies	394,293.33	390,363.79	436,295.41	413,834.23
24 Capital Outlay	17,490.60	17,064.83	-	18,634.02
25 Total Operating Expenditures/Expenses	656,751.60	698,039.45	725,724.30	758,044.24
26				
27 Transfers In	-	31,407.04	-	-
28 Transfers Out	-	-	(7,578.95)	(6,284.90)
29 Net Transfers In (Out)	-	31,407.04	(7,578.95)	(6,284.90)
30				
31 Net Change	10,097.10	33,899.49	11,258.21	33,417.78
32				
33 Beginning Fund Equity	253,630.56	263,727.66	297,627.15	308,885.36
34 Ending Equity	263,727.66	297,627.15	308,885.36	342,303.14

**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 Tourism**  
**State Accounting System - Other Fund Balances**  
**Company 3145 - Historical Preservation Loan and Grant Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	384,585.86	373,909.17	365,979.01	305,957.96
2 Total Assets	384,585.86	373,909.17	365,979.01	305,957.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	384,585.86	373,909.17	365,979.01	305,957.96
9 Total Fund Equity	384,585.86	373,909.17	365,979.01	305,957.96
10 Total Liabilities and Fund Equity	384,585.86	373,909.17	365,979.01	305,957.96
11				
12				
13 Use of Money and Property	14,647.94	10,771.15	6,570.84	4,001.41
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	14,647.94	10,771.15	6,570.84	4,001.41
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	149,721.17	121,447.84	114,501.00	151,051.46
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	149,721.17	121,447.84	114,501.00	151,051.46
24				
25 Transfers In	100,000.00	100,000.00	100,000.00	100,000.00
26 Transfers Out	-	-	-	(12,971.00)
27 Net Transfers In (Out)	100,000.00	100,000.00	100,000.00	87,029.00
28				
29 Net Change	(35,073.23)	(10,676.69)	(7,930.16)	(60,021.05)
30				
31 Beginning Fund Equity	419,659.09	384,585.86	373,909.17	365,979.01
32 Ending Equity	384,585.86	373,909.17	365,979.01	305,957.96

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	66,260.51	127,024.78	108,527.52	266,074.10
2 Total Assets	66,260.51	127,024.78	108,527.52	266,074.10
3				
4 Accounts Payable	4,416.01	7,766.01	12,586.01	17,985.01
5 Total Liabilities	4,416.01	7,766.01	12,586.01	17,985.01
6				
7 Reserve for Encumbrances	9,095.45	-	2,962.20	4.00
8 Unreserved Fund Equity	52,749.05	119,258.77	92,979.31	248,085.09
9 Total Fund Equity	61,844.50	119,258.77	95,941.51	248,089.09
10 Total Liabilities and Fund Equity	66,260.51	127,024.78	108,527.52	266,074.10
11				
12 Licenses, Permits and Fees	-	-	-	-
13 Sales and Services	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	180.05	43.00	-	-
17 Total Operating Revenue	180.05	43.00	-	-
18				
19 Personal Services and Benefits	1,539,513.47	1,511,017.89	1,599,757.84	1,491,501.87
20 Travel	54,829.76	69,834.05	69,725.76	76,163.11
21 Contractual Services	814,189.60	784,814.78	855,135.47	1,075,985.76
22 Supplies and Materials	294,692.77	276,686.09	226,680.43	233,234.64
23 Capital Outlay	28,588.26	37,908.82	9,688.30	32,433.26
24 Other Expense	-	7,185.00	2,998.00	560.00
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures	2,731,813.86	2,687,446.63	2,763,985.80	2,909,878.64
27				
28 Transfers In	3,093,608.00	3,206,804.33	3,305,004.00	3,417,424.00
29 Transfers Out	(323,829.91)	(461,986.43)	(525,255.38)	(355,397.78)
30 Net Transfers In (Out)	2,769,778.09	2,744,817.90	2,779,748.62	3,062,026.22
31				
32 Net Change	38,144.28	57,414.27	15,762.82	152,147.58
33				
33 Beginning Fund Balance	23,700.22	61,844.50	119,258.77	95,941.51
33 Prior Period Adjustment			(39,080.08)	-
33 Ending Fund Balance	61,844.50	119,258.77	95,941.51	248,089.09

**Company:** 3121

**Company Name:** Game, Fish and Parks Administration

**Fund Name:** Game, Fish and Parks Administration

**Fund Type:** Special Revenue Fund

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

GOAC reviewed this fund on 10/20/09.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	9,599,052.59	6,397,732.43	8,297,719.71	10,239,530.01
2 Accounts Receivable	-	2,108.05	-	-
3 Total Assets	<u>9,599,052.59</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>	<u>10,239,530.01</u>
4				
5 Accounts Payable	99.25	-	-	-
6 Total Liabilities	<u>99.25</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	643,356.66	842,722.13	263,901.40	714,965.98
9 Unreserved Fund Equity	8,955,596.68	5,557,118.35	8,033,818.31	9,524,564.03
10 Total Fund Equity	<u>9,598,953.34</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>	<u>10,239,530.01</u>
11 Total Liabilities and Fund Equity	<u>9,599,052.59</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>	<u>10,239,530.01</u>
12				
13 Licenses, Permits and Fees	28,950,109.55	27,302,796.12	27,791,476.46	28,607,909.06
14 Fines, Forfeits and Penalties	-	2,788.00	-	895.74
15 Use of Money and Property	907,280.46	641,427.87	449,872.33	417,933.78
16 Sales and Services	205,905.30	123,141.71	243,822.73	166,572.00
17 Administering Programs	180,294.43	53,289.65	105,049.67	9,500.00
18 Other Revenue	281,906.62	587,045.73	820,366.38	356,283.35
19 Total Operating Revenue	<u>30,525,496.36</u>	<u>28,710,489.08</u>	<u>29,410,587.57</u>	<u>29,559,093.93</u>
20				
21 Personal Services and Benefits	11,923,595.25	12,569,468.67	12,292,656.65	12,855,910.22
22 Travel	469,666.80	489,637.28	491,002.40	445,982.92
23 Contractual Services	7,257,974.91	7,614,404.33	6,965,974.23	6,381,577.00
24 Supplies and Materials	2,517,807.91	2,510,945.66	1,848,460.58	2,160,852.55
25 Grants and Subsidies	426,084.14	370,458.25	260,259.25	194,214.01
26 Capital Outlay	5,327,908.47	3,480,156.75	1,604,535.69	1,615,572.97
27 Other Expense	10,922.32	22,209.81	8,064.78	23,787.77
28 Interest Expense	1,356.23	58.69	961.46	104.39
29 Insurance Claims	-	-	4,000.00	2,000.00
30 Total Operating Expenditures	<u>27,935,316.03</u>	<u>27,057,339.44</u>	<u>23,475,915.04</u>	<u>23,680,001.83</u>
31				
32 Transfers In	308,063.91	446,357.06	568,098.48	598,793.01
33 Transfers Out	(4,909,130.90)	(5,247,169.95)	(4,967,463.41)	(4,536,074.81)
34 Net Transfers In (Out)	<u>(4,601,066.99)</u>	<u>(4,800,812.89)</u>	<u>(4,399,364.93)</u>	<u>(3,937,281.80)</u>
35				
36 Net Change	(2,010,886.66)	(3,147,663.25)	1,535,307.60	1,941,810.30
37				
38 Beginning Fund Balance	11,609,840.00	9,598,953.34	6,399,840.48	8,297,719.71
39 Prior Period Adjustment	-	(51,449.61)	362,571.63	-
40 Ending Fund Balance	<u>9,598,953.34</u>	<u>6,399,840.48</u>	<u>8,297,719.71</u>	<u>10,239,530.01</u>

**Company:** 3122

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

**Fund Name:** Department of Game, Fish and Parks Fund

**Fund Type:** Special Revenue Fund

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

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

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

**Company:** 3122

**Company Name:** Game and Fish Fund

**Fund Name:** Sportsmen's Access and Landowner Depredation Fund

**Fund Type:** Special Revenue Fund

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

**Additional Information:**

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

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	267,439.19	273,640.72	277,697.27	172,597.76
2 Total Assets	267,439.19	273,640.72	277,697.27	172,597.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	267,439.19	273,640.72	277,697.27	172,597.76
9 Total Fund Equity	267,439.19	273,640.72	277,697.27	172,597.76
10 Total Liabilities and Fund Equity	267,439.19	273,640.72	277,697.27	172,597.76
11				
12 Use of Money and Property	8,622.05	6,201.53	4,056.55	-
13 Total Operating Revenue	8,622.05	6,201.53	4,056.55	-
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	-	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	(105,099.51)
25 Net Transfers In (Out)	-	-	-	(105,099.51)
26				
27 Net Change	8,622.05	6,201.53	4,056.55	(105,099.51)
28				
29 Beginning Fund Balance	258,817.14	267,439.19	273,640.72	277,697.27
30 Ending Fund Balance	267,439.19	273,640.72	277,697.27	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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	168,957.47	39,912.41	122,995.80	205,961.53
2 Total Assets	168,957.47	39,912.41	122,995.80	205,961.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	10,000.00	-	16,790.00
8 Unreserved Fund Equity	168,957.47	29,912.41	122,995.80	189,171.53
9 Total Fund Equity	168,957.47	39,912.41	122,995.80	205,961.53
10 Total Liabilities and Fund Equity	168,957.47	39,912.41	122,995.80	205,961.53
11				
12 Licenses, Permits and Fees	302,759.23	309,846.80	295,628.73	305,192.00
13 Use of Money and Property	6,424.14	3,740.73	2,212.12	1,701.73
14 Sales and Services	4,915.00	8,135.50	3,737.00	6,427.50
15 Administering Programs	-	-	-	25,000.00
16 Other Revenue	800.50	10,500.00	-	-
17 Total Operating Revenue	314,898.87	332,223.03	301,577.85	338,321.23
18				
19 Personal Services and Benefits	616,644.71	640,599.14	713,396.83	706,841.14
20 Travel	23,121.07	27,648.19	21,601.24	23,490.39
21 Contractual Services	261,064.29	343,670.79	284,716.28	304,296.41
22 Supplies and Materials	35,646.30	54,064.51	42,606.16	59,598.54
23 Capital Outlay	3,560.97	9,227.99	2,253.30	11,000.48
24 Other Expense	-	430.00	2,034.25	-
25 Other Expense	-	-	-	-
26 Total Operating Expenditures	940,037.34	1,075,640.62	1,066,608.06	1,105,226.96
27				
28 Transfers In	584,292.14	650,702.46	895,321.60	901,808.46
29 Transfers Out	(32,439.00)	(36,329.93)	(47,208.00)	(51,937.00)
30 Net Transfers In (Out)	551,853.14	614,372.53	848,113.60	849,871.46
31				
32 Net Change	(73,285.33)	(129,045.06)	83,083.39	82,965.73
33				
34 Beginning Fund Balance	242,242.80	168,957.47	39,912.41	122,995.80
35 Ending Fund Balance	168,957.47	39,912.41	122,995.80	205,961.53

**Company:** 3123

**Company Name:** Animal Damage Control Fund

**Fund Name:** Animal Damage Control Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	54,116.81	251,359.97	304,414.98	239,758.64
2 Total Assets	54,116.81	251,359.97	304,414.98	239,758.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	54,116.81	251,359.97	304,414.98	239,758.64
9 Total Fund Equity	54,116.81	251,359.97	304,414.98	239,758.64
10 Total Liabilities and Fund Equity	54,116.81	251,359.97	304,414.98	239,758.64
11				
12 Use of Money and Property	2,214.08	1,265.16	505.30	904.25
13 Other Revenue	500.00	272,450.00	420,180.00	191,931.00
14 Total Operating Revenue	2,714.08	273,715.16	420,685.30	192,835.25
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	1,114,557.64	1,166,915.00	772,123.69	331,603.70
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	125,000.00	309,400.00	104,705.70
22 Total Operating Expenditures	1,114,557.64	1,291,915.00	1,081,523.69	436,309.40
23				
24 Transfers In	1,150,000.00	1,250,000.00	752,121.40	478,896.04
25 Transfers Out	(32,196.00)	(34,557.00)	(38,228.00)	(300,078.23)
26 Net Transfers In (Out)	1,117,804.00	1,215,443.00	713,893.40	178,817.81
27				
28 Net Change	5,960.44	197,243.16	53,055.01	(64,656.34)
29				
30 Beginning Fund Balance	48,156.37	54,116.81	251,359.97	304,414.98
31 Ending Fund Balance	54,116.81	251,359.97	304,414.98	239,758.64

**Company:** 3124

**Company Name:** Land Acquisition and Development Fund

**Fund Name:** Land Acquisition and Development Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,446,600.03	1,318,563.73	2,137,685.89	4,979,945.52
2 Total Assets	2,446,600.03	1,318,563.73	2,137,685.89	4,979,945.52
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	12,986.56	20,022.30	39,082.30	39,082.30
6 Total Liabilities	12,986.56	20,022.30	39,082.30	39,082.30
7				
8 Reserve for Encumbrances	100,880.52	266,765.13	2,117,151.52	50,155.82
9 Unreserved Fund Equity	2,332,732.95	1,031,776.30	(18,547.93)	4,890,707.40
10 Total Fund Equity	2,433,613.47	1,298,541.43	2,098,603.59	4,940,863.22
11 Total Liabilities and Fund Equity	2,446,600.03	1,318,563.73	2,137,685.89	4,979,945.52
12				
13 Taxes	1,526,919.74	1,636,221.80	1,498,081.20	1,516,068.40
14 Licenses, Permits and Fees	12,110,455.96	13,715,325.43	16,634,293.23	17,350,838.71
15 Use of Money and Property	438,785.30	805,298.14	336,524.05	439,946.39
16 Sales and Services	578,035.59	597,374.25	227.05	4,596.76
17 Administering Programs	71,375.11	133,506.37	323,842.18	301,055.78
18 Other Revenue	92,649.08	53,984.57	117,121.73	151,272.36
19 Total Operating Revenue	14,818,220.78	16,941,710.56	18,910,089.44	19,763,778.40
20				
21 Personal Services and Benefits	5,759,374.12	5,644,911.36	6,083,094.15	6,132,006.35
22 Travel	70,984.17	82,591.61	79,537.16	77,113.46
23 Contractual Services	4,606,193.20	5,004,297.19	5,086,524.53	4,856,643.44
24 Supplies and Materials	1,426,531.13	1,526,570.12	1,691,379.14	1,594,676.04
25 Grants and Subsidies	6,115.87	15,413.91	3,169.14	-
26 Capital Outlay	4,726,835.36	5,216,948.46	4,325,351.80	2,896,709.58
27 Other Expense	297,022.44	387,714.23	402,348.59	421,626.65
28 Interest Expense	3,621.08	495.54	566.88	19.56
29 Total Operating Expenditures	16,896,677.37	17,878,942.42	17,671,971.39	15,978,795.08
30				
31 Transfers In	160,000.00	330,000.00	257,886.73	105,664.89
32 Transfers Out	(658,767.80)	(527,840.18)	(660,979.20)	(1,217,567.25)
33 Net Transfers In (Out)	(498,767.80)	(197,840.18)	(403,092.47)	(1,111,902.36)
34				
35 Net Change	(2,577,224.39)	(1,135,072.04)	835,025.58	2,673,080.96
36				
37 Beginning Fund Balance	5,010,837.86	2,433,613.47	1,298,541.43	2,098,603.59
38 Prior Period Adjustment	-	-	(34,963.42)	169,178.67
39 Ending Fund Balance	2,433,613.47	1,298,541.43	2,098,603.59	4,940,863.22

**Company:** 3125  
**Company Name:** Parks and Recreation  
**Fund Name:** Parks and Recreation Fund  
**Fund Type:** Special Revenue Fund

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

**Budget Information:** Included in the General Appropriations Bill.

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

**Additional Information:**

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

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	510.67	17,643.68	121,277.02	257,960.41
2 Total Assets	510.67	17,643.68	121,277.02	257,960.41
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	510.67	17,643.68	121,277.02	257,960.41
9 Total Fund Equity	510.67	17,643.68	121,277.02	257,960.41
10 Total Liabilities and Fund Equity	510.67	17,643.68	121,277.02	257,960.41
11				
12 Use of Money and Property	1,222,797.03	1,220,353.57	1,260,336.23	1,340,499.86
13 Total Operating Revenue	1,222,797.03	1,220,353.57	1,260,336.23	1,340,499.86
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	149.10	-	-	27,318.10
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	15,490.00	-	-	-
21 Total Operating Expenditures	15,639.10	-	-	27,318.10
22				
23 Transfers In	223,000.00	-	50,000.00	2,676.11
24 Transfers Out	(1,430,872.18)	(1,203,220.56)	(1,247,891.11)	(1,179,174.48)
25 Net Transfers In (Out)	(1,207,872.18)	(1,203,220.56)	(1,197,891.11)	(1,176,498.37)
26				
27 Net Change	(714.25)	17,133.01	62,445.12	136,683.39
28				
29 Beginning Fund Balance	1,224.92	510.67	17,643.68	121,277.02
30 Prior Period Adjustment	-	-	41,188.22	-
31 Ending Fund Balance	510.67	17,643.68	121,277.02	257,960.41

**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, chi 362 or for maintenance and renovation of state-owned concession facilities at Custer State Park. Prior to FY2005 this fund was accounted for in the Custer State Park Fund (company 3127) and separate identification of this fund was not maintained on the state's accounting system.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

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



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

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

**Company:** 3125

**Company Name:** Parks and Recreation

**Fund Name:** Custer State Park Improvement Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	676,131.28	662,640.42	642,693.89	606,566.61
2 Total Assets	676,131.28	662,640.42	642,693.89	606,566.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	676,131.28	662,640.42	642,693.89	649,260.50
9 Total Fund Equity	676,131.28	662,640.42	642,693.89	649,260.50
10 Total Liabilities and Fund Equity	676,131.28	662,640.42	642,693.89	649,260.50
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	23,987.10	16,509.14	10,053.47	6,566.61
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	23,987.10	16,509.14	10,053.47	6,566.61
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	(60,000.00)	(30,000.00)	(30,000.00)	-
27 Net Transfers In (Out)	(60,000.00)	(30,000.00)	(30,000.00)	-
28				
29 Net Change	(36,012.90)	(13,490.86)	(19,946.53)	6,566.61
30				
31 Beginning Fund Balance	712,144.18	676,131.28	662,640.42	642,693.89
32 Ending Fund Balance	676,131.28	662,640.42	642,693.89	649,260.50

**Company:** 3125

**Company Name:** Parks and Recreation

**Fund Name:** HMC Natural Resources Recovery Fund

**Fund Type:** Special Revenue Fund

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

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

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

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,106,971.00	884,338.50	865,081.22	926,724.32
2 Total Assets	1,106,971.00	884,338.50	865,081.22	926,724.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	827.92	-	52,877.52	26,438.76
8 Unreserved Fund Equity	1,106,143.08	884,338.50	812,203.70	900,285.56
9 Total Fund Equity	1,106,971.00	884,338.50	865,081.22	926,724.32
10 Total Liabilities and Fund Equity	1,106,971.00	884,338.50	865,081.22	926,724.32
11				
12 Taxes	427,460.00	408,237.50	401,197.50	363,935.00
13 Licenses, Permits and Fees	487,311.55	478,814.27	474,943.39	449,756.97
14 Use of Money and Property	55,508.00	33,924.75	19,812.54	11,926.93
15 Sales and Services	6,382.50	11,364.00	25,865.92	15,646.00
16 Other Revenue	-	51,150.16	450.00	115.84
17 Total Operating Revenue	976,662.05	983,490.68	922,269.35	841,380.74
18				
19 Personal Services and Benefits	291,880.27	278,466.26	291,906.08	270,568.18
20 Travel	22,006.28	18,221.61	17,727.72	14,090.16
21 Contractual Services	113,822.13	122,974.78	112,045.35	120,938.02
22 Supplies and Materials	201,282.35	158,675.29	207,426.96	172,667.15
23 Grants and Subsidies	124,480.09	157,919.86	143,605.10	108,292.25
24 Capital Outlay	227,451.12	434,398.38	138,251.42	62,658.88
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures	980,922.24	1,170,656.18	910,962.63	749,214.64
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(29,122.00)	(35,467.00)	(30,564.00)	(30,523.00)
30 Net Transfers In (Out)	(29,122.00)	(35,467.00)	(30,564.00)	(30,523.00)
31				
32 Net Change	(33,382.19)	(222,632.50)	(19,257.28)	61,643.10
33				
34 Beginning Fund Balance	1,140,353.19	1,106,971.00	884,338.50	865,081.22
35 Ending Fund Balance	1,106,971.00	884,338.50	865,081.22	926,724.32

**Company:** 3126

**Company Name:** Snowmobile Trails Fund

**Fund Name:** Snowmobile Trails Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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

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

## Tribal Relations

### State Accounting System - Other Fund Balances

#### Company 3025 - Tribal Relations Other Fund

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

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,259.31	10,361.14	147,331.15	104,933.19
2 Total Assets	1,259.31	10,361.14	147,331.15	104,933.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,259.31	10,361.14	147,331.15	104,933.19
9 Total Fund Equity	1,259.31	10,361.14	147,331.15	104,933.19
10 Total Liabilities and Fund Equity	1,259.31	10,361.14	147,331.15	104,933.19
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	420,490.90	422,238.07	371,124.08	389,438.47
15 Use of Money and Property	2,027.15	-	-	228.78
16 Other Revenue	1,728.13	695.82	5,741.18	30.00
17 Total Operating Revenue	424,246.18	422,933.89	376,865.26	389,697.25
18				
19 Personal Services and Benefits	112,533.81	112,934.26	118,730.24	120,957.37
20 Travel	-	-	-	69.93
21 Contractual Services	11,324.18	9,817.73	11,758.95	13,775.06
22 Supplies and Materials	204.68	2,506.91	2,164.25	2,454.03
23 Grants and Subsidies	294,438.11	278,181.29	99,237.86	287,611.26
24 Capital Outlay	2,029.48	-	-	19.80
25 Interest Expense	-	2,656.98	655.75	-
26 Total Operating Expenditures/Expenses	420,530.26	406,097.17	232,547.05	424,887.45
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(8,015.20)	(7,734.89)	(7,348.20)	(7,207.76)
30 Net Transfers In (Out)	(8,015.20)	(7,734.89)	(7,348.20)	(7,207.76)
31				
32 Net Change	(4,299.28)	9,101.83	136,970.01	(42,397.96)
33				
34 Beginning Fund Equity	5,558.59	1,259.31	10,361.14	147,331.15
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,259.31	10,361.14	147,331.15	104,933.19

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	18,475.84	9,934.87	13,978.27	2,850.42
2 Total Assets	18,475.84	9,934.87	13,978.27	2,850.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	18,475.84	9,934.87	13,978.27	2,850.42
9 Total Fund Equity	18,475.84	9,934.87	13,978.27	2,850.42
10 Total Liabilities and Fund Equity	18,475.84	9,934.87	13,978.27	2,850.42
11				
12				
13 Administering Programs	160,943.09	92,459.03	128,043.40	119,838.65
14 Total Operating Revenue	160,943.09	92,459.03	128,043.40	119,838.65
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	174,000.00	101,000.00	124,000.00	130,966.50
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	174,000.00	101,000.00	124,000.00	130,966.50
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(13,056.91)	(8,540.97)	4,043.40	(11,127.85)
29				
30 Beginning Fund Equity	-	18,475.84	9,934.87	13,978.27
31 Prior Period Adjustment	31,532.75	-	-	-
32 Ending Equity	18,475.84	9,934.87	13,978.27	2,850.42

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,283,501.39	7,640,773.61	11,048,200.62	11,212,223.04
2 Total Assets	7,283,501.39	7,640,773.61	11,048,200.62	11,212,223.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,283,501.39	7,640,773.61	11,048,200.62	11,212,223.04
9 Total Fund Equity	7,283,501.39	7,640,773.61	11,048,200.62	11,212,223.04
10 Total Liabilities and Fund Equity	7,283,501.39	7,640,773.61	11,048,200.62	11,212,223.04
11				
12 Licenses, Permits and Fees	3,855.00	6,570.00	5,160.00	5,250.00
13 Fines, Forfeits and Penalties	270.75	-	-	-
14 Use of Money and Property	23,698.51	25,176.70	92,285.26	94,335.87
15 Sales and Services	90,289.18	44,584.00	52,479.45	60,648.85
16 Administering Programs	2,696,823.61	3,114,279.55	3,089,901.50	3,034,838.33
17 Other Revenue	1,981,889.80	2,234,781.63	2,275,745.84	1,914,838.30
18 Total Operating Revenue	4,796,826.85	5,425,391.88	5,515,572.05	5,109,911.35
19				
20 Personal Services and Benefits	2,211,580.44	2,623,814.84	2,725,931.28	2,725,763.46
21 Travel	23,910.25	26,400.91	69,212.53	6,956.51
22 Contractual Services	1,390,312.04	1,643,591.15	798,001.67	1,063,396.83
23 Supplies and Materials	46,053.46	7,487.64	8,259.56	5,735.26
24 Grants and Subsidies	1,653,245.61	910,698.98	732,774.07	1,341,070.94
25 Capital Outlay	158,928.27	45,363.30	88,675.61	21,013.30
26 Other Expense	2,154.73	-	-	-
27 Interest Expense	-	0.70	-	-
28 Total Operating Expenditures/Expenses	5,486,184.80	5,257,357.52	4,422,854.72	5,163,936.30
29				
30 Transfers In	124,762.58	189,237.86	2,253,668.80	218,047.37
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	124,762.58	189,237.86	2,253,668.80	218,047.37
33				
34 Net Change	(564,595.37)	357,272.22	3,346,386.13	164,022.42
35				
36 Beginning Fund Equity	7,584,783.18	7,283,501.39	7,640,773.61	11,048,200.62
37 Prior Period Adjustment	263,313.58	-	61,040.88	-
38 Ending Equity	7,283,501.39	7,640,773.61	11,048,200.62	11,212,223.04

**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.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	75,981.56	52,763.87	43,172.16	48,991.81
2 Total Assets	75,981.56	52,763.87	43,172.16	48,991.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	75,981.56	52,763.87	43,172.16	48,991.81
9 Total Fund Equity	75,981.56	52,763.87	43,172.16	48,991.81
10 Total Liabilities and Fund Equity	75,981.56	52,763.87	43,172.16	48,991.81
11				
12				
13 Licenses, Permits and Fees	109,364.00	123,550.50	135,907.00	140,842.50
14 Use of Money and Property	4,084.86	2,242.01	992.07	456.32
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	113,448.86	125,792.51	136,899.07	141,298.82
17				
18 Personal Services and Benefits	78,223.79	81,956.18	89,763.71	90,164.20
19 Travel	9,043.94	9,106.19	5,795.01	5,098.12
20 Contractual Services	53,264.69	53,499.65	43,555.19	34,982.53
21 Supplies and Materials	3,250.93	3,783.68	7,249.48	3,074.66
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	664.50	127.39	2,159.66
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	143,783.35	149,010.20	146,490.78	135,479.17
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(30,334.49)	(23,217.69)	(9,591.71)	5,819.65
33				
34 Beginning Fund Equity	106,316.05	75,981.56	52,763.87	43,172.16
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	75,981.56	52,763.87	43,172.16	48,991.81

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	84,139.51	87,640.90	88,057.32	92,338.37
2 Total Assets	84,139.51	87,640.90	88,057.32	92,338.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	84,139.51	87,640.90	88,057.32	92,338.37
9 Total Fund Equity	84,139.51	87,640.90	88,057.32	92,338.37
10 Total Liabilities and Fund Equity	84,139.51	87,640.90	88,057.32	92,338.37
11				
12				
13 Licenses, Permits and Fees	74,635.00	78,970.00	79,400.00	84,000.00
14 Use of Money and Property	3,132.06	2,142.22	1,381.44	932.11
15 Other Revenue	3,665.00	3,615.00	3,842.00	3,460.00
16 Total Operating Revenue	81,432.06	84,727.22	84,623.44	88,392.11
17				
18 Personal Services and Benefits	2,527.43	1,751.13	1,360.29	2,200.86
19 Travel	9,923.84	7,636.12	5,634.36	6,920.61
20 Contractual Services	65,984.97	71,814.98	75,736.10	73,679.62
21 Supplies and Materials	2,720.52	23.60	1,219.47	1,309.97
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	256.80	-
24 Total Operating Expenditures/Expenses	81,156.76	81,225.83	84,207.02	84,111.06
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	275.30	3,501.39	416.42	4,281.05
31				
32 Beginning Fund Equity	83,864.21	84,139.51	87,640.90	88,057.32
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	84,139.51	87,640.90	88,057.32	92,338.37

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	46,758.47	35,669.63	50,544.49	63,957.32
2 Total Assets	46,758.47	35,669.63	50,544.49	63,957.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	46,758.47	35,669.63	50,544.49	63,957.32
9 Total Fund Equity	46,758.47	35,669.63	50,544.49	63,957.32
10 Total Liabilities and Fund Equity	46,758.47	35,669.63	50,544.49	63,957.32
11				
12				
13 Licenses, Permits and Fees	42,383.96	41,650.00	62,960.00	61,050.00
14 Use of Money and Property	1,688.71	925.36	446.98	238.45
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	44,072.67	42,575.36	63,406.98	61,288.45
17				
18 Personal Services and Benefits	1,163.31	969.54	1,033.44	388.23
19 Travel	5,453.93	3,417.19	2,539.86	1,601.44
20 Contractual Services	45,131.78	48,595.05	44,196.67	45,028.97
21 Supplies and Materials	1,670.26	682.42	762.15	856.98
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	8.16	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	53,427.44	53,664.20	48,532.12	47,875.62
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(9,354.77)	(11,088.84)	14,874.86	13,412.83
32				
33 Beginning Fund Equity	56,113.24	46,758.47	35,669.63	50,544.49
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	46,758.47	35,669.63	50,544.49	63,957.32

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	108,042.45	109,933.03	128,014.94	142,359.58
2 Total Assets	108,042.45	109,933.03	128,014.94	142,359.58
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	108,042.45	109,933.03	128,014.94	142,359.58
9 Total Fund Equity	108,042.45	109,933.03	128,014.94	142,359.58
10 Total Liabilities and Fund Equity	108,042.45	109,933.03	128,014.94	142,359.58
11				
12				
13 Licenses, Permits and Fees	98,258.28	69,835.00	89,190.00	88,268.00
14 Use of Money and Property	2,968.05	2,382.61	1,629.89	1,184.14
15 Total Operating Revenue	101,226.33	72,217.61	90,819.89	89,452.14
16				
17 Personal Services and Benefits	452.82	-	1,034.82	969.92
18 Travel	5,136.98	2,796.95	1,451.18	2,643.70
19 Contractual Services	78,592.66	65,772.87	67,832.93	68,923.19
20 Supplies and Materials	4,248.20	1,757.21	2,419.05	2,570.69
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	88,430.66	70,327.03	72,737.98	75,107.50
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	12,795.67	1,890.58	18,081.91	14,344.64
31				
32 Beginning Fund Equity	95,246.78	108,042.45	109,933.03	128,014.94
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	108,042.45	109,933.03	128,014.94	142,359.58

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	4,120,400.67	6,000,037.89	7,958,464.89	7,973,912.68
2 Total Assets	<u>4,120,400.67</u>	<u>6,000,037.89</u>	<u>7,958,464.89</u>	<u>7,973,912.68</u>
3				
4 Accrued Liabilities	-	-	-	-
5 Other Liabilities	4,120,400.67	6,000,037.89	7,958,464.89	7,973,912.68
6 Total Liabilities	<u>4,120,400.67</u>	<u>6,000,037.89</u>	<u>7,958,464.89</u>	<u>7,973,912.68</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	100,278.67	121,447.89	131,454.48	144,185.76
2 Total Assets	100,278.67	121,447.89	131,454.48	144,185.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	100,278.67	121,447.89	131,454.48	144,185.76
9 Total Fund Equity	100,278.67	121,447.89	131,454.48	144,185.76
10 Total Liabilities and Fund Equity	100,278.67	121,447.89	131,454.48	144,185.76
11				
12				
13 Use of Money and Property	4,958.22	1,848.20	1,629.89	1,277.75
14 Sales and Services	22,369.71	27,008.66	25,508.00	24,880.28
15 Administering Programs	-	-	-	-
16 Other Revenue	121.00	4,986.92	-	-
17 Total Operating Revenue	27,448.93	33,843.78	27,137.89	26,158.03
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	186.00	216.00	1,316.00	2,766.48
21 Contractual Services	5,112.70	4,450.60	5,152.26	3,548.83
22 Supplies and Materials	13,070.40	7,967.96	8,930.10	6,738.08
23 Grants and Subsidies	220.75	40.00	210.00	150.00
24 Capital Outlay	808.63	-	4,524.98	1,653.96
25 Total Operating Expenditures/Expenses	19,398.48	12,674.56	20,133.34	14,857.35
26				
27 Transfers In	-	-	2,578.95	1,284.90
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	2,578.95	1,284.90
30				
31 Net Change	8,050.45	21,169.22	9,583.50	12,585.58
32				
33 Beginning Fund Equity	92,228.22	100,278.67	121,447.89	131,454.48
34 Prior Period Adjustment	-	-	423.09	145.70
35 Ending Equity	100,278.67	121,447.89	131,454.48	144,185.76

**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 shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs. Note: Effective FY2016 the dollar threshold in § 26-6-20.4 was raised to sixty dollars.

**Budget Information:** Not included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,703.54	423.09	145.70	50.64
2 Total Assets	2,703.54	423.09	145.70	50.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,703.54	423.09	145.70	50.64
9 Total Fund Equity	2,703.54	423.09	145.70	50.64
10 Total Liabilities and Fund Equity	2,703.54	423.09	145.70	50.64
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	2,703.54	423.09	160.20	50.64
16 Total Operating Revenue	2,703.54	423.09	160.20	50.64
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	14.50	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	2,703.54	-	-
25 Total Operating Expenditures/Expenses	-	2,703.54	14.50	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	2,703.54	(2,280.45)	145.70	50.64
32				
33 Beginning Fund Equity	-	2,703.54	423.09	145.70
34 Prior Period Adjustment	-	-	(423.09)	(145.70)
35 Ending Equity	2,703.54	423.09	145.70	50.64

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	181,603.03	172,839.70	115,056.58	144,040.39
2 Total Assets	181,603.03	172,839.70	115,056.58	144,040.39
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	181,603.03	172,839.70	115,056.58	144,040.39
9 Total Fund Equity	181,603.03	172,839.70	115,056.58	144,040.39
10 Total Liabilities and Fund Equity	181,603.03	172,839.70	115,056.58	144,040.39
11				
12				
13 Use of Money and Property	4,656.90	4,054.76	2,505.06	1,653.72
14 Other Revenue	843,663.54	729,858.47	785,590.89	615,037.53
15 Total Operating Revenue	848,320.44	733,913.23	788,095.95	616,691.25
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	759,734.70	738,887.40	833,055.64	620,498.98
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	759,734.70	738,887.40	833,055.64	620,498.98
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	88,585.74	(4,974.17)	(44,959.69)	(3,807.73)
30				
31 Beginning Fund Equity	133,508.81	181,603.03	172,839.70	115,056.58
32 Prior Period Adjustment	(40,491.52)	(3,789.16)	(12,823.43)	32,791.54
33 Ending Equity	181,603.03	172,839.70	115,056.58	144,040.39

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	362,611.13	400,502.98	418,820.65	326,457.35
2 Total Assets	362,611.13	400,502.98	418,820.65	326,457.35
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	362,611.13	400,502.98	418,820.65	326,457.35
9 Total Fund Equity	362,611.13	400,502.98	418,820.65	326,457.35
10 Total Liabilities and Fund Equity	362,611.13	400,502.98	418,820.65	326,457.35
11				
12				
13 Licenses, Permits and Fees	124,205.00	112,959.67	89,734.00	92,189.42
14 Use of Money and Property	10,954.60	8,185.06	5,709.51	4,077.57
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	135,159.60	121,144.73	95,443.51	96,266.99
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	1,100.00	-	3,062.37
20 Contractual Services	29,475.63	17,387.30	24,310.18	78,901.82
21 Supplies and Materials	-	1,050.00	135.00	1,373.00
22 Grants and Subsidies	84,353.94	85,931.58	73,750.66	126,327.10
23 Capital Outlay	-	-	-	-
24 Other Expense	-	100.00	-	-
25 Total Operating Expenditures/Expenses	113,829.57	105,568.88	98,195.84	209,664.29
26				
27 Transfers In	24,182.00	22,316.00	21,070.00	21,034.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	24,182.00	22,316.00	21,070.00	21,034.00
30				
31 Net Change	45,512.03	37,891.85	18,317.67	(92,363.30)
32				
33 Beginning Fund Equity	317,099.10	362,611.13	400,502.98	418,820.65
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	362,611.13	400,502.98	418,820.65	326,457.35

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	3,861,080.61	4,556,130.64	4,511,617.74	4,852,960.62
2 Cash and Cash Equivalents	1,220.00	196,311.04	1,220.00	1,220.00
3 Total Assets	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>	<u>4,854,180.62</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	18,297.64	-	-	-
9 Unreserved Fund Balance	<u>3,844,002.97</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>	<u>4,854,180.62</u>
10 Total Fund Equity	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>	<u>4,854,180.62</u>
11 Total Liabilities and Fund Equity	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>	<u>4,854,180.62</u>
12				
13				
14 Taxes	14,772.30	8,646.63	2,623.50	30.64
15 Licenses, Permits and Fees	8,125,357.47	8,560,969.82	9,123,176.10	8,983,957.12
16 Fines, Forfeits and Penalties	125.00	500.00	750.00	1,650.00
17 Use of Money and Property	-	-	-	-
18 Sales and Services	10.50	658.28	35,078.10	35,507.53
19 Administering Programs	14,443,829.44	15,543,004.00	19,454,337.11	19,893,742.03
20 Other Revenue	971,745.00	1,497,078.01	1,511,011.97	2,254,506.86
21 Total Operating Revenue	<u>23,555,839.71</u>	<u>25,610,856.74</u>	<u>30,126,976.78</u>	<u>31,169,394.18</u>
22				
23 Personal Services and Benefits	6,537,897.37	7,051,232.20	7,613,973.31	8,274,813.86
24 Travel	133,192.88	109,564.82	97,296.39	97,787.97
25 Contractual Services	2,039,255.36	2,722,977.90	3,519,818.56	3,806,167.37
26 Supplies and Materials	922,626.13	1,068,152.06	1,064,526.24	1,453,913.16
27 Grants and Subsidies	12,524,966.74	12,764,255.32	17,041,908.16	15,919,755.80
28 Capital Outlay	207,001.71	120,324.21	166,523.73	331,460.14
29 Other Expense	-	-	7,650.00	-
30 Interest Expense	10.74	-	20.86	29.97
31 Total Operating Expenditures/Expenses	<u>22,364,950.93</u>	<u>23,836,506.51</u>	<u>29,511,717.25</u>	<u>29,883,928.27</u>
32				
33 Transfers In	36,426.93	19,940.51	14,317.66	-
34 Transfers Out	(719,723.05)	(904,149.67)	(869,181.13)	(944,123.03)
35 Net Transfers In (Out)	<u>(683,296.12)</u>	<u>(884,209.16)</u>	<u>(854,863.47)</u>	<u>(944,123.03)</u>
36				
37 Net Change	507,592.66	890,141.07	(239,603.94)	341,342.88
38				
39 Beginning Fund Equity	3,354,707.95	3,862,300.61	4,752,441.68	4,512,837.74
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	<u>3,862,300.61</u>	<u>4,752,441.68</u>	<u>4,512,837.74</u>	<u>4,854,180.62</u>

**Company:** 3047

**Company Name:** Health Special Services Fund

**Fund Name:** Health Special Services Fund

**Fund Type:** Special Revenue

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	629,981.57	1,256,982.10	1,686,521.01	1,307,340.14
2 Total Assets	629,981.57	1,256,982.10	1,686,521.01	1,307,340.14
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	517,454.60	150,000.00	465,569.25	151,040.00
9 Unreserved Fund Balance	112,526.97	1,106,982.10	1,220,951.76	1,156,300.14
10 Total Fund Equity	629,981.57	1,256,982.10	1,686,521.01	1,307,340.14
11 Total Liabilities and Fund Equity	629,981.57	1,256,982.10	1,686,521.01	1,307,340.14
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	36,359.16	26,164.03	12,941.65	19,756.30
16 Other Revenue	219.00	-	543.86	-
17 Total Operating Revenue	5,036,578.16	5,026,164.03	5,013,485.51	5,019,756.30
18				
19 Personal Services and Benefits	75,549.48	53,229.04	35,155.96	5,668.05
20 Travel	1,099.80	852.98	2,714.63	628.71
21 Contractual Services	3,183,897.59	3,820,061.93	3,792,240.29	3,914,236.36
22 Supplies and Materials	547,606.29	205,788.54	180,860.20	486,364.02
23 Grants and Subsidies	583,210.00	286,400.00	555,410.00	952,811.80
24 Capital Outlay	3,610.60	-	3,364.59	4,704.60
25 Total Operating Expenditures/Expenses	4,394,973.76	4,366,332.49	4,569,745.67	5,364,413.54
26				
27 Transfers In	-	1,000,000.00	-	-
28 Transfers Out	(1,044,304.36)	(1,032,831.01)	(14,200.93)	(34,523.63)
29 Net Transfers In (Out)	(1,044,304.36)	(32,831.01)	(14,200.93)	(34,523.63)
30				
31 Net Change	(402,699.96)	627,000.53	429,538.91	(379,180.87)
32				
33 Beginning Fund Equity	1,032,681.53	629,981.57	1,256,982.10	1,686,521.01
34 Ending Equity	629,981.57	1,256,982.10	1,686,521.01	1,307,340.14

**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.
- All revenue in excess of thirty million dollars collected annually shall be deposited in the Tobacco Prevention and Reduction Trust Fund.
  - Five million dollars of the revenue deposited annually in the Tobacco Prevention and Reduction Trust Fund shall be used to implement the tobacco prevention and reduction program.
  - Thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Property Tax Reduction Fund.
  - Thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Education Enhancement Tobacco Tax Fund.
  - Thirty-four percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Health Care Tobacco Tax Fund.

Beginning in FY2016 § 10-50-52 was amended to read:

The first thirty million dollars in revenue collected annually pursuant to chapter 10-50 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 3049 - Tobacco Prevention and Reduction Trust Fund**

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,133,759.92	1,105,530.82	778,267.00	594,910.44
2 Total Assets	1,133,759.92	1,105,530.82	778,267.00	594,910.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,133,759.92	1,105,530.82	778,267.00	594,910.44
9 Total Fund Equity	1,133,759.92	1,105,530.82	778,267.00	594,910.44
10 Total Liabilities and Fund Equity	1,133,759.92	1,105,530.82	778,267.00	594,910.44
11				
12				
13 Licenses, Permits and Fees	3,151,677.59	2,998,208.90	2,828,290.33	2,966,380.31
14 Use of Money and Property	32,949.17	20,575.27	13,743.64	9,752.24
15 Other Revenue	-	-	2,641.82	3,405.00
16 Total Operating Revenue	3,184,626.76	3,018,784.17	2,844,675.79	2,979,537.55
17				
18 Personal Services and Benefits	1,129,096.17	1,161,269.48	1,268,983.42	1,201,149.21
19 Travel	9,373.59	10,785.43	14,140.76	11,107.27
20 Contractual Services	797,683.56	876,673.20	830,286.55	795,946.39
21 Supplies and Materials	933,808.50	996,786.83	1,047,550.32	1,061,748.23
22 Grants and Subsidies	21.00	76.47	637.50	40.00
23 Capital Outlay	15,639.68	368.16	8,321.58	92,005.39
24 Other Expense	2,187.00	1,053.70	2,005.68	866.00
25 Interest Expense	-	-	13.80	31.62
26 Total Operating Expenditures/Expenses	2,887,809.50	3,047,013.27	3,171,939.61	3,162,894.11
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	296,817.26	(28,229.10)	(327,263.82)	(183,356.56)
33				
34 Beginning Fund Equity	836,942.66	1,133,759.92	1,105,530.82	778,267.00
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,133,759.92	1,105,530.82	778,267.00	594,910.44

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	318,460.71	566,457.73	637,042.78	652,171.29
2 Cash and Cash Equivalents	212,827.19	23,052.40	5,675.78	14,981.68
3 Accounts Receivable	(3,934.27)	-	-	-
4 Total Assets	<u>527,353.63</u>	<u>589,510.13</u>	<u>642,718.56</u>	<u>667,152.97</u>
5				
6 Accounts Payable	20,769.81	-	-	-
7 Total Liabilities	<u>20,769.81</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	506,583.82	589,510.13	642,718.56	667,152.97
11 Total Fund Equity	<u>506,583.82</u>	<u>589,510.13</u>	<u>642,718.56</u>	<u>667,152.97</u>
12 Total Liabilities and Fund Equity	<u>527,353.63</u>	<u>589,510.13</u>	<u>642,718.56</u>	<u>667,152.97</u>
13				
14				
15 Licenses, Permits and Fees	252,762.14	293,270.00	271,525.00	295,130.00
16 Use of Money and Property	14,060.02	8,826.32	6,497.93	5,098.88
17 Total Operating Revenue	<u>266,822.16</u>	<u>302,096.32</u>	<u>278,022.93</u>	<u>300,228.88</u>
18				
19 Personal Services and Benefits	3,294.09	2,260.65	1,614.75	2,066.88
20 Travel	24,822.56	16,575.62	15,183.14	16,247.50
21 Contractual Services	140,644.87	181,236.73	190,555.91	241,051.16
22 Supplies and Materials	11,500.18	12,169.51	10,519.20	10,580.93
23 Grants and Subsidies	7,000.00	6,500.00	6,500.00	5,500.00
24 Capital Outlay	-	-	-	-
25 Other Expense	513.00	427.50	441.50	348.00
26 Insurance Claims	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>187,774.70</u>	<u>219,170.01</u>	<u>224,814.50</u>	<u>275,794.47</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	79,047.46	82,926.31	53,208.43	24,434.41
34				
35 Beginning Fund Equity	427,536.36	506,583.82	589,510.13	642,718.56
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>506,583.82</u>	<u>589,510.13</u>	<u>642,718.56</u>	<u>667,152.97</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**

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	58,737.53	66,434.91	70,797.36	77,218.48
2 Total Assets	58,737.53	66,434.91	70,797.36	77,218.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	58,737.53	66,434.91	70,797.36	77,218.48
9 Total Fund Equity	58,737.53	66,434.91	70,797.36	77,218.48
10 Total Liabilities and Fund Equity	58,737.53	66,434.91	70,797.36	77,218.48
11				
12				
13 Licenses, Permits and Fees	20,150.00	28,100.00	26,560.00	28,000.00
14 Use of Money and Property	1,717.25	1,289.17	882.20	631.20
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	21,867.25	29,389.17	27,442.20	28,631.20
17				
18 Personal Services and Benefits	582.00	129.18	711.87	452.13
19 Travel	2,094.01	255.85	1,166.10	1,053.56
20 Contractual Services	19,619.62	20,781.34	20,554.08	20,387.28
21 Supplies and Materials	323.08	305.75	647.70	317.11
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	219.67	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	22,618.71	21,691.79	23,079.75	22,210.08
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(751.46)	7,697.38	4,362.45	6,421.12
32				
33 Beginning Fund Equity	59,488.99	58,737.53	66,434.91	70,797.36
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	58,737.53	66,434.91	70,797.36	77,218.48

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	177,562.98	191,221.23	116,845.96	98,168.84
2 Total Assets	177,562.98	191,221.23	116,845.96	98,168.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	177,562.98	191,221.23	116,845.96	98,168.84
9 Total Fund Equity	177,562.98	191,221.23	116,845.96	98,168.84
10 Total Liabilities and Fund Equity	177,562.98	191,221.23	116,845.96	98,168.84
11				
12				
13 Licenses, Permits and Fees	68,490.28	67,110.00	12,970.00	46,490.00
14 Fines, Forfeits and Penalties	-	3,295.00	75.00	-
15 Use of Money and Property	4,993.35	3,945.87	2,704.78	1,645.47
16 Sales and Services	-	175.00	650.00	900.00
17 Total Operating Revenue	73,483.63	74,525.87	16,399.78	49,035.47
18				
19 Personal Services and Benefits	2,458.56	974.37	1,164.00	845.87
20 Travel	4,828.53	2,176.20	3,012.98	1,694.17
21 Contractual Services	49,810.37	55,371.64	84,015.17	61,860.50
22 Supplies and Materials	34.50	2,036.74	2,582.90	3,312.05
23 Capital Outlay	-	308.67	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	57,131.96	60,867.62	90,775.05	67,712.59
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(450.00)	-	-	-
29 Net Transfers In (Out)	(450.00)	-	-	-
30				
31 Net Change	15,901.67	13,658.25	(74,375.27)	(18,677.12)
32				
33 Beginning Fund Equity	161,661.31	177,562.98	191,221.23	116,845.96
34 Ending Equity	177,562.98	191,221.23	116,845.96	98,168.84

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Massage Therapy

**Fund Type:** Enterprise

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

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

**Other Information:** Fees were revised during 2007 Session.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	826,600.54	865,447.42	864,472.61	825,559.97
2 Cash and Cash Equivalents	3,894.90	4,306.48	4,407.66	4,650.07
3 Total Assets	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>	<u>830,210.04</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	143.16	-	-
9 Unreserved Fund Balance	830,495.44	869,610.74	868,880.27	830,210.04
10 Total Fund Equity	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>	<u>830,210.04</u>
11 Total Liabilities and Fund Equity	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>	<u>830,210.04</u>
12				
13				
14 Licenses, Permits and Fees	904,632.17	945,447.52	1,039,187.70	1,069,980.00
15 Fines, Forfeits and Penalties	7,950.00	7,650.00	10,450.00	10,900.00
16 Use of Money and Property	26,288.24	19,323.52	12,275.48	8,337.35
17 Sales and Services	17,668.85	12,676.99	12,934.93	11,520.76
18 Administering Programs	100,063.99	81,843.63	75,038.44	65,784.38
19 Other Revenue	149,322.50	74,661.25	-	-
20 Total Operating Revenue	<u>1,205,925.75</u>	<u>1,141,602.91</u>	<u>1,149,886.55</u>	<u>1,166,522.49</u>
21				
22 Personal Services and Benefits	572,979.70	572,534.90	593,990.01	624,878.75
23 Travel	29,195.96	24,811.04	21,865.61	17,089.67
24 Contractual Services	483,993.07	430,402.69	474,073.58	516,931.06
25 Supplies and Materials	41,581.44	42,875.87	41,188.15	40,363.38
26 Grants and Subsidies	42,173.00	26,280.00	-	-
27 Capital Outlay	20,974.45	5,439.95	19,642.83	5,929.86
28 Other Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>1,190,897.62</u>	<u>1,102,344.45</u>	<u>1,150,760.18</u>	<u>1,205,192.72</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	15,028.13	39,258.46	(873.63)	(38,670.23)
36				
37 Beginning Fund Equity	815,467.31	830,495.44	869,753.90	868,880.27
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>830,495.44</u>	<u>869,753.90</u>	<u>868,880.27</u>	<u>830,210.04</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	60,699.41	57,821.47	21,894.12	59,144.44
2 Total Assets	60,699.41	57,821.47	21,894.12	59,144.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	60,699.41	57,821.47	21,894.12	59,144.44
9 Total Fund Equity	60,699.41	57,821.47	21,894.12	59,144.44
10 Total Liabilities and Fund Equity	60,699.41	57,821.47	21,894.12	59,144.44
11				
12				
13 Licenses, Permits and Fees	5,800.00	39,225.00	5,900.00	75,850.00
14 Use of Money and Property	3,036.19	1,845.40	964.59	455.09
15 Sales and Services	-	-	-	-
16 Other Revenue	25.00	1,325.00	575.00	175.00
17 Total Operating Revenue	8,861.19	42,395.40	7,439.59	76,480.09
18				
19 Personal Services and Benefits	1,423.96	2,136.99	1,877.25	582.70
20 Travel	796.99	1,354.60	2,383.91	470.75
21 Contractual Services	33,720.27	40,401.45	38,588.92	37,615.09
22 Supplies and Materials	-	1,380.30	516.86	561.23
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	35,941.22	45,273.34	43,366.94	39,229.77
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(27,080.03)	(2,877.94)	(35,927.35)	37,250.32
32				
33 Beginning Fund Equity	87,779.44	60,699.41	57,821.47	21,894.12
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	60,699.41	57,821.47	21,894.12	59,144.44

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,188,765.15	1,278,484.76	1,307,305.78	1,368,701.43
2 Total Assets	1,188,765.15	1,278,484.76	1,307,305.78	1,368,701.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,188,765.15	1,278,484.76	1,307,305.78	1,368,701.43
9 Total Fund Equity	1,188,765.15	1,278,484.76	1,307,305.78	1,368,701.43
10 Total Liabilities and Fund Equity	1,188,765.15	1,278,484.76	1,307,305.78	1,368,701.43
11				
12				
13 Licenses, Permits and Fees	687,902.00	681,973.00	735,815.00	764,990.84
14 Fines, Forfeits and Penalties	1,150.00	1,425.00	675.00	150.00
15 Use of Money and Property	34,140.10	26,855.31	18,716.42	13,394.68
16 Sales and Services	2,700.00	15,300.00	-	4,200.00
17 Other Revenue	300.00	7.80	-	-
18 Total Operating Revenue	726,192.10	725,561.11	755,206.42	782,735.52
19				
20 Personal Services and Benefits	318,165.36	356,327.64	360,690.06	358,878.30
21 Travel	20,682.39	19,046.32	17,513.86	21,577.54
22 Contractual Services	234,325.89	250,128.04	336,100.42	327,179.59
23 Supplies and Materials	10,264.61	10,014.34	10,392.56	8,912.32
24 Grants and Subsidies	400.00	-	-	-
25 Capital Outlay	4,771.00	325.16	3,338.50	4,792.12
26 Total Operating Expenditures/Expenses	588,609.25	635,841.50	728,035.40	721,339.87
27				
28 Transfers In	-	-	1,650.00	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	1,650.00	-
31				
32 Net Change	137,582.85	89,719.61	28,821.02	61,395.65
33				
34 Beginning Fund Equity	1,051,182.30	1,188,765.15	1,278,484.76	1,307,305.78
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,188,765.15	1,278,484.76	1,307,305.78	1,368,701.43

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Pharmacy

**Fund Type:** Enterprise

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

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

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	212,745.65	234,971.61	251,667.22	262,177.71
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>212,745.65</u>	<u>234,971.61</u>	<u>251,667.22</u>	<u>262,177.71</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	212,745.65	234,971.61	251,667.22	262,177.71
10 Total Fund Equity	<u>212,745.65</u>	<u>234,971.61</u>	<u>251,667.22</u>	<u>262,177.71</u>
11 Total Liabilities and Fund Equity	<u>212,745.65</u>	<u>234,971.61</u>	<u>251,667.22</u>	<u>262,177.71</u>
12				
13				
14 Licenses, Permits and Fees	97,650.00	99,500.00	100,325.00	101,100.00
15 Use of Money and Property	5,951.81	4,658.48	3,342.26	2,439.64
16 Sales and Services	2,565.00	3,803.00	2,985.00	4,485.00
17 Total Operating Revenue	<u>106,166.81</u>	<u>107,961.48</u>	<u>106,652.26</u>	<u>108,024.64</u>
18				
19 Personal Services and Benefits	51,751.77	53,561.62	58,740.66	60,463.67
20 Travel	9,164.97	7,604.74	11,586.85	11,532.49
21 Contractual Services	7,178.44	21,953.21	15,174.04	22,709.79
22 Supplies and Materials	2,432.53	2,611.27	2,328.72	2,808.20
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	110.95	-	2,126.38	-
25 Interest Expense	-	4.68	-	-
26 Total Operating Expenditures/Expenses	<u>70,638.66</u>	<u>85,735.52</u>	<u>89,956.65</u>	<u>97,514.15</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	35,528.15	22,225.96	16,695.61	10,510.49
33				
34 Beginning Fund Equity	177,217.50	212,745.65	234,971.61	251,667.22
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>212,745.65</u>	<u>234,971.61</u>	<u>251,667.22</u>	<u>262,177.71</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	60,182.45	71,955.48	85,509.33	97,952.76
2 Total Assets	60,182.45	71,955.48	85,509.33	97,952.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	60,182.45	71,955.48	85,509.33	97,952.76
9 Total Fund Equity	60,182.45	71,955.48	85,509.33	97,952.76
10 Total Liabilities and Fund Equity	60,182.45	71,955.48	85,509.33	97,952.76
11				
12				
13 Licenses, Permits and Fees	70,220.00	70,272.00	71,035.00	71,995.00
14 Use of Money and Property	1,273.53	1,238.93	1,012.15	808.75
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	71,493.53	71,510.93	72,047.15	72,803.75
17				
18 Personal Services and Benefits	6,065.19	8,344.21	5,876.76	7,402.23
19 Travel	4,141.02	4,676.49	4,589.11	4,106.52
20 Contractual Services	43,913.27	45,559.22	46,206.84	47,859.35
21 Supplies and Materials	712.55	938.31	1,275.10	992.22
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	219.67	545.49	-
24 Total Operating Expenditures/Expenses	54,832.03	59,737.90	58,493.30	60,360.32
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	16,661.50	11,773.03	13,553.85	12,443.43
31				
32 Beginning Fund Equity	43,520.95	60,182.45	71,955.48	85,509.33
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	60,182.45	71,955.48	85,509.33	97,952.76

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Funeral Service

**Fund Type:** Enterprise

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

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

**Other Information:** Fees were increased during 2007 Session.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,883,933.80	2,379,527.30	2,653,139.40	2,970,152.97
2 Cash and Cash Equivalents	4,322.91	3,029.68	3,698.47	2,133.68
3 Total Assets	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>	<u>2,972,286.65</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	350.91	10,739.00	-
9 Unreserved Fund Balance	<u>1,888,256.71</u>	<u>2,382,206.07</u>	<u>2,646,098.87</u>	<u>2,972,286.65</u>
10 Total Fund Equity	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>	<u>2,972,286.65</u>
11 Total Liabilities and Fund Equity	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>	<u>2,972,286.65</u>
12				
13				
14 Licenses, Permits and Fees	990,830.00	1,049,814.00	1,054,695.00	1,115,823.00
15 Fines, Forfeits and Penalties	-	-	-	90.00
16 Use of Money and Property	43,776.21	37,093.75	30,177.73	24,236.35
17 Sales and Services	144,166.96	159,791.00	171,643.87	159,454.00
18 Administering Programs	-	-	-	8,000.00
19 Total Operating Revenue	<u>1,178,773.17</u>	<u>1,246,698.75</u>	<u>1,256,516.60</u>	<u>1,307,603.35</u>
20				
21 Personal Services and Benefits	326,468.93	358,030.18	422,906.56	436,361.09
22 Travel	19,291.97	15,466.90	23,915.29	22,695.13
23 Contractual Services	362,981.20	343,361.75	394,346.43	498,006.40
24 Supplies and Materials	24,606.34	29,593.77	15,625.12	24,169.96
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	7,790.11	5,575.34	125,225.64	10,662.32
27 Other Expense	-	-	-	-
28 Interest Expense	455.99	370.54	274.74	259.67
29 Total Operating Expenditures/Expenses	<u>741,594.54</u>	<u>752,398.48</u>	<u>982,293.78</u>	<u>992,154.57</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	437,178.63	494,300.27	274,222.82	315,448.78
36				
37 Beginning Fund Equity	1,451,078.08	1,888,256.71	2,382,556.98	2,656,837.87
38 Prior Period Adjustment	-	-	58.07	-
39 Ending Equity	<u>1,888,256.71</u>	<u>2,382,556.98</u>	<u>2,656,837.87</u>	<u>2,972,286.65</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	63,977.43	47,283.03	38,025.23	36,406.28
2 Total Assets	63,977.43	47,283.03	38,025.23	36,406.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	329.85	-
8 Unreserved Fund Balance	63,977.43	47,283.03	37,695.38	36,406.28
9 Total Fund Equity	63,977.43	47,283.03	38,025.23	36,406.28
10 Total Liabilities and Fund Equity	63,977.43	47,283.03	38,025.23	36,406.28
11				
12				
13 Licenses, Permits and Fees	51,021.45	50,972.25	51,321.90	53,635.25
14 Use of Money and Property	2,083.32	1,688.33	1,055.44	605.91
15 Sales and Services	-	-	1,732.06	250.00
16 Total Operating Revenue	53,104.77	52,660.58	54,109.40	54,491.16
17				
18 Personal Services and Benefits	1,035.51	775.77	775.08	711.18
19 Travel	1,003.73	1,268.00	996.35	855.01
20 Contractual Services	38,405.07	67,311.21	61,112.57	52,675.78
21 Supplies and Materials	9.39	-	483.20	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	849.80	-	-	1,868.14
24 Total Operating Expenditures/Expenses	41,303.50	69,354.98	63,367.20	56,110.11
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	11,801.27	(16,694.40)	(9,257.80)	(1,618.95)
31				
32 Beginning Fund Equity	52,176.16	63,977.43	47,283.03	38,025.23
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	63,977.43	47,283.03	38,025.23	36,406.28

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	39,314.18	38,055.05	38,343.45	35,155.08
2 Total Assets	39,314.18	38,055.05	38,343.45	35,155.08
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	39,314.18	38,055.05	38,343.45	35,155.08
9 Total Fund Equity	39,314.18	38,055.05	38,343.45	35,155.08
10 Total Liabilities and Fund Equity	39,314.18	38,055.05	38,343.45	35,155.08
11				
12				
13 Licenses, Permits and Fees	13,680.00	11,470.00	13,580.00	10,560.00
14 Use of Money and Property	1,263.32	842.12	537.15	355.12
15 Total Operating Revenue	14,943.32	12,312.12	14,117.15	10,915.12
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	13,774.04	13,188.67	13,631.79	13,841.57
20 Supplies and Materials	32.42	162.92	196.96	261.92
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	219.66	-	-
23 Total Operating Expenditures/Expenses	13,806.46	13,571.25	13,828.75	14,103.49
24				
25 Transfers In	450.00	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	450.00	-	-	-
28				
29 Net Change	1,586.86	(1,259.13)	288.40	(3,188.37)
30				
31 Beginning Fund Equity	37,727.32	39,314.18	38,055.05	38,343.45
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	39,314.18	38,055.05	38,343.45	35,155.08

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Podiatry Examiners

**Fund Type:** Enterprise

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,416,743.43	1,408,790.51	1,137,659.24	1,076,547.07
2 Total Assets	1,416,743.43	1,408,790.51	1,137,659.24	1,076,547.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,416,743.43	1,408,790.51	1,137,659.24	1,076,547.07
9 Total Fund Equity	1,416,743.43	1,408,790.51	1,137,659.24	1,076,547.07
10 Total Liabilities and Fund Equity	1,416,743.43	1,408,790.51	1,137,659.24	1,076,547.07
11				
12				
13 Fines, Forfeits and Penalties	1,843,681.91	1,745,209.68	1,394,459.38	1,390,190.79
14 Use of Money and Property	17,024.61	17,696.36	12,490.80	7,841.43
15 Total Operating Revenue	1,860,706.52	1,762,906.04	1,406,950.18	1,398,032.22
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	1,124,265.08	1,770,858.96	1,165,490.03	939,086.99
23 Total Operating Expenditures/Expenses	1,124,265.08	1,770,858.96	1,165,490.03	939,086.99
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(386,650.64)	-	(512,591.42)	(520,057.40)
27 Net Transfers In (Out)	(386,650.64)	-	(512,591.42)	(520,057.40)
28				
29 Net Change	349,790.80	(7,952.92)	(271,131.27)	(61,112.17)
30				
31 Beginning Fund Equity	1,066,952.63	1,416,743.43	1,408,790.51	1,137,659.24
32 Ending Equity	1,416,743.43	1,408,790.51	1,137,659.24	1,076,547.07

**Company:** 3030

**Company Name:** Employment Security Contingency Fund

**Fund Name:** Employment Security Contingency Fund

**Fund Type:** Special Revenue

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

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

**Budget Information:** Not included in the General Appropriations Bill.

**GOAC Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY20145</b>
1 Cash Pooled with State Treasurer	56,678.40	7,500.00	40,869.19	23,220.31
2 Total Assets	56,678.40	7,500.00	40,869.19	23,220.31
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	56,678.40	7,500.00	40,869.19	23,220.31
9 Total Fund Equity	56,678.40	7,500.00	40,869.19	23,220.31
10 Total Liabilities and Fund Equity	56,678.40	7,500.00	40,869.19	23,220.31
11				
12				
13 Licenses, Permits and Fees	63,982.00	16,404.02	47,474.05	31,001.65
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	63,982.00	16,404.02	47,474.05	31,001.65
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	3,282.80	1,732.23	3,621.78	1,543.70
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	1,428.00	28,333.00	3,478.00	31,381.19
24 Total Operating Expenditures/Expenses	4,710.80	30,065.23	7,099.78	32,924.89
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(5,449.85)	(35,517.19)	(7,005.08)	(15,725.64)
28 Net Transfers In (Out)	(5,449.85)	(35,517.19)	(7,005.08)	(15,725.64)
29				
30 Net Change	53,821.35	(49,178.40)	33,369.19	(17,648.88)
31				
32 Beginning Fund Equity	2,857.05	56,678.40	7,500.00	40,869.19
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	56,678.40	7,500.00	40,869.19	23,220.31

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	175,000.00	175,000.00	175,000.00	175,000.00
2 Total Assets	175,000.00	175,000.00	175,000.00	175,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	82,701.66	20,000.00
8 Unreserved Fund Balance	175,000.00	175,000.00	92,298.34	155,000.00
9 Total Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
10 Total Liabilities and Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
11				
12				
13 Licenses, Permits and Fees	9,309,032.70	8,774,219.62	9,995,073.74	11,333,813.06
14 Use of Money and Property	34,290.29	34,332.26	16,979.62	15,630.04
15 Sales and Services	-	-	-	-
16 Other Revenue	327.00	690.41	-	-
17 Total Operating Revenue	9,343,649.99	8,809,242.29	10,012,053.36	11,349,443.10
18				
19 Personal Services and Benefits	1,403,456.34	1,543,640.68	1,564,092.79	1,635,701.47
20 Travel	8,751.90	12,701.72	17,159.48	7,327.42
21 Contractual Services	251,458.31	216,619.00	273,428.96	351,970.68
22 Supplies and Materials	36,382.58	31,885.79	16,316.89	21,255.77
23 Capital Outlay	13,768.17	8,365.56	11,754.88	103,514.65
24 Other Expense	-	450.00	-	-
25 Total Operating Expenditures/Expenses	1,713,817.30	1,813,662.75	1,882,753.00	2,119,769.99
26				
27 Transfers In	-	-	-	2,000.00
28 Transfers Out	(7,629,832.69)	(6,995,579.54)	(8,129,300.36)	(9,231,673.11)
29 Net Transfers In (Out)	(7,629,832.69)	(6,995,579.54)	(8,129,300.36)	(9,229,673.11)
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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	39.72	(29.98)	30.40	320.33
2 Total Assets	39.72	(29.98)	30.40	320.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	39.72	(29.98)	30.40	320.33
9 Total Fund Equity	39.72	(29.98)	30.40	320.33
10 Total Liabilities and Fund Equity	39.72	(29.98)	30.40	320.33
11				
12				
13 Use of Money and Property	489.51	256.08	192.63	157.68
14 Other Revenue	30,300.00	30,000.00	30,000.00	132.25
15 Total Operating Revenue	30,789.51	30,256.08	30,192.63	289.93
16				
17 Personal Services and Benefits	1.38	3.13	-	-
18 Travel	699.84	518.36	115.20	-
19 Contractual Services	300.00	-	-	-
20 Supplies and Materials	4,666.89	4,529.15	4,742.05	-
21 Grants and Subsidies	25,275.00	25,275.00	25,275.00	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	30,943.11	30,325.64	30,132.25	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(0.06)	(0.14)	-	-
27 Net Transfers In (Out)	(0.06)	(0.14)	-	-
28				
29 Net Change	(153.66)	(69.70)	60.38	289.93
30				
31 Beginning Fund Equity	193.38	39.72	(29.98)	30.40
32 Ending Equity	39.72	(29.98)	30.40	320.33

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	41,302.84	75,192.24	69,309.68	151,887.14
2 Total Assets	41,302.84	75,192.24	69,309.68	151,887.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	41,302.84	75,192.24	69,309.68	151,887.14
9 Total Fund Equity	41,302.84	75,192.24	69,309.68	151,887.14
10 Total Liabilities and Fund Equity	41,302.84	75,192.24	69,309.68	151,887.14
11				
12				
13 Licenses, Permits and Fees	31,428.00	73,180.00	35,275.00	124,480.00
14 Use of Money and Property	1,621.28	829.99	946.28	705.14
15 Total Operating Revenue	33,049.28	74,009.99	36,221.28	125,185.14
16				
17 Personal Services and Benefits	38,309.56	38,370.88	40,472.77	41,075.55
18 Travel	519.49	-	-	-
19 Contractual Services	14.58	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	38,843.63	38,370.88	40,472.77	41,075.55
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(1,769.92)	(1,749.71)	(1,631.07)	(1,532.13)
27 Net Transfers In (Out)	(1,769.92)	(1,749.71)	(1,631.07)	(1,532.13)
28				
29 Net Change	(7,564.27)	33,889.40	(5,882.56)	82,577.46
30				
31 Beginning Fund Equity	48,867.11	41,302.84	75,192.24	69,309.68
32 Ending Equity	41,302.84	75,192.24	69,309.68	151,887.14

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	173,189.93	132,065.77	101,678.30	101,088.94
2 Total Assets	173,189.93	132,065.77	101,678.30	101,088.94
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	748.00	-
8 Unreserved Fund Balance	173,189.93	132,065.77	100,930.30	101,088.94
9 Total Fund Equity	173,189.93	132,065.77	101,678.30	101,088.94
10 Total Liabilities and Fund Equity	173,189.93	132,065.77	101,678.30	101,088.94
11				
12				
13 Licenses, Permits and Fees	117,625.00	120,620.00	125,845.00	127,715.00
14 Fines, Forfeits and Penalties	5,475.00	2,700.00	10,130.00	3,975.00
15 Use of Money and Property	7,875.36	9,175.29	6,811.97	12,925.92
16 Sales and Services	6,250.00	4,850.00	7,350.00	4,800.00
17 Other Revenue	-	629.98	-	-
18 Total Operating Revenue	137,225.36	137,975.27	150,136.97	149,415.92
19				
20 Personal Services and Benefits	108,292.20	115,916.08	106,978.63	88,781.97
21 Travel	6,192.27	9,509.95	6,312.61	7,523.85
22 Contractual Services	27,891.19	39,314.96	54,131.65	46,107.93
23 Supplies and Materials	7,185.39	8,865.98	6,469.77	3,531.96
24 Capital Outlay	1,466.00	206.69	2,150.91	748.00
25 Total Operating Expenditures/Expenses	151,027.05	173,813.66	176,043.57	146,693.71
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,003.09)	(5,285.77)	(4,480.87)	(3,311.57)
29 Net Transfers In (Out)	(5,003.09)	(5,285.77)	(4,480.87)	(3,311.57)
30				
31 Net Change	(18,804.78)	(41,124.16)	(30,387.47)	(589.36)
32				
33 Beginning Fund Equity	191,994.71	173,189.93	132,065.77	101,678.30
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	173,189.93	132,065.77	101,678.30	101,088.94

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	87,000.00	165,134.02	220,712.17	239,863.43
2 Total Assets	87,000.00	165,134.02	220,712.17	239,863.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	87,000.00	165,134.02	220,712.17	239,863.43
9 Total Fund Equity	87,000.00	165,134.02	220,712.17	239,863.43
10 Total Liabilities and Fund Equity	87,000.00	165,134.02	220,712.17	239,863.43
11				
12				
13 Licenses, Permits and Fees	87,000.00	86,000.00	79,750.00	80,750.00
14 Fines, Forfeits and Penalties	-	50.00	-	-
15 Use of Money and Property	-	1,283.73	1,923.87	2,256.06
16 Total Operating Revenue	87,000.00	87,333.73	81,673.87	83,006.06
17				
18 Personal Services and Benefits	-	8,798.50	25,084.81	44,968.92
19 Travel	-	-	-	4,952.47
20 Contractual Services	-	-	-	10,147.73
21 Supplies and Materials	-	-	-	2,108.34
22 Capital Outlay	-	-	-	-
23 Insurance Claims	-	-	-	-
24 Total Operating Expenditures/Expenses	-	8,798.50	25,084.81	62,177.46
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(401.21)	(1,010.91)	(1,677.34)
28 Net Transfers In (Out)	-	(401.21)	(1,010.91)	(1,677.34)
29				
30 Net Change	87,000.00	78,134.02	55,578.15	19,151.26
31				
32 Beginning Fund Equity	-	87,000.00	165,134.02	220,712.17
33 Ending Equity	87,000.00	165,134.02	220,712.17	239,863.43

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
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	19,390,750.00	20,266,550.00	21,400,475.00	22,886,950.00
14 Licenses, Permits and Fees	12,740,337.50	12,675,650.00	13,748,500.25	14,320,787.90
15 Fines, Forfeits and Penalties	466,621.90	33,116.19	121,168.10	76,375.00
16 Use of Money and Property	160,725.47	78,897.42	77,650.35	37,359.93
17 Sales and Services	8,560.00	1,180.00	670.00	1,690.00
18 Other Revenue	589.90	30.18	-	-
19 Total Operating Revenue	32,767,584.77	33,055,423.79	35,348,463.70	37,323,162.83
20				
21 Personal Services and Benefits	372,591.40	379,139.97	368,957.88	365,517.74
22 Travel	1,868.08	1,605.66	2,391.63	1,815.37
23 Contractual Services	43,658.46	57,686.55	51,875.33	57,648.23
24 Supplies and Materials	5,031.16	5,124.00	2,641.93	2,891.66
25 Capital Outlay	4,148.59	2,565.60	1,100.22	21,634.95
26 Other Expense	-	1,900.00	1,900.00	3,800.00
27 Total Operating Expenditures/Expenses	427,297.69	448,021.78	428,866.99	453,307.95
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(32,340,287.08)	(32,607,402.01)	(34,919,596.71)	(36,869,854.88)
31 Net Transfers In (Out)	(32,340,287.08)	(32,607,402.01)	(34,919,596.71)	(36,869,854.88)
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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	123,448.20	157,613.09	207,740.38	236,313.20
2 Total Assets	123,448.20	157,613.09	207,740.38	236,313.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	123,448.20	157,613.09	207,740.38	236,313.20
9 Total Fund Equity	123,448.20	157,613.09	207,740.38	236,313.20
10 Total Liabilities and Fund Equity	123,448.20	157,613.09	207,740.38	236,313.20
11				
12				
13 Licenses, Permits and Fees	54,021.50	57,004.34	68,720.72	48,435.30
14 Use of Money and Property	2,709.60	2,750.52	2,317.81	1,935.54
15 Sales and Services	635.00	880.00	2,430.00	900.00
16 Total Operating Revenue	57,366.10	60,634.86	73,468.53	51,270.84
17				
18 Personal Services and Benefits	15,567.57	17,119.55	15,943.62	15,180.72
19 Travel	2,907.48	3,138.78	1,945.41	2,672.38
20 Contractual Services	3,307.02	4,224.96	3,178.94	3,017.18
21 Supplies and Materials	1,395.58	1,169.55	1,598.15	1,281.46
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	23,177.65	25,652.84	22,666.12	22,151.74
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(626.72)	(817.13)	(675.12)	(546.28)
29 Net Transfers In (Out)	(626.72)	(817.13)	(675.12)	(546.28)
30				
31 Net Change	33,561.73	34,164.89	50,127.29	28,572.82
32				
33 Beginning Fund Equity	89,886.47	123,448.20	157,613.09	207,740.38
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	123,448.20	157,613.09	207,740.38	236,313.20

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	296,407.55	269,319.65	329,205.62	348,554.74
2 Total Assets	296,407.55	269,319.65	329,205.62	348,554.74
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	296,407.55	269,319.65	329,205.62	348,554.74
9 Total Fund Equity	296,407.55	269,319.65	329,205.62	348,554.74
10 Total Liabilities and Fund Equity	296,407.55	269,319.65	329,205.62	348,554.74
11				
12				
13 Licenses, Permits and Fees	269,002.88	247,095.80	306,648.40	272,500.86
14 Use of Money and Property	11,505.78	8,344.35	5,207.41	3,578.78
15 Other Revenue	2,355.00	700.00	1,488.63	1,175.00
16 Total Operating Revenue	282,863.66	256,140.15	313,344.44	277,254.64
17				
18 Personal Services and Benefits	123,500.11	120,089.61	111,247.94	107,948.29
19 Travel	13,093.88	16,766.47	13,216.10	14,123.53
20 Contractual Services	131,691.88	132,466.53	121,775.50	123,818.82
21 Supplies and Materials	2,762.78	5,868.62	2,736.15	5,626.43
22 Capital Outlay	-	2,325.17	-	2,446.62
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	271,048.65	277,516.40	248,975.69	253,963.69
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(5,817.96)	(5,711.65)	(4,482.78)	(3,941.83)
28 Net Transfers In (Out)	(5,817.96)	(5,711.65)	(4,482.78)	(3,941.83)
29				
30 Net Change	5,997.05	(27,087.90)	59,885.97	19,349.12
31				
32 Beginning Fund Equity	290,410.50	296,407.55	269,319.65	329,205.62
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	296,407.55	269,319.65	329,205.62	348,554.74

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Accountancy

**Fund Type:** Enterprise

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

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

**Additional Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	49,961.07	56,187.37	54,895.29	52,379.59
2 Total Assets	49,961.07	56,187.37	54,895.29	52,379.59
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	49,961.07	56,187.37	54,895.29	52,450.22
9 Total Fund Equity	49,961.07	56,187.37	54,895.29	52,450.22
10 Total Liabilities and Fund Equity	49,961.07	56,187.37	54,895.29	52,450.22
11				
12				
13 Licenses, Permits and Fees	22,912.00	27,331.00	21,780.00	21,815.00
14 Use of Money and Property	1,297.91	1,055.02	739.21	519.80
15 Total Operating Revenue	24,209.91	28,386.02	22,519.21	22,334.80
16				
17 Personal Services and Benefits	1,115.13	1,237.47	1,626.46	2,079.96
18 Travel	1,902.52	2,210.14	2,478.33	2,231.64
19 Contractual Services	19,426.11	18,655.66	19,631.77	20,468.27
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	22,443.76	22,103.27	23,736.56	24,779.87
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(39.55)	(56.45)	(74.73)	-
27 Net Transfers In (Out)	(39.55)	(56.45)	(74.73)	-
28				
29 Net Change	1,726.60	6,226.30	(1,292.08)	(2,445.07)
30				
31 Beginning Fund Equity	48,234.47	49,961.07	56,187.37	54,895.29
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	49,961.07	56,187.37	54,895.29	52,450.22

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Barber Examiners

**Fund Type:** Enterprise

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

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

**Other Information:** Fees were increased during 2007 Session.

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

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

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	297,109.87	365,230.05	299,901.26	310,754.98
2 Total Assets	297,109.87	365,230.05	299,901.26	310,754.98
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	297,109.87	365,230.05	299,901.26	310,754.98
9 Total Fund Equity	297,109.87	365,230.05	299,901.26	310,754.98
10 Total Liabilities and Fund Equity	297,109.87	365,230.05	299,901.26	310,754.98
11				
12				
13 Licenses, Permits and Fees	221,446.00	224,333.00	228,473.00	227,908.00
14 Fines, Forfeits and Penalties	42,423.00	34,820.00	38,570.00	36,545.00
15 Use of Money and Property	5,383.99	5,444.46	4,617.99	3,435.92
16 Other Revenue	25,623.81	24,369.75	21,216.00	19,336.00
17 Total Operating Revenue	294,876.80	288,967.21	292,876.99	287,224.92
18				
19 Personal Services and Benefits	120,154.61	128,576.66	140,194.10	148,671.96
20 Travel	32,304.35	33,685.16	33,652.73	38,505.17
21 Contractual Services	41,003.55	39,955.95	167,309.85	72,737.42
22 Supplies and Materials	10,026.25	12,591.06	11,425.78	10,747.36
23 Capital Outlay	-	-	-	380.83
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	203,488.76	214,808.83	352,582.46	271,042.74
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,691.82)	(6,038.20)	(5,623.32)	(5,328.46)
29 Net Transfers In (Out)	(5,691.82)	(6,038.20)	(5,623.32)	(5,328.46)
30				
31 Net Change	85,696.22	68,120.18	(65,328.79)	10,853.72
32				
33 Beginning Fund Equity	211,413.65	297,109.87	365,230.05	299,901.26
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	297,109.87	365,230.05	299,901.26	310,754.98

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Cosmetology Commission

**Fund Type:** Enterprise

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

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

**Other Information:** Fees were revised during 2007 Session.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	879,914.73	967,212.90	1,178,257.32	1,127,982.86
2 Total Assets	879,914.73	967,212.90	1,178,257.32	1,127,982.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	879,914.73	967,212.90	1,178,257.32	1,127,982.86
9 Total Fund Equity	879,914.73	967,212.90	1,178,257.32	1,127,982.86
10 Total Liabilities and Fund Equity	879,914.73	967,212.90	1,178,257.32	1,127,982.86
11				
12				
13 Licenses, Permits and Fees	1,423,447.60	1,436,292.40	1,586,707.50	1,426,102.50
14 Fines, Forfeits and Penalties	9,000.00	33,440.00	20,378.00	46,395.00
15 Use of Money and Property	30,299.05	19,350.59	14,671.00	10,549.74
16 Sales and Services	349.82	360.01	484.62	232.86
17 Other Revenue	40.00	40.00	-	200.00
18 Total Operating Revenue	1,463,136.47	1,489,483.00	1,622,241.12	1,483,480.10
19				
20 Personal Services and Benefits	879,951.02	907,800.23	965,637.11	1,066,530.59
21 Travel	245,900.37	274,433.12	252,538.25	242,829.54
22 Contractual Services	142,686.50	140,348.35	114,333.36	129,194.44
23 Supplies and Materials	25,724.94	18,503.91	24,985.66	52,053.99
24 Capital Outlay	9,042.92	17,931.89	13,534.36	3,274.00
25 Other Expense	247.00	100.00	965.00	1,940.00
26 Total Operating Expenditures/Expenses	1,303,552.75	1,359,117.50	1,371,993.74	1,495,822.56
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(40,832.36)	(43,067.33)	(39,202.96)	(37,932.00)
30 Net Transfers In (Out)	(40,832.36)	(43,067.33)	(39,202.96)	(37,932.00)
31				
32 Net Change	118,751.36	87,298.17	211,044.42	(50,274.46)
33				
34 Beginning Fund Equity	761,163.37	879,914.73	967,212.90	1,178,257.32
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	879,914.73	967,212.90	1,178,257.32	1,127,982.86

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	128,159.06	107,458.95	94,413.57	146,903.66
2 Total Assets	128,159.06	107,458.95	94,413.57	146,903.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	128,159.06	107,458.95	94,413.57	146,903.66
9 Total Fund Equity	128,159.06	107,458.95	94,413.57	146,903.66
10 Total Liabilities and Fund Equity	128,159.06	107,458.95	94,413.57	146,903.66
11				
12				
13 Licenses, Permits and Fees	485,477.00	479,032.00	501,645.00	594,722.00
14 Use of Money and Property	4,935.11	3,413.19	2,044.26	1,231.31
15 Sales and Services	16,395.00	12,875.00	15,835.00	13,050.00
16 Other Revenue	894.00	240.00	159.00	107.00
17 Total Operating Revenue	507,701.11	495,560.19	519,683.26	609,110.31
18				
19 Personal Services and Benefits	348,601.73	351,890.99	378,484.41	386,312.00
20 Travel	77,382.94	82,787.82	75,079.93	85,794.44
21 Contractual Services	45,985.23	39,205.91	35,421.72	43,168.31
22 Supplies and Materials	21,349.57	22,794.39	25,522.02	24,661.22
23 Capital Outlay	8,366.00	1,917.48	1,517.00	2,223.97
24 Other Expense	816.30	1,025.25	1,381.30	555.60
25 Total Operating Expenditures/Expenses	502,501.77	499,621.84	517,406.38	542,715.54
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(16,330.50)	(16,638.46)	(15,322.26)	(13,904.68)
29 Net Transfers In (Out)	(16,330.50)	(16,638.46)	(15,322.26)	(13,904.68)
30				
31 Net Change	(11,131.16)	(20,700.11)	(13,045.38)	52,490.09
32				
33 Beginning Fund Equity	139,290.22	128,159.06	107,458.95	94,413.57
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	128,159.06	107,458.95	94,413.57	146,903.66

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	487,380.40	632,153.60	616,975.64	695,629.16
2 Total Assets	487,380.40	632,153.60	616,975.64	695,629.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	7,330.25	-
8 Unreserved Fund Balance	487,380.40	632,153.60	609,645.39	695,629.16
9 Total Fund Equity	487,380.40	632,153.60	616,975.64	695,629.16
10 Total Liabilities and Fund Equity	487,380.40	632,153.60	616,975.64	695,629.16
11				
12				
13 Licenses, Permits and Fees	266,207.00	362,790.00	275,059.00	398,388.30
14 Fines, Forfeits and Penalties	12,500.00	16,300.00	10,200.00	18,700.00
15 Use of Money and Property	12,516.09	10,452.78	8,019.40	6,109.53
16 Other Revenue	-	21,000.00	-	-
17 Total Operating Revenue	291,223.09	410,542.78	293,278.40	423,197.83
18				
19 Personal Services and Benefits	118,780.81	133,099.76	152,519.90	155,097.85
20 Travel	26,700.25	24,637.26	17,117.66	11,882.88
21 Contractual Services	83,302.95	81,988.45	125,217.08	149,138.26
22 Supplies and Materials	8,145.72	13,754.00	6,927.87	14,906.01
23 Capital Outlay	249.85	5,660.97	33.81	7,885.25
24 Other Expense	100.00	360.00	493.00	40.00
25 Total Operating Expenditures/Expenses	237,279.58	259,500.44	302,309.32	338,950.25
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,632.89)	(6,269.14)	(6,147.04)	(5,594.06)
29 Net Transfers In (Out)	(5,632.89)	(6,269.14)	(6,147.04)	(5,594.06)
30				
31 Net Change	48,310.62	144,773.20	(15,177.96)	78,653.52
32				
33 Beginning Fund Equity	439,069.78	487,380.40	632,153.60	616,975.64
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	487,380.40	632,153.60	616,975.64	695,629.16

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	470,788.37	405,863.03	399,226.95	399,163.54
2 Total Assets	470,788.37	405,863.03	399,226.95	399,163.54
3				
4 Accounts Payable	-	-	-	-
5 Escrow Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	203.92	-
9 Unreserved Fund Balance	470,788.37	405,863.03	399,023.03	399,163.54
10 Total Fund Equity	470,788.37	405,863.03	399,226.95	399,163.54
11 Total Liabilities and Fund Equity	470,788.37	405,863.03	399,226.95	399,163.54
12				
13				
14 Licenses, Permits and Fees	361,990.34	310,923.33	383,140.17	337,652.67
15 Fines, Forfeits and Penalties	14,200.00	16,350.00	12,350.00	29,200.00
16 Use of Money and Property	24,275.43	15,238.89	8,678.04	5,615.97
17 Sales and Services	9,103.00	12,695.00	12,571.00	13,452.00
18 Other Revenue	89,327.08	61,366.73	71,446.94	63,016.55
19 Total Operating Revenue	498,895.85	416,573.95	488,186.15	448,937.19
20				
21 Personal Services and Benefits	278,663.97	286,540.90	303,369.88	308,880.10
22 Travel	36,011.84	23,663.29	21,127.23	15,808.70
23 Contractual Services	179,645.39	136,792.30	131,578.47	89,673.78
24 Supplies and Materials	38,302.22	13,856.06	25,010.19	18,974.63
25 Capital Outlay	1,617.00	7,071.50	1,458.98	4,560.91
26 Total Operating Expenditures/Expenses	534,240.42	467,924.05	482,544.75	437,898.12
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(11,784.48)	(13,575.24)	(12,277.48)	(11,102.48)
30 Net Transfers In (Out)	(11,784.48)	(13,575.24)	(12,277.48)	(11,102.48)
31				
32 Net Change	(47,129.05)	(64,925.34)	(6,636.08)	(63.41)
33				
34 Beginning Fund Equity	517,917.42	470,788.37	405,863.03	399,226.95
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	470,788.37	405,863.03	399,226.95	399,163.54

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** SD Real Estate Commission

**Fund Type:** Enterprise

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

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

**Other Information:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,944,822.49	1,342,265.13	2,861,980.69	909,655.69
2 Total Assets	2,944,822.49	1,342,265.13	2,861,980.69	909,655.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,944,822.49	1,342,265.13	2,861,980.69	909,655.69
9 Total Fund Equity	2,944,822.49	1,342,265.13	2,861,980.69	909,655.69
10 Total Liabilities and Fund Equity	2,944,822.49	1,342,265.13	2,861,980.69	909,655.69
11				
12				
13 Taxes	3,171,539.61	77,915.64	2,783,474.48	7,708.41
14 Use of Money and Property	38,832.55	48,052.35	36,633.77	14,854.84
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	3,210,372.16	125,967.99	2,820,108.25	22,563.25
17				
18 Personal Services and Benefits	19,125.47	23,641.10	21,439.68	24,663.81
19 Travel	-	-	-	-
20 Contractual Services	176.90	17.26	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Insurance Claims	3,046,066.82	1,703,788.95	1,278,088.99	1,949,304.48
25 Total Operating Expenditures/Expenses	3,065,369.19	1,727,447.31	1,299,528.67	1,973,968.29
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(883.59)	(1,078.04)	(864.02)	(919.96)
29 Net Transfers In (Out)	(883.59)	(1,078.04)	(864.02)	(919.96)
30				
31 Net Change	144,119.38	(1,602,557.36)	1,519,715.56	(1,952,325.00)
32				
33 Beginning Fund Equity	2,800,703.11	2,944,822.49	1,342,265.13	2,861,980.69
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	2,944,822.49	1,342,265.13	2,861,980.69	909,655.69

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,438,230.73	2,941,048.73	3,630,576.27	4,259,123.77
2 Total Assets	1,438,230.73	2,941,048.73	3,630,576.27	4,259,123.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	399.98	-	25,066.30	24,529.09
8 Unreserved Fund Balance	1,437,830.75	2,941,048.73	3,605,509.97	4,234,594.68
9 Total Fund Equity	1,438,230.73	2,941,048.73	3,630,576.27	4,259,123.77
10 Total Liabilities and Fund Equity	1,438,230.73	2,941,048.73	3,630,576.27	4,259,123.77
11				
12				
13 Licenses, Permits and Fees	2,245,822.70	2,604,689.19	2,831,352.60	2,726,617.78
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	21,146.35	26,554.24	38,387.68	43,259.05
16 Sales and Services	171,847.79	182,971.69	235,489.60	368,800.34
17 Other Revenue	5,502.20	1,001,635.60	15,109.73	1,683.28
18 Total Operating Revenue	2,444,319.04	3,815,850.72	3,120,339.61	3,140,360.45
19				
20 Personal Services and Benefits	1,435,639.48	1,684,798.68	1,855,943.04	1,941,061.95
21 Travel	141,769.09	180,283.48	165,997.31	154,873.26
22 Contractual Services	214,641.39	351,240.92	296,742.98	313,246.93
23 Supplies and Materials	20,250.02	21,591.37	17,758.65	13,785.35
24 Capital Outlay	4,366.54	33,008.64	26,580.67	32,169.49
25 Other Expense	-	800.00	-	-
26 Total Operating Expenditures/Expenses	1,816,666.52	2,271,723.09	2,363,022.65	2,455,136.98
27				
28 Transfers In	5,449.85	35,517.19	7,005.08	15,725.64
29 Transfers Out	(66,326.54)	(76,826.82)	(74,794.50)	(72,401.61)
30 Net Transfers In (Out)	(60,876.69)	(41,309.63)	(67,789.42)	(56,675.97)
31				
32 Net Change	566,775.83	1,502,818.00	689,527.54	628,547.50
33				
34 Beginning Fund Equity	871,454.90	1,438,230.73	2,941,048.73	3,630,576.27
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,438,230.73	2,941,048.73	3,630,576.27	4,259,123.77

**Company:** 6526

**Company Name:** Banking Special Revenue Fund

**Fund Name:** Banking Special Revenue Fund

**Fund Type:** Enterprise

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

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,161,302.19	2,097,038.04	2,906,080.61	2,963,693.91
2 Total Assets	<u>1,161,302.19</u>	<u>2,097,038.04</u>	<u>2,906,080.61</u>	<u>2,963,693.91</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	1,161,302.19	2,097,038.04	2,906,080.61	2,963,693.91
9 Total Fund Equity	<u>1,161,302.19</u>	<u>2,097,038.04</u>	<u>2,906,080.61</u>	<u>2,963,693.91</u>
10 Total Liabilities and Fund Equity	<u>1,161,302.19</u>	<u>2,097,038.04</u>	<u>2,906,080.61</u>	<u>2,963,693.91</u>
11				
12				
13 Licenses, Permits and Fees	1,638,331.00	1,510,333.10	1,583,432.92	1,359,000.00
14 Use of Money and Property	3,728.72	582.68	0.31	-
15 Total Operating Revenue	<u>1,642,059.72</u>	<u>1,510,915.78</u>	<u>1,583,433.23</u>	<u>1,359,000.00</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	707,819.42	575,179.93	774,390.66	1,299,386.70
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>707,819.42</u>	<u>575,179.93</u>	<u>774,390.66</u>	<u>1,299,386.70</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	(2,000.00)
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,000.00)</u>
28				
29 Net Change	934,240.30	935,735.85	809,042.57	57,613.30
30				
31 Beginning Fund Equity	<u>227,061.89</u>	<u>1,161,302.19</u>	<u>2,097,038.04</u>	<u>2,906,080.61</u>
32 Ending Equity	<u>1,161,302.19</u>	<u>2,097,038.04</u>	<u>2,906,080.61</u>	<u>2,963,693.91</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	600.00	655.00	985.00	840.00
2 Total Assets	600.00	655.00	985.00	840.00
3				
4 Due to Other Governments	575.00	655.00	960.00	815.00
5 Other Liabilities	25.00	-	25.00	25.00
6 Total Liabilities	600.00	655.00	985.00	840.00

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,245,969.41	1,292,968.22	1,246,287.63	1,235,569.70
2 Total Assets	<u>1,245,969.41</u>	<u>1,292,968.22</u>	<u>1,246,287.63</u>	<u>1,235,569.70</u>
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	413,758.29	348,936.08	285,191.14	252,485.87
6 Other Liabilities	-	-	-	-
7 Total Liabilities	<u>413,758.29</u>	<u>348,936.08</u>	<u>285,191.14</u>	<u>252,485.87</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	832,211.12	944,032.14	961,096.49	983,083.83
11 Total Fund Equity	<u>832,211.12</u>	<u>944,032.14</u>	<u>961,096.49</u>	<u>983,083.83</u>
12 Total Liabilities and Fund Equity	<u>1,245,969.41</u>	<u>1,292,968.22</u>	<u>1,246,287.63</u>	<u>1,235,569.70</u>
13				
14				
15 Licenses, Permits and Fees	-	500.00	2,250.00	2,750.00
16 Fines, Forfeits and Penalties	49,500.00	42,100.00	43,000.00	41,300.01
17 Use of Money and Property	38,602.55	28,057.11	18,486.74	12,741.55
18 Other Revenue	107,651.72	88,822.21	91,744.94	58,705.27
19 Total Operating Revenue	<u>195,754.27</u>	<u>159,479.32</u>	<u>155,481.68</u>	<u>115,496.83</u>
20				
21 Personal Services and Benefits	137,702.16	147,389.16	151,289.92	82,443.35
22 Travel	1,351.70	1,309.04	1,182.20	852.11
23 Contractual Services	100,401.61	82,566.59	163,591.71	118,892.65
24 Supplies and Materials	2,608.86	4,221.93	9,048.65	6,765.49
25 Grants and Subsidies	5,153.47	4,172.16	3,627.66	16,873.77
26 Capital Outlay	-	5,250.00	3,774.00	2,254.56
27 Other Expense	20.00	-	-	-
28 Insurance Claims	67,991.50	58,616.30	58,164.78	59,883.24
29 Total Operating Expenditures/Expenses	<u>315,229.30</u>	<u>303,525.18</u>	<u>390,678.92</u>	<u>287,965.17</u>
30				
31 Transfers In	272,615.00	262,878.00	266,998.00	274,331.00
32 Transfers Out	(6,276.23)	(7,011.12)	(14,736.41)	(79,875.32)
33 Net Transfers In (Out)	<u>266,338.77</u>	<u>255,866.88</u>	<u>252,261.59</u>	<u>194,455.68</u>
34				
35 Net Change	146,863.74	111,821.02	17,064.35	21,987.34
36				
37 Beginning Fund Equity	685,347.38	832,211.12	944,032.14	961,096.49
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>832,211.12</u>	<u>944,032.14</u>	<u>961,096.49</u>	<u>983,083.83</u>

**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

	FY2012	FY2013	FY2014	FY2015
1 Cash and Cash Equivalents	41,848,423.00	55,928,814.00	72,444,860.00	-
2 Accounts Receivable	1,970,756.00	1,529,962.00	1,469,796.00	-
3 Due From Other Funds	68,624.00	92,154.00	88,283.00	-
4 Due From Other Governments	377,804.00	212,057.00	140,296.00	-
5 Total Assets	44,265,607.00	57,762,987.00	74,143,235.00	-
6				
7 Accounts Payable	-	-	-	-
8 Due to Other Funds	433,944.00	169,685.00	162,147.00	-
9 Total Liabilities	433,944.00	169,685.00	162,147.00	-
10				
11 Restricted for Unemployment Compensation	43,831,663.00	57,593,302.00	73,981,088.00	-
12 Total Fund Equity	43,831,663.00	57,593,302.00	73,981,088.00	-
13 Total Liabilities and Fund Equity	44,265,607.00	57,762,987.00	74,143,235.00	-
14				
15				
Employer Contributions and Federal				
16 Assistance Payments	59,840,050.00	49,752,259.00	46,016,445.00	-
17 Total Operating Revenue	59,840,050.00	49,752,259.00	46,016,445.00	-
18				
19 Contractual Services	-	-	-	-
20 Unemployment Insurance Benefits	46,998,816.00	37,900,732.00	31,485,676.00	-
21 Total Operating Expenses	46,998,816.00	37,900,732.00	31,485,676.00	-
22				
23 Operating Income (Loss)	12,841,234.00	11,851,527.00	14,530,769.00	-
24				
25 Nonoperating Revenue:				
26 Investment Income	1,451,246.00	1,868,632.00	2,080,720.00	-
27				
28 Income (Loss) Before Transfers	14,292,480.00	13,720,159.00	16,611,489.00	-
29				
30 Transfers In	1,124,265.00	1,770,859.00	1,165,490.00	-
31 Transfers Out	(1,728,625.00)	(1,729,379.00)	(1,389,193.00)	-
32 Net Transfers In (Out)	(604,360.00)	41,480.00	(223,703.00)	-
33				
34 Net Change	13,688,120.00	13,761,639.00	16,387,786.00	-
35				
36 Beginning Fund Equity	30,143,543.00	43,831,663.00	57,593,302.00	-
37 Ending Equity	43,831,663.00	57,593,302.00	73,981,088.00	-

**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 FY2015 are not yet available.





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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	191,331.26	197,247.82	201,468.37	-
2 Total Assets	191,331.26	197,247.82	201,468.37	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	191,331.26	197,247.82	201,468.37	-
9 Total Fund Equity	191,331.26	197,247.82	201,468.37	-
10 Total Liabilities and Fund Equity	191,331.26	197,247.82	201,468.37	-
11				
12				
13 Use of Money and Property	6,742.15	5,916.56	4,220.55	2,828.23
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	6,742.15	5,916.56	4,220.55	2,828.23
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	6,742.15	5,916.56	4,220.55	(201,468.37)
29				
30 Beginning Fund Equity	184,589.11	191,331.26	197,247.82	201,468.37
31 Ending Equity	191,331.26	197,247.82	201,468.37	-

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	129,096.12	69,850.41	168,060.78	246,025.67
2 Total Assets	129,096.12	69,850.41	168,060.78	246,025.67
3				
4 Accounts Payable	129,096.12	69,850.41	168,060.78	246,025.67
5 Total Liabilities	129,096.12	69,850.41	168,060.78	246,025.67

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	4,089,702.50	6,354,371.58	2,526,538.61	6,694,930.89
2 Investments	7,257,950,761.03	7,541,479,568.80	8,049,304,505.11	8,662,861,493.18
3 Total Assets	<u>7,262,040,463.53</u>	<u>7,547,833,940.38</u>	<u>8,051,831,043.72</u>	<u>8,669,556,424.07</u>
4				
5 Accounts Payable	18,913.23	17,576.02	8,257.49	15,678.81
6 Total Liabilities	<u>18,913.23</u>	<u>17,576.02</u>	<u>8,257.49</u>	<u>15,678.81</u>
7				
8 Reserve for Encumbrances	200,103.78	198,489.66	513,297.72	815,375.59
9 Unreserved Fund Balance	7,261,821,446.52	7,547,617,874.70	8,051,309,488.51	8,668,725,369.67
10 Total Fund Equity	<u>7,262,021,550.30</u>	<u>7,547,816,364.36</u>	<u>8,051,822,786.23</u>	<u>8,669,540,745.26</u>
11 Total Liabilities and Fund Equity	<u>7,262,040,463.53</u>	<u>7,547,833,940.38</u>	<u>8,051,831,043.72</u>	<u>8,669,556,424.07</u>
12				
13				
14 Use of Money and Property	579,541,347.15	736,291,701.63	869,697,275.06	1,127,509,111.41
15 Sales and Services	808.39	-	-	-
16 Retirement Trust Revenue	199,900,941.94	202,139,302.87	211,590,872.90	219,115,107.46
17 Other Revenue	-	5,438.98	5,758.08	5,347.10
18 Total Operating Revenue	<u>779,443,097.48</u>	<u>938,436,443.48</u>	<u>1,081,293,906.04</u>	<u>1,346,629,565.97</u>
19				
20 Personal Services and Benefits	1,911,384.51	1,952,314.81	2,160,441.99	2,260,570.84
21 Travel	52,310.98	53,663.94	64,371.79	80,099.70
22 Contractual Services	48,053,831.27	34,846,969.22	34,254,968.41	20,813,261.71
23 Supplies and Materials	193,719.15	341,302.06	298,108.11	261,991.51
24 Capital Outlay	13,237.23	13,279.63	339,486.42	656,385.03
25 Other Expense	521.94	2,611.09	45,939.76	5,512.94
26 Retirement Payments	398,011,520.88	422,509,907.90	450,408,980.24	482,156,772.28
27 Loss on Investment Principal	61,629,749.31	192,921,580.77	142,841,707.44	222,677,012.93
28 Total Operating Expenditures/Expenses	<u>509,866,275.27</u>	<u>652,641,629.42</u>	<u>630,414,004.16</u>	<u>728,911,606.94</u>
29				
30 Transfers In	-	-	7,598,495.00	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>7,598,495.00</u>	<u>-</u>
33				
34 Net Change	269,576,822.21	285,794,814.06	458,478,396.88	617,717,959.03
35				
36 Beginning Fund Equity	6,992,444,728.09	7,262,021,550.30	7,547,816,364.36	8,051,822,786.23
37 Prior Period Adjustment	-	-	45,528,024.99	-
38 Ending Equity	<u>7,262,021,550.30</u>	<u>7,547,816,364.36</u>	<u>8,051,822,786.23</u>	<u>8,669,540,745.26</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 moneys so transferred are hereby appropriated for the payment of the administrative costs of the system, provided that the board shall report its proposed annual budget to the Legislature for its approval, within the budget report of the Department of Labor. SDCL 3-12-61 refers to the South Dakota Retirement System Expense Fund and the South Dakota Retirement System Fund .

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

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

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	83,747,166.47	69,491,802.65	66,909,353.25	74,893,497.16
2 Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3 Accounts Receivable	2,826,133.70	2,797,563.55	597,850.56	2,543,912.18
4 Due From Other Funds	115,738.33	-	-	-
5 Loans and Notes Receivable	-	-	-	-
6 Total Assets	<u>86,689,888.50</u>	<u>72,290,216.20</u>	<u>67,508,053.81</u>	<u>77,438,259.34</u>
7				
8 Accounts Payable	264,957.03	111,431.27	10,360.50	43,874.22
9 Due to Other Funds	47.05	80.59	12.19	19.83
10 Deferred Revenue	2,016,814.80	2,016,814.80	2,016,814.80	2,016,814.80
11 Other Liabilities	675.00	675.00	675.00	-
12 Total Liabilities	<u>2,282,493.88</u>	<u>2,129,001.66</u>	<u>2,027,862.49</u>	<u>2,060,708.85</u>
13				
14 Reserve for Encumbrances	11,411,022.64	16,722,925.73	13,630,634.57	15,864,485.38
15 Unreserved Fund Balance	72,996,371.98	53,438,288.81	51,849,556.75	59,513,065.11
16 Total Fund Equity	<u>84,407,394.62</u>	<u>70,161,214.54</u>	<u>65,480,191.32</u>	<u>75,377,550.49</u>
17 Total Liabilities and Fund Equity	<u>86,689,888.50</u>	<u>72,290,216.20</u>	<u>67,508,053.81</u>	<u>77,438,259.34</u>
18				
19 Taxes	190,902,509.57	205,443,161.11	208,497,703.01	220,381,916.90
20 Licenses, Permits and Fees	5,367,933.88	5,113,625.52	5,050,206.20	5,311,683.18
21 Use of Money and Property	3,245,641.40	2,471,482.30	1,471,371.44	1,023,681.39
22 Sales and Services	528,623.50	419,948.53	508,079.04	959,394.49
23 Administering Programs	9,326,909.86	9,307,808.81	5,961,898.46	12,018,543.67
24 Other Revenue	3,073,313.46	3,192,160.49	4,868,375.82	3,366,368.99
25 Total Operating Revenue	<u>212,444,931.67</u>	<u>225,948,186.76</u>	<u>226,357,633.97</u>	<u>243,061,588.62</u>
26				
27 Personal Services and Benefits	55,337,341.40	58,449,816.98	62,636,697.32	64,563,407.60
28 Travel	1,741,714.74	1,749,564.10	1,762,385.22	1,820,372.77
29 Contractual Services	129,376,719.27	142,985,916.43	117,361,134.39	123,146,005.11
30 Supplies and Materials	23,606,712.43	22,422,868.97	24,852,246.15	24,520,368.52
31 Grants and Subsidies	974,796.55	1,024,502.36	917,229.68	864,036.56
32 Capital Outlay	22,816,716.97	21,144,822.94	29,356,028.86	21,694,178.57
33 Other Expense	-	-	-	-
34 Interest Expense	1,418.74	1,311.92	12,337.20	128.39
35 Insurance Claims	57,992.39	-	-	8,294.00
36 Total Operating Expenditures/Expenses	<u>233,913,412.49</u>	<u>247,778,803.70</u>	<u>236,898,058.82</u>	<u>236,616,791.52</u>
37				
38 Transfers In	8,933,323.51	11,591,463.95	9,968,833.06	7,743,223.19
39 Transfers Out	(3,602,655.10)	(4,007,027.09)	(4,088,625.10)	(4,279,925.04)
40 Net Transfers In (Out)	<u>5,330,668.41</u>	<u>7,584,436.86</u>	<u>5,880,207.96</u>	<u>3,463,298.15</u>
41				
42 Net Change	(16,137,812.41)	(14,246,180.08)	(4,660,216.89)	9,908,095.25
43				
44 Beginning Fund Equity	100,545,207.03	84,407,394.62	70,161,214.54	65,480,191.32
45 Prior Period Adjustment	-	-	(20,806.33)	(10,736.08)
46 Ending Fund Balance	<u>84,407,394.62</u>	<u>70,161,214.54</u>	<u>65,480,191.32</u>	<u>75,377,550.49</u>

**Company:** 3040

**Company Name:** State Highway Fund

**Fund Name:** State Highway Fund

**Fund Type:** Special Revenue Fund

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

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

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

**Additional Information:**

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

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

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,622,762.62	5,002,623.36	4,647,548.14	4,538,059.73
2 Accounts Receivable	44,425.86	63,217.68	63,217.68	75,560.87
3 Advances to Other Funds	-	-	-	-
4 Total Assets	<u>6,667,188.48</u>	<u>5,065,841.04</u>	<u>4,710,765.82</u>	<u>4,613,620.60</u>
5				
6 Accounts Payable	1,883,510.31	561,039.70	21,807.40	3,124.39
7 Total Liabilities	<u>1,883,510.31</u>	<u>561,039.70</u>	<u>21,807.40</u>	<u>3,124.39</u>
8				
9 Reserve for Encumbrances	100,125.00	50,000.00	144,041.20	-
10 Unreserved Fund Balance	4,683,553.17	4,454,801.34	4,544,917.22	4,610,496.21
11 Total Fund Equity	<u>4,783,678.17</u>	<u>4,504,801.34</u>	<u>4,688,958.42</u>	<u>4,610,496.21</u>
12 Total Liabilities and Fund Equity	<u>6,667,188.48</u>	<u>5,065,841.04</u>	<u>4,710,765.82</u>	<u>4,613,620.60</u>
13				
14 Taxes	1,542,629.47	2,368,390.52	1,734,935.81	1,989,416.65
15 Licenses, Permits and Fees	55,448.31	52,751.00	59,778.75	62,632.06
16 Fines, Forfeits and Penalties	-	110.00	593.75	-
17 Use of Money and Property	217,431.09	137,827.49	70,712.90	40,532.01
18 Sales and Services	190.76	123.56	530.25	300.82
19 Administering Programs	31,300.16	19,580.90	-	12,343.19
20 Other Revenue	29,860.10	4,550.00	18,850.00	11,700.00
21 Total Operating Revenue	<u>1,876,859.89</u>	<u>2,583,333.47</u>	<u>1,885,401.46</u>	<u>2,116,924.73</u>
22				
23 Personal Services and Benefits	281,978.13	213,512.72	295,140.88	296,131.16
24 Travel	20,808.28	17,101.43	21,961.53	18,296.69
25 Contractual Services	1,395,301.24	2,590,277.19	1,840,560.59	1,813,679.79
26 Supplies and Materials	18,607.63	41,137.46	17,342.88	33,643.07
27 Grants and Subsidies	-	-	-	-
28 Capital Outlay	-	181.50	26,238.50	33,553.70
29 Other Expense	-	-	-	-
30 Interest Expense	13.56	-	-	-
31 Total Operating Expenditures/Expenses	<u>1,716,708.84</u>	<u>2,862,210.30</u>	<u>2,201,244.38</u>	<u>2,195,304.41</u>
32				
33 Transfers In	-	-	500,000.00	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>500,000.00</u>	<u>-</u>
36				
37 Net Change	160,151.05	(278,876.83)	184,157.08	(78,379.68)
38				
39 Beginning Fund Equity	4,623,527.12	4,783,678.17	4,504,801.34	4,688,958.42
40 Prior Period Adjustment	-	-	-	(82.53)
41 Ending Fund Balance	<u>4,783,678.17</u>	<u>4,504,801.34</u>	<u>4,688,958.42</u>	<u>4,610,496.21</u>

**Company:** 3041

**Company Name:** State Aeronautics Fund

**Fund Name:** State Aeronautics Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Notes:**

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



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

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

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

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,069,551.54	1,671,220.90	1,120,079.43	539,588.25
2 Accounts Receivable	7,590.00	3,247.00	7,349.00	20,572.00
3 Total Assets	<u>2,077,141.54</u>	<u>1,674,467.90</u>	<u>1,127,428.43</u>	<u>560,160.25</u>
4				
5 Accounts Payable	-	-	-	-
6 Deferred Revenue	-	386,857.03	331,918.87	304,449.79
7 Total Liabilities	<u>-</u>	<u>386,857.03</u>	<u>331,918.87</u>	<u>304,449.79</u>
8				
9 Reserve for Encumbrances	275,292.95	96,272.15	98,572.15	295,588.00
10 Unreserved Fund Balance	1,801,848.59	1,191,338.72	696,937.41	(39,877.54)
11 Total Fund Equity	<u>2,077,141.54</u>	<u>1,287,610.87</u>	<u>795,509.56</u>	<u>255,710.46</u>
12 Total Liabilities and Fund Equity	<u>2,077,141.54</u>	<u>1,674,467.90</u>	<u>1,127,428.43</u>	<u>560,160.25</u>
13				
14 Licenses, Permits and Fees	10,584.64	14,636.14	35,139.72	38,427.08
15 Use of Money and Property	220,812.46	187,442.71	131,304.29	127,047.12
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	<u>231,397.10</u>	<u>202,078.85</u>	<u>166,444.01</u>	<u>165,474.20</u>
18				
19 Personal Services and Benefits	179,810.09	158,660.41	149,634.61	166,642.58
20 Travel	14,012.46	9,963.83	7,912.56	10,340.91
21 Contractual Services	942,166.80	433,446.08	654,747.13	668,795.89
22 Supplies and Materials	2,938.23	2,379.01	912.90	55,588.48
23 Capital Outlay	1,241.10	303.16	119.80	-
24 Total Operating Expenditures/Expenses	<u>1,140,168.68</u>	<u>604,752.49</u>	<u>813,327.00</u>	<u>901,367.86</u>
25				
26 Transfers In	-	-	127,312.60	196,094.56
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>127,312.60</u>	<u>196,094.56</u>
29				
30 Net Change	(908,771.58)	(402,673.64)	(519,570.39)	(539,799.10)
31				
32 Beginning Fund Equity	2,985,913.12	2,077,141.54	1,287,610.87	795,509.56
33 Prior Period Adjustment	-	(386,857.03)	27,469.08	-
34 Ending Fund Balance	<u>2,077,141.54</u>	<u>1,287,610.87</u>	<u>795,509.56</u>	<u>255,710.46</u>

**Company:** 3042

**Company Name:** Railroad Administration Fund

**Fund Name:** Railroad Administration Fund

**Fund Type:** Special Revenue Fund

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	257,860.89	282,793.40	270,187.88	291,375.88
2 Total Assets	257,860.89	282,793.40	270,187.88	291,375.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	257,860.89	282,793.40	270,187.88	291,375.88
9 Total Fund Equity	257,860.89	282,793.40	270,187.88	291,375.88
10 Total Liabilities and Fund Equity	257,860.89	282,793.40	270,187.88	291,375.88
11				
12 Licenses, Permits and Fees	242,786.37	269,250.89	297,335.61	322,768.77
13 Use of Money and Property	5,782.29	5,154.81	3,811.91	2,698.81
14 Total Operating Revenue	248,568.66	274,405.70	301,147.52	325,467.58
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	314,473.13	391,473.18	463,753.04	454,680.52
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	314,473.13	391,473.18	463,753.04	454,680.52
23				
24 Transfers In	140,000.00	141,999.99	150,000.00	150,400.94
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	140,000.00	141,999.99	150,000.00	150,400.94
27				
28 Net Change	74,095.53	24,932.51	(12,605.52)	21,188.00
29				
30 Beginning Fund Equity	183,765.36	257,860.89	282,793.40	270,187.88
31 Prior Period Adjustment	-	-	-	-
32 Ending Fund Balance	257,860.89	282,793.40	270,187.88	291,375.88

**Company:** 3044

**Company Name:** Railroad Trust

**Fund Name:** Local Government Transportation Technology Transfer Fund

**Fund Type:** Special Revenue Fund

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

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Notes:**

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	8,291,776.52	6,835,204.80	16,958,777.04	19,171,976.13
2 Loans and Notes Receivable	27,974,387.90	29,681,040.14	28,533,520.37	25,899,649.56
3 Total Assets	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>	<u>45,071,625.69</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	157,528.00	-	145,600.00
9 Unreserved Fund Balance	36,266,164.42	36,358,716.94	45,492,297.41	44,926,025.69
10 Total Fund Equity	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>	<u>45,071,625.69</u>
11 Total Liabilities and Fund Equity	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>	<u>45,071,625.69</u>
12				
13 Use of Money and Property	1,025,488.78	836,989.62	803,926.37	715,813.11
14 Other Revenue	2,332,524.42	279,775.58	134,187.87	236,600.00
15 Total Operating Revenue	<u>3,358,013.20</u>	<u>1,116,765.20</u>	<u>938,114.24</u>	<u>952,413.11</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	208.66	-	-	-
19 Contractual Services	4,813,922.91	1,045,921.14	2,809.77	170,671.17
20 Supplies and Materials	-	12,106.05	159,252.00	2,802,413.66
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>4,814,131.57</u>	<u>1,058,027.19</u>	<u>162,061.77</u>	<u>2,973,084.83</u>
24				
25 Transfers In	4,772,922.89	-	8,200,000.00	1,600,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>4,772,922.89</u>	<u>-</u>	<u>8,200,000.00</u>	<u>1,600,000.00</u>
28				
29 Net Change	3,316,804.52	58,738.01	8,976,052.47	(420,671.72)
30				
31 Beginning Fund Equity	32,949,359.90	36,266,164.42	36,516,244.94	45,492,297.41
32 Prior Period Adjustment	-	191,342.51	-	-
33 Ending Fund Balance	<u>36,266,164.42</u>	<u>36,516,244.94</u>	<u>45,492,297.41</u>	<u>45,071,625.69</u>

**Company:** 3044

**Company Name:** Railroad Trust

**Fund Name:** Railroad Trust Fund

**Fund Type:** Special Revenue Fund

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

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

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

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

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

SL 2009 ch 236 appropriated \$2.5 million for the construction of a railroad siding. In FY2012, \$4 million was transferred in from the General Fund and \$772,923 from the Railroad Authority Fund. In FY2014, \$8.2 million was transferred from the General Fund. In FY2015, \$2.4 million was transferred in from the Futures Fund.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	750,087.92	881,722.62	774,988.58	680,997.04
2 Accounts Receivable	6,947.17	5,082.05	15,006.67	28,011.59
3 Total Assets	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>	<u>709,008.63</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	1,051.00	-	-
9 Unreserved Fund Balance	757,035.09	885,753.67	789,995.25	709,008.63
10 Total Fund Equity	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>	<u>709,008.63</u>
11 Total Liabilities and Fund Equity	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>	<u>709,008.63</u>
12				
13 Use of Money and Property	25,033.84	23,519.75	23,428.86	18,298.09
14 Sales and Services	1,197,618.90	1,262,633.19	915,703.13	1,037,253.68
15 Other Revenue	5,205.74	21,918.58	1,364.45	6,444.86
16 Total Operating Revenue	<u>1,227,858.48</u>	<u>1,308,071.52</u>	<u>940,496.44</u>	<u>1,061,996.63</u>
17				
18 Personal Services and Benefits	104,566.03	64,181.08	13,416.42	34,657.53
19 Travel	33,392.76	93,811.67	19,537.69	30,303.45
20 Contractual Services	69,096.27	66,992.64	106,107.90	117,687.14
21 Supplies and Materials	545,105.43	577,788.39	556,088.26	481,573.24
22 Capital Outlay	87,342.62	259,735.09	341,875.05	478,584.19
23 Interest Expense	1,059.73	54.74	280.54	177.70
24 Total Operating Expenditures/Expenses	<u>840,562.84</u>	<u>1,062,563.61</u>	<u>1,037,305.86</u>	<u>1,142,983.25</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(115,738.33)	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>(115,738.33)</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	387,295.64	129,769.58	(96,809.42)	(80,986.62)
31				
32 Beginning Fund Equity	369,739.45	757,035.09	886,804.67	789,995.25
33 Prior Period Adjustment	-	-	-	-
34 Ending Fund Balance	<u>757,035.09</u>	<u>886,804.67</u>	<u>789,995.25</u>	<u>709,008.63</u>

**Company:** 6012

**Company Name:** Special Aviation Internal Service Fund

**Fund Name:** Special Aviation Internal Service Fund

**Fund Type:** Internal Service Fund

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

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

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

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

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	26,103.09	31,625.61	34,212.90	34,546.80
2 Total Assets	26,103.09	31,625.61	34,212.90	34,546.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	26,103.09	31,625.61	34,212.90	34,546.80
9 Total Fund Equity	26,103.09	31,625.61	34,212.90	34,546.80
10 Total Liabilities and Fund Equity	26,103.09	31,625.61	34,212.90	34,546.80
11				
12 Use of Money and Property	26,037.34	15,733.00	2,593.04	341.25
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	26,037.34	15,733.00	2,593.04	341.25
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	5.72	10,210.48	5.75	7.35
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	5.72	10,210.48	5.75	7.35
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(772,922.89)	-	-	-
26 Net Transfers In (Out)	(772,922.89)	-	-	-
27				
28 Net Change	(746,891.27)	5,522.52	2,587.29	333.90
29				
30 Beginning Fund Equity	772,994.36	26,103.09	31,625.61	34,212.90
31 Ending Fund Balance	26,103.09	31,625.61	34,212.90	34,546.80

**Company:** 6517

**Company Name:** Railroad Authority Fund

**Fund Name:** Railroad Authority Fund

**Fund Type:** Enterprise Fund

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

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

**Additional Information:**

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	-	-	-
9 Total Fund Equity	-	-	-	-
10 Total Liabilities and Fund Equity	-	-	-	-
11				
12				
13 Taxes	7,421,805.61	7,756,702.53	8,060,561.05	7,628,713.88
14 Use of Money and Property	11,800.68	310.30	-	-
15 Total Operating Revenue	7,433,606.29	7,757,012.83	8,060,561.05	7,628,713.88
16				
17 Contractual Services	-	-	-	-
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	(7,433,606.29)	(7,757,012.83)	(8,060,561.05)	(7,628,713.88)
23 Net Transfers In (Out)	(7,433,606.29)	(7,757,012.83)	(8,060,561.05)	(7,628,713.88)
24				
25 Net Change	-	-	-	-
26				
27 Beginning Fund Equity	-	-	-	-
28 Prior Period Adjustment	-	-	-	-
29 Ending Equity	-	-	-	-

**Company:** 3019

**Company Name:** Education Enhancement Tobacco Tax Fund

**Fund Name:** Education Enhancement Tobacco Tax Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 4-5-45 created the Education Enhancement Tobacco Tax Fund. Source: Per SDCL 10-50-52 thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Education Enhancement Tobacco Tax Fund. Use: All moneys in the Education Enhancement Tobacco Tax Fund are subject to appropriation by the Legislature through the General Appropriations Act or Special Appropriations Acts for education enhancement programs. Any interest earned shall be credited to the fund.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

The transfers out reported for the fund were made to the General Fund in accordance with the General Appropriations Acts.

Beginning in FY2012, the tobacco revenue was reported in the fund rather than a transfer in.

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



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	906,901.07	898,288.93	881,265.78	869,182.70
2 Total Assets	906,901.07	898,288.93	881,265.78	869,182.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	906,901.07	898,288.93	881,265.78	869,182.70
9 Total Fund Equity	906,901.07	898,288.93	881,265.78	869,182.70
10 Total Liabilities and Fund Equity	906,901.07	898,288.93	881,265.78	869,182.70
11				
12 Use of Money and Property	30,632.13	21,387.86	13,476.85	8,916.92
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	30,632.13	21,387.86	13,476.85	8,916.92
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	25,750.00	30,000.00	30,500.00	21,000.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	25,750.00	30,000.00	30,500.00	21,000.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	4,882.13	(8,612.14)	(17,023.15)	(12,083.08)
29				
30 Beginning Fund Balance	902,018.94	906,901.07	898,288.93	881,265.78
31 Ending Fund Balance	906,901.07	898,288.93	881,265.78	869,182.70

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	31,898.43	29,630.46	33,122.46	36,307.46
2 Total Assets	31,898.43	29,630.46	33,122.46	36,307.46
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	31,898.43	29,630.46	33,122.46	36,307.46
9 Total Fund Equity	31,898.43	29,630.46	33,122.46	36,307.46
10 Total Liabilities and Fund Equity	31,898.43	29,630.46	33,122.46	36,307.46
11				
12 Licenses, Permits and Fees	1,725.00	2,772.50	3,492.00	3,185.00
13 Total Operating Revenue	1,725.00	2,772.50	3,492.00	3,185.00
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	2,610.00	5,040.47	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	2,610.00	5,040.47	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(885.00)	(2,267.97)	3,492.00	3,185.00
28				
29 Beginning Fund Balance	32,783.43	31,898.43	29,630.46	33,122.46
30 Ending Fund Balance	31,898.43	29,630.46	33,122.46	36,307.46

**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. Source: Fees for credentialing postsecondary technical teachers. Use: Expenses are limited to promulgation of rules, forms and incidental administrative costs associated with the credentialing of postsecondary technical teachers.

**Budget Information:** Any spending would be included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	358,729.91	304,528.15	293,738.85	228,423.42
2 Total Assets	358,729.91	304,528.15	293,738.85	228,423.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	358,729.91	304,528.15	293,738.85	228,423.42
9 Total Fund Equity	358,729.91	304,528.15	293,738.85	228,423.42
10 Total Liabilities and Fund Equity	358,729.91	304,528.15	293,738.85	228,423.42
11				
12 Licenses, Permits and Fees	164,027.00	160,981.00	169,957.00	165,172.00
13 Total Operating Revenue	164,027.00	160,981.00	169,957.00	165,172.00
14				
15 Personal Services and Benefits	83,399.39	71,806.75	62,755.53	80,662.78
16 Travel	1,835.63	1,926.07	1,222.58	1,184.08
17 Contractual Services	45,303.27	67,583.16	75,162.97	91,184.22
18 Supplies and Materials	7,739.92	6,605.25	597.15	785.81
19 Grants and Subsidies	-	-	1,400.00	8,800.00
20 Capital Outlay	43.10	2,338.33	-	-
21 Total Operating Expenditures	138,321.31	150,259.56	141,138.23	182,616.89
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(31,696.71)	(64,923.20)	(39,608.07)	(46,381.80)
25 Net Transfers In (Out)	(31,696.71)	(64,923.20)	(39,608.07)	(46,381.80)
26				
27 Net Change	(5,991.02)	(54,201.76)	(10,789.30)	(63,826.69)
28				
29 Prior Period Adjustment				
30 Beginning Fund Balance	364,720.93	358,729.91	304,528.15	293,738.85
31 Prior Period Adjustment	-	-	-	(1,488.74)
32 Ending Fund Balance	358,729.91	304,528.15	293,738.85	228,423.42

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	44,428.12	67,712.93	66,922.87	46,559.92
2 Total Assets	44,428.12	67,712.93	66,922.87	46,559.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	44,428.12	67,712.93	66,922.87	46,559.92
9 Total Fund Equity	44,428.12	67,712.93	66,922.87	46,559.92
10 Total Liabilities and Fund Equity	44,428.12	67,712.93	66,922.87	46,559.92
11				
12 Use of Money and Property	-	-	-	-
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	17,573.69	12,206.34	10,067.24	19,923.77
17 Travel	2,725.06	3,763.18	2,633.74	4,993.58
18 Contractual Services	21,024.41	25,141.72	26,949.08	40,174.19
19 Supplies and Materials	611.66	527.15	748.07	959.36
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	693.85
22 Total Operating Expenditures	41,934.82	41,638.39	40,398.13	66,744.75
23				
24 Transfers In	31,696.71	64,923.20	39,608.07	46,381.80
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	31,696.71	64,923.20	39,608.07	46,381.80
27				
28 Net Change	(10,238.11)	23,284.81	(790.06)	(20,362.95)
29				
30 Beginning Fund Balance	54,666.23	44,428.12	67,712.93	66,922.87
31 Ending Fund Balance	44,428.12	67,712.93	66,922.87	46,559.92

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,736,385.22	2,878,664.25	2,072,009.30	2,400,356.13
2 Total Assets	2,736,385.22	2,878,664.25	2,072,009.30	2,400,356.13
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	354,119.06	2,474.80	154,973.00	-
8 Unreserved Fund Balance	2,382,266.16	2,876,189.45	1,917,036.30	2,400,356.13
9 Total Fund Equity	2,736,385.22	2,878,664.25	2,072,009.30	2,400,356.13
10 Total Liabilities and Fund Equity	2,736,385.22	2,878,664.25	2,072,009.30	2,400,356.13
11				
12 Licenses, Permits and Fees	737,275.08	854,356.24	189,612.35	48,174.68
13 Use of Money and Property	21,431.58	30,694.79	9,601.73	4,327.06
14 Sales and Services	28,412.92	13,241.01	43,001.67	5,792.87
15 Administering Programs	558,805.72	218,176.55	25,056.66	470,321.55
16 Other Revenue	1,115,638.12	2,007,556.21	1,647,797.73	2,376,824.27
17 Total Operating Revenue	2,461,563.42	3,124,024.80	1,915,070.14	2,905,440.43
18				
19 Personal Services and Benefits	13,648.79	23,219.86	-	18,830.21
20 Travel	100.90	1,130.23	6,535.53	19,048.97
21 Contractual Services	1,767,266.66	2,123,116.62	1,127,172.60	1,890,351.77
22 Supplies and Materials	49.06	408.25	405.00	5,316.52
23 Grants and Subsidies	135,974.00	444,645.77	719,123.89	93,334.34
24 Capital Outlay	186,076.79	389,225.04	79,615.76	351,486.44
25 Other Expense	-	-	788,872.31	198,725.35
26 Total Operating Expenditures	2,103,116.20	2,981,745.77	2,721,725.09	2,577,093.60
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	358,447.22	142,279.03	(806,654.95)	328,346.83
33				
34 Beginning Fund Balance	2,377,762.75	2,736,385.22	2,878,664.25	2,072,009.30
35 Prior Period Adjustment	175.25	-	-	-
36 Ending Fund Balance	2,736,385.22	2,878,664.25	2,072,009.30	2,400,356.13

**Company:** 3138

**Company Name:** Education and Cultural Affairs - Other

**Fund Name:** Dept. of Education Other

**Fund Type:** Special Revenue Fund

**Purpose:** Various administratively created accounts used by the Department of Education. Examples of sources and uses are fees collected by the Office of Policy and Accountability for certifying teachers, ERATE monies and a M&R fee collected from technical institute students.

**Budget Information:** Included in the General Appropriations Bill.

**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 3146 - State Library**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	35,236.88	33,125.81	14,010.54	10,633.03
2 Total Assets	35,236.88	33,125.81	14,010.54	10,633.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	35,236.88	33,125.81	14,010.54	10,633.03
9 Total Fund Equity	35,236.88	33,125.81	14,010.54	10,633.03
10 Total Liabilities and Fund Equity	35,236.88	33,125.81	14,010.54	10,633.03
11				
12 Fines, Forfeits and Penalties	45.00	255.50	715.40	110.95
13 Sales and Services	84.85	81.80	122.60	84.60
14 Administering Programs	2,259.30	-	-	2,522.54
15 Other Revenue	1,650.83	-	2,163.96	2,300.00
16 Total Operating Revenue	4,039.98	337.30	3,001.96	5,018.09
17				
18 Personal Services and Benefits	706.31	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	295.26	-	-	3,520.00
21 Supplies and Materials	4,043.56	0.37	587.68	3,380.14
22 Grants and Subsidies	5,200.00	-	-	-
23 Capital Outlay	28,782.87	2,448.00	21,234.85	1,495.46
24 Other Expense	-	-	294.70	-
25 Total Operating Expenditures	39,028.00	2,448.37	22,117.23	8,395.60
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(34,988.02)	(2,111.07)	(19,115.27)	(3,377.51)
32				
33 Beginning Fund Balance	70,254.90	35,236.88	33,125.81	14,010.54
34 Prior Period Adjustment	(30.00)	-	-	-
35 Ending Fund Balance	35,236.88	33,125.81	14,010.54	10,633.03

**Company:** 3146

**Company Name:** State Library

**Fund Name:** State Library Fund

**Fund Type:** Special Revenue Fund

**Purpose:** Administratively created fund. Source: Charges for services including damaged library materials, duplication and film services; gifts. SDCLs 14-1-53 and 14-1-54 authorized the state library to accept federal and private funds and gifts. Use: Purchasing and repairing library materials.

SDCL 1-45-37 (repealed effective FY2014) created the Automated Library System Fund. Source: Any funds collected by the Department of Education from assessment of fees for libraries to join the state library's automated library system. Use: Any money in the automated library system fund is continuously appropriated to the Department of Education to provide enhancements to the existing automated library system as they become necessary as the result of more libraries joining the automated library system. The secretary of the Department of Education shall report any revenues into the automated library system fund and any expenditures out of the automated library system fund to the special committee created in § 4-8A-2 during the special committee's interim meetings.

**Additional Information:**

There is no indication in the accounting system that the Automated Library System Fund is being used.

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,100,000.00	6,796.17	1,397,338.64
2 Total Assets	<u>2,100,000.00</u>	<u>6,796.17</u>	<u>1,397,338.64</u>
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
6			
7 Unreserved Fund Balance	2,100,000.00	6,796.17	1,397,338.64
8 Total Fund Equity	<u>2,100,000.00</u>	<u>6,796.17</u>	<u>1,397,338.64</u>
9 Total Liabilities and Fund Equity	<u>2,100,000.00</u>	<u>6,796.17</u>	<u>1,397,338.64</u>
10			
11 Use of Money and Property	-	4,024.91	11,268.80
12 Total Operating Revenue	<u>-</u>	<u>4,024.91</u>	<u>11,268.80</u>
13			
14 Personal Services and Benefits	-	-	-
15 Travel	-	-	-
16 Contractual Services	-	-	-
17 Supplies and Materials	-	-	-
18 Grants and Subsidies	-	2,100,000.00	1,638,552.00
19 Capital Outlay	-	-	-
20 Other Expense	-	-	-
21 Total Operating Expenditures	<u>-</u>	<u>2,100,000.00</u>	<u>1,638,552.00</u>
22			
23 Transfers In	2,100,000.00	2,771.26	3,017,825.67
24 Transfers Out	-	-	-
25 Net Transfers In (Out)	<u>2,100,000.00</u>	<u>2,771.26</u>	<u>3,017,825.67</u>
26			
27 Net Change	2,100,000.00	(2,093,203.83)	1,390,542.47
28			
29 Beginning Fund Balance	-	2,100,000.00	6,796.17
30 Ending Fund Balance	<u>2,100,000.00</u>	<u>6,796.17</u>	<u>1,397,338.64</u>

**Company:** 3189

**Company Name:** Workforce Education Fund

**Fund Name:** Workforce Education Fund

**Fund Type:** Special Revenue Fund

Purpose: SDCL 13-13-38 created the Workforce Education Fund. Source: Per § 1-16G-48, thirty percent of the money in the Building South Dakota Fund shall be transferred to the Workforce Education Fund. Interest earned on money in the fund shall be deposited into the fund. Use: To fund the state's share of the limited English proficiency adjustment as calculated by §§ 13-13-10.1 and 13-13-73 for state fiscal years 2014, 2015, and 2016. If, after the state's share of the limited English proficiency adjustment is funded, the Workforce Education Fund exceeds two million dollars as of July first of each year, the amount of money in excess of one million dollars shall be disbursed as follows: (1) An amount not to exceed \$1.5 million shall be distributed to fund new and existing secondary career and technical education programs; and (2) Any amount remaining in the fund over one million dollars after the distribution in subdivision (1) is made shall be allocated to each school district in an amount equal to the money available for such distribution times the ratio of each school district's fall enrollment to the total state fall enrollment as defined in § 13-13-10.1. Any money in the Workforce Education Fund is continuously appropriated

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

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

	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	100,229.72	85,520.67	57,909.74
2 Due From Other Governments	-	14,709.05	42,319.98
3 Total Assets	<u>100,229.72</u>	<u>100,229.72</u>	<u>100,229.72</u>
4			
5 Due to Other Governments	100,229.72	100,229.72	100,229.72
6 Other Liabilities	-	-	-
7 Total Liabilities	<u>100,229.72</u>	<u>100,229.72</u>	<u>100,229.72</u>

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

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

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



**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 8501 - Postsecondary Technical Institutes Facilities Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,500,000.00	1,500,000.00	-	-
2 Total Assets	1,500,000.00	1,500,000.00	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,500,000.00	1,500,000.00	-	-
9 Total Fund Equity	1,500,000.00	1,500,000.00	-	-
10 Total Liabilities and Fund Equity	1,500,000.00	1,500,000.00	-	-
11				
12 Use of Money and Property	51,608.36	35,765.41	22,525.84	15,159.94
13 Total Operating Revenue	51,608.36	35,765.41	22,525.84	15,159.94
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	51,608.36	35,765.41	22,525.84	15,159.94
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	51,608.36	35,765.41	22,525.84	15,159.94
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	(1,500,000.00)	-
25 Net Transfers In (Out)	-	-	(1,500,000.00)	-
26				
27 Net Change	-	-	(1,500,000.00)	-
28				
29 Beginning Fund Balance	1,500,000.00	1,500,000.00	1,500,000.00	-
30 Ending Fund Balance	1,500,000.00	1,500,000.00	-	-

**Company:** 8501

**Company Name:** Voc. Education Facilities Fund

**Fund Name:** Postsecondary Technical Institutes Facilities Fund

**Fund Type:** Special Revenue Fund

**Purpose:** SDCL 13-39-69 created the Postsecondary Technical Institutes Facilities Fund. Source: Funded from \$1.5 million General Fund Appropriation and interest earnings which may be transferred to the Tuition Subaccount created in 13-39-70. SDCL 13-39-70 created Tuition Sub-Account to be used for lease and other expenses of lease-purchase agreements. The Tuition Subaccount is administered in a local bank account.

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

HB 1142, section 7, of the 2014 Legislative session authorized the transfer of \$1.5 million from the Postsecondary Technical Institutes Facilities Fund to the Postsecondary Technical Institute Equipment Fund provided the collateral requirements associated with the Postsecondary Technical Institutes Facilities Fund have been released or satisfied. This was effective in FY2014.

**Department of Education**

**State Accounting System - Other Fund Balances**

**Company 8501 - Postsecondary Technical Institute Equipment Fund**

	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,500,000.00	1,185,991.57
2 Total Assets	<u>1,500,000.00</u>	<u>1,185,991.57</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	1,500,000.00	1,185,991.57
9 Total Fund Equity	<u>1,500,000.00</u>	<u>1,185,991.57</u>
10 Total Liabilities and Fund Equity	<u>1,500,000.00</u>	<u>1,185,991.57</u>
11		
12 Use of Money and Property	-	-
13 Total Operating Revenue	<u>-</u>	<u>-</u>
14		
15 Personal Services and Benefits	-	-
16 Travel	-	-
17 Contractual Services	-	-
18 Supplies and Materials	-	-
19 Grants and Subsidies	-	314,008.43
20 Capital Outlay	-	-
21 Total Operating Expenditures	<u>-</u>	<u>314,008.43</u>
22		
23 Transfers In	1,500,000.00	-
24 Transfers Out	-	-
25 Net Transfers In (Out)	<u>1,500,000.00</u>	<u>-</u>
26		
27 Net Change	1,500,000.00	(314,008.43)
28		
29 Beginning Fund Balance	-	1,500,000.00
30 Ending Fund Balance	<u>1,500,000.00</u>	<u>1,185,991.57</u>

**Company:** 8501

**Company Name:** Voc. Education Facilities Fund

**Fund Name:** Postsecondary Technical Institute Equipment Fund

**Fund Type:** Special Revenue Fund

Purpose: SDCL 13-39-70.1 created the Postsecondary Technical Institute Equipment Fund. Source: Funded from \$1.5 million transferred from the Postsecondary Technical Institutes Facilities Fund as authorized by chapter 93, section 7 of the 2014 Legislative session. Use: Per SDCL 13-39-70.2 any money in the Postsecondary Technical Institute Equipment Fund is continuously appropriated for distribution as provided in this section. The secretary of education shall grant the money to the postsecondary technical institutes to purchase equipment. Equipment purchases shall be based upon priorities established by each postsecondary technical institute, approved by each postsecondary technical institute's governing body and approved by the South Dakota Board of Education.

**Budget Information:** Not included in the General Appropriations Bill.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
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	<u>850.00</u>	<u>850.00</u>	<u>850.00</u>	<u>850.00</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	564,317.61	771,755.92	602,114.22	445,485.04
10 Unreserved Fund Balance	<b>This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.</b>			
11 Total Fund Equity	<b>This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.</b>			
12 Total Liabilities and Fund Equity	<b>This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.</b>			
13				
14				
15 Use of Money and Property	3,000.00	3,000.00	3,000.00	3,000.00
16 Sales and Services	40,547.56	27,086.54	27,367.46	23,308.62
17 Other Revenue	349,504.11	35,631.91	118,231.54	155,612.73
18 Total Operating Revenue	<u>393,051.67</u>	<u>65,718.45</u>	<u>148,599.00</u>	<u>181,921.35</u>
19				
20 Personal Services and Benefits	10,876,349.98	11,369,551.21	12,355,245.25	13,218,311.47
21 Travel	541,175.38	586,103.46	597,637.72	653,893.43
22 Contractual Services	1,045,988.16	1,179,218.64	1,306,249.58	1,507,736.29
23 Supplies and Materials	1,723,138.82	1,848,348.25	1,956,273.93	1,674,663.70
24 Capital Outlay	956,637.39	1,711,204.67	1,699,349.57	1,712,863.83
25 Total Operating Expenditures/Expenses	<u>15,143,289.73</u>	<u>16,694,426.23</u>	<u>17,914,756.05</u>	<u>18,767,468.72</u>
26				
27 Transfers In	104,307.17	-	26,442.89	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>104,307.17</u>	<u>-</u>	<u>26,442.89</u>	<u>-</u>
30				
31 Net Change	(14,645,930.89)	(16,628,707.78)	(17,739,714.16)	(18,585,547.37)
32				
33 Beginning Fund Equity	<b>This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.</b>			
34 Prior Period Adjustment	<b>This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.</b>			
35 Ending Equity	<b>This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.</b>			

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	40,000.00	40,000.00	32,084.74	40,000.00
2 Total Assets	40,000.00	40,000.00	32,084.74	40,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	40,000.00	40,000.00	32,084.74	40,000.00
9 Total Fund Equity	40,000.00	40,000.00	32,084.74	40,000.00
10 Total Liabilities and Fund Equity	40,000.00	40,000.00	32,084.74	40,000.00
11				
12				
13 Licenses, Permits and Fees	197,543.24	195,688.16	177,515.00	196,505.00
14 Total Operating Revenue	197,543.24	195,688.16	177,515.00	196,505.00
15				
16 Personal Services and Benefits	25,085.12	16,211.53	15,412.11	19,942.67
17 Contractual Services	161,968.10	162,066.54	160,801.50	146,632.78
18 Supplies and Materials	-	-	-	-
19 Capital Outlay	1,670.00	-	2,767.34	2,337.70
20 Total Operating Expenditures/Expenses	188,723.22	178,278.07	178,980.95	168,913.15
21				
22 Transfers In	-	-	-	-
23 Transfers Out	(8,639.75)	(17,410.09)	(6,449.31)	(19,676.59)
24 Net Transfers In (Out)	(8,639.75)	(17,410.09)	(6,449.31)	(19,676.59)
25				
26 Net Change	180.27	-	(7,915.26)	7,915.26
27				
28 Beginning Fund Equity	39,819.73	40,000.00	40,000.00	32,084.74
29 Ending Equity	40,000.00	40,000.00	32,084.74	40,000.00

**Company:** 3048

**Company Name:** Boiler Inspection Fund

**Fund Name:** Boiler Inspection Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 4-4-4.5 created the Boiler Inspection Fund. Source: All boiler inspection fees received by the Department of Public Safety. Use: Expenditures from these funds may be made only to pay necessary expenses of purposes specified in chapter 34-29A.

**Budget Information:** Included in the General Appropriations Bill.

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3072 - DENR Other Funds - Participating**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	<b>This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.</b>			
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	21,383.41	24,819.04	22,151.68	28,652.97
17 Travel	-	-	1,512.82	3,257.57
18 Contractual Services	1,815.94	2,181.92	1,543.45	1,804.83
19 Supplies and Materials	-	4.16	1,031.49	1,129.67
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	1,690.56
22 Total Operating Expenditures/Expenses	23,199.35	27,005.12	26,239.44	36,535.60
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(23,199.35)	(27,005.12)	(26,239.44)	(36,535.60)
29				
30 Beginning Fund Equity	<b>This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.</b>			
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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	557,216.89	3,225,986.97	6,491,546.06	7,574,248.11
2 Total Assets	557,216.89	3,225,986.97	6,491,546.06	7,574,248.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	771.00	-	-	-
8 Unreserved Fund Balance	556,445.89	3,225,986.97	6,491,546.06	7,574,248.11
9 Total Fund Equity	557,216.89	3,225,986.97	6,491,546.06	7,574,248.11
10 Total Liabilities and Fund Equity	557,216.89	3,225,986.97	6,491,546.06	7,574,248.11
11				
12				
13 Licenses, Permits and Fees	178,721.97	2,870,861.48	3,637,414.53	3,654,335.22
14 Use of Money and Property	11,002.39	11,665.77	22,882.29	41,526.77
15 Other Revenue	-	93.00	-	99.00
16 Total Operating Revenue	189,724.36	2,882,620.25	3,660,296.82	3,695,960.99
17				
18 Personal Services and Benefits	16,908.25	69,945.03	79,664.95	82,702.31
19 Travel	2,361.66	10,269.83	14,391.77	13,464.21
20 Contractual Services	55,177.07	86,538.58	286,900.90	2,299,881.51
21 Supplies and Materials	849.73	4,605.87	579.35	1,492.30
22 Grants and Subsidies	3,000.00	32,274.06	-	100,000.00
23 Capital Outlay	2,112.86	1,779.27	1,292.00	102,353.16
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	80,409.57	205,412.64	382,828.97	2,599,893.49
27				
28 Transfers In	1,731.53	-	-	-
29 Transfers Out	(2,294.44)	(8,437.53)	(11,908.76)	(13,365.45)
30 Net Transfers In (Out)	(562.91)	(8,437.53)	(11,908.76)	(13,365.45)
31				
32 Net Change	108,751.88	2,668,770.08	3,265,559.09	1,082,702.05
33				
34 Beginning Fund Equity	448,465.01	557,216.89	3,225,986.97	6,491,546.06
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	557,216.89	3,225,986.97	6,491,546.06	7,574,248.11

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	3,346,566.54	1,860,226.96	(3,606,311.35)	534,459.24
2 Loans and Notes Receivable	4,481,298.96	3,743,029.65	1,111,013.75	811,030.67
3 Total Assets	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>	<u>1,345,489.91</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	10,362.05	-	-
9 Unreserved Fund Balance	7,827,865.50	5,592,894.56	(2,495,297.60)	1,345,489.91
10 Total Fund Equity	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>	<u>1,345,489.91</u>
11 Total Liabilities and Fund Equity	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>	<u>1,345,489.91</u>
12				
13				
14 Use of Money and Property	-	73,831.53	79,703.06	46,668.92
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	800,686.13	60,802.19	98,172.12	21,528.34
18 Total Operating Revenue	<u>800,686.13</u>	<u>134,633.72</u>	<u>177,875.18</u>	<u>68,197.26</u>
19				
20 Personal Services and Benefits	4,255,550.95	377,938.18	588,048.21	640,230.80
21 Travel	1,517,534.37	24,858.74	105,615.48	107,669.95
22 Contractual Services	1,774,567.49	357,893.60	223,859.85	3,634,748.40
23 Supplies and Materials	989,708.32	8,393.15	86,638.68	55,805.74
24 Grants and Subsidies	4,579,155.19	2,855,083.50	7,336,623.28	1,158,265.50
25 Capital Outlay	440,384.14	368,174.04	1,112,126.95	13,332.80
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>13,556,900.46</u>	<u>3,992,341.21</u>	<u>9,452,912.45</u>	<u>5,610,053.19</u>
28				
29 Transfers In	34,813,692.53	1,646,521.18	1,176,483.06	9,382,643.44
30 Transfers Out	-	(13,396.22)	-	-
31 Net Transfers In (Out)	<u>34,813,692.53</u>	<u>1,633,124.96</u>	<u>1,176,483.06</u>	<u>9,382,643.44</u>
32				
33 Net Change	22,057,478.20	(2,224,582.53)	(8,098,554.21)	3,840,787.51
34				
35 Beginning Fund Equity	(14,229,612.70)	7,827,865.50	5,603,256.61	(2,495,297.60)
36 Prior Period Adjustment	-	(26.36)	-	-
37 Ending Equity	<u>7,827,865.50</u>	<u>5,603,256.61</u>	<u>(2,495,297.60)</u>	<u>1,345,489.91</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash on Hand	1,090.00	1,090.00	1,090.00	1,940.00
2 Cash Pooled with State Treasurer	2,128,980.11	1,617,586.89	713,737.26	447,408.26
3 Total Assets	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>	<u>449,348.26</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	117,166.52	823,726.84	216,060.96	41,269.47
9 Unreserved Fund Balance	2,012,903.59	794,950.05	498,766.30	408,078.79
10 Total Fund Equity	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>	<u>449,348.26</u>
11 Total Liabilities and Fund Equity	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>	<u>449,348.26</u>
12				
13				
14 Licenses, Permits and Fees	5,877,251.84	5,831,419.17	4,918,780.94	5,882,491.88
15 Use of Money and Property	2,458.93	1,351.21	2,681.06	3,558.29
16 Sales and Services	2,549,182.25	2,343,354.94	2,220,784.74	2,196,949.15
17 Other Revenue	6,219.39	4,876.11	5,062.02	10,825.46
18 Total Operating Revenue	<u>8,435,112.41</u>	<u>8,181,001.43</u>	<u>7,147,308.76</u>	<u>8,093,824.78</u>
19				
20 Personal Services and Benefits	4,604,092.93	4,778,729.54	5,019,615.73	5,403,929.16
21 Travel	148,039.30	146,255.96	154,216.95	149,118.37
22 Contractual Services	1,894,831.04	1,904,101.04	1,822,520.66	2,051,197.15
23 Supplies and Materials	166,629.87	216,307.06	213,187.88	238,997.59
24 Grants and Subsidies	-	0.12	-	-
25 Capital Outlay	224,388.39	158,767.09	568,100.86	236,877.40
26 Total Operating Expenditures/Expenses	<u>7,037,981.53</u>	<u>7,204,160.81</u>	<u>7,777,642.08</u>	<u>8,080,119.67</u>
27				
28 Transfers In	2.83	842.57	2,582.22	3.06
29 Transfers Out	(1,274,496.02)	(286,091.53)	(276,098.53)	(279,187.17)
30 Net Transfers In (Out)	<u>(1,274,493.19)</u>	<u>(285,248.96)</u>	<u>(273,516.31)</u>	<u>(279,184.11)</u>
31				
32 Net Change	122,637.69	691,591.66	(903,849.63)	(265,479.00)
33				
34 Beginning Fund Equity	2,472,804.05	2,130,070.11	1,618,676.89	714,827.26
35 Prior Period Adjustment	(465,371.63)	(1,202,984.88)	-	-
36 Ending Equity	<u>2,130,070.11</u>	<u>1,618,676.89</u>	<u>714,827.26</u>	<u>449,348.26</u>

**Company:** 3177

**Company Name:** State Motor Vehicle Fund

**Fund Name:** State Motor Vehicle Fund

**Fund Type:** Special Revenue

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

32-5-153. Highway patrol fee. There is hereby imposed a fee of one dollar on each vehicle registered and licensed in this state for the purpose of administering the Division of Highway Patrol. Before any vehicle is registered pursuant to chapter 32-5 or 32-9, the county treasurer or Department of Revenue and Regulation shall collect the highway patrol fee. Before any vehicle is registered pursuant to chapter 32-10, the Department of Revenue and Regulation shall collect the highway patrol fee. The fee shall be credited to the state motor vehicle fund. (Effective for FY2010)

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3177 - Motor Vehicle Fund**

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

The prior period adjustment amounts reflect decreases to the account for the amounts being distributed to the Local Government Highway and Bridge Fund.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	137,814.55	106,196.48	197,164.29	171,827.25
2 Total Assets	137,814.55	106,196.48	197,164.29	171,827.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	7,430.00	-
8 Unreserved Fund Balance	137,814.55	106,196.48	189,734.29	171,827.25
9 Total Fund Equity	137,814.55	106,196.48	197,164.29	171,827.25
10 Total Liabilities and Fund Equity	137,814.55	106,196.48	197,164.29	171,827.25
11				
12				
13 Licenses, Permits and Fees	7,500.00	3,050.90	126,000.00	15,000.00
14 Use of Money and Property	-	-	1,837.21	1,690.96
15 Total Operating Revenue	7,500.00	3,050.90	127,837.21	16,690.96
16				
17 Personal Services and Benefits	10,495.69	6,192.23	1,228.40	262.91
18 Travel	-	-	1,296.04	-
19 Contractual Services	686.59	1,113.59	1,825.32	969.35
20 Supplies and Materials	1.28	7,686.63	23,956.64	27,373.72
21 Grants and Subsidies	-	9,000.00	4,500.00	9,000.00
22 Capital Outlay	-	10,676.52	3,593.95	2,645.00
23 Total Operating Expenditures/Expenses	11,183.56	34,668.97	36,400.35	40,250.98
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	(469.05)	(1,777.02)
27 Net Transfers In (Out)	-	-	(469.05)	(1,777.02)
28				
29 Net Change	(3,683.56)	(31,618.07)	90,967.81	(25,337.04)
30				
31 Beginning Fund Equity	141,498.11	137,814.55	106,196.48	197,164.29
32 Ending Equity	137,814.55	106,196.48	197,164.29	171,827.25

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	879,648.99	868,412.88	785,160.98	582,562.61
2 Total Assets	879,648.99	868,412.88	785,160.98	582,562.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,502.49	-	-	-
8 Unreserved Fund Balance	877,146.50	868,412.88	785,160.98	582,562.61
9 Total Fund Equity	879,648.99	868,412.88	785,160.98	582,562.61
10 Total Liabilities and Fund Equity	879,648.99	868,412.88	785,160.98	582,562.61
11				
12				
13 Licenses, Permits and Fees	563,850.00	560,938.00	600,782.00	634,319.00
14 Use of Money and Property	31,814.45	21,163.36	15,250.54	9,532.68
15 Total Operating Revenue	595,664.45	582,101.36	616,032.54	643,851.68
16				
17 Personal Services and Benefits	38,120.24	51,018.45	-	-
18 Travel	2,529.91	2,729.88	-	8.14
19 Contractual Services	388,641.73	433,178.03	589,519.28	634,066.13
20 Supplies and Materials	3,800.94	11,846.12	92,773.59	33,825.17
21 Grants and Subsidies	-	-	-	10,000.00
22 Capital Outlay	48,860.00	94,564.99	-	140,703.73
23 Total Operating Expenditures/Expenses	481,952.82	593,337.47	682,292.87	818,603.17
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	(16,991.57)	(27,846.88)
27 Net Transfers In (Out)	-	-	(16,991.57)	(27,846.88)
28				
29 Net Change	113,711.63	(11,236.11)	(83,251.90)	(202,598.37)
30				
31 Beginning Fund Equity	765,937.36	879,648.99	868,412.88	785,160.98
32 Ending Equity	879,648.99	868,412.88	785,160.98	582,562.61

**Company:** 3184

**Company Name:** Dept. of Public Safety

**Fund Name:** Motorcycle Safety

**Fund Type:** Special Revenue

**Purpose:** SDCL 32-5-10.2 authorized the deposit of motorcycle education fees into a unnamed Special Revenue Fund. Source: The county treasurer shall remit to the department the motorcycle safety education fees collected pursuant to § 32-5-10.1. Use: Providing motorcycle safety courses and motorcycle safety education.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

2010 Senate Bill 100 repealed the 2005 session law that had repealed, effective 7/1/10, the fee imposed above.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	244,523.63	121,159.96	160,282.09	184,582.47
2 Total Assets	244,523.63	121,159.96	160,282.09	184,582.47
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	30,153.17	2,192.46	2,301.30	8,903.57
8 Unreserved Fund Balance	214,370.46	118,967.50	157,980.89	175,678.90
9 Total Fund Equity	244,523.63	121,159.96	160,282.19	184,582.47
10 Total Liabilities and Fund Equity	244,523.63	121,159.96	160,282.19	184,582.47
11				
12				
13 Use of Money and Property	-	4,282.89	2,398.50	1,138.82
14 Sales and Services	237,725.79	230,760.56	268,693.05	271,245.59
15	-	-	-	6,000.00
16 Other Revenue	-	10.25	111.78	-
17 Total Operating Revenue	237,725.79	235,053.70	271,203.33	278,384.41
18				
19 Personal Services and Benefits	550,916.95	677,741.44	614,316.32	663,997.33
20 Travel	2,886.11	2,281.22	4,253.25	7,459.03
21 Contractual Services	85,473.23	81,458.00	85,707.25	95,548.10
22 Supplies and Materials	11,952.90	12,177.92	15,616.59	17,317.39
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	1,611.33	40,183.57	3,356.83	6,519.83
25 Total Operating Expenditures/Expenses	652,840.52	813,842.15	723,250.24	790,841.68
26				
27 Transfers In	428,909.57	455,424.78	493,857.69	536,757.65
28 Transfers Out	(1,731.53)	-	(2,688.55)	-
29 Net Transfers In (Out)	427,178.04	455,424.78	491,169.14	536,757.65
30				
31 Net Change	12,063.31	(123,363.67)	39,122.23	24,300.38
32				
33 Beginning Fund Equity	232,460.32	244,523.63	121,159.96	160,282.09
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	244,523.63	121,159.96	160,282.19	184,582.47

**Company:** 3184

**Company Name:** Dept. of Public Safety

**Fund Name:** Other

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund primarily used to account for administrative costs recovered from other programs.

**Budget Information:** Included in the General Appropriations Bill.

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 6022 - Public Safety Inspections Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	272,096.44	210,952.14	265,604.02	326,942.70
2 Total Assets	272,096.44	210,952.14	265,604.02	326,942.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	4,683.00	-	-	-
8 Unreserved Fund Balance	267,413.44	210,952.14	265,604.02	326,942.70
9 Total Fund Equity	272,096.44	210,952.14	265,604.02	326,942.70
10 Total Liabilities and Fund Equity	272,096.44	210,952.14	265,604.02	326,942.70
11				
12				
13 Use of Money and Property	8,903.87	6,889.34	3,724.77	2,441.86
14 Sales and Services	1,475,747.05	1,490,672.68	1,677,811.17	1,673,827.65
15 Other Revenue	-	192.00	-	84.00
16 Total Operating Revenue	1,484,650.92	1,497,754.02	1,681,535.94	1,676,353.51
17				
18 Personal Services and Benefits	1,114,911.36	1,160,084.39	1,177,593.67	1,198,598.10
19 Travel	220,258.20	247,236.93	248,779.65	233,342.41
20 Contractual Services	96,248.77	95,707.40	114,615.77	98,076.94
21 Supplies and Materials	15,211.68	17,121.98	20,880.54	20,833.80
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	184.25	5,519.03	7,513.04	8,367.82
24 Total Operating Expenditures/Expenses	1,446,814.26	1,525,669.73	1,569,382.67	1,559,219.07
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(51,527.75)	(33,228.59)	(57,501.39)	(55,795.76)
28 Net Transfers In (Out)	(51,527.75)	(33,228.59)	(57,501.39)	(55,795.76)
29				
30 Net Change	(13,691.09)	(61,144.30)	54,651.88	61,338.68
31				
32 Beginning Fund Equity	285,787.53	272,096.44	210,952.14	265,604.02
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	272,096.44	210,952.14	265,604.02	326,942.70

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	193,201.75	1,227,555.13	1,219,065.54	1,216,649.60
2 Total Assets	193,201.75	1,227,555.13	1,219,065.54	1,216,649.60
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	-	1,035,436.61	1,014,734.91	1,000,509.60
6 Other Liabilities	193,201.75	192,118.52	204,330.63	216,140.00
7 Total Liabilities	193,201.75	1,227,555.13	1,219,065.54	1,216,649.60

**Company:** 8000

**Company Name:** Main Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**Purpose:** Used as depository of revenue prior to determining the appropriate state fund, agency or government the monies will be receipted to.

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

**Department of the Military**  
**State Accounting System - Other Fund Balances**  
**Company 3147 - National Guard Museum and State Weapons Collection Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	150,019.71	150,081.40	148,491.39	165,667.07
2 Total Assets	150,019.71	150,081.40	148,491.39	165,667.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	150,019.71	150,081.40	148,491.39	165,667.07
9 Total Fund Equity	150,019.71	150,081.40	148,491.39	165,667.07
10 Total Liabilities and Fund Equity	150,019.71	150,081.40	148,491.39	165,667.07
11				
12				
13 Use of Money and Property	5,161.30	3,634.39	2,286.38	1,508.33
14 Administering Programs	-	-	-	-
15 Other Revenue	-	-	14.44	16,100.00
16 Total Operating Revenue	5,161.30	3,634.39	2,300.82	17,608.33
17				
18 Personal Services and Benefits	8,073.25	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	233.98	2,709.34	3,661.87	-
21 Supplies and Materials	133.71	863.36	228.96	432.65
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	8,440.94	3,572.70	3,890.83	432.65
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(3,279.64)	61.69	(1,590.01)	17,175.68
30				
31 Beginning Fund Equity	153,299.35	150,019.71	150,081.40	148,491.39
32 Ending Equity	150,019.71	150,081.40	148,491.39	165,667.07

**Company:** 3147

**Company Name:** National Guard Museum

**Fund Name:** National Guard Museum and State Weapons Collection Special Trust Account

**Fund Type:** Special Revenue

**Purpose:** SDCL 33-11A-7 created the National Guard Museum and State Weapons Collection Special Trust Account. Source: Donations, prorated earnings. Use: Appropriated to the use of the museum board for its expenses in the operation and maintenance of the museum and its annexes.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

Per discussion during GOAC meeting, fund also has a local bank account which is not shown. .3 FTE is funded with these funds. Only spending \$5,000 - \$6,000 per year for the last two years.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	297,043.19	314,968.65	405,377.51	393,254.79
2 Total Assets	297,043.19	314,968.65	405,377.51	393,254.79
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Deferred Revenue	-	-	-	6,649.20
7 Total Liabilities	-	-	-	6,649.20
8				
9 Reserve for Encumbrances	-	-	95.98	-
10 Unreserved Fund Balance	297,043.19	314,968.65	405,281.53	386,605.59
11 Total Fund Equity	297,043.19	314,968.65	405,377.51	386,605.59
12 Total Liabilities and Fund Equity	297,043.19	314,968.65	405,377.51	393,254.79
13				
14				
15 Use of Money and Property	55,845.22	64,120.72	62,089.27	53,990.39
16 Sales and Services	937.66	6,642.25	1,078.87	-
17 Administering Programs	97,255.23	171,438.23	134,885.98	131,311.96
18 Other Revenue	32,576.79	7,761.17	73,535.32	27,291.27
19 Total Operating Revenue	186,614.90	249,962.37	271,589.44	212,593.62
20				
21 Personal Services and Benefits	77,481.30	110,698.85	117,071.81	130,441.01
22 Travel	-	203.00	522.50	805.00
23 Contractual Services	35,992.47	90,173.69	30,328.94	126,692.79
24 Supplies and Materials	844.71	15,717.41	949.83	11,482.20
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	44,008.90	15,243.96	31,723.50	25,762.37
27 Total Operating Expenditures/Expenses	158,327.38	232,036.91	180,596.58	295,183.37
28				
29 Transfers In	-	-	-	63,704.10
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	63,704.10
32				
33 Net Change	28,287.52	17,925.46	90,992.86	(18,885.65)
34				
35 Beginning Fund Equity	268,755.67	297,043.19	314,968.65	405,377.51
36 Prior Period Adjustment	-	-	(584.00)	113.73
37 Ending Equity	297,043.19	314,968.65	405,377.51	386,605.59

**Company:** 3148

**Company Name:** Military - Other Funds

**Fund Name:** General Militia Fund and the Special Militia Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 33-12-29 created the General Militia Fund for funds appropriated by the Legislature for the maintenance of the National Guard. SDCL 33-12-30 created the Special Militia Fund to account for all funds derived from the sale of property belonging to the military department, as provided in this title, and all other funds accruing to the National Guard of the state from any source whatsoever other than the General Fund appropriated by the Legislature. Use: Restricted for the construction of facilities and the maintenance of the South Dakota National Guard.

**Budget Information:** Not included in the General Appropriations Bill.

**Department of the Military**  
**State Accounting System - Other Fund Balances**  
**Company 3149 - Veterans' Freedom Memorial Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,631.25	7,302.10	-	-
2 Total Assets	7,631.25	7,302.10	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,631.25	7,302.10	-	-
9 Total Fund Equity	7,631.25	7,302.10	-	-
10 Total Liabilities and Fund Equity	7,631.25	7,302.10	-	-
11				
12				
13 Use of Money and Property	293.92	184.43	-	-
14 Administering Programs	-	600.00	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	293.92	784.43	-	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	569.01	1,113.58	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	569.01	1,113.58	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	(7,302.10)	-
27 Net Transfers In (Out)	-	-	(7,302.10)	-
28				
29 Net Change	(275.09)	(329.15)	(7,302.10)	-
30				
31 Beginning Fund Equity	7,906.34	7,631.25	7,302.10	-
32 Ending Equity	7,631.25	7,302.10	-	-

**Company:** 3149

**Company Name:** Veterans Funds

**Fund Name:** Veterans' Freedom Memorial Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 5-15-25.3 created the Veterans' Freedom Memorial Fund. Source: Gifts and private contributions. Use: Construction of a South Dakota Veterans' Freedom Memorial.

This fund was repealed by the 2011 Session Laws Chapter 2, section 74.

The balance in this fund was moved to the Department of Veterans Affairs, Veterans Affairs Division Special Revenue Fund in FY2014

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

Used for maintenance and flags for 8 Medal of Honor monuments placed throughout state.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,047,718.88	2,839,736.32	3,931,197.52	4,585,934.45
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>2,047,718.88</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>	<u>4,585,934.45</u>
4				
5 Accounts Payable	-	-	-	-
6 Advances From Other Funds	50,107.08	-	-	-
7 Total Liabilities	<u>50,107.08</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	16,967.72	303.16	51,345.52	877,700.00
10 Unreserved Fund Balance	1,980,644.08	2,839,433.16	3,879,852.00	3,708,234.45
11 Total Fund Equity	<u>1,997,611.80</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>	<u>4,585,934.45</u>
12 Total Liabilities and Fund Equity	<u>2,047,718.88</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>	<u>4,585,934.45</u>
13				
14				
15 Use of Money and Property	32,514.06	37,941.14	40,745.29	38,588.54
16 Sales and Services	4,444,613.11	4,501,203.37	4,774,384.76	5,084,017.21
17 Administering Programs	-	10,342.48	-	140,550.00
18 Other Revenue	70,233.56	68,782.89	91,445.29	111,683.28
19 Total Operating Revenue	<u>4,547,360.73</u>	<u>4,618,269.88</u>	<u>4,906,575.34</u>	<u>5,374,839.03</u>
20				
21 Personal Services and Benefits	1,949,875.58	1,521,906.25	1,682,073.92	1,929,667.59
22 Travel	39,777.25	63,407.64	164,406.66	101,013.60
23 Contractual Services	1,103,692.11	1,483,211.72	1,041,886.61	1,182,536.69
24 Supplies and Materials	640,076.35	615,896.18	676,741.78	885,821.04
25 Grants and Subsidies	100.70	-	-	-
26 Capital Outlay	52,414.66	141,830.65	213,747.85	474,581.70
27 Interest Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>3,785,936.65</u>	<u>3,826,252.44</u>	<u>3,778,856.82</u>	<u>4,573,620.62</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	(160,000.00)
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(160,000.00)</u>
33				
34 Net Change	761,424.08	792,017.44	1,127,718.52	641,218.41
35				
36 Beginning Fund Equity	1,057,056.06	1,997,611.80	2,839,736.32	3,931,197.52
37 Prior Period Adjustment	179,131.66	50,107.08	(36,257.32)	13,518.52
38 Ending Equity	<u>1,997,611.80</u>	<u>2,839,736.32</u>	<u>3,931,197.52</u>	<u>4,585,934.45</u>

**Company:** 3021

**Company Name:** Veterans' Home Funds

**Fund Name:** State Veterans' Home Operating Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 33A-4-24 created the State Veterans' Home Operating Fund. Source: All revenue received under this chapter for the support, care and maintenance of the members in the home. Use: Defray the expenses associated with operation of the State Veterans' Home. Unexpended funds and interest shall remain in the fund.

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	493,128.48	709,170.46	781,813.35	1,120,694.12
2 Total Assets	493,128.48	709,170.46	781,813.35	1,120,694.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	7,530.00	-	70,875.00
8 Unreserved Fund Balance	493,128.48	701,640.46	781,813.35	1,049,819.12
9 Total Fund Equity	493,128.48	709,170.46	781,813.35	1,120,694.12
10 Total Liabilities and Fund Equity	493,128.48	709,170.46	781,813.35	1,120,694.12
11				
12				
13 Use of Money and Property	12,360.00	12,340.00	12,120.00	12,740.00
14 Sales and Services	-	-	-	-
15 Other Revenue	260,449.26	239,886.78	143,954.96	305,115.68
16 Total Operating Revenue	272,809.26	252,226.78	156,074.96	317,855.68
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	10,315.28	1,790.23	14,028.46	37,315.08
21 Supplies and Materials	17,132.49	15,517.60	33,775.68	18,680.34
22 Capital Outlay	130,745.48	18,876.97	35,627.93	82,979.49
23 Total Operating Expenditures/Expenses	158,193.25	36,184.80	83,432.07	138,974.91
24				
25 Transfers In	-	-	-	160,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	160,000.00
28				
29 Net Change	114,616.01	216,041.98	72,642.89	338,880.77
30				
31 Beginning Fund Equity	378,512.47	493,128.48	709,170.46	781,813.35
32 Ending Equity	493,128.48	709,170.46	781,813.35	1,120,694.12

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	89,542.78	86,938.11	89,061.42	87,353.09
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>	<u>87,353.09</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	89,542.78	86,938.11	89,061.42	87,353.09
10 Total Fund Equity	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>	<u>87,353.09</u>
11 Total Liabilities and Fund Equity	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>	<u>87,353.09</u>
12				
13				
14 Use of Money and Property	3,416.00	1,799.68	1,360.14	921.50
15 Administering Programs	-	-	600.00	1,538.00
16 Other Revenue	-	-	100.00	-
17 Total Operating Revenue	<u>3,416.00</u>	<u>1,799.68</u>	<u>2,060.14</u>	<u>2,459.50</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	320.27
22 Supplies and Materials	-	-	1,403.86	2,638.51
23 Grants and Subsidies	725.00	4,404.35	5,835.07	1,209.05
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>725.00</u>	<u>4,404.35</u>	<u>7,238.93</u>	<u>4,167.83</u>
26				
27 Transfers In	-	-	7,302.10	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>7,302.10</u>	<u>-</u>
30				
31 Net Change	2,691.00	(2,604.67)	2,123.31	(1,708.33)
32				
33 Beginning Fund Equity	86,851.78	89,542.78	86,938.11	89,061.42
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>89,542.78</u>	<u>86,938.11</u>	<u>89,061.42</u>	<u>87,353.09</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	202,502.04	248,296.87	168,232.64	170,299.46
2 Total Assets	202,502.04	248,296.87	168,232.64	170,299.46
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	202,502.04	248,296.87	168,232.64	170,299.46
9 Total Fund Equity	202,502.04	248,296.87	168,232.64	170,299.46
10 Total Liabilities and Fund Equity	202,502.04	248,296.87	168,232.64	170,299.46
11				
12				
13 Use of Money and Property	6,130.15	4,764.83	3,067.52	2,066.82
14 Other Revenue	-	50,000.00	-	-
15 Total Operating Revenue	6,130.15	54,764.83	3,067.52	2,066.82
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	11,160.34	6,975.00	1,407.43	-
21 Grants and Subsidies	-	-	68,600.00	-
22 Capital Outlay	-	1,995.00	13,124.32	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	11,160.34	8,970.00	83,131.75	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(5,030.19)	45,794.83	(80,064.23)	2,066.82
31				
32 Beginning Fund Equity	207,532.23	202,502.04	248,296.87	168,232.64
33 Ending Equity	202,502.04	248,296.87	168,232.64	170,299.46

**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 fifty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. All funds in the State Treasury belong to the residents of the State Veterans Home. A small amount is held in a local checking account for day-to-day transactions by/for residents.

**Budget Information:** Not included in the General Appropriations Bill.

**GOAC Information:**

GOAC asked whether residents were required to maintain all cash assets in the Resident Trust Fund. Response was that the Resident Trust Fund is mandated by Veterans Administration regulations as a service that must be provided to residents. The residents are not required to use the trust fund and can have personal checking accounts in their hometown bank.

**Department of Corrections**  
**State Accounting System - Other Fund Balances**  
**Company 3011 - Parental Support**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	590,397.04	791,422.18	679,495.26	480,553.99
2 Total Assets	590,397.04	791,422.18	679,495.26	480,553.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	590,397.04	791,422.18	679,495.26	480,553.99
9 Total Fund Equity	590,397.04	791,422.18	679,495.26	480,553.99
10 Total Liabilities and Fund Equity	590,397.04	791,422.18	679,495.26	480,553.99
11				
12 Fines, Forfeits and Penalties	-	-	-	-
13 Use of Money and Property	25,613.63	21,184.56	10,575.77	8,718.98
14 Sales and Services	317,884.01	376,897.99	339,901.49	329,048.24
15 Administering Programs	-	-	-	-
16 Other Revenue	-	23.85	-	47.59
17 Total Operating Revenue	343,497.64	398,106.40	350,477.26	337,814.81
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	100.00	-	753.10	-
21 Contractual Services	361,493.25	188,551.55	398,737.59	463,989.68
22 Supplies and Materials	17,693.37	3,584.22	18,182.00	20,859.41
23 Grants and Subsidies	-	-	405.00	1,275.00
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	14.00	-	14.00
27 Total Operating Expenditures/Expenses	379,286.62	192,149.77	418,077.69	486,138.09
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(293,635.00)	(4,931.49)	(44,326.49)	(50,617.99)
31 Net Transfers In (Out)	(293,635.00)	(4,931.49)	(44,326.49)	(50,617.99)
32				
33 Net Change	(329,423.98)	201,025.14	(111,926.92)	(198,941.27)
34				
35 Beginning Fund Equity	919,821.02	590,397.04	791,422.18	679,495.26
36 Ending Equity	590,397.04	791,422.18	679,495.26	480,553.99

**Company:** 3011

**Company Name:** Parental Support

**Fund Name:** Parental Support

**Fund Type:** Special Revenue

**Purpose:** Includes the deposit of parental support monies. Use: Operating expenses of the department.

Also includes interest earnings from inmate trust funds which are to be deposited to an Adult Benefit Fund created in 1-15-21 from which goods and services may be purchased for use by the institutional population.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. The cash balance dropped due to an increased need for private placement services for juveniles.



**Department of Corrections**  
**State Accounting System - Other Fund Balances**  
**Company 3023 - Dept. of Corrections Miscellaneous**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,202,196.19	5,917,440.55	5,274,459.68	4,691,449.44
2 Total Assets	7,202,196.19	5,917,440.55	5,274,459.68	4,691,449.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,692,235.88	1,453,199.69	1,679,353.43	697,946.85
8 Unreserved Fund Balance	4,509,960.31	4,464,240.86	3,595,106.25	3,993,502.59
9 Total Fund Equity	7,202,196.19	5,917,440.55	5,274,459.68	4,691,449.44
10 Total Liabilities and Fund Equity	7,202,196.19	5,917,440.55	5,274,459.68	4,691,449.44
11				
12				
13 Taxes	18,461.56	19,789.11	21,971.37	20,419.92
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	282,114.08	213,800.51	204,747.24	213,826.20
16 Sales and Services	2,794,200.53	1,913,850.40	1,941,194.42	1,951,068.47
17 Administering Programs	50,000.00	52,099.60	13,120.73	1,775.82
18 Other Revenue	2,009,192.24	2,386,653.89	2,242,712.47	2,334,034.24
19 Total Operating Revenue	5,153,968.41	4,586,193.51	4,423,746.23	4,521,124.65
20				
21 Personal Services and Benefits	1,243,097.97	1,383,321.43	1,567,861.32	1,380,046.07
22 Travel	81,405.14	66,315.45	75,223.29	105,546.28
23 Contractual Services	1,658,423.55	2,778,487.69	2,291,670.32	2,100,092.50
24 Supplies and Materials	1,152,282.20	1,019,518.20	832,545.58	882,616.79
25 Grants and Subsidies	23,107.11	28,458.97	440.07	397,743.95
26 Capital Outlay	4,437,739.52	2,499,227.71	459,891.20	1,073,218.18
27 Other Expense	18,947.67	20,042.15	88,339.84	21,656.80
28 Interest Expense	-	20.00	-	-
29 Total Operating Expenditures/Expenses	8,615,003.16	7,795,391.60	5,315,971.62	5,960,920.57
30				
31 Transfers In	1,635,483.12	1,924,442.45	249,244.52	856,785.68
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	1,635,483.12	1,924,442.45	249,244.52	856,785.68
34				
35 Net Change	(1,825,551.63)	(1,284,755.64)	(642,980.87)	(583,010.24)
36				
37 Beginning Fund Equity	9,027,747.82	7,202,196.19	5,917,440.55	5,274,459.68
38 Ending Equity	7,202,196.19	5,917,440.55	5,274,459.68	4,691,449.44

**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.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. Various projects are in the process of using the funds totaling \$5.7 million. The largest was the Syscon - Offender Management System.

**Department of Corrections**  
**State Accounting System - Other Fund Balances**  
**Company 5008 - City/County M&R**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	76,869.12	70,204.86	74,848.94	80,564.91
2 Total Assets	76,869.12	70,204.86	74,848.94	80,564.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	76,869.12	70,204.86	74,848.94	80,564.91
9 Total Fund Equity	76,869.12	70,204.86	74,848.94	80,564.91
10 Total Liabilities and Fund Equity	76,869.12	70,204.86	74,848.94	80,564.91
11				
12				
13 Use of Money and Property	2,350.98	1,796.97	1,106.75	731.39
14 Other Revenue	10,000.00	-	10,000.00	5,000.00
15 Total Operating Revenue	12,350.98	1,796.97	11,106.75	5,731.39
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,667.06	7,704.52	6,462.67	15.42
20 Supplies and Materials	3,638.95	756.71	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	5,306.01	8,461.23	6,462.67	15.42
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	7,044.97	(6,664.26)	4,644.08	5,715.97
30				
31 Beginning Fund Equity	69,824.15	76,869.12	70,204.86	74,848.94
32 Ending Equity	76,869.12	70,204.86	74,848.94	80,564.91

**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.

**Additional Information:**

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,692,922.39	2,134,089.62	2,313,858.16	2,038,342.60
2 Cash and Cash Equivalents	200.00	200.00	200.00	200.00
3 Total Assets	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>	<u>2,038,542.60</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	5,560.19	-	3,700.00	9,466.30
9 Unreserved Fund Balance	2,687,562.20	2,134,289.62	2,310,358.16	2,029,076.30
10 Total Fund Equity	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>	<u>2,038,542.60</u>
11 Total Liabilities and Fund Equity	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>	<u>2,038,542.60</u>
12				
13				
14 Use of Money and Property	107,360.95	86,919.04	44,482.76	24,088.17
15 Sales and Services	2,662,527.87	2,497,006.69	2,688,749.80	2,704,334.04
16 Other Revenue	13,319.89	6,803.40	5,700.46	555.50
17 Total Operating Revenue	<u>2,783,208.71</u>	<u>2,590,729.13</u>	<u>2,738,933.02</u>	<u>2,728,977.71</u>
18				
19 Personal Services and Benefits	706,328.98	649,870.32	718,155.71	714,516.41
20 Travel	10,046.19	9,928.04	15,093.58	12,445.88
21 Contractual Services	471,676.37	384,089.76	389,311.14	399,619.33
22 Supplies and Materials	1,133,065.35	1,175,394.49	1,231,646.00	1,071,715.85
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	20,853.00	10,758.00	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	60.01	10.33	40.02	28.11
27 Total Operating Expenditures/Expenses	<u>2,342,029.90</u>	<u>2,230,050.94</u>	<u>2,354,246.45</u>	<u>2,198,325.58</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(1,341,848.12)	(919,510.96)	(204,918.03)	(806,167.69)
31 Net Transfers In (Out)	<u>(1,341,848.12)</u>	<u>(919,510.96)</u>	<u>(204,918.03)</u>	<u>(806,167.69)</u>
32				
33 Net Change	(900,669.31)	(558,832.77)	179,768.54	(275,515.56)
34				
35 Beginning Fund Equity	3,593,791.70	2,693,122.39	2,134,289.62	2,314,058.16
36 Ending Equity	<u>2,693,122.39</u>	<u>2,134,289.62</u>	<u>2,314,058.16</u>	<u>2,038,542.60</u>

**Company:** 6504

**Company Name:** Prison Industries Revolving Fund

**Fund Name:** Prison Industries Revolving Fund

**Fund Type:** Enterprise

**Purpose:** SDCL 24-7-7 created the Prison Industries Revolving Fund. Source: Charges for good and services provided. Use: Costs associated operating various prison industries. In addition, SDCL 1-15-1.13 states that no funds, other than those for normal operating costs and replacement of existing necessary equipment, may be expended from the Prison Industries Revolving Fund for the purposes of enhancement, development, or expansion of prison industries without approval of the Corrections Commission.

**Budget Information:** Most of this fund is included in the General Appropriations Bill. Costs associated with private sector industry BIS are not included in the General Appropriations Bill.

**Additional Information:**

In FY2010 \$1 million was transferred to the fund from the license plate special revenue fund per SL 2010 ch 165.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. This is an interest bearing account and DOC likes to keep at least \$750,000 for operating purposes.

**Department of Corrections****Other Fund Balances****Fund Not on State Accounting System - Inmate Trust**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash and Cash Equivalents	2,245,619.22	1,891,228.11	2,032,979.10	-
2 Due From Other Funds	86,769.65	110,806.68	114,394.79	-
3 Total Assets	<u>2,332,388.87</u>	<u>2,002,034.79</u>	<u>2,147,373.89</u>	-
4				
5 Due to Other Funds	200,570.16	152,959.67	160,970.00	-
6 Total Liabilities	<u>200,570.16</u>	<u>152,959.67</u>	<u>160,970.00</u>	-
7				
8 Net Assets Held in Trust for Other Purposes	2,131,818.71	1,849,075.12	1,986,403.89	-
9 Total Fund Equity	<u>2,131,818.71</u>	<u>1,849,075.12</u>	<u>1,986,403.89</u>	-
10 Total Liabilities and Fund Equity	<u>2,332,388.87</u>	<u>2,002,034.79</u>	<u>2,147,373.89</u>	-
11				
12				
13 Contributions:				
14 From Inmates	<u>6,960,181.36</u>	<u>6,987,695.90</u>	<u>7,345,310.33</u>	-
15				
16 Deductions:				
17 Payments made for Trust Purposes	<u>6,735,758.55</u>	<u>7,270,439.49</u>	<u>7,207,981.56</u>	-
18				
19 Beginning Net Assets	1,907,395.90	2,131,818.71	1,849,075.12	-
20 Ending Net Assets	<u>2,131,818.71</u>	<u>1,849,075.12</u>	<u>1,986,403.89</u>	-

**Company:** Not on State Accounting System**Company Name:** not applicable**Fund Name:** Inmate Trust**Fund Type:** Private Purpose Trust

**Purpose:** SDCL 1-15-21 authorized the Dept. of Corrections to receive and disburse any funds that may accrue to inmates or juveniles. Use: Disbursements shall be made for the benefit of the inmate or juvenile. SDCL 1-15-21 authorized that interest earned on joint accounts may be transferred to a Benefit Fund from which goods and services may be purchased for use by the institutional population.

**Budget Information:** Not included in the General Appropriations Bill.**Additional Information:**

Inmate trust monies are not accounted for on the state's accounting system. The Department utilizes a local bank account and an internally developed Inmate Banking database to track inmate balances and to record receipts, disbursements and other transactions that would not be cost beneficial to process through the state's accounting system.

The balances above represent the amount reported in the S.D. CAFR (Comprehensive Annual Financial Report). The balances for FY2015 are not yet available.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. Interest earned is available to purchase goods and services for the benefit of the institutional population.



**Department of Human Services**  
**State Accounting System - Other Fund Balances**  
**Company 3046 - Fund for Registration of Interpreters for the Deaf**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	9,688.09	4,927.16	6,098.17	3,683.37
2 Total Assets	9,688.09	4,927.16	6,098.17	3,683.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	9,688.09	4,927.16	6,098.17	3,683.37
9 Total Fund Equity	9,688.09	4,927.16	6,098.17	3,683.37
10 Total Liabilities and Fund Equity	9,688.09	4,927.16	6,098.17	3,683.37
11				
12				
13 Licenses, Permits and Fees	3,654.22	5,362.91	4,715.00	6,385.00
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	3,654.22	5,362.91	4,715.00	6,385.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	173.84	227.81	-
20 Contractual Services	4,174.76	9,950.00	2,506.18	8,781.80
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	810.00	18.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	4,174.76	10,123.84	3,543.99	8,799.80
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(520.54)	(4,760.93)	1,171.01	(2,414.80)
31				
32 Beginning Fund Equity	10,208.63	9,688.09	4,927.16	6,098.17
33 Ending Equity	9,688.09	4,927.16	6,098.17	3,683.37

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,449,120.02	1,425,416.79	1,734,534.83	1,198,156.82
2 Total Assets	1,449,120.02	1,425,416.79	1,734,534.83	1,198,156.82
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	2,028.95	599.95	-
10 Unreserved Fund Balance	1,449,120.02	1,423,387.84	1,733,934.88	1,198,156.82
11 Total Fund Equity	1,449,120.02	1,425,416.79	1,734,534.83	1,198,156.82
12 Total Liabilities and Fund Equity	1,449,120.02	1,425,416.79	1,734,534.83	1,198,156.82
13				
14				
15 Licenses, Permits and Fees	-	-	-	-
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	170,049.30	238,312.90	186,512.25	184,641.07
18 Sales and Services	670,329.25	998,523.52	1,402,854.42	1,443,819.18
19 Administering Programs	-	-	-	12,150.08
20 Other Revenue	5,271.04	32,207.20	53,862.24	1,254.74
21 Total Operating Revenue	845,649.59	1,269,043.62	1,643,228.91	1,641,865.07
22				
23 Personal Services and Benefits	137,871.00	138,155.89	141,506.54	151,356.97
24 Travel	1,906.65	126.00	1,545.14	22.73
25 Contractual Services	55,801.19	192,258.93	237,805.70	68,763.12
26 Supplies and Materials	12,589.96	4,362.27	2,507.76	8,862.43
27 Grants and Subsidies	706,908.90	928,112.76	857,131.63	1,928,330.93
28 Capital Outlay	2,300.00	29,731.00	30,095.22	20,906.90
29 Other Expense	-	-	2,478.00	-
30 Total Operating Expenditures/Expenses	917,377.70	1,292,746.85	1,273,069.99	2,178,243.08
31				
32 Transfers In	0.01	-	-	-
33 Transfers Out	-	-	-	-
34 Net Transfers In (Out)	0.01	-	-	-
35				
36 Net Change	(71,728.10)	(23,703.23)	370,158.92	(536,378.01)
37				
38 Beginning Fund Equity	1,784,161.70	1,449,120.02	1,425,416.79	1,734,534.83
39 Prior Period Adjustment	(263,313.58)	-	(61,040.88)	-
40 Ending Equity	1,449,120.02	1,425,416.79	1,734,534.83	1,198,156.82

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	265,132.74	420,515.96	570,629.37	699,677.62
2 Total Assets	265,132.74	420,515.96	570,629.37	699,677.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	265,132.74	420,515.96	570,629.37	699,677.62
9 Total Fund Equity	265,132.74	420,515.96	570,629.37	699,677.62
10 Total Liabilities and Fund Equity	265,132.74	420,515.96	570,629.37	699,677.62
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	535,810.86	287,910.49	351,953.43	374,338.79
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	535,810.86	287,910.49	351,953.43	374,338.79
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	644.69	833.51	654.38	774.32
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	359,335.40	131,693.76	201,185.64	244,516.22
23 Capital Outlay	5,030.01	-	-	-
24 Other Revenue	-	-	-	-
25 Total Operating Expenditures/Expenses	365,010.10	132,527.27	201,840.02	245,290.54
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	170,800.76	155,383.22	150,113.41	129,048.25
32				
33 Beginning Fund Equity	125,864.73	265,132.74	420,515.96	570,629.37
34 Prior Period Adjustment	(31,532.75)	-	-	-
35 Ending Equity	265,132.74	420,515.96	570,629.37	699,677.62

**Company:** 3046

**Company Name:** Dept. of Human Services - Other

**Fund Name:** Prescription Drug Buy Fund

**Fund Type:** Special Revenue

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

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

**Budget Information:** Included in the General Appropriations Bill.



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

	<u><b>FY2015</b></u>
1 Cash Pooled with State Treasurer	<u>53,116.65</u>
2 Total Assets	<u><u>53,116.65</u></u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>53,116.65</u>
9 Total Fund Equity	<u>53,116.65</u>
10 Total Liabilities and Fund Equity	<u><u>53,116.65</u></u>
11	
12	
13 Administering Programs	4,276,354.78
14 Other Revenue	<u>-</u>
15 Total Operating Revenue	<u>4,276,354.78</u>
16	
17 Personal Services and Benefits	-
18 Travel	-
19 Contractual Services	-
20 Supplies and Materials	-
21 Grants and Subsidies	4,224,258.10
22 Capital Outlay	<u>-</u>
23 Total Operating Expenditures/Expenses	<u>4,224,258.10</u>
24	
25 Transfers In	1,019.97
26 Transfers Out	<u>-</u>
27 Net Transfers In (Out)	<u>1,019.97</u>
28	
29 Net Change	53,116.65
30	
31 Beginning Fund Equity	<u>-</u>
32 Ending Equity	<u><u>53,116.65</u></u>

**Company:** 3064

**Company Name:** DHS Funds Other

**Fund Name:** DHS Funds Other

**Fund Type:** Special Revenue

**Purpose:** Administratively created to record costs and reimbursement for funds received through the Title XIX waiver..

**Budget Information:** Included in the General Appropriations Bill.

**Department of Human Services**  
**State Accounting System - Other Fund Balances**  
**Company 3091 - Telecommunication Fund for Other Disabilities**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	195,842.70	225,832.33	318,837.84	386,669.76
2 Total Assets	195,842.70	225,832.33	318,837.84	386,669.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,933.05	3,203.85	7,187.25	2,024.35
8 Unreserved Fund Balance	192,909.65	222,628.48	311,650.59	384,645.41
9 Total Fund Equity	195,842.70	225,832.33	318,837.84	386,669.76
10 Total Liabilities and Fund Equity	195,842.70	225,832.33	318,837.84	386,669.76
11				
12				
13 Taxes	160,586.96	159,406.20	154,621.51	153,018.63
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	160,586.96	159,406.20	154,621.51	153,018.63
16				
17 Contractual Services	-	-	-	9,730.00
18 Grants and Subsidies	22,023.34	64,521.27	14,325.90	19,719.29
19 Capital Outlay	47,670.15	64,895.30	47,290.10	59,025.86
20 Total Operating Expenditures/Expenses	69,693.49	129,416.57	61,616.00	88,475.15
21				
22 Transfers In	-	-	-	3,288.44
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	-	-	-	3,288.44
25				
26 Net Change	90,893.47	29,989.63	93,005.51	67,831.92
27				
28 Beginning Fund Equity	104,949.23	195,842.70	225,832.33	318,837.84
29 Prior Period Adjustment	-	-	-	-
30 Ending Equity	195,842.70	225,832.33	318,837.84	386,669.76

**Company:** 3091

**Company Name:** Telecommunication Funds

**Fund Name:** Telecommunication Fund for Other Disabilities

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-31-50 created the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities. Source: Access fee of fifteen cents per local exchange service line per month, fifteen cents per cellular telephone per month, and fifteen cents per radio pager device per month. 90% deposited to Telecommunications Fund for the Deaf and 10% in the Telecommunication Fund for Other Disabilities. Use: Used for program to purchase and distribute telecommunication devices to residents of this state who have disabilities that prevent them from using a telephone and establish a dual party relay system making all phases of public telecommunications service available to persons who are deaf, severely hearing impaired or speech impaired. Expenditure for services for individuals who have deafness, deaf blindness, hearing impairments, and speech impediments and expenditures for the dual party relay service shall be paid from the Telecommunication Fund for the Deaf. In addition, \$200,000 is continuously appropriated from the Telecommunication Fund for the Deaf to provide cochlear implants to children who are less than twenty-one years of age and who suffer from profound hearing loss. Expenditure for services for individuals with all other disabilities shall be paid from the Telecommunication Fund for Other Disabilities.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:** The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$500,000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,066,701.13	2,523,707.64	2,877,661.32	3,084,564.16
2 Total Assets	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>	<u>3,084,564.16</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	1,496.00	21,598.36	-	-
8 Unreserved Fund Balance	2,065,205.13	2,502,109.28	2,877,661.32	3,084,564.16
9 Total Fund Equity	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>	<u>3,084,564.16</u>
10 Total Liabilities and Fund Equity	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>	<u>3,084,564.16</u>
11				
12				
13 Taxes	1,445,282.53	1,434,656.24	1,391,593.56	1,377,167.64
15 Other Revenue	-	-	5,868.62	-
16 Total Operating Revenue	<u>1,445,282.53</u>	<u>1,434,656.24</u>	<u>1,397,462.18</u>	<u>1,377,167.64</u>
17				
18 Travel	993.60	-	1,160.00	-
19 Contractual Services	644,116.10	616,105.84	587,140.25	661,760.44
20 Supplies and Materials	247.77	176.58	105.68	588.61
21 Grants and Subsidies	316,308.05	320,323.23	401,126.18	471,114.52
22 Capital Outlay	42,484.85	41,044.08	53,976.39	33,512.79
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>1,004,150.37</u>	<u>977,649.73</u>	<u>1,043,508.50</u>	<u>1,166,976.36</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	(3,288.44)
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,288.44)</u>
29				
30 Net Change	441,132.16	457,006.51	353,953.68	206,902.84
31				
32 Beginning Fund Equity	1,625,568.97	2,066,701.13	2,523,707.64	2,877,661.32
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>2,066,701.13</u>	<u>2,523,707.64</u>	<u>2,877,661.32</u>	<u>3,084,564.16</u>

**Company:** 3091

**Company Name:** Telecommunication Funds

**Fund Name:** Telecommunication Fund for the Deaf

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-31-50 created the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities. Source: Access fee of fifteen cents per local exchange service line per month, fifteen cents per cellular telephone per month, and fifteen cents per radio pager device per month. 90% deposited to Telecommunications Fund for the Deaf and 10% in the Telecommunication Fund for Other Disabilities. Use: Used for program to purchase and distribute telecommunication devices to residents of this state who have disabilities that prevent them from using a telephone and establish a dual party relay system making all phases of public telecommunications service available to persons who are deaf, severely hearing impaired or speech impaired. Expenditure for services for individuals who have deafness, deaf blindness, hearing impairments, and speech impediments and expenditures for the dual party relay service shall be paid from the Telecommunication Fund for the Deaf. In addition, \$200,000 is continuously appropriated from the Telecommunication Fund for the Deaf to provide cochlear implants to children who are less than Twenty-one years of age and who suffer from profound hearing loss. Expenditure for services for individuals with all other disabilities shall be paid from the Telecommunication Fund for Other Disabilities.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:** The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009. Discussed with GOAC in 6/23/09 meeting that FCC may have significant impact on costs.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$500,000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

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

	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(20,627.84)	(28,900.35)	(19,137.80)
2 Total Assets	(20,627.84)	(28,900.35)	(19,137.80)
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	(20,627.84)	(28,900.35)	(19,137.80)
9 Total Fund Equity	(20,627.84)	(28,900.35)	(19,137.80)
10 Total Liabilities and Fund Equity	(20,627.84)	(28,900.35)	(19,137.80)
11			
12			
13 Administering Programs	-	62,429.03	52,592.77
14 Other Revenue	-	-	-
15 Total Operating Revenue	-	62,429.03	52,592.77
16			
17 Personal Services and Benefits	-	-	-
18 Travel	-	-	-
19 Contractual Services	-	-	-
20 Supplies and Materials	283.91	-	-
21 Grants and Subsidies	20,343.93	70,701.54	42,830.22
22 Capital Outlay	-	-	-
23 Total Operating Expenditures/Expenses	20,627.84	70,701.54	42,830.22
24			
25 Transfers In	-	-	-
26 Transfers Out	-	-	-
27 Net Transfers In (Out)	-	-	-
28			
29 Net Change	(20,627.84)	(8,272.51)	9,762.55
30			
31 Beginning Fund Equity	-	(20,627.84)	(28,900.35)
32 Ending Equity	(20,627.84)	(28,900.35)	(19,137.80)

**Company:** 3091

**Company Name:** Telecommunication Funds

**Fund Name:** Other

**Fund Type:** Special Revenue

**Purpose:** Administratively created to record costs and reimbursement for funds received through the FCC out of the National TRS Fund.

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	80,312.01	79,873.97	285,571.59	268,874.09
2 Total Assets	80,312.01	79,873.97	285,571.59	268,874.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	80,312.01	79,873.97	285,571.59	268,874.09
9 Total Fund Equity	80,312.01	79,873.97	285,571.59	268,874.09
10 Total Liabilities and Fund Equity	80,312.01	79,873.97	285,571.59	268,874.09
11				
12				
13 Use of Money and Property	-	2,174.20	1,170.51	967.93
14 Sales and Services	-	-	-	718.27
15 Administering Programs	17,631.25	33,394.68	19,443.61	17,353.72
16 Other Revenue	56.76	488.45	226,832.17	-
17 Total Operating Revenue	17,688.01	36,057.33	247,446.29	19,039.92
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	1,205.26	1,874.00	1,936.27	1,800.91
21 Contractual Services	2,990.14	959.46	1,467.47	1,914.66
22 Supplies and Materials	10,658.87	16,651.14	38,344.93	31,934.25
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	17,010.77	-	87.60
25 Total Operating Expenditures/Expenses	14,854.27	36,495.37	41,748.67	35,737.42
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	2,833.74	(438.04)	205,697.62	(16,697.50)
32				
33 Beginning Fund Equity	77,478.27	80,312.01	79,873.97	285,571.59
34 Ending Equity	80,312.01	79,873.97	285,571.59	268,874.09

**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 fifty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs. Note: SL 2015, ch 150 increased the amount to \$60 effective in FY2016.

**Budget Information:** Not included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	76,663.24	77,887.74	77,663.25	74,249.97
2 Total Assets	76,663.24	77,887.74	77,663.25	74,249.97
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	76,663.24	77,887.74	77,663.25	74,249.97
9 Total Fund Equity	76,663.24	77,887.74	77,663.25	74,249.97
10 Total Liabilities and Fund Equity	76,663.24	77,887.74	77,663.25	74,249.97
11				
12				
13 Use of Money and Property	2,558.40	1,804.33	1,159.51	785.35
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	2,558.40	1,804.33	1,159.51	785.35
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	759.81	579.83	772.18	898.11
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	611.82	3,300.52
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	759.81	579.83	1,384.00	4,198.63
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	1,798.59	1,224.50	(224.49)	(3,413.28)
32				
33 Beginning Fund Equity	74,864.65	76,663.24	77,887.74	77,663.25
34 Ending Equity	76,663.24	77,887.74	77,663.25	74,249.97

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	123,468.44	118,572.67	132,889.89	153,275.78
2 Total Assets	123,468.44	118,572.67	132,889.89	153,275.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	123,468.44	118,572.67	132,889.89	153,275.78
9 Total Fund Equity	123,468.44	118,572.67	132,889.89	153,275.78
10 Total Liabilities and Fund Equity	123,468.44	118,572.67	132,889.89	153,275.78
11				
12				
13 Licenses, Permits and Fees	79,220.70	73,257.82	100,344.57	85,886.02
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	3,217.38	2,671.88	1,835.29	1,246.47
16 Administering Programs	2,212.89	4,128.50	2,847.15	2,323.62
17 Other Revenue	-	3,364.49	-	-
18 Total Operating Revenue	84,650.97	83,422.69	105,027.01	89,456.11
19				
20 Personal Services and Benefits	4,803.42	5,351.43	6,693.48	7,046.83
21 Travel	38.73	192.04	68.44	803.29
22 Contractual Services	41,825.69	60,894.63	43,298.06	39,922.00
23 Supplies and Materials	6,874.08	8,010.16	19,518.40	8,530.03
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	3,713.18	13,663.50	20,743.34	12,371.15
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	57,255.10	88,111.76	90,321.72	68,673.30
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(47.07)	(206.70)	(388.07)	(396.92)
31 Net Transfers In (Out)	(47.07)	(206.70)	(388.07)	(396.92)
32				
33 Net Change	27,348.80	(4,895.77)	14,317.22	20,385.89
34				
35 Beginning Fund Equity	96,119.64	123,468.44	118,572.67	132,889.89
36 Ending Equity	123,468.44	118,572.67	132,889.89	153,275.78

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	3,782,550.53	5,413,465.88	4,033,414.97	4,749,290.71
2 Total Assets	3,782,550.53	5,413,465.88	4,033,414.97	4,749,290.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,782,550.53	5,413,465.88	4,033,414.97	4,749,290.71
9 Total Fund Equity	3,782,550.53	5,413,465.88	4,033,414.97	4,749,290.71
10 Total Liabilities and Fund Equity	3,782,550.53	5,413,465.88	4,033,414.97	4,749,290.71
11				
12				
13 Taxes	1,693,709.04	1,845,938.58	1,771,036.20	1,833,585.72
14 Use of Money and Property	135,013.31	88,860.34	69,769.53	56,017.33
15 Other Revenue	61.00	703,125.00	1,358.09	810.00
16 Total Operating Revenue	1,828,783.35	2,637,923.92	1,842,163.82	1,890,413.05
17				
18 Personal Services and Benefits	324,294.44	338,482.22	363,149.53	371,190.97
19 Travel	8,125.92	14,982.18	13,563.17	12,951.98
20 Contractual Services	666,455.39	466,737.27	675,724.50	537,955.35
21 Supplies and Materials	2,406.14	4,575.24	2,280.10	1,781.33
22 Grants and Subsidies	318,828.10	177,821.76	177,262.39	222,814.54
23 Capital Outlay	2,683.80	4,409.90	235.04	343.14
24 Total Operating Expenditures/Expenses	1,322,793.79	1,007,008.57	1,232,214.73	1,147,037.31
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	(1,990,000.00)	(27,500.00)
28 Net Transfers In (Out)	-	-	(1,990,000.00)	(27,500.00)
29				
30 Net Change	505,989.56	1,630,915.35	(1,380,050.91)	715,875.74
31				
32 Beginning Fund Equity	3,276,560.97	3,782,550.53	5,413,465.88	4,033,414.97
33 Ending Equity	3,782,550.53	5,413,465.88	4,033,414.97	4,749,290.71

**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:**

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$2.5 million to the State Highway Fund. This transfer was made in FY2009.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$2.0 million to the South Dakota Science and Technology Authority and \$1.0 million to the General Fund.



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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,920,497.18	2,735,712.98	2,417,425.96	2,081,930.53
2 Total Assets	1,920,497.18	2,735,712.98	2,417,425.96	2,081,930.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	55,824.00	40,979.50	21,025.69	-
8 Unreserved Fund Balance	1,864,673.18	2,694,733.48	2,396,400.27	2,081,930.53
9 Total Fund Equity	1,920,497.18	2,735,712.98	2,417,425.96	2,081,930.53
10 Total Liabilities and Fund Equity	1,920,497.18	2,735,712.98	2,417,425.96	2,081,930.53
11				
12				
13 Taxes	353,831.71	333,368.71	376,167.11	269,095.15
14 Licenses, Permits and Fees	2,136,876.50	2,586,088.11	2,137,523.20	2,184,347.91
15 Fines, Forfeits and Penalties	1,072.23	1,330.78	1,055.00	645.00
16 Use of Money and Property	-	54,476.50	38,966.30	28,370.61
17 Sales and Services	2,164.09	2,462.76	1,349.11	1,548.91
18 Administering Programs	-	-	-	-
19 Other Revenue	110.38	15.12	108.04	25.54
20 Total Operating Revenue	2,494,054.91	2,977,741.98	2,555,168.76	2,484,033.12
21				
22 Personal Services and Benefits	2,394,023.65	2,247,931.77	2,525,511.32	2,525,445.08
23 Travel	88,609.76	80,399.21	99,527.21	94,215.79
24 Contractual Services	428,555.86	388,367.63	468,364.85	452,739.47
25 Supplies and Materials	26,833.03	51,130.44	25,480.74	27,823.68
26 Grants and Subsidies	119,553.62	78,951.67	88,416.37	66,853.54
27 Capital Outlay	27,061.82	43,788.91	55,180.45	39,301.44
28 Other Expense	350.00	-	30.78	-
29 Total Operating Expenditures/Expenses	3,084,987.74	2,890,569.63	3,262,511.72	3,206,379.00
30				
31 Transfers In	568,078.36	758,303.27	387,595.85	386,547.61
32 Transfers Out	(267,358.56)	(300,675.08)	-	-
33 Net Transfers In (Out)	300,719.80	457,628.19	387,595.85	386,547.61
34				
35 Net Change	(290,213.03)	544,800.54	(319,747.11)	(335,798.27)
36				
37 Beginning Fund Equity	2,210,710.21	1,920,497.18	2,735,712.98	2,417,425.96
38 Prior Period Adjustment	-	270,415.26	1,460.09	302.84
39 Ending Equity	1,920,497.18	2,735,712.98	2,417,425.96	2,081,930.53

**Company:** 3072

**Company Name:** Environment and Natural Resources Fee Fund

**Fund Name:** Environment and Natural Resources Fee Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-40-30 established the Environment and Natural Resources Fee Fund. Unless otherwise provided by law, this fund shall consist of all fees imposed pursuant to titles 34A, 45, 46, and 46A, and chapters 1-40, 10-39B, and 34-44 and legislative appropriations, federal grants, gifts, and civil penalties designated for deposit in the fund. The fund shall be maintained separately and administered by the department to defray the expenses associated with the programs administered by the department and any other purpose authorized by law. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

SDCL 1-40-32 requires that on July 1st of each year, \$500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

SDCL 10-39B-2 authorized deposit to the Environment and Natural Resources Fee Fund, the excise tax on the severance of energy minerals, to be known as a conservation tax, equal to two and four-tenths mills of the

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

taxable value of any energy minerals severed and saved.

SDCL 34A-1-59 created the Air Quality Subfund. Source: Air containment fee levied per 34A-1-58. Use: Defray the expenses of all activities associated with administering the air quality permit program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-125 created the Concentrated Animal Feeding Operation Administrative Subfund. Source: Annual fee due September 30th on all concentrated animal feeding operations that are required to operate under a general or individual water pollution control permit issued under chapter 34A-2 or required to obtain approval of plans and specifications submitted after July 1, 1997, pursuant to § 34A-2-27. Uses: Defray the expenses associated with administering the concentrated animal feeding operation program. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 34A-3A-22 created the Drinking Water Administrative Subfund. Source: civil penalties received for any drinking water standards violations, and an annual fee upon all public water systems (34A-3A-20). Use: Defray expenses of all activities associated with administering the drinking water program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-121 created the Surface Water Discharge and Pretreatment Permit Administrative Subfund. Source: Various fees received pursuant to §§ 34A-2-117 to 34A-2-120 (also known as NPDES fees). Use: Defray the expenses of all activities associated with administering the surface water discharge and pretreatment industrial user permit programs. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 1-50-9 created the SARA Fee Subfund for deposit of all monies including fees received pursuant to 1-50-8. Used to defray expenses for the state emergency response commission and match for any grants the commission may receive.

**Budget Information:** Included in the General Appropriations Bill. There is normally a small special appropriation made from this fund as part of the annual water management bill.

**Additional Information:**

Various fees were increased by SL 2009 ch 13.

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3073 - Water and Environment Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	15,793,870.32	21,321,611.23	22,349,317.27	35,008,188.28
2 Loans and Notes Receivable	25,700,976.96	26,063,337.57	27,342,585.32	15,421,911.91
3 Total Assets	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>	<u>50,430,100.19</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	1,000.00	-	-
9 Unreserved Fund Balance	41,494,847.28	47,383,948.80	49,691,902.59	50,430,100.19
10 Total Fund Equity	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>	<u>50,430,100.19</u>
11 Total Liabilities and Fund Equity	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>	<u>50,430,100.19</u>
12				
13				
14 Taxes	1,377,662.02	347,515.22	259,455.14	276,778.13
15 Licenses, Permits and Fees	1,657,846.50	1,645,658.56	1,667,421.71	1,757,766.64
16 Use of Money and Property	465,714.67	381,032.78	378,712.47	471,286.52
17 Administering Programs	-	-	-	-
18 Other Revenue	-	48,836.00	-	-
19 Total Operating Revenue	<u>3,501,223.19</u>	<u>2,423,042.56</u>	<u>2,305,589.32</u>	<u>2,505,831.29</u>
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	360.00	1,260.00	735.00	-
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	5,646,620.38	6,946,496.41	10,425,584.06	11,274,738.05
26 Capital Outlay	-	-	-	-
27 Bad Debts Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>5,646,980.38</u>	<u>6,947,756.41</u>	<u>10,426,319.06</u>	<u>11,274,738.05</u>
29				
30 Transfers In	10,086,449.73	11,043,639.17	10,796,716.31	9,904,866.16
31 Transfers Out	(500,000.00)	(462,514.83)	(381,032.78)	(378,712.47)
32 Net Transfers In (Out)	<u>9,586,449.73</u>	<u>10,581,124.34</u>	<u>10,415,683.53</u>	<u>9,526,153.69</u>
33				
34 Net Change	7,440,692.54	6,056,410.49	2,294,953.79	757,246.93
35				
36 Beginning Fund Equity	34,054,341.57	41,494,847.28	47,384,948.80	49,691,902.59
37 Prior Period Adjustment	(186.83)	(166,308.97)	12,000.00	(19,049.33)
38 Ending Equity	<u>41,494,847.28</u>	<u>47,384,948.80</u>	<u>49,691,902.59</u>	<u>50,430,100.19</u>

**Company:** 3073

**Company Name:** Water and Environment Fund

**Fund Name:** Water and Environment Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 46A-1-60 established the Water and Environment Fund. This fund shall consist of all moneys from all lawful public and private sources, including Legislative Appropriations, federal grants for capitalization of either a State Water Pollution Control Revolving Fund or a State Drinking Water Revolving Fund or both, interest on investments, and principal and interest on loans made from the fund received by the district that are available for water facilities as provided by this chapter. The Water and Environment Fund need not include any funds which are not required to be deposited therein as provided in § 46A-1-48. SDCL 5-27-6 authorized the transfer of 71.8% of the monthly State Capital Construction Fund revenues to the Water and Environment Fund. SDCL 1-40-32 requires that on July 1st of each year, \$500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

SDCL 46A-1-82 established the Environment and Water Resources Trust Fund. Source: Established a separate trust subfund within the Water and Environment Fund The purpose is to provide a perpetual source of revenue to serve all of the purposes for which funds may be expended from the Water and Environment Fund. The principal of the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be

## **Department of Environment and Natural Resources**

### **State Accounting System - Other Fund Balances**

#### **Company 3073 - Water and Environment Fund**

expended. Interest earned on the fund shall accrue to the Water and Environment Fund and be disbursed in conformance with § 46A-1-61. The fund has not carried a balance for several years.

SDCL 46-2-23 created the South Dakota Well Rehabilitation and Plugging Subfund. Source: All moneys, including Legislative Appropriations; interest on the Well Rehabilitation and Plugging Subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of title 46, chapter 34A-2A. Use: Rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

**Budget Information:** Special Appropriations are made from this fund as part of the annual water management bill.

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3074 - Board of Certification Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	25,946.94	17,017.54	2,817.82	88.29
2 Total Assets	25,946.94	17,017.54	2,817.82	88.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	25,946.94	17,017.54	2,817.82	88.29
9 Total Fund Equity	25,946.94	17,017.54	2,817.82	88.29
10 Total Liabilities and Fund Equity	25,946.94	17,017.54	2,817.82	88.29
11				
12				
13 Licenses, Permits and Fees	17,892.00	18,640.00	18,412.00	19,536.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	17,892.00	18,640.00	18,412.00	19,536.00
16				
17 Personal Services and Benefits	9,068.69	9,753.50	9,074.21	6,408.01
18 Travel	3,356.53	4,298.91	3,088.45	1,837.53
19 Contractual Services	11,751.01	13,516.99	20,276.86	14,019.99
20 Supplies and Materials	-	-	172.20	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	13.87	-	-	-
23 Total Operating Expenditures/Expenses	24,190.10	27,569.40	32,611.72	22,265.53
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(6,298.10)	(8,929.40)	(14,199.72)	(2,729.53)
30				
31 Beginning Fund Equity	32,245.04	25,946.94	17,017.54	2,817.82
32 Ending Equity	25,946.94	17,017.54	2,817.82	88.29

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	168,813.12	(133,173.81)	(78,129.71)	(56,789.92)
2 Total Assets	168,813.12	(133,173.81)	(78,129.71)	(56,789.92)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	152.85	-	-	11,500.00
8 Unreserved Fund Balance	168,660.27	(133,173.81)	(78,129.71)	(68,289.92)
9 Total Fund Equity	168,813.12	(133,173.81)	(78,129.71)	(56,789.92)
10 Total Liabilities and Fund Equity	168,813.12	(133,173.81)	(78,129.71)	(56,789.92)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	999,248.00	2,796,246.00	1,406,405.00	1,463,930.00
15 Total Operating Revenue	999,248.00	2,796,246.00	1,406,405.00	1,463,930.00
16				
17 Personal Services and Benefits	26,870.97	43,172.07	50,129.51	61,622.69
18 Travel	757.79	1,591.84	3,861.32	-
19 Contractual Services	576,661.58	711,306.02	480,997.71	389,657.56
20 Supplies and Materials	224.07	115.93	-	-
21 Grants and Subsidies	471,952.66	2,055,575.05	811,045.06	984,474.85
22 Capital Outlay	18.22	235.70	-	-
23 Total Operating Expenditures/Expenses	1,076,485.29	2,811,996.61	1,346,033.60	1,435,755.10
24				
25 Transfers In	267,358.56	-	-	-
26 Transfers Out	-	(15,821.06)	(5,327.30)	(6,835.11)
27 Net Transfers In (Out)	267,358.56	(15,821.06)	(5,327.30)	(6,835.11)
28				
29 Net Change	190,121.27	(31,571.67)	55,044.10	21,339.79
30				
31 Beginning Fund Equity	(21,308.15)	168,813.12	(133,173.81)	(78,129.71)
32 Prior Period Adjustment	-	(270,415.26)	-	-
33 Ending Equity	168,813.12	(133,173.81)	(78,129.71)	(56,789.92)

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,167,480.45	1,205,099.76	1,250,297.65	1,293,282.33
2 Total Assets	1,167,480.45	1,205,099.76	1,250,297.65	1,293,282.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,167,480.45	1,205,099.76	1,250,297.65	1,293,282.33
9 Total Fund Equity	1,167,480.45	1,205,099.76	1,250,297.65	1,293,282.33
10 Total Liabilities and Fund Equity	1,167,480.45	1,205,099.76	1,250,297.65	1,293,282.33
11				
12				
13 Licenses, Permits and Fees	6,726.71	10,808.50	27,556.00	30,753.11
14 Fines, Forfeits and Penalties	22,431.94	26,810.81	17,641.89	12,231.57
15 Total Operating Revenue	29,158.65	37,619.31	45,197.89	42,984.68
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	28,321.00	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	28,321.00	-	-	-
24				
25 Transfers In	38,204.79	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	38,204.79	-	-	-
28				
29 Net Change	39,042.44	37,619.31	45,197.89	42,984.68
30				
31 Beginning Fund Equity	1,128,438.01	1,167,480.45	1,205,099.76	1,250,297.65
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	1,167,480.45	1,205,099.76	1,250,297.65	1,293,282.33

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

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Hazardous Waste Revolving Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	82,628.57	13,602.54	-	15,924.35
2 Total Assets	82,628.57	13,602.54	-	15,924.35
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	82,628.57	13,602.54	-	15,924.35
9 Total Fund Equity	82,628.57	13,602.54	-	15,924.35
10 Total Liabilities and Fund Equity	82,628.57	13,602.54	-	15,924.35
11				
12				
13 Licenses, Permits and Fees	-	-	-	25,000.00
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	-	2,027.35	974.49	175.05
16 Total Operating Revenue	-	2,027.35	974.49	25,175.05
17				
18 Personal Services and Benefits	18,457.89	60,520.72	10,901.46	8,183.58
19 Travel	189.70	-	317.56	8.32
20 Contractual Services	77.82	980.54	2,122.24	58.77
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	18,725.41	61,501.26	13,341.26	8,250.67
25				
26 Transfers In	1,353.98	-	-	-
27 Transfers Out	-	(9,552.12)	(1,235.77)	(1,000.03)
28 Net Transfers In (Out)	1,353.98	(9,552.12)	(1,235.77)	(1,000.03)
29				
30 Net Change	(17,371.43)	(69,026.03)	(13,602.54)	15,924.35
31				
32 Beginning Fund Equity	100,000.00	82,628.57	13,602.54	-
33 Ending Equity	82,628.57	13,602.54	-	15,924.35

**Company:** 3075 (previously in company 3072)

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Hazardous Waste Revolving Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 34A-11-24 established a special revolving fund to be designated as the hazardous waste revolving fund. Source: This fund shall consist of all moneys from all lawful public and private sources including legislative appropriations, federal grants, gifts, fees received pursuant to §§ 34A-11-12.1 and 34A-11-16.1 and interest on investments made on money in the fund. Use: The fund shall be maintained separately and be administered by the Department of Environment and Natural Resources in order to retain consulting and legal services and to defray such other expenses as are reasonable and necessary in order to process applications for hazardous waste disposal facilities and to monitor their operations. Fees not expended on a facilities application or monitoring shall remain a part of the fund but may not be expended for any purpose except the investigation and inspection of hazardous waste management facilities or the processing of hazardous waste management facilities permit applications or modifications. Moneys may be deposited in this fund on an ongoing basis and this fund shall constitute a continuing appropriation of these moneys to be expended for the purposes of §§ 34A-11-12.1 and 34A-11-16.1.

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



**Department of Environment and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3075 - Reclamation Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,671,217.07	16,288,997.00	16,508,125.45	16,665,077.08
2 Total Assets	7,671,217.07	16,288,997.00	16,508,125.45	16,665,077.08
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,671,217.07	16,288,997.00	16,508,125.45	16,665,077.08
9 Total Fund Equity	7,671,217.07	16,288,997.00	16,508,125.45	16,665,077.08
10 Total Liabilities and Fund Equity	7,671,217.07	16,288,997.00	16,508,125.45	16,665,077.08
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	39,867.00	-
15 Use of Money and Property	-	177,411.51	185,261.45	157,951.63
16 Other Revenue	-	8,440,368.42	-	-
17 Total Operating Revenue	-	8,617,779.93	225,128.45	157,951.63
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	6,000.00	1,000.00
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	-	-	6,000.00	1,000.00
26				
27 Transfers In	245,907.03	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	245,907.03	-	-	-
30				
31 Net Change	245,907.03	8,617,779.93	219,128.45	156,951.63
32				
33 Beginning Fund Equity	7,425,310.04	7,671,217.07	16,288,997.00	16,508,125.45
34 Ending Equity	7,671,217.07	16,288,997.00	16,508,125.45	16,665,077.08

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

**Additional Information:**

GOAC reviewed this fund on 10/22/13. 99% of this fund is related to clean-up of the Brohm mine superfund site. The EPA estimates that they have \$90 million in work left to do.

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Regulated Substance Response Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,934,703.65	2,929,939.82	4,743,170.41	4,617,869.96
2 Total Assets	2,934,703.65	2,929,939.82	4,743,170.41	4,617,869.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	41,398.00	143,605.42	168,961.60	-
8 Unreserved Fund Balance	2,893,305.65	2,786,334.40	4,574,208.81	4,617,869.96
9 Total Fund Equity	2,934,703.65	2,929,939.82	4,743,170.41	4,617,869.96
10 Total Liabilities and Fund Equity	2,934,703.65	2,929,939.82	4,743,170.41	4,617,869.96
11				
12				
13 Fines, Forfeits and Penalties	57,331.00	62,580.13	39,970.75	74,850.16
14 Use of Money and Property	900,614.12	75,653.60	47,466.93	31,173.42
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	957,945.12	138,233.73	87,437.68	106,023.58
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	98,898.92	54,492.70	84,818.60	89,998.95
21 Supplies and Materials	31,856.95	43,271.79	14,145.14	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	60,375.77	45,233.07	163,783.26	168,825.08
24 Total Operating Expenditures/Expenses	191,131.64	142,997.56	262,747.00	258,824.03
25				
26 Transfers In	-	-	1,990,000.00	27,500.00
27 Transfers Out	(794,365.42)	-	-	-
28 Net Transfers In (Out)	(794,365.42)	-	1,990,000.00	27,500.00
29				
30 Net Change	(27,551.94)	(4,763.83)	1,814,690.68	(125,300.45)
31				
32 Beginning Fund Equity	2,962,255.59	2,934,703.65	2,929,939.82	4,743,170.41
33 Prior Period Adjustment	-	-	(1,460.09)	-
34 Ending Equity	2,934,703.65	2,929,939.82	4,743,170.41	4,617,869.96

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,644.66	6,797.62	6,897.90	6,966.60
2 Total Assets	6,644.66	6,797.62	6,897.90	6,966.60
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,644.66	6,797.62	6,897.90	6,966.60
9 Total Fund Equity	6,644.66	6,797.62	6,897.90	6,966.60
10 Total Liabilities and Fund Equity	6,644.66	6,797.62	6,897.90	6,966.60
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	152.96	100.28	68.70
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	152.96	100.28	68.70
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	174.26	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	174.26	-	-	-
27				
28 Net Change	174.26	152.96	100.28	68.70
29				
30 Beginning Fund Equity	6,470.40	6,644.66	6,797.62	6,897.90
31 Ending Equity	6,644.66	6,797.62	6,897.90	6,966.60

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

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash and Cash Equivalents	84,701,277.89	55,148,069.45	11,033,053.58	-
2 Restricted Cash	3,011.66	2,978.47	2,978.48	-
3 Restricted Investments	95,770.84	95,770.84	95,770.84	-
4 Investments	715,823.81	-	2,800,752.71	-
5 Long Term Investments	59,608,265.57	70,231,397.32	84,288,253.83	-
6 Interest and Dividends Receivable	2,080,222.52	2,360,428.30	3,092,126.05	-
7 Loans and Notes Receivable	14,831,981.83	17,193,453.80	22,101,730.45	-
8 Long Term Loans and Notes Receivable	186,933,749.17	196,436,743.31	210,939,301.74	-
9 Advances to Component Units	-	3,325,568.00	17,986,423.00	-
10 Due From Other Governments	356,693.43	367,140.12	457,801.88	-
11 Deferred Charges and Other Assets	51,683.49	51,839.91	-	-
12 Deferred Charges - Long Term	866,112.62	821,331.22	-	-
13 Deferred Amounts on Debt Refunding	-	-	3,964,748.51	-
14 Total Assets and Deferred Outflows	<u>350,244,592.83</u>	<u>346,034,720.74</u>	<u>356,762,941.07</u>	-
15				
16 Accounts Payable	554,122.03	294,144.26	209,069.94	-
17 Due to Other Governments	88,077.09	679,618.82	280,317.41	-
18 Due to Other Funds	196,621.67	-	1,374.48	-
19 Accrued Liabilities	15,757.95	16,433.74	20,816.67	-
20 Compensated Absences Payable	33,387.78	40,106.18	38,449.26	-
21 Accrued Interest Payable	1,408,225.40	2,292,386.45	2,225,711.45	-
22 Compensated Absences Payable - LT	29,253.46	35,055.33	34,316.18	-
23 Bonds and Notes Payable	6,283,973.87	7,588,973.88	8,128,363.96	-
24 Bonds and Notes Payable - LT	147,791,546.62	140,386,635.24	136,314,241.27	-
25 Total Liabilities	<u>156,400,965.87</u>	<u>151,333,353.90</u>	<u>147,252,660.62</u>	-
26				
27 Restricted for Debt Service	98,782.50	98,749.31	98,749.32	-
28 Unrestricted Net Assets	193,744,844.46	194,602,617.53	209,411,531.13	-
29 Total Fund Equity	<u>193,843,626.96</u>	<u>194,701,366.84</u>	<u>209,510,280.45</u>	-
30 Total Liabilities and Fund Equity	<u>350,244,592.83</u>	<u>346,034,720.74</u>	<u>356,762,941.07</u>	-
31				
32				
33 Use of Money and Property	3,927,396.01	4,039,335.53	4,687,315.11	-
34 Sales and Services	1,242,848.62	1,237,680.25	1,331,579.50	-
35 Administering Programs	4,288,793.05	-	-	-
36 Other Revenue	-	-	-	-
37 Total Operating Revenue	<u>9,459,037.68</u>	<u>5,277,015.78</u>	<u>6,018,894.61</u>	-
38				
39 Personal Services and Benefits	244,707.64	268,037.41	296,058.50	-
40 Travel	8,061.07	12,813.30	12,908.01	-
41 Contractual Services	533,134.95	642,422.84	363,108.91	-
42 Supplies and Materials	1,598.14	1,002.66	1,382.06	-
43 Grants and Subsidies	11,484,629.50	3,711,428.79	3,235,937.75	-
44 Capital Outlay	737.76	1,705.40	415.00	-
45 Other Expense	90,168.87	775,604.24	766,316.53	-
46 Interest Expense	3,990,386.80	5,404,345.70	5,186,693.61	-
47 Depreciation/Amortization	51,600.78	51,856.20	-	-
48 Total Operating Expenses	<u>16,405,025.51</u>	<u>10,869,216.54</u>	<u>9,862,820.37</u>	-
49				
50 Net Income (Loss)	(6,945,987.83)	(5,592,200.76)	(3,843,925.76)	-
51				
52 Nonoperating Revenue (Expense):				
53 Interest Income	3,493,582.34	3,429,427.81	4,005,146.07	-
54 Grant and Other Income	504,472.83	3,078,402.25	15,569,583.87	-
55 Other Expense	-	(27,858.48)	(16,756.72)	-
56 Net Nonoperating Revenue (Expense):	<u>3,998,055.17</u>	<u>6,479,971.58</u>	<u>19,557,973.22</u>	-
57				
58 Income (Loss) Before Transfers	(2,947,932.66)	887,770.82	15,714,047.46	-
59				
60 Transfers In	-	-	-	-
61 Transfers Out	(31,393.42)	(30,030.94)	(31,962.70)	-
62 Net Transfers In (Out)	<u>(31,393.42)</u>	<u>(30,030.94)</u>	<u>(31,962.70)</u>	-
63				
64 Net Change	(2,979,326.08)	857,739.88	15,682,084.76	-
65				
66 Beginning Net Assets	196,593,053.71	193,843,626.96	194,701,366.82	-
67 Prior Period Adjustment	229,899.33	-	(873,171.13)	-
68 Ending Net Assets	<u>193,843,626.96</u>	<u>194,701,366.84</u>	<u>209,510,280.45</u>	-

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

**Company:** Not on state accounting system

**Company Name:** not applicable

**Fund Name:** State Water Pollution Control Revolving Fund

**Fund Type:** Enterprise

**Purpose:** SDCL 46A-1-60.1 created the State Water Pollution Control Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for wastewater, storm sewer, non-point source pollution control projects.

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2015 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.

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	29,866,093.77	35,225,300.38	6,063,072.77	12,698,415.09
2 Total Assets	<u>29,866,093.77</u>	<u>35,225,300.38</u>	<u>6,063,072.77</u>	<u>12,698,415.09</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	29,866,093.77	35,225,300.38	6,063,072.77	12,698,415.09
9 Total Fund Equity	<u>29,866,093.77</u>	<u>35,225,300.38</u>	<u>6,063,072.77</u>	<u>12,698,415.09</u>
10 Total Liabilities and Fund Equity	<u>29,866,093.77</u>	<u>35,225,300.38</u>	<u>6,063,072.77</u>	<u>12,698,415.09</u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	340,706.61	512,354.85	243,096.74
15 Other Revenue	19,367,632.67	28,575,000.00	4,450,000.00	57,867,808.15
16 Total Operating Revenue	<u>19,367,632.67</u>	<u>28,915,706.61</u>	<u>4,962,354.85</u>	<u>58,110,904.89</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	3,833,132.67	23,556,500.00	34,124,582.46	51,475,562.57
23 Total Operating Expenditures/Expenses	<u>3,833,132.67</u>	<u>23,556,500.00</u>	<u>34,124,582.46</u>	<u>51,475,562.57</u>
24				
25 Transfers In	152,593.77	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>152,593.77</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	15,687,093.77	5,359,206.61	(29,162,227.61)	6,635,342.32
30				
31 Beginning Fund Equity	14,179,000.00	29,866,093.77	35,225,300.38	6,063,072.77
32 Ending Equity	<u>29,866,093.77</u>	<u>35,225,300.38</u>	<u>6,063,072.77</u>	<u>12,698,415.09</u>

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash and Cash Equivalents	25,109,306.43	15,917,576.74	10,249,450.84	-
2 Restricted Cash	-	-	-	-
3 Restricted Investments	-	-	-	-
4 Investments	-	-	575,760.35	-
5 Long Term Investments	50,366,910.29	53,485,499.31	61,563,556.26	-
6 Accounts Receivable	-	-	-	-
7 Interest and Dividends Receivable	1,563,239.08	1,875,044.11	1,975,432.04	-
8 Loans and Notes Receivable	9,667,421.06	10,334,138.25	10,041,824.64	-
9 Long Term Loans and Notes Receivable	130,848,838.93	138,413,161.89	135,705,532.03	-
10 Due From Other Governments	446,271.71	416,226.02	433,059.09	-
11 Deferred Charges and Other Assets	28,213.11	28,216.73	-	-
12 Deferred Charges - Long Term	451,336.99	415,885.35	-	-
13 Deferred Amounts on Debt Refunding	-	-	2,777,204.00	-
14 Total Assets and Deferred Outflows	<u>218,481,537.60</u>	<u>220,885,748.40</u>	<u>223,321,819.25</u>	-
15				
16 Accounts Payable	259,731.58	166,078.00	145,884.09	-
17 Due to Other Governments	-	113,867.83	147,498.53	-
18 Due to Other Funds	-	-	652.68	-
19 Accrued Liabilities	14,078.71	11,815.42	15,570.30	-
20 Compensated Absences Payable	28,743.58	24,390.02	26,753.34	-
21 Accrued Interest Payable	773,690.17	936,264.02	894,489.01	-
22 Compensated Absences Payable - LT	25,184.34	21,318.42	23,877.50	-
23 Bonds and Notes Payable	3,798,212.02	4,228,402.70	4,587,066.01	-
24 Bonds and Notes Payable - LT	<u>64,831,214.20</u>	<u>60,506,840.36</u>	<u>58,706,951.25</u>	-
25 Total Liabilities	<u>69,730,854.60</u>	<u>66,008,976.77</u>	<u>64,548,742.71</u>	-
26				
27 Restricted for Debt Service	-	-	-	-
28 Unrestricted Net Assets	<u>148,750,683.00</u>	<u>154,876,771.63</u>	<u>158,773,076.54</u>	-
29 Total Fund Equity	<u>148,750,683.00</u>	<u>154,876,771.63</u>	<u>158,773,076.54</u>	-
30 Total Liabilities and Fund Equity	<u>218,481,537.60</u>	<u>220,885,748.40</u>	<u>223,321,819.25</u>	-
31				
32				
33 Use of Money and Property	3,610,606.06	3,392,330.22	3,418,373.05	-
34 Sales and Services	1,064,542.48	929,188.85	909,108.44	-
35 Administering Programs	7,125,214.43	-	-	-
36 Other Revenue	-	-	-	-
37 Total Operating Revenue	<u>11,800,362.97</u>	<u>4,321,519.07</u>	<u>4,327,481.49</u>	-
38				
39 Personal Services and Benefits	232,572.43	209,111.17	253,533.00	-
40 Travel	10,812.37	10,875.06	8,686.53	-
41 Contractual Services	377,599.01	559,992.81	607,568.10	-
42 Supplies and Materials	1,598.17	1,002.67	1,406.48	-
43 Grants and Subsidies	7,771,750.59	6,967,486.41	5,586,969.14	-
44 Capital Outlay	698.72	1,705.41	415.00	-
45 Interest Expense	2,495,704.80	2,435,826.20	2,306,725.91	-
46 Other Expense	4,145.67	118,087.37	572,202.09	-
47 Depreciation/Amortization	<u>38,686.02</u>	<u>28,217.10</u>	-	-
48 Total Operating Expenses	<u>10,933,567.78</u>	<u>10,332,304.20</u>	<u>9,337,506.25</u>	-
49				
50 Net Income (Loss)	866,795.19	(6,010,785.13)	(5,010,024.76)	-
51				
52 Nonoperating Revenue (Expense):				
53 Interest Income	2,350,617.86	2,562,871.91	3,163,022.41	-
54 Grant and Other Income	245,443.96	9,605,085.54	6,228,795.28	-
55 Other Expense	-	(5,245.84)	(14,836.97)	-
56 Net Nonoperating Revenue (Expense):	<u>2,596,061.82</u>	<u>12,162,711.61</u>	<u>9,376,980.72</u>	-
57				
58 Income (Loss) Before Transfers	3,462,857.01	6,151,926.48	4,366,955.96	-
59				
60 Transfers In	-	-	-	-
61 Transfers Out	<u>(28,060.14)</u>	<u>(25,837.85)</u>	<u>(26,548.97)</u>	-
62 Net Transfers In (Out)	<u>(28,060.14)</u>	<u>(25,837.85)</u>	<u>(26,548.97)</u>	-
63				
64 Net Change	3,434,796.87	6,126,088.63	4,340,406.99	-
65				
66 Beginning Net Assets	144,881,901.39	148,750,683.00	154,876,771.63	-
67 Prior Period Adjustment	<u>433,984.74</u>	-	<u>(444,102.08)</u>	-
68 Ending Net Assets	<u>148,750,683.00</u>	<u>154,876,771.63</u>	<u>158,773,076.54</u>	-

**Department of Environment and Natural Resources**  
**Other Fund Balances**  
**Funds Not on State Accounting System - State Drinking Water Revolving Fund**

**Company:** Not on state accounting system  
**Company Name:** not applicable  
**Fund Name:** State Drinking Water Revolving Fund  
**Fund Type:** Enterprise  
**Purpose:**

SDCL 46A-1-60.1 created the State Drinking Water Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Company Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for drinking water projects.

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2015 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.

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	11,003,553.23	5,929,132.17	5,533,836.91	9,179,864.87
2 Total Assets	11,003,553.23	5,929,132.17	5,533,836.91	9,179,864.87
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	11,003,553.23	5,929,132.17	5,533,836.91	9,179,864.87
9 Total Fund Equity	11,003,553.23	5,929,132.17	5,533,836.91	9,179,864.87
10 Total Liabilities and Fund Equity	11,003,553.23	5,929,132.17	5,533,836.91	9,179,864.87
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	316,249.50	134,799.54	56,054.34
15 Other Revenue	1,716,164.22	1,800,000.00	3,760,000.00	16,820,605.09
16 Total Operating Revenue	1,716,164.22	2,116,249.50	3,894,799.54	16,876,659.43
17				
18 Grants and Subsidies	11,068,664.22	7,190,670.56	4,290,094.80	13,230,631.47
19 Total Operating Expenditures/Expenses	11,068,664.22	7,190,670.56	4,290,094.80	13,230,631.47
20				
21 Transfers In	288,053.23	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	288,053.23	-	-	-
24				
25 Net Change	(9,064,446.77)	(5,074,421.06)	(395,295.26)	3,646,027.96
26				
27 Beginning Fund Equity	20,068,000.00	11,003,553.23	5,929,132.17	5,533,836.91
28 Ending Equity	11,003,553.23	5,929,132.17	5,533,836.91	9,179,864.87

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	286,728.17	327,587.50	345,331.71	341,869.26
2 Total Assets	286,728.17	327,587.50	345,331.71	341,869.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	286,728.17	327,587.50	345,331.71	341,869.26
8 Total Fund Equity	286,728.17	327,587.50	345,331.71	341,869.26
9 Total Liabilities and Fund Equity	286,728.17	327,587.50	345,331.71	341,869.26
10				
11				
12 Licenses, Permits and Fees	48,750.00	50,200.00	51,700.00	48,600.00
13 Fines, Forfeits and Penalties	1,500.00	500.00	-	-
14 Use of Money and Property	9,086.84	6,609.74	4,664.07	3,460.24
15 Total Operating Revenue	59,336.84	57,309.74	56,364.07	52,060.24
16				
17 Personal Services and Benefits	19,694.62	11,418.92	27,280.23	42,165.02
18 Travel	1,573.88	1,936.51	1,876.27	2,084.93
19 Contractual Services	20,251.29	3,041.04	3,139.44	3,093.71
20 Supplies and Materials	196.84	53.94	6,623.92	8,179.03
21 Capital Outlay	96.90	-	-	-
22 Total Operating Expenditures/Expenses	41,813.53	16,450.41	38,919.86	55,522.69
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	17,523.31	40,859.33	17,444.21	(3,462.45)
29				
30 Beginning Fund Equity	269,204.86	286,728.17	327,587.50	345,331.71
31 Prior Period Adjustment	-	-	300.00	-
32 Ending Equity	286,728.17	327,587.50	345,331.71	341,869.26

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	206,986.44	180,466.23	151,242.04	170,384.88
2 Total Assets	206,986.44	180,466.23	151,242.04	170,384.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	255.75
8 Unreserved Fund Balance	206,986.44	180,466.23	151,242.04	170,129.13
9 Total Fund Equity	206,986.44	180,466.23	151,242.04	170,384.88
10 Total Liabilities and Fund Equity	206,986.44	180,466.23	151,242.04	170,384.88
11				
12				
13 Licenses, Permits and Fees	91,955.00	102,132.00	97,020.00	96,950.00
14 Fines, Forfeits and Penalties	-	-	-	1,600.00
15 Use of Money and Property	6,634.49	4,498.59	2,474.38	1,390.22
16 Total Operating Revenue	98,589.49	106,630.59	99,494.38	99,940.22
17				
18 Personal Services and Benefits	115,511.55	126,877.38	126,891.16	80,021.04
19 Travel	1,768.10	2,476.54	540.46	589.66
20 Contractual Services	1,588.47	3,069.91	951.11	167.86
21 Supplies and Materials	-	385.37	35.84	18.82
22 Capital Outlay	1,591.98	341.60	-	-
23 Total Operating Expenditures/Expenses	120,460.10	133,150.80	128,418.57	80,797.38
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(21,870.61)	(26,520.21)	(28,924.19)	19,142.84
30				
30 Beginning Fund Equity	228,857.05	206,986.44	180,466.23	151,242.04
30 Prior Period Adjustment	-	-	(300.00)	-
30 Ending Equity	206,986.44	180,466.23	151,242.04	170,384.88

**Company:** 3128

**Company Name:** PUC Other Funds - Informational

**Fund Name:** Grain and Warehouse Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-43-52 created the Grain and Warehouse Fund. Source: monies collected under chapters 49-43 and 49-45 and interest earned on the fund. Use: Continuously appropriated for inspections of grain buyers and public grain warehouses.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

PUC identified to GOAC that they spend the General Fund first and then if they have to, will start spending these dollars.

License fees for grain buyers and grain warehouses were increased by SL 2008 ch. 250.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	2,452,480.71	2,765,803.47	3,172,684.40	3,351,403.02
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>	<u>3,351,403.02</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	7,833.55	7,634.00	10,114.76	3,212.24
9 Unreserved Fund Balance	<u>2,444,647.16</u>	<u>2,758,169.47</u>	<u>3,162,569.64</u>	<u>3,348,190.78</u>
10 Total Fund Equity	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>	<u>3,351,403.02</u>
11 Total Liabilities and Fund Equity	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>	<u>3,351,403.02</u>
12				
13				
14 Taxes	2,072,311.63	1,966,592.97	2,115,605.71	1,725,643.42
15 Licenses, Permits and Fees	2,625.00	55,011.57	7,771.53	2,000.00
16 Use of Money and Property	97,020.08	68,032.61	44,884.54	31,244.34
17 Other Revenue	-	207.00	495.00	2,210.00
18 Total Operating Revenue	<u>2,171,956.71</u>	<u>2,089,844.15</u>	<u>2,168,756.78</u>	<u>1,761,097.76</u>
19				
20 Personal Services and Benefits	1,397,764.79	1,506,338.97	1,508,193.96	1,346,416.06
21 Travel	53,162.68	49,968.38	55,645.32	36,540.87
22 Contractual Services	240,528.15	186,636.82	177,802.01	175,943.85
23 Supplies and Materials	9,297.53	9,197.14	7,057.83	11,874.53
24 Capital Outlay	24,286.13	26,213.47	13,347.45	11,603.83
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	<u>1,725,039.28</u>	<u>1,778,354.78</u>	<u>1,762,046.57</u>	<u>1,582,379.14</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	(1,687.59)	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(1,687.59)</u>	<u>-</u>
31				
32 Net Change	446,917.43	311,489.37	405,022.62	178,718.62
33				
34 Beginning Fund Equity	2,010,450.32	2,452,480.71	2,765,803.47	3,172,684.40
35 Prior Period Adjustment	(4,887.04)	1,833.39	1,858.31	-
36 Ending Equity	<u>2,452,480.71</u>	<u>2,765,803.47</u>	<u>3,172,684.40</u>	<u>3,351,403.02</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.

**Additional Information:**

Revisions were made to the gross receipts tax by SL 2009 ch. 46.

**Public Utilities Commission**  
**State Accounting System - Other Fund Balances**  
**Company 3128 - One-Call Notification Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	572,670.70	610,635.06	762,034.66	915,584.61
2 Accounts Receivable	6,350.00	16,350.00	2,000.00	1,250.00
3 Total Assets	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>	<u>916,834.61</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	579,020.70	626,985.06	764,034.66	916,834.61
9 Total Fund Equity	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>	<u>916,834.61</u>
10 Total Liabilities and Fund Equity	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>	<u>916,834.61</u>
11				
12				
13 Licenses, Permits and Fees	811,795.40	730,265.90	870,365.82	787,780.31
14 Fines, Forfeits and Penalties	-	-	20,250.00	6,650.00
15 Use of Money and Property	3,900.00	6,250.00	9,017.66	6,906.76
16 Other Revenue	10,380.49	11,443.46	8,648.57	-
17 Total Operating Revenue	<u>826,075.89</u>	<u>747,959.36</u>	<u>908,282.05</u>	<u>801,337.07</u>
18				
19 Personal Services and Benefits	8,505.92	8,537.54	14,380.15	14,067.00
20 Travel	6,616.28	15,054.70	22,354.79	19,133.79
21 Contractual Services	608,480.61	665,318.38	715,794.01	592,840.77
22 Supplies and Materials	11,294.69	23,319.92	13,846.98	21,274.12
23 Capital Outlay	-	-	-	2,249.18
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>634,897.50</u>	<u>712,230.54</u>	<u>766,375.93</u>	<u>649,564.86</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	191,178.39	35,728.82	141,906.12	151,772.21
32				
33 Beginning Fund Equity	359,664.22	579,020.70	626,985.06	764,034.66
34 Prior Period Adjustment	28,178.09	12,235.54	(4,856.52)	1,027.74
35 Ending Equity	<u>579,020.70</u>	<u>626,985.06</u>	<u>764,034.66</u>	<u>916,834.61</u>

**Company:** 3128

**Company Name:** PUC Other Funds - Informational

**Fund Name:** One-Call Notification Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-7A-2 established the One-Call Notification Fund. Source: fees imposed by the one-call notification center, penalties, interest on fund. Use: Continuously appropriated for operation of the one-call notification center.

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	50,047.26	136,557.01	108,092.95	75,827.84
2 Total Assets	50,047.26	136,557.01	108,092.95	75,827.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	563.20	-
8 Unreserved Fund Balance	50,047.26	136,557.01	107,529.75	75,827.84
9 Total Fund Equity	50,047.26	136,557.01	108,092.95	75,827.84
10 Total Liabilities and Fund Equity	50,047.26	136,557.01	108,092.95	75,827.84
11				
12				
13 Licenses, Permits and Fees	90,475.00	160,618.44	8,827.66	56,569.01
14 Fines, Forfeits and Penalties	2,800.00	750.00	-	500.00
15 Use of Money and Property	-	662.57	1,482.80	1,117.63
16 Other Revenue	722.50	-	-	-
17 Total Operating Revenue	93,997.50	162,031.01	10,310.46	58,186.64
18				
19 Personal Services and Benefits	95,401.11	79,887.46	46,292.85	70,479.71
20 Travel	13,128.77	14,383.43	10,058.08	16,032.33
21 Contractual Services	6,665.31	7,367.33	445.52	2,423.91
22 Supplies and Materials	4,949.63	1,813.17	370.67	341.59
23 Capital Outlay	604.95	-	-	1,011.53
24 Interest Expense	601.16	1,546.22	-	162.68
25 Total Operating Expenditures/Expenses	121,350.93	104,997.61	57,167.12	90,451.75
26				
27 Transfers In	128,334.87	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	128,334.87	-	-	-
30				
31 Net Change	100,981.44	57,033.40	(46,856.66)	(32,265.11)
32				
33 Beginning Fund Equity	(82,977.97)	50,047.26	136,557.01	108,092.95
34 Prior Period Adjustment	32,043.79	29,476.35	18,392.60	0.00
35 Ending Equity	50,047.26	136,557.01	108,092.95	75,827.84

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(24,588.55)	(66,142.28)	(59,094.21)	(80,440.39)
2 Total Assets	(24,588.55)	(66,142.28)	(59,094.21)	(80,440.39)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(24,588.55)	(66,142.28)	(59,094.21)	(80,440.39)
9 Total Fund Equity	(24,588.55)	(66,142.28)	(59,094.21)	(80,440.39)
10 Total Liabilities and Fund Equity	(24,588.55)	(66,142.28)	(59,094.21)	(80,440.39)
11				
12				
13 Licenses, Permits and Fees	320,824.51	248,905.88	363,688.11	614,479.42
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	4.10	22,550.00	-
16 Total Operating Revenue	320,824.51	248,909.98	386,238.11	614,479.42
17				
18 Personal Services and Benefits	162,541.33	115,801.34	142,804.49	380,826.43
19 Travel	204.51	-	1,652.06	2,194.06
20 Contractual Services	141,821.09	172,959.37	213,027.92	251,732.53
21 Supplies and Materials	13.85	608.31	281.21	649.26
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	3,658.28	1,103.69	561.95	423.32
25 Total Operating Expenditures/Expenses	308,239.06	290,472.71	358,327.63	635,825.60
26				
27 Transfers In	-	-	1,687.59	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	1,687.59	-
30				
31 Net Change	12,585.45	(41,562.73)	29,598.07	(21,346.18)
32				
33 Beginning Fund Equity	(36,604.54)	(24,588.55)	(66,142.28)	(59,094.21)
34 Prior Period Adjustment	(569.46)	9.00	(22,550.00)	-
35 Ending Equity	(24,588.55)	(66,142.28)	(59,094.21)	(80,440.39)

**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.

**Other Information:**

Beginning in FY2012, the Telecommunications Investigation Fund was broken out and reported separately.

**Public Utilities Commission**  
**State Accounting System - Other Fund Balances**  
**Company 8316 - Telecommunication Investigation Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(6,595.93)	(2,339.27)	(18.46)	(18.46)
2 Total Assets	<u>(6,595.93)</u>	<u>(2,339.27)</u>	<u>(18.46)</u>	<u>(18.46)</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	(6,595.93)	(2,339.27)	(18.46)	(18.46)
9 Total Fund Equity	<u>(6,595.93)</u>	<u>(2,339.27)</u>	<u>(18.46)</u>	<u>(18.46)</u>
10 Total Liabilities and Fund Equity	<u>(6,595.93)</u>	<u>(2,339.27)</u>	<u>(18.46)</u>	<u>(18.46)</u>
11				
12				
13 Licenses, Permits and Fees	44,689.60	10,395.97	5,804.69	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	<u>44,689.60</u>	<u>10,395.97</u>	<u>5,804.69</u>	<u>-</u>
17				
18 Personal Services and Benefits	3,222.16	2,102.87	656.80	-
19 Travel	-	-	-	-
20 Contractual Services	15,436.41	4,027.44	2,827.08	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>18,658.57</u>	<u>6,130.31</u>	<u>3,483.88</u>	<u>-</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	26,031.03	4,265.66	2,320.81	-
32				
33 Beginning Fund Equity	(36,746.40)	(6,595.93)	(2,339.27)	(18.46)
34 Prior Period Adjustment	4,119.44	(9.00)	-	-
35 Ending Equity	<u>(6,595.93)</u>	<u>(2,339.27)</u>	<u>(18.46)</u>	<u>(18.46)</u>

**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.

**Other Information:**

Prior to FY2012, the Telecommunications Investigation Fund was reported with the PUC Regulatory Fee Assessment Fund.



**Unified Judicial System**  
**State Accounting System - Other Fund Balances**  
**Company 3012 - Board of Bar Examiners**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	95,801.55	82,014.29	82,790.09	73,939.09
2 Total Assets	95,801.55	82,014.29	82,790.09	73,939.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	95,801.55	82,014.29	82,790.09	73,939.09
9 Total Fund Equity	95,801.55	82,014.29	82,790.09	73,939.09
10 Total Liabilities and Fund Equity	95,801.55	82,014.29	82,790.09	73,939.09
11				
12				
13 Licenses, Permits and Fees	56,925.00	52,725.00	59,100.00	54,875.00
14 Use of Money and Property	2,566.29	1,824.40	1,165.54	757.52
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	59,491.29	54,549.40	60,265.54	55,632.52
17				
18 Personal Services and Benefits	30,593.08	34,729.20	35,944.14	36,978.40
19 Travel	2,358.54	5,789.20	2,952.07	3,259.78
20 Contractual Services	6,838.56	11,921.34	6,743.87	9,355.09
21 Supplies and Materials	11,057.44	12,446.92	13,849.66	14,890.25
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	50,847.62	64,886.66	59,489.74	64,483.52
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	8,643.67	(10,337.26)	775.80	(8,851.00)
30				
31 Beginning Fund Equity	87,157.88	95,801.55	82,014.29	82,790.09
32 Prior Period Adjustment	-	(3,450.00)	-	-
33 Ending Equity	95,801.55	82,014.29	82,790.09	73,939.09

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	21,940.67	20,951.30	26,458.06	39,618.31
2 Total Assets	21,940.67	20,951.30	26,458.06	39,618.31
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	21,940.67	20,951.30	26,458.06	39,618.31
9 Total Fund Equity	21,940.67	20,951.30	26,458.06	39,618.31
10 Total Liabilities and Fund Equity	21,940.67	20,951.30	26,458.06	39,618.31
11				
12				
13 Fines, Forfeits and Penalties	207,980.98	197,103.81	194,853.91	207,994.50
14 Use of Money and Property	4,013.06	2,480.04	1,572.56	1,037.22
15 Total Operating Revenue	211,994.04	199,583.85	196,426.47	209,031.72
16				
17 Personal Services and Benefits	-	64.59	65.66	64.59
18 Travel	483.79	226.63	404.05	362.88
19 Contractual Services	585.00	282.00	450.00	444.00
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	200,000.00	200,000.00	190,000.00	195,000.00
22 Total Operating Expenditures/Expenses	201,068.79	200,573.22	190,919.71	195,871.47
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	10,925.25	(989.37)	5,506.76	13,160.25
29				
30 Beginning Fund Equity	11,015.42	21,940.67	20,951.30	26,458.06
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	21,940.67	20,951.30	26,458.06	39,618.31

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,618,300.63	4,993,796.20	5,498,425.76	7,241,481.28
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>	<u>7,241,481.28</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	73,659.84	98,482.42	98,943.64	1,281,377.32
9 Unreserved Fund Balance	6,544,640.79	4,895,313.78	5,399,482.12	5,960,103.96
10 Total Fund Equity	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>	<u>7,241,481.28</u>
11 Total Liabilities and Fund Equity	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>	<u>7,241,481.28</u>
12				
13				
14 Licenses, Permits and Fees	2,788,563.66	3,072,874.28	3,849,363.69	4,116,420.16
15 Fines, Forfeits and Penalties	3,716,557.60	3,569,965.64	3,409,571.76	3,631,357.08
16 Use of Money and Property	165,654.81	138,226.74	89,765.11	56,476.04
17 Other Revenue	105.00	4,297.78	2,426.56	5,747.71
18 Total Operating Revenue	<u>6,670,881.07</u>	<u>6,785,364.44</u>	<u>7,351,127.12</u>	<u>7,810,000.99</u>
19				
20 Personal Services and Benefits	1,244,447.13	1,984,166.40	2,399,041.65	2,028,434.57
21 Travel	60,012.62	106,994.22	39,878.48	39,536.18
22 Contractual Services	3,475,924.23	5,301,306.03	3,588,178.10	2,860,854.93
23 Supplies and Materials	60,086.90	78,976.87	72,754.59	108,136.06
24 Grants and Subsidies	3,596.84	5,434.12	618.75	6,814.55
25 Capital Outlay	659,105.49	940,726.12	753,302.25	1,030,376.94
26 Total Operating Expenditures/Expenses	<u>5,503,173.21</u>	<u>8,417,603.76</u>	<u>6,853,773.82</u>	<u>6,074,153.23</u>
27				
28 Transfers In	8,015.20	7,734.89	7,348.20	7,207.76
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>8,015.20</u>	<u>7,734.89</u>	<u>7,348.20</u>	<u>7,207.76</u>
31				
32 Net Change	1,175,723.06	(1,624,504.43)	504,701.50	1,743,055.52
33				
34 Beginning Fund Equity	5,442,577.57	6,618,300.63	4,993,796.20	5,498,425.76
35 Prior Period Adjustment	-	-	(71.94)	-
36 Ending Equity	<u>6,618,300.63</u>	<u>4,993,796.20</u>	<u>5,498,425.76</u>	<u>7,241,481.28</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:**

2010 House Bill 1081 increased certain court automation surcharges imposed in 16-2-39 to 16-2-41.1 and declared an emergency.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
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	658,081.40	618,794.96	494,563.61	479,330.43
15 Total Operating Revenue	658,081.40	618,794.96	494,563.61	479,330.43
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	658,081.40	618,794.96	494,563.61	479,330.43
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	658,081.40	618,794.96	494,563.61	479,330.43
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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,756.68	7,057.89	4,317.35	4,286.03
2 Total Assets	7,756.68	7,057.89	4,317.35	4,286.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,756.68	7,057.89	4,317.35	4,286.03
9 Total Fund Equity	7,756.68	7,057.89	4,317.35	4,286.03
10 Total Liabilities and Fund Equity	7,756.68	7,057.89	4,317.35	4,286.03
11				
12				
13 Use of Money and Property	416.20	243.06	120.61	65.96
14 Sales and Services	23,939.87	16,200.63	12,665.55	10,872.41
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	24,356.07	16,443.69	12,786.16	10,938.37
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	16,887.48	12,723.99	13,780.37	10,147.09
21 Supplies and Materials	10,621.84	4,418.49	1,746.33	822.60
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	27,509.32	17,142.48	15,526.70	10,969.69
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(3,153.25)	(698.79)	(2,740.54)	(31.32)
31				
32 Beginning Fund Equity	10,909.93	7,756.68	7,057.89	4,317.35
33 Ending Equity	7,756.68	7,057.89	4,317.35	4,286.03

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	15,973.43	11,372.56	60,502.51	21,904.43
2 Total Assets	15,973.43	11,372.56	60,502.51	21,904.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	15,973.43	11,372.56	60,502.51	21,904.43
9 Total Fund Equity	15,973.43	11,372.56	60,502.51	21,904.43
10 Total Liabilities and Fund Equity	15,973.43	11,372.56	60,502.51	21,904.43
11				
12				
13 Use of Money and Property	92.43	141.97	185.68	479.78
14 Administering Programs	-	-	102,573.00	25,000.00
15 Other Revenue	14,300.00	3,325.00	14,050.00	1,102.45
16 Total Operating Revenue	14,392.43	3,466.97	116,808.68	26,582.23
17				
18 Personal Services and Benefits	-	-	35,567.21	-
19 Travel	-	657.50	22,384.69	52,979.70
20 Contractual Services	4,450.00	173.14	810.03	1,497.88
21 Supplies and Materials	1,794.54	6,771.45	8,916.80	10,702.73
22 Grants and Subsidies	-	465.75	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	6,244.54	8,067.84	67,678.73	65,180.31
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	8,147.89	(4,600.87)	49,129.95	(38,598.08)
31				
32 Beginning Fund Equity	7,825.54	15,973.43	11,372.56	60,502.51
33 Ending Equity	15,973.43	11,372.56	60,502.51	21,904.43

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	221,533.86	221,533.86	38,369.07	8,369.67
2 Total Assets	221,533.86	221,533.86	38,369.07	8,369.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	221,534.00	38,343.96	-
8 Unreserved Fund Balance	221,533.86	(0.14)	25.11	8,369.67
9 Total Fund Equity	221,533.86	221,533.86	38,369.07	8,369.67
10 Total Liabilities and Fund Equity	221,533.86	221,533.86	38,369.07	8,369.67
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Contractual Services	-	-	14,977.50	-
17 Supplies and Materials	-	-	4,583.91	-
18 Capital Outlay	12,885.05	-	163,603.38	29,999.40
19 Total Operating Expenditures/Expenses	12,885.05	-	183,164.79	29,999.40
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	(12,885.05)	-	(183,164.79)	(29,999.40)
26				
27 Beginning Fund Equity	234,418.91	221,533.86	221,533.86	38,369.07
28 Ending Equity	221,533.86	221,533.86	38,369.07	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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	(0.00)	(0.00)	(0.00)
8 Total Fund Equity	-	(0.00)	(0.00)	(0.00)
9 Total Liabilities and Fund Equity	-	(0.00)	(0.00)	(0.00)
10				
11				
12 Sales and Services:				
13 Documents RM Receipts	4,242.00	5,641.28	3,270.00	2,768.00
14 Meeting RM Charges	-	-	-	-
15 Copy Charges	895.92	-	675.77	741.39
16 Total Operating Revenue	5,137.92	5,641.28	3,945.77	3,509.39
17				
18 Contractual Services:				
19 Computer Services-State	-	-	-	-
20 Equipment Rental	-	340.00	-	3,509.39
21 Equipment Service and Maintenance	5,056.52	1,758.68	1,297.72	-
22 Supplies and Materials:				
23 Printing-State	-	-	-	-
24 Printing-Commercial	81.40	3,542.60	2,648.05	-
25 Postage	-	-	-	-
26 Total Operating Expenditures/Expenses	5,137.92	5,641.28	3,945.77	3,509.39
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	-	(0.00)	(0.00)	-
33				
34 Beginning Fund Equity	-	-	(0.00)	(0.00)
35 Ending Equity	-	(0.00)	(0.00)	(0.00)

**Company:** 6501

**Company Name:** LRC Postage Administration Fund

**Fund Name:** Postage Administration

**Fund Type:** Enterprise

**Purpose:** The executive board of the Legislative Research Council is authorized by SDCL 2-7-15.1 to recover up to one-half of the printing costs of legislative bills and journals by establishing uniform fees for the distribution of legislative printed materials, to public agencies, lobbyists and individuals. Fees for estimated mailing costs may also be charged for mailing printed materials. The proceeds shall be used to pay for printing and postage costs, or transferred to the State General Fund. The executive board may also charge based on actual costs for printing statutes from the computerized statutory data base.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:** The transfers out in FY2005 and FY2008 were to the State General Fund.

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

		<u>FY2015</u>
1	Cash Pooled with State Treasurer	<u>1,000,000.00</u>
2	Total Assets	<u>1,000,000.00</u>
3		
4	Accounts Payable	<u>-</u>
5	Total Liabilities	<u>-</u>
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	<u>1,000,000.00</u>
9	Total Fund Equity	<u>1,000,000.00</u>
10	Total Liabilities and Fund Equity	<u>1,000,000.00</u>
11		
12		
13	Use of Money and Property	<u>-</u>
14	Total Operating Revenue	<u>-</u>
15		
16	Travel	-
17	Contractual Services	-
18	Supplies and Materials	-
19	Capital Outlay	-
20	Total Operating Expenditures/Expenses	<u>-</u>
21		
22	Transfers In	1,000,000.00
23	Transfers Out	-
24	Net Transfers In (Out)	<u>1,000,000.00</u>
25		
26	Net Change	1,000,000.00
27		
28	Beginning Fund Equity	-
29	Ending Equity	<u>1,000,000.00</u>

**Company:** 9047  
**Company Name:** LRC Non-CAFR Funds  
**Fund Name:** Legislative Priority Pilot Program Contingency Fund  
**Fund Type:** will be reported in CAFR in the General Fund

**Purpose:** SDCL 4-8A-17 created the Legislative Priority Pilot Program Contingency Fund. Source: Appropriation of \$1 million from the South Dakota Risk Pool Fund. Use: The contingency funds shall be used to fund legislative priority pilot programs. Interest earned on money in the fund shall be deposited into the general fund. The contingency funds are to be made available per 4-8A-9, 4-8A-10, 4-8A-11, and 4-8A-12. Per 4-8A-12 the Executive Board of the Legislative Research Council may, by majority vote of the board, transfer money appropriated to a legislative department contingency program line item in the general appropriations act to other program line items within the legislative department upon written request of the division heads.

**Budget Information:** Included in the General Appropriations Bill.





**Attorney General's Office**  
**State Accounting System - Other Fund Balances**  
**Company 3000 - Attorney General Other**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	5,211,380.55	8,946,716.83	6,197,708.08	7,193,400.83
2 Total Assets	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>	<u>7,193,400.83</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	306,199.24	254,251.00	253,441.76
8 Unreserved Fund Balance	5,211,380.55	8,640,517.59	5,943,457.08	6,939,959.07
9 Total Fund Equity	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>	<u>7,193,400.83</u>
10 Total Liabilities and Fund Equity	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>	<u>7,193,400.83</u>
11				
12				
13 Fines, Forfeits and Penalties	1,736,235.41	4,596,781.48	474,549.25	2,329,831.61
14 Use of Money and Property	112,078.21	102,760.11	108,471.26	83,827.22
15 Sales and Services	740,267.69	999,580.42	981,040.63	1,138,285.25
16 Administering Programs	155,485.09	204,949.74	200,492.66	157,179.84
17 Other Revenue	158,225.90	156,527.50	176,458.40	155,372.00
18 Total Operating Revenue	<u>2,902,292.30</u>	<u>6,060,599.25</u>	<u>1,941,012.20</u>	<u>3,864,495.92</u>
19				
20 Personal Services and Benefits	1,427,848.93	1,661,742.97	1,872,341.77	2,004,872.11
21 Travel	51,021.09	89,996.34	54,594.41	67,874.91
22 Contractual Services	385,277.38	334,380.52	433,271.43	573,171.36
23 Supplies and Materials	74,923.00	164,572.77	67,345.80	104,626.63
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	81,788.70	73,859.10	28,391.68	118,258.16
26 Other Expense	-	-	14.00	-
27 Total Operating Expenditures/Expenses	<u>2,020,859.10</u>	<u>2,324,551.70</u>	<u>2,455,959.09</u>	<u>2,868,803.17</u>
28				
29 Transfers In	2,612.55	-	3,355.37	-
30 Transfers Out	-	-	(2,242,502.14)	-
31 Net Transfers In (Out)	<u>2,612.55</u>	<u>-</u>	<u>(2,239,146.77)</u>	<u>-</u>
32				
33 Net Change	884,045.75	3,736,047.55	(2,754,093.66)	995,692.75
34				
35 Beginning Fund Equity	4,327,334.80	5,211,380.55	8,946,716.83	6,197,708.08
36 Prior Period Adjustment	-	(711.27)	5,084.91	-
37 Ending Equity	<u>5,211,380.55</u>	<u>8,946,716.83</u>	<u>6,197,708.08</u>	<u>7,193,400.83</u>

**Company:** 3000

**Company Name:** Attorney General-Other

**Fund Name:** Attorney General-Other

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund which accounts for various sources of revenue including, record check fees, consumer affairs settlements, drug seizures and AG opinions. Used for operating expenses of the Attorney General's Office.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

GOAC questioned whether the State Lottery Investigation Fund is no longer used and SDCL 42-7A-25 could be repealed. There has been no dollars transferred to the fund for this purpose.

The General Appropriations Act for FY2010 (SL 2009 ch. 22) authorized the transfer of \$2,153,526 from the consumer settlement fund within the Office of Attorney General to the Department of Social Services Other Fund.

GOAC reviewed this fund on 10/20/09. There are certain limits placed by the courts on consumer settlement money.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	495,787.03	515,932.67	471,252.73	561,413.52
2 Total Assets	495,787.03	515,932.67	471,252.73	561,413.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	495,787.03	515,932.67	471,252.73	561,413.52
9 Total Fund Equity	495,787.03	515,932.67	471,252.73	561,413.52
10 Total Liabilities and Fund Equity	495,787.03	515,932.67	471,252.73	561,413.52
11				
12				
13 Fines, Forfeits and Penalties	1,086,551.50	1,264,220.54	1,299,960.94	1,337,748.42
14 Use of Money and Property	13,585.60	11,105.38	7,382.26	5,010.18
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	-	77.00	-	65.00
18 Total Operating Revenue	1,100,137.10	1,275,402.92	1,307,343.20	1,342,823.60
19				
20 Personal Services and Benefits	56,204.73	61,870.65	73,746.64	72,018.95
21 Travel	9,126.90	10,694.06	5,361.16	7,412.44
22 Contractual Services	604,673.62	684,711.80	711,536.53	737,764.51
23 Supplies and Materials	4,791.39	2,683.30	2,403.81	2,448.91
24 Grants and Subsidies	285,763.00	495,297.47	538,975.00	410,618.00
25 Capital Outlay	133,260.70	-	20,000.00	22,400.00
26 Total Operating Expenditures/Expenses	1,093,820.34	1,255,257.28	1,352,023.14	1,252,662.81
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	6,316.76	20,145.64	(44,679.94)	90,160.79
33				
34 Beginning Fund Equity	489,470.27	495,787.03	515,932.67	471,252.73
35 Ending Equity	495,787.03	515,932.67	471,252.73	561,413.52

**Company:** 3000  
**Company Name:** Attorney General-Other  
**Fund Name:** 24/7 Sobriety Fund  
**Fund Type:** Special Revenue  
**Purpose:**

**Purpose:** SDCL 1-11-18 established the 24/7 Sobriety Fund. Source: The Office of the Attorney General may accept for deposit in the fund money from donations, gifts, grants, participation fees and user fees or payments. Uses: The fund shall be maintained and administered by the Office of the Attorney General to defray costs of operating the 24/7 sobriety program, including purchasing and maintaining equipment and funding support services in per §§ 1-11-18 and 1-11-25. Expenditures from the fund shall be budgeted through the normal budget process. Unexpended funds and interest shall remain in the fund.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**  
GOAC reviewed this fund on 10/20/09. Jump in revenue and expenses in FY2009 reflected all the bracelets coming on-line. The bracelets cost \$1,300 and the charge is \$6 day for a bracelet. The goal is to make it self funding. \$1 will go to sheriffs to administer the program.

**Attorney General's Office**  
**State Accounting System - Other Fund Balances**  
**Company 3000 - Drug Control Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	47,270.07	387,870.48	(8,703.10)	97,537.73
2 Total Assets	47,270.07	387,870.48	(8,703.10)	97,537.73
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	1,516.00	-	-
8 Unreserved Fund Balance	47,270.07	386,354.48	(8,703.10)	97,537.73
9 Total Fund Equity	47,270.07	387,870.48	(8,703.10)	97,537.73
10 Total Liabilities and Fund Equity	47,270.07	387,870.48	(8,703.10)	97,537.73
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	807.25	770.32	6,580.32	3,320.89
15 Sales and Services	-	-	-	-
16 Administering Programs	675,000.00	1,823,634.12	1,113,352.20	1,530,000.00
17 Other Revenue	78.80	181.19	41.70	1,778.00
18 Total Operating Revenue	675,886.05	1,824,585.63	1,119,974.22	1,535,098.89
19				
20 Personal Services and Benefits	367,191.08	371,466.48	454,311.73	396,744.46
21 Travel	39,912.96	118,729.27	84,796.60	49,564.85
22 Contractual Services	114,067.50	356,660.95	214,851.53	460,941.86
23 Supplies and Materials	39,177.33	80,758.65	29,910.92	32,922.98
24 Grants and Subsidies	200,784.42	542,328.31	709,507.19	470,476.64
25 Capital Outlay	450.56	14,041.56	12,468.44	18,207.27
26 Total Operating Expenditures/Expenses	761,583.85	1,483,985.22	1,505,846.41	1,428,858.06
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(2,612.55)	-	(3,355.37)	-
30 Net Transfers In (Out)	(2,612.55)	-	(3,355.37)	-
31				
32 Net Change	(88,310.35)	340,600.41	(389,227.56)	106,240.83
33				
34 Beginning Fund Equity	135,580.42	47,270.07	387,870.48	(8,703.10)
35 Prior Period Adjustment	-	-	(7,346.02)	-
36 Ending Equity	47,270.07	387,870.48	(8,703.10)	97,537.73

**Company:** 3000

**Company Name:** Attorney General-Other

**Fund Name:** Drug Control Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

A local bank account is also maintained and is shown on the next page.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Cash in Local Bank Accounts	399,191.43	348,869.52	244,531.53	278,701.79
3 Total Assets	399,191.43	348,869.52	244,531.53	278,701.79
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	399,191.43	348,869.52	244,531.53	278,701.79
10 Total Fund Equity	399,191.43	348,869.52	244,531.53	278,701.79
11 Total Liabilities and Fund Equity	399,191.43	348,869.52	244,531.53	278,701.79
12				
13				
14 Fines, Forfeits and Penalties	271,122.82	392,525.84	219,395.24	475,180.92
15 Use of Money and Property	8,762.12	6,295.63	4,389.92	3,817.50
16 Sales and Services	72,981.89	213,124.71	76,913.37	208,552.89
17 Other Revenue	22,610.42	29,598.57	102,163.45	10,771.13
18 Total Operating Revenue	375,477.25	641,544.75	402,861.98	698,322.44
19				
20 Travel	-	-	-	-
21 Contractual Services	249,371.41	691,866.66	507,199.97	664,152.18
22 Supplies and Materials	-	-	-	-
23 Total Operating Expenditures/Expenses	249,371.41	691,866.66	507,199.97	664,152.18
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	126,105.84	(50,321.91)	(104,337.99)	34,170.26
30				
31 Beginning Fund Equity	273,085.59	399,191.43	348,869.52	244,531.53
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	399,191.43	348,869.52	244,531.53	278,701.79

**Company:** 3000  
**Company Name:** Attorney General-Other  
**Fund Name:** Drug Control Fund (Local Account)  
**Fund Type:** Special Revenue

**Purpose:** SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

GOAC reviewed this fund on 10/20/09. Obligations leave a balance of approximately \$214,000. Grants from fund must be drug related. Use \$500,000 annually to match to the Attorney General drug grant.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(93,197.04)	(170,989.36)	(290,257.43)	(406,220.46)
2 Total Assets	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>	<u>(406,220.46)</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	(93,197.04)	(170,989.36)	(290,257.43)	(406,220.46)
9 Total Fund Equity	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>	<u>(406,220.46)</u>
10 Total Liabilities and Fund Equity	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>	<u>(406,220.46)</u>
11				
12				
13 Fines, Forfeits and Penalties	103,996.06	98,595.97	97,460.93	104,063.19
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	10,026.48	43.00	-
16 Total Operating Revenue	<u>103,996.06</u>	<u>108,622.45</u>	<u>97,503.93</u>	<u>104,063.19</u>
17				
18 Personal Services and Benefits	101,881.04	88,851.77	119,090.00	122,221.00
19 Travel	27,796.96	10,361.25	8,332.77	9,817.55
20 Contractual Services	65,672.26	73,288.12	77,409.46	76,232.37
21 Supplies and Materials	3,447.85	5,813.63	11,939.77	4,680.30
22 Grants and Subsidies	-	-	-	6,000.00
23 Capital Outlay	198.00	8,100.00	-	1,075.00
24 Total Operating Expenditures/Expenses	<u>198,996.11</u>	<u>186,414.77</u>	<u>216,772.00</u>	<u>220,026.22</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	(95,000.05)	(77,792.32)	(119,268.07)	(115,963.03)
31				
32 Beginning Fund Equity	1,803.01	(93,197.04)	(170,989.36)	(290,257.43)
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>(93,197.04)</u>	<u>(170,989.36)</u>	<u>(290,257.43)</u>	<u>(406,220.46)</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:**

**Attorney General's Office**  
**State Accounting System - Other Fund Balances**  
**Company 3010 - Law Enforcement Officers Training Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	(324,033.65)	(257,236.13)	(549,355.64)	(562,145.31)
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>	<u>(562,145.31)</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,320.00	36,483.97	73,233.00	47,528.00
9 Unreserved Fund Balance	(325,353.65)	(293,720.10)	(622,588.64)	(609,673.31)
10 Total Fund Equity	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>	<u>(562,145.31)</u>
11 Total Liabilities and Fund Equity	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>	<u>(562,145.31)</u>
12				
13				
14 Licenses, Permits and Fees	525.00	2,200.00	750.00	1,600.00
15 Fines, Forfeits and Penalties	3,118,901.93	2,956,367.20	2,922,079.46	3,119,458.43
16 Use of Money and Property	7,254.13	-	3,689.04	3,598.27
17 Sales and Services	450.00	-	-	-
18 Other Revenue	25,235.48	12,229.28	15,606.99	2,086.06
19 Total Operating Revenue	<u>3,152,366.54</u>	<u>2,970,796.48</u>	<u>2,942,125.49</u>	<u>3,126,742.76</u>
20				
21 Personal Services and Benefits	1,631,446.59	1,443,443.99	1,782,662.00	1,570,407.00
22 Travel	384,625.82	167,669.66	114,128.75	125,455.75
23 Contractual Services	1,063,273.61	991,739.24	1,008,063.14	997,945.58
24 Supplies and Materials	255,194.28	235,563.65	239,150.86	376,922.41
25 Grants and Subsidies	31,500.00	20,777.22	88,166.77	61,623.00
26 Capital Outlay	167,990.12	47,194.26	2,073.48	8,191.55
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>3,534,030.42</u>	<u>2,906,388.02</u>	<u>3,234,245.00</u>	<u>3,140,545.29</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	(381,663.88)	64,408.46	(292,119.51)	(13,802.53)
35				
36 Beginning Fund Equity	57,630.23	(324,033.65)	(257,236.13)	(549,355.64)
37 Prior Period Adjustment	-	2,389.06	-	1,012.86
38 Ending Equity	<u>(324,033.65)</u>	<u>(257,236.13)</u>	<u>(549,355.64)</u>	<u>(562,145.31)</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. 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 Law Enforcement Officers Training Fund, six dollars of the forty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the forty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the forty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the forty dollar fee into the Abused and Neglected Child Defense Fund. Use: Per SDCL 23-3-55, the funds shall be used to pay necessary costs of law enforcement, law enforcement training, and judicial training and to pay expenses for the operation of the Law Enforcement Officers Standards Commission. The funds shall be allocated for: law enforcement training programs conducted by the Office of the Attorney General through the Law Enforcement Officers Standards Commission; highway safety law enforcement training; the operation of a statewide drug enforcement unit; state law enforcement equipment; the State Forensic Laboratory; the training of prosecutors and Unified Judicial System personnel; and other law enforcement and training purposes.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

GOAC reviewed this fund on 10/20/09 and there were several meetings regarding the fund in 2014 and 2015.

## Attorney General's Office

### State Accounting System - Other Fund Balances

#### Company 6503 - Insurance Fraud Prevention Unit Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	409,376.47	220,747.92	289,018.48	382,408.73
2 Total Assets	409,376.47	220,747.92	289,018.48	382,408.73
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	409,376.47	220,747.92	289,018.48	382,408.73
9 Total Fund Equity	409,376.47	220,747.92	289,018.48	382,408.73
10 Total Liabilities and Fund Equity	409,376.47	220,747.92	289,018.48	382,408.73
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	525.00	400.00	-	-
15 Use of Money and Property	10,243.25	4,845.65	4,378.28	2,852.97
16 Other Revenue	337,500.00	9,750.00	343,000.00	339,500.00
17 Total Operating Revenue	348,268.25	14,995.65	347,378.28	342,352.97
18				
19 Personal Services and Benefits	152,088.54	169,293.55	224,785.02	211,065.77
20 Travel	15,620.38	11,800.23	10,780.91	12,120.88
21 Contractual Services	3,073.88	21,987.02	34,683.56	23,292.96
22 Supplies and Materials	265.78	94.40	2,291.85	1,563.11
23 Capital Outlay	-	449.00	6,566.38	920.00
24 Total Operating Expenditures/Expenses	171,048.58	203,624.20	279,107.72	248,962.72
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	177,219.67	(188,628.55)	68,270.56	93,390.25
31				
32 Beginning Fund Equity	232,156.80	409,376.47	220,747.92	289,018.48
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	409,376.47	220,747.92	289,018.48	382,408.73

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	543,241.51	575,266.62	575,988.55	732,530.46
2 Total Assets	543,241.51	575,266.62	575,988.55	732,530.46
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	543,241.51	575,266.62	575,988.55	732,530.46
9 Total Fund Equity	543,241.51	575,266.62	575,988.55	732,530.46
10 Total Liabilities and Fund Equity	543,241.51	575,266.62	575,988.55	732,530.46
11				
12				
13 Fines, Forfeits and Penalties	40,977.73	40,461.00	-	265,277.50
14 Use of Money and Property	17,362.66	12,251.11	8,087.93	5,728.63
15 Total Operating Revenue	58,340.39	52,712.11	8,087.93	271,006.13
16				
17 Personal Services and Benefits	-	-	-	106,501.02
18 Travel	-	-	-	-
19 Contractual Services	4,611.00	19,683.00	-	-
20 Supplies and Materials	-	1,004.00	7,366.00	7,963.20
21 Grants and Subsidies	19,235.94	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	23,846.94	20,687.00	7,366.00	114,464.22
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	34,493.45	32,025.11	721.93	156,541.91
30				
31 Beginning Fund Equity	508,748.06	543,241.51	575,266.62	575,988.55
32 Ending Equity	543,241.51	575,266.62	575,988.55	732,530.46

**Company:** 8302

**Company Name:** Antitrust Special Revenue Fund

**Fund Name:** Antitrust Special Revenue Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-11-6.1 created the Antitrust Special Revenue Fund. Source: Receives funds paid to the state as a result of judgments or settlements of antitrust lawsuits. Use: Release of such funds to the appropriate fund, entity or recipient (1-11-6.2); expenditures of making investigations (1-11-11).

**Budget Information:** Not included in the General Appropriations Bill.

**Additional Information:**

GOAC reviewed this fund on 10/20/09. Need a court order to disburse money from fund.

## School and Public Lands

### State Accounting System - Other Fund Balances

#### Company 3001 - Public Lands Weed and Pest Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	300,000.00	300,000.00	300,000.00	300,000.00
2 Total Assets	300,000.00	300,000.00	300,000.00	300,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	300,000.00	300,000.00	300,000.00	300,000.00
8 Total Fund Equity	300,000.00	300,000.00	300,000.00	300,000.00
9 Total Liabilities and Fund Equity	300,000.00	300,000.00	300,000.00	300,000.00
10				
11				
12 Licenses, Permits and Fees	316,218.14	260,447.39	298,857.73	268,968.04
13 Use of Money and Property	9,677.18	7,156.59	4,128.60	2,699.18
14 Administering Programs	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	325,895.32	267,603.98	302,986.33	271,667.22
17				
18 Travel	-	-	2,323.55	3,978.90
19 Contractual Services	117,864.50	104,643.40	112,729.07	95,236.60
20 Supplies and Materials	54,560.62	58,262.92	47,664.73	85,231.29
21 Other Expense	127.50	6,375.00	-	-
22 Total Operating Expenditures/Expenses	172,552.62	169,281.32	162,717.35	184,446.79
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(157,252.70)	(98,322.66)	(140,268.98)	(87,220.43)
26 Net Transfers In (Out)	(157,252.70)	(98,322.66)	(140,268.98)	(87,220.43)
27				
28 Net Change	(3,910.00)	-	-	-
29				
30 Beginning Fund Equity	303,910.00	300,000.00	300,000.00	300,000.00
31 Ending Equity	300,000.00	300,000.00	300,000.00	300,000.00

**Company:** 3001

**Company Name:** School and Public Lands - Other

**Fund Name:** Public Lands Weed and Pest Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 38-20A-58 created the Public Lands Weed and Pest Fund. Source: portion (\$42.50) of pesticide registration fees per 38-20A-59; interest accruing on money. Uses: Weed and pest control on public lands. Unappropriated cash at end of year over \$300,000 reverts to the Department of Agriculture's Weed and Pest Control Fund created by 38-22-35.

**Budget Information:** Included in the General Appropriations Bill.

## School and Public Lands

### State Accounting System - Other Fund Balances

#### Company 3009 - Public Buildings Fund

	FY2012	FY2013	FY2014	FY2015
1 Investments	377,589.60	131,065.54	187,675.68	247,745.64
2 Total Assets	377,589.60	131,065.54	187,675.68	247,745.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	377,589.60	131,065.54	187,675.68	247,745.64
8 Total Fund Equity	377,589.60	131,065.54	187,675.68	247,745.64
9 Total Liabilities and Fund Equity	377,589.60	131,065.54	187,675.68	247,745.64
10				
11				
12 Use of Money and Property	56,565.03	53,475.94	56,610.14	60,069.96
13 Total Operating Revenue	56,565.03	53,475.94	56,610.14	60,069.96
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	(300,000.00)	-	-
23 Net Transfers In (Out)	-	(300,000.00)	-	-
24				
25 Net Change	56,565.03	(246,524.06)	56,610.14	60,069.96
26				
27 Beginning Fund Equity	321,024.57	377,589.60	131,065.54	187,675.68
28 Ending Equity	377,589.60	131,065.54	187,675.68	247,745.64

**Company:** 3009

**Company Name:** SPL Public Buildings Fund

**Fund Name:** Public Buildings Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 5-15-29.2 created the Public Buildings Fund. Source: Sale or lease of lands from enabling act plus investment earnings. Use: To be used for the construction, reconstruction, repair, renovation, furnishings and equipment of public buildings at the state capitol.

**Budget Information:** There have been no disbursements from this fund but would be included as part of the General Appropriations Bill.

**Additional Information:** In FY2008 \$1,348,000 was transferred to the Legislative Capital Renovation Fund as authorized by Senate Bill 176. In FY2013 \$300,000 was transferred to the Bureau of Administration's Statewide M&R Fund as authorized by House Bill 1017.

## School and Public Lands

### State Accounting System - Other Fund Balances

#### Company 3108 - Escheated Personal Property Fund

	FY2012	FY2013	FY2014	FY2015
1 Investments	608,177.93	499,980.30	506,514.59	509,172.88
2 Total Assets	608,177.93	499,980.30	506,514.59	509,172.88
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	228,646.02	113,698.62	116,890.87	116,422.66
6 Total Liabilities	228,646.02	113,698.62	116,890.87	116,422.66
7				
8 Unreserved Fund Balance	379,531.91	386,281.68	389,623.72	392,750.22
9 Total Fund Equity	379,531.91	386,281.68	389,623.72	392,750.22
10 Total Liabilities and Fund Equity	608,177.93	499,980.30	506,514.59	509,172.88
11				
12				
13 Use of Money and Property	7,290.45	6,749.77	3,342.04	3,126.50
14 Total Operating Revenue	7,290.45	6,749.77	3,342.04	3,126.50
15				
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	-	-	-	-
25				
26 Net Change	7,290.45	6,749.77	3,342.04	3,126.50
27				
28 Beginning Fund Equity	372,241.46	379,531.91	386,281.68	389,623.72
29 Ending Equity	379,531.91	386,281.68	389,623.72	392,750.22

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Investments	583,199.73	2,550,658.38	2,561,027.57	2,613,027.52
2 Total Assets	583,199.73	2,550,658.38	2,561,027.57	2,613,027.52
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	583,199.73	2,550,658.38	2,561,027.57	2,613,027.52
9 Total Fund Equity	583,199.73	2,550,658.38	2,561,027.57	2,613,027.52
10 Total Liabilities and Fund Equity	583,199.73	2,550,658.38	2,561,027.57	2,613,027.52
11				
12				
13 Use of Money and Property	163,024.81	8,081.15	10,369.19	51,999.95
14 Other Revenue	-	1,959,377.50	-	-
15 Total Operating Revenue	163,024.81	1,967,458.65	10,369.19	51,999.95
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	163,024.81	1,967,458.65	10,369.19	51,999.95
28				
29 Beginning Fund Equity	420,174.92	583,199.73	2,550,658.38	2,561,027.57
30 Ending Equity	583,199.73	2,550,658.38	2,561,027.57	2,613,027.52

**Company:** 5018  
**Company Name:** SPL Permanent Fund  
**Fund Name:** Human Services  
**Fund Type:** Permanent Fund

**Purpose:** Prior to FY2012 SDCL 5-2-2.1 stated that the Board of Regents, the Department of Corrections, and the Department of Human Services may sell extraneous real property subject to the provisions of the Constitution and approval of the Legislature. The proceeds from the sale of land under the Department of Corrections and the Department of Human Services shall be deposited in the Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund which are hereby created in the state treasury. This fund was created to account for FY1992 land sale proceeds at the Human Services Center. In the 2011 Session Laws, the Department of Corrections and Department of Human Services were removed from SDCL 5-2-2.1 and the statute now only refers to the Board of Regents. Article VIII, section 7 of the constitution states that all lands, money, or other property donated, granted, or received from the United States or any other source for a university, agricultural college, normal schools, or other educational or charitable institution or purpose, and the proceeds of all such lands and other property so received from any source, shall be and remain perpetual funds.

**Budget Information:** Not included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Investments	28,809,639.66	29,599,113.96	30,423,009.83	31,252,902.00
2 Loans and Notes Receivable	-	-	-	-
3 Total Assets	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>	<u>31,252,902.00</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	28,809,639.66	29,599,113.96	30,423,009.83	31,252,902.00
9 Total Fund Equity	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>	<u>31,252,902.00</u>
10 Total Liabilities and Fund Equity	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>	<u>31,252,902.00</u>
11				
12				
13 Use of Money and Property	1,239,536.07	789,474.30	823,895.87	822,242.17
14 Other Revenue	138,944.00	-	-	7,650.00
15 Total Operating Revenue	<u>1,378,480.07</u>	<u>789,474.30</u>	<u>823,895.87</u>	<u>829,892.17</u>
16				
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26				
27 Net Change	1,378,480.07	789,474.30	823,895.87	829,892.17
28				
29 Beginning Fund Equity	27,431,159.59	28,809,639.66	29,599,113.96	30,423,009.83
30 Prior Period Adjustment	-	-	-	-
31 Ending Equity	<u>28,809,639.66</u>	<u>29,599,113.96</u>	<u>30,423,009.83</u>	<u>31,252,902.00</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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Investments	1,594,401.87	1,624,058.49	1,652,406.67	1,685,516.15
2 Total Assets	1,594,401.87	1,624,058.49	1,652,406.67	1,685,516.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,594,401.87	1,624,058.49	1,652,406.67	1,685,516.15
8 Total Fund Equity	1,594,401.87	1,624,058.49	1,652,406.67	1,685,516.15
9 Total Liabilities and Fund Equity	1,594,401.87	1,624,058.49	1,652,406.67	1,685,516.15
10				
11				
12 Use of Money and Property	52,423.11	29,656.62	28,348.18	33,109.48
13 Total Operating Revenue	52,423.11	29,656.62	28,348.18	33,109.48
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	52,423.11	29,656.62	28,348.18	33,109.48
26				
27 Beginning Fund Equity	1,541,978.76	1,594,401.87	1,624,058.49	1,652,406.67
28 Ending Equity	1,594,401.87	1,624,058.49	1,652,406.67	1,685,516.15

**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

	FY2012	FY2013	FY2014	FY2015
1 Cash and Cash Equivalents	-	-	-	-
2 Investments	5,683,383.24	7,323,637.47	14,103,191.95	24,212,685.43
3 Due from Other Funds	-	-	-	-
4 Total Assets	<u>5,683,383.24</u>	<u>7,323,637.47</u>	<u>14,103,191.95</u>	<u>24,212,685.43</u>
5				
6 Due to Other Funds	5,683,383.24	7,323,637.47	14,103,191.95	24,212,685.43
7 Total Liabilities	<u>5,683,383.24</u>	<u>7,323,637.47</u>	<u>14,103,191.95</u>	<u>24,212,685.43</u>

**Company:** 8010

**Company Name:** SPL Agency Fund

**Fund Name:** SPL Agency Fund

**Fund Type:** Agency

**Purpose:** SDCL 5-10-1 states that the income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. This fund is used for the deposit of receipts from investments, minerals, surface leases, interest on sale contracts and other sources prior to their apportionment to the permanent funds and to universities or other institutions.

SDCL 5-10-1.1 created the Board of Regents Endowed Institution Interest and Income Fund. Source: Per SDCL 5-10-1.2, the Commissioner of School and Public Lands shall deposit revenue collected for state endowed institutions under the control of the Board of Regents pursuant to § 5-10-1 and chapters 10-4 and 10-6 in the Board of Regents Endowed Institution Interest and Income Fund, created by § 5-10-1.1, and credit the appropriate institutional account within the fund. Use: On a periodic basis the commissioner shall allocate the money to the appropriate institutions. The total allocation for an institution for a fiscal year shall be the lesser of that institution's revenue for the fiscal year plus the beginning cash balance of the institution's account or:

- \$ 236,041 for the University of South Dakota;
- \$ 548,451 for South Dakota State University;
- \$ 133,022 for South Dakota School of Mines and Technology;
- \$ 183,393 for Northern State University;
- \$ 173,360 for Dakota State University;
- \$ 173,360 for Black Hills State University;
- \$ 97,959 for the School for the Deaf;
- \$ 94,712 for the School for the Blind and the Visually Impaired; and
- \$ 77,745 for the Agricultural Experiment Station

SDCL 5-10-1.2 also states that revenue in excess of the allocation shall be credited to the corresponding institutional account. If the cash balance of any institutional account exceeds fifty percent of the maximum allocation for that institution at the end of the fiscal year, the commissioner shall allocate the portion over fifty percent to the institution in the next fiscal year in addition to the normal allocation.

SDCL 5-10-6 states that the Commissioner of School and Public Lands, after any adjustments that have been made pursuant to § 5-10-18.3, shall make a division and apportionment of all funds derived from the leasing of school and public lands, from interest, dividends, and other income on all invested funds derived from the sale of school and public lands, and from interest, dividends, and other income on invested funds derived from the five percent paid to the state by the United States on sales of public lands within the state, such apportionment to be made among the counties, and the educational, penal, and charitable institutions, as provided by law.

SDCL 5-10-18.3 provides for Common School Permanent Fund and Other Educational and Charitable Permanent Funds to be adjusted for inflation on an annual basis. The inflation adjustment requirement shall be met using realized net capital gains. If these are not sufficient, the interest, dividends, and other income shall be used. Any excess realized net capital gains shall be carried forward for the following year's inflation adjustment.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

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



**School and Public Lands**  
**State Accounting System - Other Fund Balances**  
**Company 8610 - Common School - Permanent Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Investments	143,769,318.10	148,359,641.94	152,891,930.22	157,359,191.22
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>144,220,093.10</u>	<u>148,810,416.94</u>	<u>153,342,705.22</u>	<u>157,809,966.22</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Unreserved Fund Balance	144,220,093.10	148,810,416.94	153,342,705.22	157,809,966.22
10 Total Fund Equity	<u>144,220,093.10</u>	<u>148,810,416.94</u>	<u>153,342,705.22</u>	<u>157,809,966.22</u>
11 Total Liabilities and Fund Equity	<u>144,220,093.10</u>	<u>148,810,416.94</u>	<u>153,342,705.22</u>	<u>157,809,966.22</u>
12				
13				
14 Use of Money and Property	6,254,634.85	4,467,226.44	4,518,459.05	4,466,792.79
15 Other Revenue	753.15	123,097.40	13,829.23	468.21
16 Total Operating Revenue	<u>6,255,388.00</u>	<u>4,590,323.84</u>	<u>4,532,288.28</u>	<u>4,467,261.00</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	6,255,388.00	4,590,323.84	4,532,288.28	4,467,261.00
29				
30 Beginning Fund Equity	137,964,705.10	144,220,093.10	148,810,416.94	153,342,705.22
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	<u>144,220,093.10</u>	<u>148,810,416.94</u>	<u>153,342,705.22</u>	<u>157,809,966.22</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

	FY2012	FY2013	FY2014	FY2015
1 Investments	6,015,962.66	8,356,237.76	9,591,318.84	10,058,242.77
2 Total Assets	6,015,962.66	8,356,237.76	9,591,318.84	10,058,242.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	6,015,962.66	8,356,237.76	9,591,318.84	10,058,242.77
8 Total Fund Equity	6,015,962.66	8,356,237.76	9,591,318.84	10,058,242.77
9 Total Liabilities and Fund Equity	6,015,962.66	8,356,237.76	9,591,318.84	10,058,242.77
10				
11				
12 Use of Money and Property	9,361,197.85	9,762,706.68	10,008,902.64	10,436,155.24
13 Total Operating Revenue	9,361,197.85	9,762,706.68	10,008,902.64	10,436,155.24
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	7,433,191.37	7,422,431.58	8,773,821.56	9,969,231.31
19 Total Operating Expenditures/Expenses	7,433,191.37	7,422,431.58	8,773,821.56	9,969,231.31
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	1,928,006.48	2,340,275.10	1,235,081.08	466,923.93
26				
27 Beginning Fund Equity	4,087,956.18	6,015,962.66	8,356,237.76	9,591,318.84
28 Ending Equity	6,015,962.66	8,356,237.76	9,591,318.84	10,058,242.77

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	18,702.13	15,397.36	23,945.29	24,798.72
2 Total Assets	18,702.13	15,397.36	23,945.29	24,798.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	1,128.00	-	-
8 Unreserved Fund Balance	18,702.13	14,269.36	23,945.29	24,798.72
9 Total Fund Equity	18,702.13	15,397.36	23,945.29	24,798.72
10 Total Liabilities and Fund Equity	18,702.13	15,397.36	23,945.29	24,798.72
11				
12				
13 Licenses, Permits and Fees	299,654.00	284,591.00	301,094.00	430,982.62
14 Total Operating Revenue	299,654.00	284,591.00	301,094.00	430,982.62
15				
16 Personal Services and Benefits	149,526.11	150,902.69	145,598.59	179,472.00
17 Travel	4,663.09	5,133.62	95.00	977.05
18 Contractual Services	76,444.14	94,587.78	95,511.13	117,409.31
19 Supplies and Materials	28,021.19	33,068.04	33,189.93	65,170.63
20 Capital Outlay	47,297.34	4,203.64	18,151.42	67,100.20
21 Total Operating Expenditures/Expenses	305,951.87	287,895.77	292,546.07	430,129.19
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(6,297.87)	(3,304.77)	8,547.93	853.43
28				
29 Beginning Fund Equity	25,000.00	18,702.13	15,397.36	23,945.29
30 Ending Equity	18,702.13	15,397.36	23,945.29	24,798.72

**Company:** 3013**Company Name:** Secretary of State Other Funds**Fund Name:** Financing Statement and Annual Report Filing Fee Fund**Fund Type:** Special Revenue

**Purpose:** SDCL 57A-9-527 created the Financing Statement and Annual Report Filing Fee Fund. Source: Financial statement filing fees and computer search fees (57A-9-528). Use: Used to operate uniform commercial code program. At the end of each fiscal year, any funds in the financing statement and annual report filing fee fund, not otherwise appropriated, in excess of twenty-five thousand dollars, shall revert to the general fund.

**Budget Information:** Included in the General Appropriations Bill.**GOAC Information:**

GOAC questioned the FY2007 ending balance of \$56,518.05 which is in excess of the \$25,000. The Secretary of State reported that the \$31,518.00 was transferred effective 7/3/07. Also stated that further review determined that the transfers for fiscal years 2005, 2006 and 2007 were made during the next fiscal year. The transfer for FY2008 was made prior to the closing of the state's accounting system.

**Additional Information:**

SL 2009 ch 256 revised 57A-9-527 and renamed the fund the Financing Statement and Annual Report Filing Fee Fund. Also revised the amount of the fee to be deposited to this fund.

**Secretary of State**

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

	<u><b>FY2015</b></u>
1 Cash Pooled with State Treasurer	<u>4,350.00</u>
2 Total Assets	<u><u>4,350.00</u></u>
3	
4 Due to Other Funds	<u>4,350.00</u>
5 Total Liabilities	<u><u>4,350.00</u></u>

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

**Purpose:** Administratively created fund used for UCC filing fee reimbursements to counties.

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

**State Treasurer****State Accounting System - Other Fund Balances****Company 3062 - Teen Court Grant Program Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	7,576.00	102,752.54	34,359.11	10,331.42
2 Total Assets	7,576.00	102,752.54	34,359.11	10,331.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,576.00	102,752.54	34,359.11	10,331.42
9 Total Fund Equity	7,576.00	102,752.54	34,359.11	10,331.42
10 Total Liabilities and Fund Equity	7,576.00	102,752.54	34,359.11	10,331.42
11				
12				
13 Use of Money and Property	295.89	176.54	1,606.57	972.31
14 Total Operating Revenue	295.89	176.54	1,606.57	972.31
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	55,000.00	70,000.00	25,000.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	-	55,000.00	70,000.00	25,000.00
23				
24 Transfers In	-	150,000.00	-	-
25 Net Transfers In (Out)	-	150,000.00	-	-
26				
27 Net Change	295.89	95,176.54	(68,393.43)	(24,027.69)
28				
29 Beginning Fund Equity	7,280.11	7,576.00	102,752.54	34,359.11
30 Ending Equity	7,576.00	102,752.54	34,359.11	10,331.42

**Company:** 3062**Company Name:** State Treasurer Special Revenue Funds**Fund Name:** Teen Court Grant Program Fund**Fund Type:** Special Revenue

**Purpose:** SDCL 1-10-6 created the Teen Court Grant Program Fund. Source: Contributions, grants, transfers, settlement funds, interest received on moneys in the fund, and any other moneys collected for the purposes. SL 2007 ch 3 transferred \$100,000 to this fund from the Energy Development Impact Fund and in FY2013 \$150,000 was transferred from the General Fund per SL 2012 ch 30. Use: The State Treasurer shall distribute the fund balance quarterly to the South Dakota Teen Court Association for the purpose of administering and funding the grant program. The South Dakota Teen Court Association shall award grants to entities within the State of South Dakota that are recognized by the National Youth Court Association. The awards shall be to support the development, growth, quality, and continuation of teen court programs in South Dakota.

**Budget Information:** Not included in the General Appropriations Bill.

**State Treasurer**

**State Accounting System - Other Fund Balances**

**Company 8000 - Agency Fund**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	730,300.62	690,878.90	682,959.18	740,196.06
2 Total Assets	730,300.62	690,878.90	682,959.18	740,196.06
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	727,968.88	690,208.35	682,522.57	728,445.32
6 Other Liabilities	2,331.74	670.55	436.61	11,750.74
7 Total Liabilities	730,300.62	690,878.90	682,959.18	740,196.06

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	50,000.00	597.74	49,862.56	50,000.00
2 Total Assets	50,000.00	597.74	49,862.56	50,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	980.04	52.88
8 Unreserved Fund Balance	50,000.00	597.74	48,882.52	49,947.12
9 Total Fund Equity	50,000.00	597.74	49,862.56	50,000.00
10 Total Liabilities and Fund Equity	50,000.00	597.74	49,862.56	50,000.00
11				
12				
13 Other Revenue				
14 Unclaimed Property	3,868,340.97	3,948,260.91	10,838,304.94	16,362,585.33
15 Refund of Prior Year Expenditures	268,476.00	2,573.73	13,958.56	-
16 Total Operating Revenue	4,136,816.97	3,950,834.64	10,852,263.50	16,362,585.33
17				
18 Personal Services and Benefits	244,058.95	247,652.94	265,703.92	258,685.86
19 Travel	10,217.60	11,284.87	8,191.10	12,325.20
20 Contractual Services	186,644.68	469,489.80	405,762.20	356,386.55
21 Supplies and Materials	10,823.86	10,560.05	20,002.90	22,858.08
22 Capital Outlay	15,866.87	3,263.05	4,448.29	5,199.94
23 Other Expense	-	-	-	-
24 Unclaimed Property Payments	3,669,205.01	3,257,986.19	10,098,890.27	15,706,992.26
25 Total Operating Expenditures	4,136,816.97	4,000,236.90	10,802,998.68	16,362,447.89
26				
27 Transfers In	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	0.00	(49,402.26)	49,264.82	137.44
31				
32 Beginning Fund Equity	50,000.00	50,000.00	597.74	49,862.56
33 Ending Equity	50,000.00	597.74	49,862.56	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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	1,529,813.45	1,043,940.71	1,247,180.38	3,865,241.90
2 Total Assets	1,529,813.45	1,043,940.71	1,247,180.38	3,865,241.90
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,529,813.45	1,043,940.71	1,247,180.38	3,865,241.90
8 Total Fund Equity	1,529,813.45	1,043,940.71	1,247,180.38	3,865,241.90
9 Total Liabilities and Fund Equity	1,529,813.45	1,043,940.71	1,247,180.38	3,865,241.90
10				
11				
12 Sales and Services	6,749,931.72	7,255,504.55	9,231,137.29	14,251,737.62
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	6,749,931.72	7,255,504.55	9,231,137.29	14,251,737.62
15				
16 Personal Services and Benefits	5,878,965.79	6,422,861.47	7,673,524.98	10,242,859.65
17 Travel	60,739.25	57,085.87	70,870.91	61,097.94
18 Contractual Services	1,207,608.19	1,221,329.21	1,228,596.41	1,275,525.86
19 Supplies and Materials	9,150.41	12,130.93	8,566.85	6,310.72
20 Capital Outlay	13,010.91	27,969.81	46,338.47	47,881.93
21 Total Operating Expenditures/Expenses	7,169,474.55	7,741,377.29	9,027,897.62	11,633,676.10
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(419,542.83)	(485,872.74)	203,239.67	2,618,061.52
28				
29 Beginning Fund Equity	1,949,356.28	1,529,813.45	1,043,940.71	1,247,180.38
30 Ending Equity	1,529,813.45	1,043,940.71	1,247,180.38	3,865,241.90

**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: At the beginning of each fiscal year the State Treasurer shall transfer money from the S.D. Retirement Fund, Cement Plant Retirement Fund, Health Care Trust Fund, Education Enhancement Trust Fund, the trust fund derived from the sale of state cement enterprises, and any other specific fund approved by the Bureau of Finance and Management, other than the state pooled fund account, to the Investment Council Expense Fund in an amount equal to the ratio of the average assets in each fund for the previous fiscal year to the total average assets managed by the Investment Council for the previous fiscal year multiplied by the difference between the budget of the Investment Council for the fiscal year and the beginning cash balance in the Investment Council expense account. Use: Payment of operations of the Investment Council.

**Budget Information:** Included in the General Appropriations Bill.

**Additional Information:**

SL 2015, ch 36 revised SDCL 4-5-30 regarding the funding of the Investment Council Expense Fund. This change is effective in FY2016.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	17,198,664.53	11,736,137.11	8,621,677.15	16,448,081.50
2 Total Assets	17,198,664.53	11,736,137.11	8,621,677.15	16,448,081.50
3				
4 Due to Other Funds	17,198,664.53	11,736,137.11	8,621,677.15	16,448,081.50
5 Total Liabilities	17,198,664.53	11,736,137.11	8,621,677.15	16,448,081.50

**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**

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	6,315.03	19,523.81	30,671.34	24,708.35
2 Total Assets	6,315.03	19,523.81	30,671.34	24,708.35
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,315.03	19,523.81	30,671.34	24,708.35
9 Total Fund Equity	6,315.03	19,523.81	30,671.34	24,708.35
10 Total Liabilities and Fund Equity	6,315.03	19,523.81	30,671.34	24,708.35
11				
12				
13 Licenses, Permits and Fees	68,875.00	59,223.81	57,217.31	59,600.00
14 Use of Money and Property	865.03	892.75	430.22	257.01
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	69,740.03	60,116.56	57,647.53	59,857.01
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	99,000.00	46,907.78	46,500.00	65,820.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	99,000.00	46,907.78	46,500.00	65,820.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(29,259.97)	13,208.78	11,147.53	(5,962.99)
31				
32 Beginning Fund Equity	35,575.00	6,315.03	19,523.81	30,671.34
33 Ending Equity	6,315.03	19,523.81	30,671.34	24,708.35

**Company:** 3028**Company Name:** State Auditor - Other Funds**Fund Name:** Equal Access to Our Courts Fund**Fund Type:** Special Revenue

**Purpose:** SDCL16-2-59 created the Equal Access to Our Courts Fund. Source: For any petition or motion to modify final orders for child support, child custody, child visitation, or spousal support, the clerk of courts shall collect the sum of fifty dollars as a commission on equal access to our courts surcharge. The clerk of courts shall collect all amounts due under § 16-2-58 and transmit such amounts monthly to the state treasurer. Use: The Commission on Equal Access to Our Courts shall provide grants to nonprofit entities that are funded, or nonprofit entities contracting with nonprofit entities that are funded, by the Legal Services Corporation and deliver legal services to persons meeting income eligibility guidelines.

**Budget Information:** Included in the General Appropriations Bill.

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

	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
1 Cash Pooled with State Treasurer	5,643,284.54	7,084,864.36	7,278,642.49	7,595,678.28
2 Total Assets	5,643,284.54	7,084,864.36	7,278,642.49	7,595,678.28
3				
4 Accounts Payable	28,452.98	(66,871.50)	29,955.13	33,204.34
5 Due to Other Governments	5,614,831.56	7,151,735.86	7,248,687.36	7,562,473.94
6 Total Liabilities	5,643,284.54	7,084,864.36	7,278,642.49	7,595,678.28

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**Purpose:** Fund is used for deposit of federal income tax (FIT), Medicare, Social Security and other payroll withholdings such as bonds and garnishments, prior to disbursement to the federal government or others.

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

**Board of Regents Cash Balances  
FY11 - FY15**

	Grants & Federal Appropriations					Total Restricted	Clearing Funds	Plant Funds	Designated Fees	Total Committed	Assigned	Tuition	Sales & Service	Total Unassigned	Total All Funds
Beginning Cash Balance 07/01/2011	(16,697,242.97)	2,516,366.39	24,671,485.27	16,247,829.68	6,269,110.16	33,007,548.53	4,747,665.36	3,253,482.90	22,672,297.73	30,673,445.99	3,371,419.64	20,521,044.55	36,003,713.79	56,524,758.34	123,577,172.50
Cash Receipts	195,537,218.31	5,066,512.11	73,881,187.48	23,518,495.70	2,176,700.98	300,180,114.58	-	69,631,606.38	94,464,506.73	164,096,113.11	13,303,698.29	122,539,415.96	60,328,320.64	182,867,736.60	660,447,662.58
Cash Disbursements	(189,329,143.16)	(4,040,280.54)	(64,060,481.08)	(20,067,947.92)	(1,315,839.68)	(278,813,692.38)	-	(28,609,426.42)	(85,617,931.05)	(114,227,357.47)	(12,269,819.10)	(110,759,102.39)	(63,412,341.70)	(174,171,444.09)	(579,482,313.04)
Transfers In/(Out)	69,208.25	(935,322.83)	(4,124,031.10)	(191,000.00)	(396,801.37)	(5,577,947.05)	925,293.06	19,245,159.80	(8,055,231.06)	12,115,221.80	(1,331,206.64)	(12,130,085.45)	1,781,067.16	(10,349,018.29)	(5,142,950.18)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	(2,655,055.58)	-	-	(2,655,055.58)	-	-	-	-	(2,655,055.58)
<b>Ending Cash Balance 06/30/2012</b>	<b>(10,419,959.57)</b>	<b>2,607,275.13</b>	<b>30,368,160.57</b>	<b>19,507,377.46</b>	<b>6,733,170.09</b>	<b>48,796,023.68</b>	<b>3,017,902.84</b>	<b>63,520,822.66</b>	<b>23,463,642.35</b>	<b>90,002,367.85</b>	<b>3,074,092.19</b>	<b>20,171,272.67</b>	<b>34,700,759.89</b>	<b>54,872,032.56</b>	<b>196,744,516.28</b>
Beginning Cash Balance 07/01/2012	(10,419,959.57)	2,607,275.13	30,368,160.57	19,507,377.46	6,733,170.09	48,796,023.68	3,017,902.84	63,520,822.66	23,463,642.35	90,002,367.85	3,074,092.19	20,171,272.67	34,700,759.89	54,872,032.56	196,744,516.28
Cash Receipts	177,307,556.04	4,345,443.11	64,878,406.63	28,336,018.14	2,219,788.90	277,087,212.82	-	16,556,625.68	96,729,685.65	113,286,311.33	13,933,426.37	131,540,387.71	60,891,089.72	192,431,477.43	596,738,427.95
Cash Disbursements	(177,594,158.48)	(4,317,816.34)	(63,802,069.83)	(22,263,110.40)	(1,948,754.84)	(269,925,909.89)	-	(59,854,307.08)	(85,740,328.48)	(145,594,635.56)	(11,922,643.99)	(120,307,318.30)	(65,848,385.98)	(186,155,704.28)	(613,598,893.72)
Transfers In/(Out)	(647,259.74)	(8,884.16)	(2,071,683.62)	(146,391.91)	(637,581.00)	(3,511,800.43)	774,812.83	15,949,972.71	(7,910,733.51)	8,814,052.03	(1,451,515.95)	(5,974,888.67)	(2,566,023.59)	(8,540,912.26)	(4,690,176.61)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	7,528,674.96	-	-	7,528,674.96	-	-	-	-	7,528,674.96
<b>Ending Cash Balance 06/30/2013</b>	<b>(11,353,821.75)</b>	<b>2,626,017.74</b>	<b>29,372,813.75</b>	<b>25,433,893.29</b>	<b>6,366,623.15</b>	<b>52,445,526.18</b>	<b>11,321,390.63</b>	<b>36,173,113.97</b>	<b>26,542,266.01</b>	<b>74,036,770.61</b>	<b>3,633,358.62</b>	<b>25,429,453.41</b>	<b>27,177,440.04</b>	<b>52,606,893.45</b>	<b>182,722,548.86</b>
Beginning Cash Balance 07/01/2013	(11,353,821.75)	2,626,017.74	29,372,813.75	25,433,893.29	6,366,623.15	52,445,526.18	11,321,390.63	36,173,113.97	26,542,266.01	74,036,770.61	3,633,358.62	25,429,453.41	27,177,440.04	52,606,893.45	182,722,548.86
Cash Receipts	168,641,283.89	4,675,585.11	80,052,708.09	26,671,776.20	3,080,494.29	283,121,847.58	3,041,192.89	42,858,130.39	100,801,284.22	146,700,607.50	13,954,633.25	139,487,871.92	54,853,563.50	194,341,435.42	638,118,523.75
Cash Disbursements	(162,828,277.20)	(4,499,377.28)	(67,680,783.31)	(25,267,409.19)	(3,662,567.53)	(263,938,414.51)	(3,578,863.25)	(49,795,279.94)	(91,407,477.72)	(144,781,620.91)	(12,287,355.09)	(131,541,825.83)	(62,124,930.74)	(193,666,756.57)	(614,674,147.08)
Transfers In/(Out)	(1,736,614.55)	(27,948.26)	(10,902,604.29)	(1,684,774.89)	(212,479.42)	(14,564,421.41)	73,817.42	11,890,056.70	(8,974,688.46)	2,989,185.66	(1,541,833.07)	(4,636,812.91)	8,159,722.07	3,522,909.16	(9,594,159.66)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	1,972,721.80	-	-	1,972,721.80	-	-	-	-	1,972,721.80
<b>Ending Cash Balance 06/30/2014</b>	<b>(7,277,429.61)</b>	<b>2,774,277.31</b>	<b>30,842,134.24</b>	<b>25,153,485.41</b>	<b>5,572,070.49</b>	<b>57,064,537.84</b>	<b>12,830,259.49</b>	<b>41,126,021.12</b>	<b>26,961,384.05</b>	<b>80,917,664.66</b>	<b>3,758,803.71</b>	<b>28,738,686.59</b>	<b>28,065,794.87</b>	<b>56,804,481.46</b>	<b>198,545,487.67</b>
Beginning Cash Balance 07/01/2014	(7,277,429.61)	2,774,277.31	30,842,134.24	25,153,485.41	5,572,070.49	57,064,537.84	12,830,259.49	41,126,021.12	26,961,384.05	80,917,664.66	3,758,803.71	28,738,686.59	28,065,794.87	56,804,481.46	198,545,487.67
Cash Receipts	167,718,068.69	4,572,162.41	76,189,598.97	27,376,327.68	19,599,857.29	295,456,015.04	3,323,787.40	37,544,876.45	105,741,072.46	146,609,736.31	13,998,506.38	145,485,116.96	59,211,649.80	204,696,766.76	660,761,024.49
Cash Disbursements	(167,274,593.71)	(4,702,350.94)	(75,989,828.93)	(24,988,095.97)	(19,607,324.85)	(292,562,194.40)	(3,694,826.14)	(51,473,740.98)	(95,860,850.99)	(151,029,418.11)	(11,443,078.30)	(133,062,803.07)	(56,354,903.78)	(189,417,706.85)	(644,452,397.66)
Transfers In/(Out)	2,704,851.64	(7,100.00)	(1,865,514.38)	(157,199.63)	9,046.00	684,083.63	452,832.81	6,273,570.66	(8,045,942.23)	(1,319,538.76)	(1,450,037.09)	(5,177,969.56)	1,251,683.45	(3,926,286.11)	(6,011,778.33)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance 06/30/2015</b>	<b>(4,129,102.99)</b>	<b>2,636,988.78</b>	<b>29,176,389.90</b>	<b>27,384,517.49</b>	<b>5,573,648.93</b>	<b>60,642,442.11</b>	<b>12,912,053.56</b>	<b>33,470,727.25</b>	<b>28,795,663.29</b>	<b>75,178,444.10</b>	<b>4,864,194.70</b>	<b>35,983,030.92</b>	<b>32,174,224.34</b>	<b>68,157,255.26</b>	<b>208,842,336.17</b>
Average Monthly expenses	14,799,513.21	359,818.03	5,316,839.15	1,855,259.20	162,396.24	22,493,825.82	-	4,987,858.92	7,145,027.37	12,132,886.30	993,553.67	10,025,609.86	5,487,365.50	15,512,975.36	51,133,241.14
# Months on Hand	-0.77	7.30	5.52	13.71	39.20	2.33	0.00	7.25	3.71	6.10	3.66	2.54	4.95	3.39	3.57

**Definitions per GASB 54:**

- Restricted** Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. There are five major categories of Restricted Funds:
- \* **Grants and Federal Appropriations:** These funds typically run negative as most dollars are received on a reimbursement basis.
  - \* **Agency Funds:** These are dollars that actually belong to entities outside the campus system, but the dollars are held in the State's coffers. Examples would be clubs, sororities and fraternities.
  - \* **Auxiliary System:** These are facilities whose revenues and cash balances are legally restricted by bond covenants that helped finance the construction and maintenance of these facilities. Includes such things as housing, wellness facilities, food service, student unions, and parking.
  - \* **HEFF:** SDCL 13-53-15.3 specifies that 20% of tuition & fees collected shall be deposited in the higher education facilities fund (HEFF) and specifies what the proceeds may be used for - maintenance & repair of existing facilities, payments to the Building Authority, build & equip new facilities, and rent payments for educational facilities.
  - \* **Other Restricted:** Includes such things as the funds for the Veterinary Program, School & Public Lands Funds, and Loan Funds.
- Committed** Amounts that can be used only for the specific purposes determined by a formal action by decision-making authority.
- \* **Clearing Funds:** These represent our payroll, insurance, and tax liabilities where we've incurred an obligation to pay an outside entity, but the due date hasn't occurred yet.
  - \* **Plant Funds:** These are funds for projects already in progress and approved - can be in the form of unexpended bond proceeds, maintenance & repair dollars, or other funds identified in legislative process
  - \* **Designated Fees:** (BOR policy 5:5:4) Includes fees identified in BOR policy such as the Science Lab M&R Fee, University Support Fee, Technology Fee, General Activity Fee, program fees, laboratory fees, delivery fees, and international student fees.
- Assigned** Intended to be used for a specific purpose but does not meet the criteria to be classified as restricted or committed.
- \* The majority of Assigned Funds are the result of charges to students that are designated for a specific purpose and will continue to be used to fund those types of activities. Includes things like charges to students for study abroad, student insurance, laundry facilities, etc. The dollars collected will either be remitted on to another entity for a service or will be reinvested in the same programs going forward.
- Unassigned** The residual classification for funds and includes all spendable amounts not contained in the other classifications. These funds are used to support the general operations of the campuses. Due to the cyclical nature of these revenue collections, the balances must be robust enough to meet campus obligations through many months with little to no revenue. The main categories of Unassigned Funds are:
- \* **Tuition:** These are the dollars collected for all types of tuition, including face-to-face classes, internet courses, and courses at the centers.
  - \* **Sales & Service:** Consists of other designated fees and funds for such fee-for-service based programs as testing services (crop, pesticide, diagnostics, medical testing), grants overhead, athletics, clinics, the Center for Disabilities, and camps.



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
<b>GENERAL BILL APPROPRIATIONS</b>													
0101	Office of the Governor	2,216,994.00	2,216,656.86	337.14	0.00	278,621.00	-	-	278,621.00	-	-	-	-
0102	Governor's Contingency Fund	75,000.00	75,000.00	-	0.00	-	-	-	-	-	-	-	-
0105	Gov Office of Economic Development	6,363,143.00	6,357,663.42	5,479.58	(0.00)	13,923,659.00	5,294,958.88	-	8,628,700.12	81,143,269.00	46,132,687.97	28,091,439.58	6,919,141.45
0108	Lt. Governor	34,111.00	34,111.00	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	880,858.00	873,089.41	-	7,768.59	-	-	-	-	5,613,385.00	4,313,132.73	121,464.74	1,178,787.53
0112	Sale/Leaseback (BFM)	5,030,000.00	5,030,000.00	-	-	-	-	-	-	-	-	-	-
0115	Building Authority - Informational	-	-	-	-	-	-	-	-	608,004.00	13,200,230.77	-	(12,592,226.77)
0116	Health & Ed Facilities Authority - Informational	-	-	-	-	-	-	-	-	764,343.00	-	-	764,343.00
0117	Employee Compensation	935.00	-	-	935.00	741.00	-	-	741.00	3,594,109.00	-	-	3,594,109.00
0119	Educ. Enhancement Funding Corp - Informational	-	-	-	-	-	-	-	-	181,261.00	-	-	181,261.00
0121	Administrative Services	683.00	222.11	-	460.89	-	-	-	-	474,083.00	390,851.02	1,375.00	81,856.98
0122	Sale Leaseback (BFM/BOA)	358,938.00	358,937.35	-	0.65	-	-	-	-	-	-	-	-
0123	Central Services	390,393.00	384,457.73	-	5,935.27	-	-	-	-	22,953,063.00	20,726,200.22	40,491.32	2,186,371.46
0124	State Engineer	-	-	-	-	-	-	-	-	1,245,359.00	1,078,565.21	-	166,793.79
0125	Statewide Maintenance and Repair	8,281,156.00	2,238,986.85	6,042,169.15	-	500,000.00	-	500,000.00	-	3,361,041.00	-	3,361,041.00	-
0126	Office of Hearing Examiners	320,414.00	318,763.90	1,635.00	15.10	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	2,223,581.00	3,062,169.29	19,776.95	(858,365.24)
0129	PEPL Fund Claims - Informational	-	-	-	-	-	-	-	-	1,300,000.00	937,041.32	-	362,958.68
0131	Data Centers	-	-	-	-	-	-	-	-	9,053,524.00	8,546,845.05	336.84	506,342.11
0132	Development	-	-	-	-	-	-	-	-	12,704,716.00	11,444,082.68	242,390.00	1,018,243.32
0133	Telecommunications Services	-	-	-	-	-	-	-	-	17,235,552.00	16,419,525.81	50,456.00	765,570.19
0134	South Dakota Public Broadcasting	3,873,272.00	3,872,841.79	-	430.21	48,807.00	9,797.74	34,320.00	4,689.26	3,603,266.00	2,680,031.17	669,850.00	253,384.83
0135	BIT Administration	-	-	-	-	-	-	-	-	1,822,368.00	1,727,815.74	-	94,552.26
0135	BIT Administration	-	-	-	-	5,727.00	-	-	5,727.00	-	-	-	-
0136	State Radio Engineering	2,795,626.00	2,795,263.71	-	362.29	173,289.00	78,327.53	-	94,961.47	155,316.00	85,037.86	-	70,278.14
0141	Personnel Management/Employee Benefits	262,759.00	262,737.14	-	21.86	-	-	-	-	6,018,563.00	5,768,084.90	1,326.50	249,151.60
0143	South Dakota Risk Pool	-	-	-	-	500,965.00	495,346.89	-	5,618.11	8,164,016.00	1,933,480.37	-	6,230,535.63
0144	South Dakota Risk Pool Reserve	-	-	-	-	-	-	-	-	1,500,000.00	-	-	1,500,000.00
<b>Total Department 01</b>		<b>30,884,282.00</b>	<b>24,818,731.27</b>	<b>6,049,620.87</b>	<b>15,929.86</b>	<b>15,949,772.00</b>	<b>6,087,565.57</b>	<b>534,320.00</b>	<b>9,327,886.43</b>	<b>183,718,819.00</b>	<b>138,445,782.11</b>	<b>32,599,947.93</b>	<b>12,673,088.96</b>
0210	Secretariat	-	-	-	-	-	-	-	-	3,515,973.00	3,350,165.46	2,358.62	163,448.92
0210	Secretariat	-	-	-	-	-	-	-	-	42,175.00	45,810.65	-	(3,635.65)
0220	Business Tax	-	-	-	-	-	-	-	-	4,319,774.00	4,028,398.33	65,813.94	225,561.73
0230	Motor Vehicles	-	-	-	-	-	-	-	-	7,357,597.00	5,368,323.83	23,607.54	1,965,665.63
0240	Property and Special Taxes	1,168,401.00	1,027,091.84	122,211.65	19,097.51	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	4,402,128.00	4,175,562.84	32,095.48	194,469.68
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	38,271,255.00	38,000,081.77	20,000.00	251,173.23
0282	Video Lottery	-	-	-	-	-	-	-	-	2,584,434.00	2,204,668.71	-	379,765.29
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	10,609,424.00	10,198,364.43	-	411,059.57
<b>Total Department 02</b>		<b>1,168,401.00</b>	<b>1,027,091.84</b>	<b>122,211.65</b>	<b>19,097.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,102,760.00</b>	<b>67,371,376.02</b>	<b>143,875.58</b>	<b>3,587,508.40</b>
030	Secretary	907,852.00	907,852.00	-	(0.00)	58,124.00	46,466.53	-	11,657.47	168,913.00	93,398.56	-	75,514.44
031	Agriculture Services & Assistance	1,896,786.00	1,884,484.00	12,302.00	0.00	3,854,292.00	3,500,806.39	1,518.12	351,967.49	2,893,100.00	2,491,204.05	-	401,895.95
032	Agriculture Development & Promotion	1,596,252.00	1,557,802.23	24,495.11	13,954.66	1,661,593.00	1,357,732.28	23,823.70	280,037.02	717,926.00	268,783.64	1,989.37	447,152.99
0330	Animal Industry Board	1,991,173.00	1,959,791.40	31,381.60	(0.00)	1,655,768.00	1,377,110.29	-	278,657.71	270,945.00	16,787.92	-	254,157.08
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	1,989,663.00	2,327,459.96	-	(337,796.96)
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	1,179,984.00	2,091,519.97	-	(911,535.97)
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	310,051.00	386,590.73	-	(76,539.73)
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	13,772,785.00	12,649,692.74	-	1,123,092.26
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	1,943,879.00	1,880,867.19	-	63,011.81
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	5,888,044.00	6,952,479.79	-	(1,064,435.79)
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	59,021.00	61,984.95	-	(2,963.95)
0348	Pulse Crops Council - Informational	-	-	-	-	-	-	-	-	32,259.00	7,211.86	-	25,047.14
035	State Fair	269,845.00	269,845.00	-	-	-	-	-	-	2,946,454.00	2,934,255.85	337.14	11,861.01
<b>Total Department 03</b>		<b>6,661,908.00</b>	<b>6,579,774.63</b>	<b>68,178.71</b>	<b>13,954.66</b>	<b>7,229,777.00</b>	<b>6,282,115.49</b>	<b>25,341.82</b>	<b>922,319.69</b>	<b>32,173,024.00</b>	<b>32,162,237.21</b>	<b>2,326.51</b>	<b>8,460.28</b>
0420	Tourism	-	-	-	-	-	-	-	-	13,655,321.00	13,650,138.20	5,182.80	0.00
0441	Arts	-	-	-	-	878,000.00	751,541.61	-	126,458.39	821,821.00	764,329.14	224.72	57,267.14
0442	History	1,939,058.00	1,939,058.00	-	-	1,230,585.00	1,183,101.16	-	47,483.84	2,447,331.00	1,858,577.87	1,123.96	587,629.17
<b>Total Department 04</b>		<b>1,939,058.00</b>	<b>1,939,058.00</b>	<b>-</b>	<b>-</b>	<b>2,108,585.00</b>	<b>1,934,642.77</b>	<b>-</b>	<b>173,942.23</b>	<b>16,924,473.00</b>	<b>16,273,045.21</b>	<b>6,531.48</b>	<b>644,896.31</b>
0601	Administration	948,094.00	948,094.00	-	0.00	-	-	-	-	3,400,196.00	2,908,157.64	-	492,038.36
0610	Wildlife - Informational	-	-	-	-	16,081,250.00	15,268,017.98	8,286.30	804,945.72	28,203,485.00	24,429,675.46	718,996.99	3,054,812.55
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	1,093,750.00	-	1,093,750.00	-	418,250.00	-	418,250.00	-
0620	State Parks and Recreation	4,177,592.00	4,177,592.00	-	0.00	3,101,838.00	3,068,959.53	-	32,878.47	14,207,311.00	13,622,530.20	1,150.82	583,629.98
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	2,829,750.00	490,319.40	2,339,430.60	-	3,956,450.00	790,394.61	3,166,055.39	-
0622	Snowmobile Trails - Informational	-	-	-	-	232,000.00	232,000.00	-	-	1,194,332.00	722,775.88	-	471,556.12
<b>Total Department 06</b>		<b>5,125,686.00</b>	<b>5,125,686.00</b>	<b>-</b>	<b>0.00</b>	<b>23,338,588.00</b>	<b>19,059,296.91</b>	<b>3,441,466.90</b>	<b>837,824.19</b>	<b>51,380,024.00</b>	<b>42,473,533.79</b>	<b>4,304,453.20</b>	<b>4,602,037.01</b>
0710	Office of Tribal Relations	437,451.00	417,899.87	-	19,551.13	100,000.00	-	-	100,000.00	100,000.00	3,250.00	-	96,750.00
<b>Total Department 07</b>		<b>437,451.00</b>	<b>417,899.87</b>	<b>-</b>	<b>19,551.13</b>	<b>100,000.00</b>	<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>3,250.00</b>	<b>-</b>	<b>96,750.00</b>
081	General Administration	8,692,807.00	8,692,807.00	-	0.00	21,049,616.00	10,764,052.73	2,458.00	10,283,105.27	19,095.00	3,478.84	-	15,616.16
082	Economic Assistance Administration	24,872,989.00	24,872,989.00	-	-	60,539,334.00	48,517,387.85	-	12,021,946.15	340,303.00	153,945.54	-	186,357.46
083	Medical and Adult Services	298,907,036.00	295,798,188.18	-	3,108,847.82	466,762,719.00	409,253,972.44	-	57,508,746.56	1,788,170.00	947,965.65	-	840,204.35



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
084	Children's Services	40,390,267.00	40,390,267.00	-	-	45,800,419.00	39,028,434.68	-	6,771,984.32	4,640,506.00	2,791,859.87	-	1,848,646.13
085	Behaviour Health	69,129,000.00	67,130,810.50	-	1,998,189.50	37,411,191.00	29,403,476.74	-	8,007,714.26	3,952,411.00	2,652,703.62	-	1,299,707.38
0891	Board of Counselor Examiners - Informational	-	-	-	-	-	-	-	-	92,809.00	84,111.06	-	8,697.94
0892	Board of Psychology Examiners- Informational	-	-	-	-	-	-	-	-	76,705.00	47,875.62	-	28,829.38
0893	Board of Social Work Examiners - Informational	-	-	-	-	-	-	-	-	101,569.00	75,107.50	-	26,461.50
0894	Certification Board for A & D - Informational	-	-	-	-	-	-	-	-	162,603.00	135,479.17	-	27,123.83
<b>Total Department 08</b>		<b>441,992,099.00</b>	<b>436,885,061.68</b>		<b>5,107,037.32</b>	<b>631,563,279.00</b>	<b>536,967,324.44</b>	<b>2,458.00</b>	<b>94,593,496.56</b>	<b>11,174,171.00</b>	<b>6,892,526.87</b>		<b>4,281,644.13</b>
0901	Administration	1,225,953.00	1,225,953.00	-	0.00	1,803,500.00	1,115,916.62	-	687,583.38	1,805,155.00	1,291,398.41	-	513,756.59
0903	Health Systems Develop. and Reg.	2,781,315.00	2,781,315.00	-	(0.00)	8,598,990.00	6,526,379.50	5,088.00	2,067,522.50	3,147,746.00	2,376,861.33	-	770,884.67
0904	Health and Medical Services	3,918,250.00	3,368,978.56	549,271.44	0.00	25,018,844.00	21,403,865.93	-	3,614,978.07	6,330,750.00	3,951,158.75	151,040.00	2,228,551.25
0905	Laboratory Services	-	-	-	-	3,270,082.00	2,228,211.16	-	1,041,870.84	3,282,203.00	2,817,865.11	-	464,337.89
0906	Correctional Health	-	-	-	-	-	-	-	-	19,986,909.00	19,910,913.56	-	75,995.44
0907	Tobacco Prevention	-	-	-	-	1,442,413.00	816,065.07	-	626,347.93	4,600,038.00	4,376,237.69	-	223,800.31
09201	Board of Chiropractic Examiners - Informational	-	-	-	-	-	-	-	-	108,576.00	97,514.15	-	11,061.85
09202	Board of Dentistry - Informational	-	-	-	-	-	-	-	-	306,003.00	275,794.47	-	30,208.53
09203	Board of Hearing Aid Dispensers - Informational	-	-	-	-	-	-	-	-	24,861.00	22,210.08	-	2,650.92
09204	Board of Funeral Service - Informational	-	-	-	-	-	-	-	-	73,445.00	60,360.32	-	13,084.68
09205	Board of Med & Osteo Examiners - Informational	-	-	-	-	-	-	-	-	1,011,493.00	992,154.57	-	19,338.43
09206	Board of Nursing - Informational	-	-	-	-	-	-	-	-	1,172,949.00	1,205,192.72	-	(32,243.72)
09207	Board of Nursing Home Admin - Informational	-	-	-	-	-	-	-	-	55,440.00	39,229.77	-	16,210.23
09208	Board of Optometry - Informational	-	-	-	-	-	-	-	-	56,582.00	56,110.11	-	471.89
09209	Board of Pharmacy - Informational	-	-	-	-	202,311.00	85,213.59	-	117,097.41	821,785.00	721,339.87	-	100,445.13
09210	Board of Podiatry Examiners - Informational	-	-	-	-	-	-	-	-	21,470.00	14,103.49	-	7,366.51
09211	Board of Massage Therapy - Informational	-	-	-	-	-	-	-	-	76,162.00	67,712.59	-	8,449.41
09212	Board of Speech-Language Path. - Informational	-	-	-	-	-	-	-	-	41,962.00	30,898.55	-	11,063.45
<b>Total Department 09</b>		<b>7,925,518.00</b>	<b>7,376,246.56</b>	<b>549,271.44</b>	<b>0.00</b>	<b>40,336,140.00</b>	<b>32,175,651.87</b>	<b>5,088.00</b>	<b>8,155,400.13</b>	<b>42,923,529.00</b>	<b>38,307,055.54</b>	<b>151,040.00</b>	<b>4,465,433.46</b>
1001	Secretariat Administration	605,033.00	605,033.00	-	-	18,793,818.00	12,135,780.33	19,358.18	6,638,679.49	239,157.00	208,123.17	-	31,033.83
1004	Unemployment Insurance Service	-	-	-	-	5,698,124.00	4,119,672.12	-	1,578,451.88	-	-	-	-
1005	Employment Services	-	-	-	-	11,856,569.00	9,491,106.73	-	2,365,462.27	-	-	-	-
1006	State Labor Law Administration	680,317.00	680,317.00	-	(0.00)	460,951.00	404,174.96	-	56,776.04	481,471.00	287,965.17	-	193,505.83
1031	Board of Accountancy - Informational	-	-	-	-	-	-	-	-	252,287.00	253,963.69	-	(1,676.69)
1032	Board of Barber Examiners - Informational	-	-	-	-	-	-	-	-	28,865.00	24,779.87	-	4,085.13
1033	Cosmetology Commission - Informational	-	-	-	-	-	-	-	-	253,038.00	271,042.74	-	(18,004.74)
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	586,919.00	542,715.54	-	44,203.46
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	358,834.00	331,620.00	-	27,214.00
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	1,629,849.00	1,495,822.56	-	134,026.44
1037	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	558,404.00	437,694.20	-	120,709.80
1038	Abstracters Bd of Examiners - Informational	-	-	-	-	-	-	-	-	26,476.00	22,151.74	-	4,324.26
1039	Athletic Commission - Informational	-	-	-	-	-	-	-	-	55,329.00	53,223.27	-	2,105.73
1061	Banking	-	-	-	-	-	-	-	-	2,512,619.00	2,430,070.68	24,529.09	58,019.23
1062	Securities	-	-	-	-	-	-	-	-	509,897.00	453,307.95	-	56,589.05
1063	Insurance	-	-	-	-	739,199.00	273,383.96	-	465,815.04	2,333,125.00	2,102,826.17	20,000.00	210,298.83
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	5,276,465.00	4,234,042.33	814,675.59	227,747.08
<b>Total Department 10</b>		<b>1,285,350.00</b>	<b>1,285,350.00</b>		<b>(0.00)</b>	<b>37,548,661.00</b>	<b>26,424,118.10</b>	<b>19,358.18</b>	<b>11,105,184.72</b>	<b>15,102,735.00</b>	<b>13,149,349.08</b>	<b>859,204.68</b>	<b>1,094,181.24</b>
111	General Operations	524,954.00	524,953.19	-	0.81	37,635,788.00	27,124,896.69	4,000,000.00	6,510,891.31	144,058,341.00	111,526,227.39	21,287,274.61	11,244,839.00
112	Construction Contracts - Informational	-	-	-	-	347,068,873.00	299,634,665.99	-	47,434,207.01	96,094,285.00	94,938,887.40	-	1,155,397.60
<b>Total Department 11</b>		<b>524,954.00</b>	<b>524,953.19</b>		<b>0.81</b>	<b>384,704,661.00</b>	<b>326,759,562.68</b>	<b>4,000,000.00</b>	<b>53,945,098.32</b>	<b>240,152,626.00</b>	<b>206,465,114.79</b>	<b>21,287,274.61</b>	<b>12,400,236.60</b>
1201	General Administration	2,526,298.00	2,433,143.76	65,878.84	27,275.40	9,125,375.00	2,616,727.87	-	6,508,647.13	209,052.00	126,238.75	-	82,813.25
1210	Building South Dakota - Informational	-	-	-	-	-	-	-	-	2,100,000.00	1,638,552.00	-	461,448.00
1211	State Aid to General Education	334,185,297.00	330,540,979.45	-	3,644,317.55	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	52,216,476.00	49,901,679.00	1,500,000.00	814,797.00	-	-	-	-	-	-	-	-
1213	Sparsity Payments	1,936,071.00	1,936,071.00	-	-	-	-	-	-	-	-	-	-
1219	Technology in Schools	7,559,614.00	7,384,900.83	174,713.17	-	-	-	-	-	1,804,346.00	1,804,346.00	-	-
1222	Postsecondary Vocational Education	23,292,245.00	22,292,184.36	1,000,000.00	60.64	-	-	-	-	100,000.00	15,159.94	-	84,840.06
1224	Postsecondary Vocational Ed Tuition Assistance	915,920.00	915,920.00	-	-	-	-	-	-	-	-	-	-
1232	Ed Resources	7,851,746.00	5,934,348.01	1,429,923.00	487,474.99	179,178,686.00	163,511,487.80	-	15,667,198.20	1,674,647.00	740,897.49	-	933,749.51
1232	Ed Resources	-	-	-	-	2,378,282.00	372,298.21	-	2,005,983.79	-	-	-	-
1243	State Library	1,798,810.00	1,761,461.07	2,271.37	35,077.56	1,215,933.00	992,358.71	3,365.00	220,209.29	186,083.00	8,395.60	-	177,687.40
<b>Total Department 12</b>		<b>432,282,477.00</b>	<b>423,100,687.48</b>	<b>4,172,786.38</b>	<b>5,009,003.14</b>	<b>191,898,276.00</b>	<b>167,492,872.59</b>	<b>3,365.00</b>	<b>24,402,038.41</b>	<b>6,074,128.00</b>	<b>4,333,589.78</b>		<b>1,740,538.22</b>
1410	Administration	133,725.00	133,725.00	-	-	141,657.00	82,282.81	-	59,374.19	712,278.00	589,831.20	8,903.57	113,543.23
1421	Highway Patrol	1,214,978.00	1,208,949.48	1,467.00	4,561.52	7,862,916.00	6,252,476.16	106,632.00	1,503,807.84	23,078,162.00	21,899,742.54	445,485.04	732,934.42
1431	Emergency Services & Homeland Security	1,716,899.00	1,674,289.52	18,098.40	24,511.08	14,028,342.00	8,659,614.40	91,738.21	5,276,989.39	344,310.00	244,269.73	-	100,040.27
1441	Inspection and Licensing	777,652.00	720,922.76	50,283.90	6,445.34	814,219.00	579,274.15	7,526.32	227,418.53	7,727,791.00	7,158,473.54	41,269.47	528,047.99
1451	911 Coordination Board - Informational	-	-	-	-	-	-	-	-	4,902,911.00	2,599,893.49	-	2,303,017.51
<b>Total Department 14</b>		<b>3,843,254.00</b>	<b>3,737,886.76</b>	<b>69,849.30</b>	<b>35,517.94</b>	<b>22,847,134.00</b>	<b>15,573,647.52</b>	<b>205,896.53</b>	<b>7,067,589.95</b>	<b>38,765,452.00</b>	<b>32,492,210.50</b>	<b>495,658.08</b>	<b>3,777,583.42</b>
150	Regent's Central Office	13,266,992.00	10,458,172.87	2,808,819.13	-	629,208.00	334,135.28	-	295,072.72	44,348,422.00	27,437,392.39	13,163,074.47	3,747,955.14
1516	Research Pool	1,000,000.00	353,396.06	646,603.94	-	-	-	-	-	-	-	-	-
1517	South Dakota Scholarships	4,699,499.00	4,648,750.00	-	50,749.00	-	-	-	-	-	-	-	-
1520	University of South Dakota	35,351,439.00	35,092,455.47	258,983.53	(0.00)	12,293,711.00	8,266,560.64	-	4,027,150.36	94,285,765.00	80,426,704.40	-	13,859,060.60
1525	USD School of Medicine	21,732,943.00	21,732,943.00	-	(0.00)	15,274,526.00	7,069,938.20	-	8,204,587.80	20,823,266.00	14,491,031.73	-	6,332,234.27
1530	South Dakota State University	44,734,358.00	44,461,558.00	272,800.00	-	55,462,308.00	20,618,236.37	-	34,844,071.63	165,264,659.00	151,517,554.52	-	13,747,104.48





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
1621	Army Guard	678,366.13	677,327.88	-	1,038.25	34,040.05	5,440.05	-	28,600.00	95.98	-	-	95.98
1711	Veterans' Benefits and Services	57,982.62	57,982.62	-	-	-	-	-	-	-	-	-	-
1721	State Veterans' Home	-	-	-	-	-	-	-	-	51,345.52	50,964.52	-	381.00
1811	Administration	696.00	-	-	696.00	-	-	-	-	648,676.00	620,435.00	-	28,241.00
1821	Mike Durfee State Prison	4,450.00	4,350.00	-	100.00	-	-	-	-	20,587.43	20,587.43	-	-
1823	Women's Prison	883.00	883.00	-	-	-	-	-	-	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	3,700.00	3,700.00	-	-
1826	Inmate Services	-	-	-	-	-	-	-	-	10,090.00	10,090.00	-	-
1827	Parole Services	580,943.99	204,891.57	367,383.75	8,668.67	-	-	-	-	1,000,000.00	314,600.00	685,400.00	-
1831	Juvenile Community Corrections	392.33	392.33	-	-	-	-	-	-	-	-	-	-
1838	QUEST/ExCEL	18,544.00	18,544.00	-	-	-	-	-	-	-	-	-	-
1900	Secretary	-	-	-	-	6,091.00	6,091.00	-	-	-	-	-	-
1910	Developmental Disabilities	7,432.88	7,432.88	-	-	735.12	735.12	-	-	-	-	-	-
1911	SDDC - Redfield	39,188.61	39,188.60	-	0.01	45,160.53	45,160.53	-	(0.00)	-	-	-	-
1950	Rehabilitation Services	20,989.47	20,989.47	-	-	173.61	173.61	-	-	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	7,187.25	7,187.25	-	-
1970	Service to the Blind & Visually Impaired	2,702.23	2,432.91	-	269.32	38.00	38.00	-	-	599.95	599.95	-	-
2010	Financial and Technical Assistance	1,117.07	-	-	1,117.07	17,664.46	7,762.17	5,700.00	4,202.29	20,694.44	20,694.44	-	-
2020	Environmental Services	-	-	-	-	170,068.20	153,281.19	13,647.45	3,139.56	331.25	-	-	331.25
2040	Regulated Response Fund - Informational	-	-	-	-	-	-	-	-	168,961.60	168,825.08	-	136.52
2610	Public Utilities Commission (PUC)	-	-	-	-	2,252.80	2,252.80	-	-	10,677.96	10,222.08	-	455.88
271	Unified Judicial System	1,175,965.43	390,525.93	785,437.08	2.42	-	-	-	-	98,943.64	69,911.17	-	29,032.47
2810	Legislative Operations	842,626.06	461,792.16	342,400.00	38,433.90	-	-	-	-	-	-	-	-
2880	Auditor General	105,423.43	99,679.46	-	5,743.97	-	-	-	-	-	-	-	-
2900	Legal Services Program	455.88	455.88	-	-	-	-	-	-	5,251.00	51.00	-	5,200.00
2911	Criminal Investigation	427,816.37	227,310.71	200,359.66	146.00	12,984.00	12,984.00	-	-	249,000.00	-	249,000.00	-
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	73,233.00	73,233.00	-	-
3001	Administration	9,823.91	9,823.91	-	-	-	-	-	-	-	-	-	-
3101	Secretary of State	17,396.00	17,396.00	-	-	-	-	-	-	-	-	-	-
3201	Treasury Management	3,581.56	3,581.56	-	-	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	980.04	980.04	-	-
3300	State Auditor	10,602.38	10,602.38	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CARRYOVER APPROPRIATIONS</b>		<b>13,475,524.92</b>	<b>10,556,710.21</b>	<b>2,721,060.82</b>	<b>197,753.89</b>	<b>1,093,658.94</b>	<b>982,382.84</b>	<b>19,347.45</b>	<b>91,928.65</b>	<b>33,350,366.06</b>	<b>26,192,180.85</b>	<b>3,574,336.99</b>	<b>3,583,848.22</b>
<b>Maintenance and Repair - Prior Year</b>													
0125	Statewide Maintenance and Repair	4,721,014.03	4,721,014.03	-	(0.00)	623,581.69	359,842.73	-	263,738.96	2,719,717.06	2,057,928.92	-	661,788.14
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	1,737,318.75	342,821.91	35,306.99	1,359,189.85	887,141.38	556,413.13	11,768.99	318,959.26
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	2,340,972.78	2,340,972.78	-	(0.00)	3,614,118.65	1,556,505.52	-	2,057,613.13
111	General Operations	-	-	-	-	-	-	-	-	3,391,305.36	3,391,304.32	-	1.04
150	Regent's Central Office	995,646.09	995,646.09	-	-	-	-	-	-	8,686,216.36	8,686,216.36	-	(0.00)
3001	Administration	477,938.11	218,866.55	259,071.56	-	-	-	-	-	-	-	-	-
<b>TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS</b>		<b>6,194,598.23</b>	<b>5,935,526.67</b>	<b>259,071.56</b>	<b>(0.00)</b>	<b>4,701,873.22</b>	<b>3,043,637.42</b>	<b>35,306.99</b>	<b>1,622,928.81</b>	<b>19,298,498.81</b>	<b>16,248,368.25</b>	<b>11,768.99</b>	<b>3,038,361.57</b>
<b>Special Appropriations</b>													
0105	Gov Office of Economic Development	4,450,000.00	4,450,000.00	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	350,000.00	-	350,000.00	-	-	-	-	-	-	-	-	-
0121	Administrative Services	80,000.00	4,507.56	-	75,492.44	-	-	-	-	-	-	-	-
0125	Statewide Maintenance and Repair	4,498,363.98	4,284,249.48	214,114.50	-	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Informational	6,000,000.00	-	6,000,000.00	-	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90
0240	Property and Special Taxes	900,000.00	447,090.29	450,000.00	2,909.71	-	-	-	-	-	-	-	-
031	Agriculture Services & Assistance	-	-	-	-	110,000.00	109,888.00	112.00	-	-	-	-	-
032	Agriculture Development & Promotion	790,032.14	790,032.14	-	-	79,559.20	79,559.20	-	-	1,607,978.38	840,362.30	767,616.08	-
035	State Fair	-	-	-	-	-	-	-	-	4,680,309.63	146,318.03	4,533,991.60	-
0621	State Parks and Recreation - Dev/Imp	3,732,254.75	332,527.37	3,399,727.38	-	-	-	-	-	11,500,000.00	42,379.00	11,457,621.00	-
082	Economic Assistance Administration	410,948.65	292,464.19	118,484.46	-	22,169.00	-	22,169.00	-	3,643.00	-	3,643.00	-
083	Medical and Adult Services	587,265.00	530,585.00	56,680.00	-	9,294,442.00	193,895.00	9,100,547.00	-	-	-	-	-
084	Children's Services	280,320.00	243,409.00	36,911.00	-	357,560.00	108,153.00	249,407.00	-	2,114.00	-	2,114.00	-
085	Behaviour Health	671,408.00	638,637.00	32,771.00	-	480,550.00	195,682.00	284,868.00	-	-	-	-	-
0903	Health Systems Develop. and Reg.	746,663.15	94,167.00	652,494.00	2.15	-	-	-	-	-	-	-	-
1201	General Administration	270,907.79	10,993.61	250,000.00	9,914.18	-	-	-	-	-	-	-	-
1232	Ed Resources	4,416,563.50	3,177,913.06	1,238,650.44	-	35,490.00	-	35,490.00	-	-	-	-	-
1421	Highway Patrol	1,400,000.00	961,697.61	438,302.39	-	-	-	-	-	496,850.00	140,703.73	356,146.27	-
1431	Emergency Services & Homeland Security	2,752,092.00	2,752,091.87	-	0.13	-	-	-	-	-	-	-	-
1432	Emergency Disaster	6,829,400.00	6,829,400.00	-	-	-	-	-	-	-	-	-	-
150	Regent's Central Office	1,027,994.46	326,368.24	701,626.22	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	1,000,000.00	38,422.01	961,577.99	-	-	-	-	-	59,581,835.07	2,073,472.54	57,508,362.53	-
1530	South Dakota State University	2,037,000.00	-	2,037,000.00	-	-	-	-	-	100,095,530.67	18,518,985.06	80,967,709.84	608,835.77
1540	SD School of Mines and Technology	462,403.35	462,396.22	-	7.13	-	-	-	-	-	-	-	-
1550	Northern State University	-	-	-	-	-	-	-	-	750,000.00	170,732.58	579,267.42	-
1560	Black Hills State University	9,729.77	9,729.76	-	0.01	-	-	-	-	1.00	1.00	-	-
1570	Dakota State University	694,975.29	226,328.96	468,646.33	-	-	-	-	-	-	-	-	-
1621	Army Guard	-	-	-	-	650,000.00	-	650,000.00	-	-	-	-	-
1711	Veterans' Benefits and Services	811,138.72	153,987.40	657,151.32	-	-	-	-	-	-	-	-	-
1721	State Veterans' Home	13,894,457.86	6,939,625.60	6,954,832.26	-	19,076,298.71	14,985,963.94	4,090,334.77	-	-	-	-	-

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
1831	Juvenile Community Corrections	157,028.00	103,494.65	53,533.35	-	79,791.00	63,058.00	16,733.00	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad.	-	-	-	-	-	-	-	-	205,792.87	205,792.87	-	-
1910	Developmental Disabilities	1,009,260.00	946,935.50	62,324.50	-	1,011,331.00	970,751.50	40,579.50	-	-	-	-	-
1950	Rehabilitation Services	31,980.00	27,913.00	4,067.00	-	30,080.00	26,878.00	3,202.00	-	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	200,000.00	12,877.25	-	187,122.75
2010	Financial and Technical Assistance	1,000,000.00	231,936.08	768,063.92	-	6,000,000.00	2,793,021.67	-	3,206,978.33	-	-	-	-
2030	Water and Environment Fund	-	-	-	-	1,210,778.94	239,335.63	971,443.31	-	67,660,976.00	13,923,211.46	53,632,264.54	105,500.00
271	Unified Judicial System	675,000.00	6,256.80	668,743.20	-	-	-	-	-	-	-	-	-
3101	Secretary of State	24,070.80	13,170.80	10,900.00	-	-	-	-	-	-	-	-	-
<b>TOTAL SPECIAL APPROPRIATIONS</b>		<b>62,001,257.21</b>	<b>35,326,330.20</b>	<b>26,586,601.26</b>	<b>88,325.75</b>	<b>38,438,049.85</b>	<b>19,766,185.94</b>	<b>15,464,885.58</b>	<b>3,206,978.33</b>	<b>247,818,300.62</b>	<b>37,108,104.92</b>	<b>209,808,736.28</b>	<b>901,459.42</b>

**Nonbudgeted Expenditures**

0105	Gov Office of Economic Development	-	-	-	-	-	-	-	-	-	370,124.74	-	-
0111	Bureau of Finance and Management	-	-	-	-	-	-	-	-	-	816,293.86	-	-
0118	Building Authority Construction - Informational	-	-	-	-	-	-	-	-	-	47,801,000.88	-	-
0120	Off-budget Supplies for Resale	-	-	-	-	-	-	-	-	-	11,683,150.28	123,491.00	-
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	-	222,066.45	-	-
0140	Bureau of Human Resources	-	-	-	-	-	-	-	-	-	310,635.79	-	-
0142	Federal High Risk Pool	-	-	-	-	-	5,650.56	-	-	-	-	-	-
0145	Workers Compensation	-	-	-	-	-	-	-	-	-	3,603,884.62	-	-
0146	Health Insurance	-	-	-	-	-	-	-	-	-	120,591,790.45	-	-
0147	Sect.125 Employer Pd Premiums/Claims	-	-	-	-	-	-	-	-	-	14,809,658.25	-	-
0148	Life Insurance	-	-	-	-	-	-	-	-	-	3,721,310.67	-	-
0211	Ethanol Fuel Payments	-	-	-	-	-	-	-	-	-	4,500,000.00	-	-
0240	Property and Special Taxes	-	-	-	-	-	-	-	-	-	41,675.70	-	-
031	Agriculture Services & Assistance	-	-	-	-	-	-	-	-	-	3,351,268.24	-	-
032	Agriculture Development & Promotion	-	-	-	-	-	-	-	-	-	1,943,509.18	-	-
085	Behaviour Health	-	-	-	-	-	-	-	-	-	14,857.35	-	-
0911	Health Services	-	-	-	-	-	10,468,591.00	-	-	-	3,221,231.82	-	-
1061	Banking	-	-	-	-	-	-	-	-	-	32,924.89	-	-
1065	Subsequent Injury & Ins. Exam Funds	-	-	-	-	-	-	-	-	-	3,248,691.18	-	-
1082	SDRS Operations	-	-	-	-	-	-	-	-	-	501,692,369.14	-	-
111	General Operations	-	-	-	-	-	-	-	-	-	3,427,765.35	145,600.00	-
1202	Revenue Center Mineral Leasing	-	-	-	-	-	1,870,294.00	-	-	-	335,008.43	-	-
1432	Emergency Disaster	-	-	-	-	-	17,806,734.87	-	-	-	5,610,053.19	-	-
150	Regent's Central Office	-	-	-	-	-	-	-	-	-	1,133,578.00	-	-
1520	University of South Dakota	-	-	-	-	-	-	-	-	-	110,734,738.78	-	-
1530	South Dakota State University	-	-	-	-	-	-	-	-	-	94,528,940.90	-	-
1540	SD School of Mines and Technology	-	-	-	-	-	-	-	-	-	16,382,754.96	-	-
1550	Northern State University	-	-	-	-	-	-	-	-	-	9,460,395.51	-	-
1560	Black Hills State University	-	-	-	-	-	-	-	-	-	22,461,207.84	-	-
1570	Dakota State University	-	-	-	-	-	-	-	-	-	5,088,951.91	-	-
1621	Army Guard	-	-	-	-	-	-	-	-	-	295,183.37	-	-
1711	Veterans' Benefits and Services	-	-	-	-	-	-	-	-	-	4,167.83	-	-
1810	City/County M&R	-	-	-	-	-	-	-	-	-	15.42	-	-
1820	Adult Corrections	-	-	-	-	-	-	-	-	-	530,804.31	-	-
1900	Secretary	-	-	-	-	-	868,471.00	-	-	-	-	-	-
1911	SDDC - Redfield	-	-	-	-	-	-	-	-	-	39,936.05	-	-
1970	Service to the Blind & Visually Impaired	-	-	-	-	-	-	-	-	-	68,673.30	-	-
2041	Misc Continuous Appropriation	-	-	-	-	-	230,520.35	-	-	-	64,715,444.71	-	-
2900	Legal Services Program	-	-	-	-	-	-	-	-	-	114,464.22	-	-
2950	Drug Savings	-	-	-	-	-	-	-	-	-	664,152.18	-	-
3001	Administration	-	-	-	-	-	-	-	-	-	9,969,231.31	-	-
3201	Treasury Management	-	-	-	-	-	-	-	-	-	25,000.00	-	-
3300	State Auditor	-	-	-	-	-	1,699,129.01	-	-	-	-	-	-
							<b>32,949,390.79</b>				<b>1,067,566,911.06</b>	<b>269,091.00</b>	

Nonbudgeted expenditures are incurred in a program or a fund or funds within a program. Some examples include pension payments to retirees, dependent health care payments, payments made by the Subsequent Injury Fund, local fund payments made by Higher Education, investment losses and write-off of loans receivable.