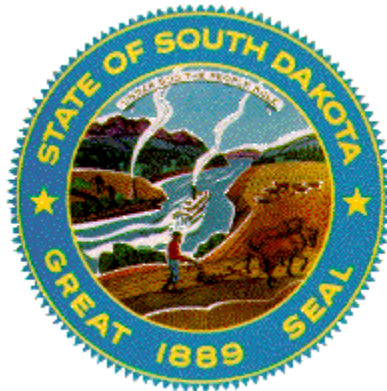


# **2019 Government Operations and Audit Committee**



## **Other Fund Information by Agency**

Prepared by Department of Legislative Audit

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MARTIN L. GUINDON, CPA  
AUDITOR GENERAL

September 9, 2019

TO: Government Operations and Audit Committee

FROM: Bob Christianson  
State Government Audit Manager

Subject: Fiscal Year (FY) 2019 Other Fund Information by Agency

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

Pages 1-7 provide a listing of the funds reviewed by the GOAC in calendar years 2015-2018 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 FY2019 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							
<b>01 - Governor's Office</b>																
Company 3015 - Private Activities Bond Fund	13	G					99	143	118	387,830.14	387,830.14	-	387,830.14	390,212.98	-	(463,421.16)
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	G	11/22/16				46	13	40	20,115,181.01	20,115,181.01	-	20,115,181.01	18,184,919.07	31,694,371.44	(695,000.00)
Company 3178 - Energy Conservation Loan Special Revenue Fund	15	G					11	12	13	3,832,409.30	11,665,603.57	-	11,665,603.57	73,458.63	25,857.77	-
Company 3178 - GOED Special Revenue Fund	16	NB					57	11	32	2,882,938.92	8,396,733.06	-	8,396,733.06	571,904.63	5,852,463.97	-
Company 3178 - Ethanol Infrastructure Incentive Fund	17	G					134	178	194	28,039.61	28,039.61	-	28,039.61	-	195,586.20	-
Company 3178 - Rural Broadband Fund	18	G							80	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00
Company 3186 - Economic Development Partnership Fund	19	I	08/25/15	10/18/16	10/05/17	09/25/18	87	54	63	532,801.24	532,801.24	-	532,801.24	14,738.85	210,943.89	-
Company 3187 - Local Infrastructure Improvement Grant Fund	20	I	08/25/15	10/18/16	10/05/17	09/25/18	28	23	44	5,001,270.11	5,001,270.11	-	5,001,270.11	76,986.41	2,240,898.06	1,470,000.00
Company 3188 - SD Housing Opportunity Fund	21	I	08/25/15	08/23/16	10/05/17	09/25/18	103	192	152	450,352.14	450,352.14	-	450,352.14	1,511,370.08	2,566,215.91	1,505,197.97
Company 6510 - Revolving Economic Development and Initiative Fund	22	G	08/25/15	10/18/16	10/05/17	09/25/18	4	4	4	75,881,639.65	116,291,010.94	-	116,291,010.94	1,683,181.66	670,632.78	-
Company 6518 - Science and Technology Authority	23	I					30	22	10	15,289,697.80	15,289,697.80	-	15,289,697.80	4,881,654.53	1,830,126.00	-
Company 6529 - South Dakota Ellsworth Development Authority **	24	I		12/18/17			47	79	105	-	27,795,060.00	25,191,917.00	2,603,143.00	14,482,147.00	16,690,065.00	-
Company 8015 - Reinvestment Payment Fund	25	NB (3)		10/05/17	09/25/18		225	220	220	270,000.00	270,000.00	270,000.00	-	-	-	-
Company 9012 - Research Proof-of-Concept Fund	26	G					226	207	191	18,827.70	18,827.70	-	18,827.70	8,333.33	-	-
<b>011 - Bureau of Finance and Management</b>																
Company 3003 - Dakota Cement Trust	27	NB					2	2	2	-	302,961,287.47	-	302,961,287.47	26,284,001.33	3,348,142.79	(12,682,857.26)
Company 3004 - Health Care Trust	28	NB					3	3	3	-	137,250,308.25	-	137,250,308.25	11,006,808.46	1,465,955.38	(5,414,856.86)
Company 3005 - Education Enhancement Trust	29	NB					1	1	1	-	562,879,643.82	-	562,879,643.82	51,518,875.19	6,209,399.55	(20,430,221.85)
Company 3005 - Postsecondary Scholarship Grant Fund	30	NB					208	202	197	-	6,500,000.00	-	6,500,000.00	-	-	-
Company 6010 - Budgetary Accounting Fund	31	G					62	62	74	2,828,970.04	2,828,970.04	-	2,828,970.04	5,678,324.71	5,344,477.87	-
Company 8000 - Agency Fund	32	NB (3)					226	220	221	-	-	-	-	-	-	-
Company 9016 - Building South Dakota Fund	33	G	08/25/15	10/05/17			187	217	221	-	-	-	-	-	-	-
<b>0115 - South Dakota Building Authority</b>																
Company 6013 - Building Authority	35	I					7	14	17	54,150,515.29	54,150,515.29	333,575,900.00	(279,425,384.71)	35,718,451.27	47,279,516.46	(353,539.10)
<b>012 - Bureau of Administration</b>																
Company 3007 - State Capital Construction Fund	36	NB (1)					222	216	212	-	-	-	-	9,289,109.55	-	(9,289,109.55)
Company 3007 - Statewide M&R Fund	38	G					37	66	77	1,068,270.45	1,068,270.45	-	1,068,270.45	89,817.45	1,295,600.00	1,000,000.00
Company 3029 - Extraordinary Litigation Fund	39	I	12/18/17				184	73	94	511,172.00	511,172.00	-	511,172.00	921.19	1,008,124.41	2,300,000.00
Company 3113 - Maintenance of Buildings and Grounds	40	G					39	48	41	2,256,486.35	2,256,486.35	-	2,256,486.35	3,256,059.47	2,162,374.06	(1,000,000.00)
Company 6003 - Records Management Internal Service Fund	41	G					144	164	157	159,546.83	159,546.83	-	159,546.83	226,978.26	232,730.05	-
Company 6004 - Buildings and Grounds	42	G					150	158	139	698,230.19	698,230.19	-	698,230.19	6,644,033.73	6,490,851.04	-
Company 6005 - Central Mail Services Fund	43	G/NB					169	158	145	537,491.09	537,491.09	-	537,491.09	3,275,810.21	3,359,381.20	-
Company 6007 - Central Duplicating	44	G/NB					148	146	143	381,065.58	381,065.58	-	381,065.58	948,218.07	933,590.53	-
Company 6008 - Fleet & Travel Management	45	G/NB					132	159	170	45,685.62	45,685.62	-	45,685.62	16,582,109.01	16,324,275.31	-
Company 6014 - Public Entity Pool for Liability	46	I					28	19	26	10,476,372.16	10,476,372.16	-	10,476,372.16	3,568,131.09	3,192,578.86	-
Company 6015 - Procurement Management Internal Service Fund	47	G					146	200	205	5,292.79	5,292.79	-	5,292.79	756,722.71	757,605.00	-
Company 6016 - State Engineer	48	G					124	138	141	549,023.63	549,023.63	-	549,023.63	1,350,898.08	1,341,167.04	-
Company 6019 - BOA Support Services	49	G					168	164	166	293,026.41	293,026.41	-	293,026.41	1,021,858.76	1,020,082.14	-
Company 6021 - Property Management Internal Service Fund	50	G					177	196	169	54,250.38	54,250.38	-	54,250.38	354,800.15	332,053.92	-
Company 6509 - Special State Flag Account	51	NB					207	186	204	2,724.11	2,724.11	-	2,724.11	41,666.20	51,074.45	-
Company 6511 - Federal Surplus Property	52	G/NB					152	90	147	358,234.39	358,234.39	-	358,234.39	2,390,174.46	2,852,716.33	-
Company 8000 - Agency Fund	53	NB (3)					226	220	221	20,000.00	20,000.00	20,000.00	-	-	-	-
Company 9013 - Liability Captive Insurance Company - STA	54	I	05/19/15				29	20	24	2,682,350.47	2,682,350.47	-	2,682,350.47	289,126.53	185,818.71	-
Company 9028 - Liability Captive Insurance Company Fund	55	I	05/19/15				22	15	23	2,221,317.62	2,221,317.62	-	2,221,317.62	164,215.65	80,188.03	-
Company 9034 - Property & Casualty Captive Insurance Company Fund	56	I	05/19/15				14	16	38	5,467,816.95	5,542,816.95	-	5,542,816.95	2,239,630.68	2,171,526.66	-
<b>013 - Bureau of Information and Telecommunications</b>																
Company 3008 - SDPB/Tower Rent	57	NB					182	189	63	239,045.24	239,045.24	-	239,045.24	298,784.11	142,838.49	-

**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							
01: Company 3026 - SD Public Broadcasting - Other	58	G					195	193	177	56,612.21	56,612.21	-	56,612.21	1,506,154.08	1,465,732.64	1,200.00
Company 3027 - SDPB - PBC	59	G					160	175	107	392,150.00	392,150.00	-	392,150.00	1,698,241.00	1,468,522.35	-
Company 6001 - Data Processing Internal Service Fund	60	G					119	116	114	3,752,856.21	3,752,856.21	301.50	3,752,554.71	23,478,040.81	23,813,671.56	-
Company 6002 - Capitol Communications Systems Internal Service Fund	61	G					127	103	133	2,298,342.48	2,298,342.48	-	2,298,342.48	17,093,792.72	17,005,031.11	-
Company 6011 - Dakota Digital Network	62	G					95	111	125	546,384.54	546,384.54	-	546,384.54	696,255.49	721,940.79	-
Company 6502 - Radio Communications Fund	63	G					120	121	16	5,073,042.80	5,074,234.80	-	5,074,234.80	836,263.45	738,874.78	4,595,828.42
<b>014 - Bureau of Human Resources</b>																
Company 3035 - State Employees Benefits Plan Fund	64	G/NB					80	68	84	21,887,463.12	21,987,463.12	6,290.96	21,981,172.16	150,202,918.55	165,639,781.53	-
Company 3035 - State Employees Workers' Compensation Program Fund	65	G/NB		12/18/17			69	71	79	2,970,240.17	3,170,240.17	-	3,170,240.17	5,544,817.29	5,800,898.59	-
Company 3035 - Dakota Cement Life and Workers' Compensation	66	G/NB					99	97	57	172,000.04	172,000.04	-	172,000.04	11,890.12	8,327.89	-
Company 6009 - Human Resources - Labor & Mgmt.	67	G					130	144	128	977,087.10	977,087.10	2,500.00	974,587.10	4,492,723.82	4,423,764.62	-
Company 8000 - Agency Fund	68	NB (3)					226	220	221	9,889.12	9,889.12	9,889.12	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	69	NB					190	100	166	75,297.81	75,297.81	-	75,297.81	197,421.81	284,851.42	-
<b>02 - Department of Revenue</b>																
Company 3037 - South Dakota Gaming Commission Fund	71	I					96	108	91	916,900.90	916,900.90	-	916,900.90	15,298,209.20	9,476,968.28	(5,764,747.74)
Company 3076 - License Plate Revolving Fund	73	G					143	94	88	301,770.30	301,770.30	-	301,770.30	4,368,885.68	1,885,211.14	-
Company 3076 - Sales and Use Tax Collection Fund	74	G					209	210	206	-	-	-	-	10,220,249.33	10,220,249.33	-
Company 3078 - Cigarette Stamp Purchasing Fund	75	NB					206	53	122	59,452.81	59,452.81	-	59,452.81	32,893.80	30,563.79	-
Company 3078 - Ethanol Fuel Fund	76	NB					186	185	198	100,000.00	100,000.00	-	100,000.00	4,756,414.56	5,360,914.46	604,499.90
Company 3078 - Renewal Facility Tax Fund	78	NB					226	220	221	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund	79	G					50	44	42	3,056,883.27	3,056,883.27	-	3,056,883.27	9,623,092.36	7,485,123.19	(1,132,775.75)
Company 3185 - South Dakota-Bred Racing Fund	80	I					174	178	163	127,095.65	127,095.65	-	127,095.65	48,573.96	-	35,572.00
Company 3185 - Special Racing Revolving Fund	81	I					138	176	75	245,051.45	245,051.45	-	245,051.45	96,606.36	-	84,428.00
Company 6516 - Lottery Operating Fund	82	I					60	55	49	5,822,111.85	6,514,949.47	60,287.60	6,454,661.87	63,208,147.68	46,232,901.46	(16,495,024.07)
Company 6516 - Video Lottery Operating Fund	84	G					41	27	28	3,233,704.17	3,247,949.17	29,382.28	3,218,566.89	2,562,577.00	1,928,709.96	(214,000.00)
Company 8000 - Agency Fund	85	NB (3)					226	220	221	114,648,998.98	114,648,998.98	114,648,998.98	-	-	-	-
<b>03 - Department of Agriculture</b>																
Company 3002 - Wheat Commission	87	I					89	81	117	608,789.38	608,789.38	-	608,789.38	1,393,404.32	1,732,255.56	-
Company 3050 - Apiary Fund	88	G					175	177	174	39,748.78	39,748.78	-	39,748.78	82,230.71	95,786.91	-
Company 3050 - Dairy Inspection Fund	89	G					131	152	150	179,709.73	179,709.73	-	179,709.73	318,140.32	398,785.00	-
Company 3050 - Feed and Remedy Fund	90	G					111	182	201	478.83	478.83	-	478.83	285,213.59	360,696.91	-
Company 3050 - Fertilizer Fund	91	G					77	41	58	847,935.42	847,935.42	-	847,935.42	370,220.68	338,729.84	-
Company 3050 - Honey Industry Fund	92	G					164	174	80	13,094.34	13,094.34	-	13,094.34	7,137.78	945.23	-
Company 3050 - Nursery Fund	93	G					74	50	39	198,095.10	198,095.10	-	198,095.10	97,590.29	20,253.10	-
Company 3050 - Pesticide Regulatory Fund	94	G					129	150	188	(1,840.72)	(1,840.72)	-	(1,840.72)	250,093.68	523,349.13	-
Company 3050 - Seed Fund	95	G					130	172	134	64,946.66	64,946.66	-	64,946.66	110,798.53	91,497.15	-
Company 3050 - Weed and Pest Control Fund	96	G					54	60	65	913,550.09	913,550.09	-	913,550.09	287,480.14	588,152.19	-
Company 3050 - Agricultural Mediation Operating Fund	97	G						170	122	26,537.09	26,537.09	-	26,537.09	37,700.00	21,365.40	-
Company 3050 - Japanese Beetle	98	G						207	207	(799.90)	(799.90)	-	(799.90)	-	799.90	-
Company 3052 - Rural Rehabilitation Fund	99	G					10	7	9	2,575,435.43	9,199,780.55	-	9,199,780.55	411,545.18	120,902.48	-
Company 3052 - Value Added Finance Authority	100	G					199	180	137	14,462.64	14,462.64	-	14,462.64	40,151.80	18,862.56	(1,776.81)
Company 3052 - South Dakota Certified Beef Fund	101	G					213	219	218	564.05	564.05	-	564.05	-	-	-
Company 3053 - American Dairy Association	102	I					170	171	179	232,719.55	232,719.55	-	232,719.55	2,721,480.38	2,716,564.10	-
Company 3054 - Oilseeds Fund	103	I					43	69	34	916,682.69	916,682.69	-	916,682.69	360,264.06	268,800.16	-
Company 3054 - Pulse Crops Fund	104	I					44	80	40	220,073.78	220,073.78	-	220,073.78	21,006.86	9,457.76	-
Company 3054 - Soybean Research and Promotion	105	I					77	76	72	4,527,616.39	4,527,616.39	-	4,527,616.39	8,721,783.05	9,634,824.67	-
Company 3055 - Corn Utilization Council	106	I					98	106	60	2,739,846.02	2,739,846.02	-	2,739,846.02	6,423,942.93	5,698,856.27	-
Company 3056 - Forestry Fund	107	G					42	125	51	415,455.67	424,717.09	161.00	424,556.09	417,987.51	263,099.46	-
Company 3057 - Brand Fund	108	I					64	72	96	201,997.43	201,997.43	-	201,997.43	45,256.41	325,085.84	-

**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers		
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019									
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	109	I	05/19/15					110	99	132	488,311.71	488,311.71	93,144.35	395,167.36	1,167,033.70	1,637,707.02	-	
Company 3059 - State Fire Suppression Special Revenue Fund	110	NB						63	33	35	(2,228,485.32)	(2,228,485.32)	9,261.42	(2,237,746.74)	12,633,463.30	6,845,669.62	906,658.00	
Company 3059 - Mountain Pine Beetle	111	NB						148	63	190	-	-	-	-	-	(0.17)	(705,101.00)	
Company 3061 - Conservation District Special Revenue Fund	112	NB (2)						186	183	168	76,885.82	202,390.94	-	202,390.94	2,762.96	-	-	
Company 3063 - Coordinated Natural Resources Conservation Fund	113	S						70	68	71	1,014,696.48	1,014,696.48	-	1,014,696.48	518,924.32	603,759.55	-	
Company 3063 - Pesticide Recycling and Disposal Fund	114	NB						119	115	156	96,772.02	96,772.02	-	96,772.02	148,330.71	421,019.06	-	
Company 3150 - Other Disease Control	115	G						191	188	185	87,035.02	87,035.02	-	87,035.02	-	100.12	-	
Company 3151 - Livestock Disease Emergency Fund	116	NB						117	151	127	750,256.06	750,256.06	-	750,256.06	247,854.07	-	-	
Company 6503 - Board of Veterinary Medical Examiners	117	I						51	107	52	211,315.79	211,315.79	-	211,315.79	76,710.76	45,750.31	-	
Company 6507 - South Dakota Rodent Control Fund	118	G						201	195	176	(31,355.49)	(31,355.49)	-	(31,355.49)	70,745.60	79,980.95	-	
Company 6515 - State Fair Fund	119	G						171	142	101	792,663.74	792,663.74	-	792,663.74	4,237,723.78	3,850,004.23	-	
Company 8000 - Agency Fund	120	NB (3)						226	220	221	275.31	275.31	275.31	-	-	-	-	
Company 9029 - Animal Disease Research and Diagnostic Laboratory	121							81	25	54	6,877,986.03	6,877,986.03	-	6,877,986.03	1,101,273.31	4,240,119.39	3,350,000.00	
04 - Department of Tourism and State Development																		
Company 3006 - Tourism Promotion Fund	123	G						141	129	136	900,032.02	900,032.02	1,862.00	898,170.02	11,999,419.27	15,086,793.69	3,191,228.57	
Company 3143 - Arts - Donations and Receipts	124	G						133	144	93	430,263.07	430,263.07	-	430,263.07	930,626.90	834,566.98	(3,576.24)	
06 - Department of Game, Fish and Parks																		
Company 3121 - Game, Fish and Parks Administration	125	G						198	202	187	86,037.58	86,037.58	31,667.03	54,370.55	11,176.29	3,015,613.47	3,056,104.35	
Company 3122 - Department of Game, Fish and Parks Fund	126	G/I	11/22/16					34	35	39	10,850,873.25	10,850,873.25	(3,360.00)	10,854,233.25	30,011,632.98	29,407,303.05	(3,777,867.56)	
Company 3122 - HMC Natural Resources Restoration Fund	128	I						223	216	214	172,597.76	172,597.76	-	172,597.76	-	-	-	
Company 3123 - Animal Damage Control Fund	129	I						192	203	182	59,972.26	59,972.26	-	59,972.26	324,331.22	1,572,654.05	1,302,609.00	
Company 3124 - Land Acquisition and Development Fund	130	I						152	181	202	7,310.79	7,310.79	-	7,310.79	1,866.65	373,196.91	348,785.67	
Company 3125 - Parks and Recreation Fund	131	G	11/22/16					58	58	73	3,695,600.33	3,695,600.33	-	3,695,600.33	23,546,716.46	24,550,782.00	(1,597,330.28)	
Company 3125 - Custer State Park Bond Redemption Fund	133	G						194	126	129	661,307.22	661,307.22	-	661,307.22	2,249,057.38	-	(2,131,325.45)	
Company 3125 - Custer State Park Improvement Fund	134	S	11/22/16					50	56	89	281,030.16	281,030.16	-	281,030.16	39,501.44	781,242.28	-	
Company 3125 - HMC Natural Resources Recovery Fund	135	NB (2)						165	164	155	637,954.98	637,954.98	-	637,954.98	7,550.56	-	-	
Company 3126 - Snowmobile Trails Fund	136	I						92	96	103	767,052.61	767,052.61	-	767,052.61	857,731.11	939,935.03	-	
07 - Department of Tribal Relations																		
Company 3025 - Tribal Relations Other Fund	137	G						204	162	200	3,493.05	3,493.05	-	3,493.05	21,483.19	23,214.81	-	
08 - Department of Social Services																		
Company 3079 - Crime Victims' Compensation Fund	139	G	05/19/15					126	170	221	-	-	-	-	-	-	-	
Company 3079 - Prescription Drug Plan Fund	140	G	05/19/15					185	198	161	17,353.02	17,353.02	-	17,353.02	48,395.03	38,510.00	-	
Company 3079 - SS-Other/Local Donated	141	G	05/19/15					27	34	21	8,934,232.48	8,934,232.48	-	8,934,232.48	6,486,716.55	5,152,176.98	257,078.89	
Company 6503 - Board of Alcohol and Drug Professionals	142	I						193	187	178	46,415.06	46,415.06	-	46,415.06	138,712.79	143,245.26	-	
Company 6503 - Board of Counselor Examiners	143	I						166	136	104	108,154.75	108,154.75	-	108,154.75	105,017.33	83,346.20	-	
Company 6503 - Board of Examiners of Psychologists	144	I						104	104	98	110,945.19	110,945.19	-	110,945.19	64,536.76	56,690.31	-	
Company 6503 - Board of Social Work Examiners	145	I						102	81	126	190,801.34	190,801.34	-	190,801.34	111,061.80	112,702.94	-	
Company 8000 - Agency Fund	146	NB (3)						226	220	221	11,841,006.81	11,841,006.81	11,841,006.81	-	-	-	-	
Company 8311 - HSC Resident Investment	147	NB						66	47	98	151,759.54	151,759.54	-	151,759.54	11,933.12	33,733.90	1,524.24	
Company 8311 - Unclaimed Funds Account	148	NB						219	213	209	33.24	33.24	-	33.24	33.24	-	-	
Company 8313 - Child Care Fund	149	G						167	148	159	221,842.17	221,842.17	-	221,842.17	804,254.63	871,317.57	-	
Company 8328 - Children's Trust Fund	150	G						126	156	165	46,546.78	46,546.78	-	46,546.78	68,827.92	126,012.86	24,014.00	
09 - Department of Health																		
Company 3047 - Health Special Services Fund	151	G/NB						76	90	77	3,500,296.91	3,501,516.91	-	3,501,516.91	36,531,057.84	35,076,696.79	(455,502.04)	

**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							
Company 3049 - Tobacco Prevention and Reduction Trust Fund	152	G					147	157	110	679,449.40	679,449.40	-	679,449.40	5,000,000.00	4,738,396.70	(12,237.57)
Company 6018 - State Laboratory Fund	153	G					158	165	99	621,316.24	621,316.24	-	621,316.24	2,930,342.36	2,636,995.86	-
Company 6503 - Board of Dentistry	154	I					84	49	80	682,175.72	682,175.72	-	682,175.72	333,255.79	372,649.10	-
Company 6503 - Board of Examiners for Speech-Language Pathology	155	I					121	57	113	137,172.20	137,172.20	-	137,172.20	28,717.48	34,875.99	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	156	I					91	87	93	93,932.06	93,932.06	-	93,932.06	28,410.71	25,698.70	-
Company 6503 - Board of Massage Therapy	157	I	10/30/15	11/22/16			159	176	175	26,773.69	26,773.69	-	26,773.69	49,675.58	62,773.07	-
Company 6503 - Board of Nursing	158	I					123	120	135	454,598.89	459,036.11	-	459,036.11	1,388,749.38	1,513,582.24	-
Company 6503 - Board of Nursing Facility Administrators	159	I					90	147	147	55,865.16	55,865.16	-	55,865.16	72,844.08	65,599.00	-
Company 6503 - Board of Pharmacy	160	I					61	69	82	997,400.95	997,400.95	-	997,400.95	888,179.55	1,099,573.02	-
Company 6503 - Board of Chiropractic Examiners	161	I					48	49	55	364,944.36	364,944.36	-	364,944.36	112,808.47	90,746.46	-
Company 6503 - Board of Funeral Service	162	I					118	140	138	111,414.33	111,414.33	-	111,414.33	71,585.24	76,667.09	-
Company 6503 - Board of Medical & Osteopathic Examiners	163	I					21	15	12	5,646,368.90	5,649,857.68	-	5,649,857.68	2,500,564.22	926,436.60	-
Company 6503 - Board of Examiners in Optometry	164	I					181	165	123	65,925.77	65,925.77	-	65,925.77	75,524.55	61,624.14	-
Company 6503 - Board of Podiatry Examiners	165	I					154	132	151	27,897.55	27,897.55	-	27,897.55	20,007.69	19,460.65	-
Company 6503 - Board of Certified Professional Midwives	166	I					204	155	173	6,973.74	6,973.74	-	6,973.74	6,168.95	9,583.56	-
10 - Department of Labor and Regulation																
Company 3030 - Employment Security Contingency Fund	167	NB					83	148	105	545,033.19	545,033.19	-	545,033.19	721,439.24	-	(880,187.98)
Company 3181 - Banking Special Revenue Fund	168	NB					105	110	132	40,706.92	40,706.92	-	40,706.92	34,427.74	28,361.94	(5,211.99)
Company 3183 - Insurance Operating Fund	169	G					162	173	159	175,000.00	175,000.00	-	175,000.00	12,281,633.31	2,390,529.95	(9,891,103.36)
Company 3183 - Investor Education	170	NB					203	201	192	880.00	880.00	-	880.00	10.42	-	-
Company 3183 - SD Insurance Producers Continuing Education	171	G					73	112	75	145,668.22	145,668.22	-	145,668.22	68,332.49	53,025.26	(2,310.81)
Company 3183 - SD Real Estate Appraiser Fund	172	G					100	74	69	259,677.01	259,677.01	-	259,677.01	197,339.26	150,643.53	(4,421.29)
Company 3183 - South Dakota Appraisal Management Companies Fund	173	G					72	89	88	258,853.71	258,853.71	-	258,853.71	74,654.36	73,966.93	(2,865.85)
Company 3183 - Securities Operating Fund	174	G					180	181	169	15,000.00	15,000.00	-	15,000.00	47,659,901.78	345,347.02	(47,314,554.76)
Company 6503 - Board of Abstractors	175	I					42	52	82	275,113.93	275,113.93	-	275,113.93	33,447.51	47,218.67	(5,167.76)
Company 6503 - Board of Accountancy	176	I					68	98	90	423,652.28	423,652.28	-	423,652.28	368,363.24	345,753.50	(7,591.65)
Company 6503 - Board of Barber Examiners	177	I					151	163	95	42,688.81	42,688.81	-	42,688.81	20,837.19	15,555.78	(396.27)
Company 6503 - Boxing Commission	178	I					55	114	110	152,292.71	152,292.71	-	152,292.71	37,653.06	41,580.69	(173.45)
Company 6503 - Cosmetology Commission	179	I					135	145	154	150,208.06	150,208.06	-	150,208.06	314,802.77	331,190.91	(11,730.45)
Company 6503 - Electrical Commission	180	I					108	109	119	465,572.95	465,572.95	-	465,572.95	1,529,590.07	1,608,981.39	(65,859.21)
Company 6503 - Plumbing Commission	181	I					142	155	157	211,997.85	211,997.85	-	211,997.85	624,911.94	599,870.19	(22,769.61)
Company 6503 - SD Board of Technical Professions	182	I					97	88	116	360,149.29	360,149.29	-	360,149.29	429,611.52	534,166.24	(8,980.58)
Company 6503 - SD Real Estate Commission	183	I					109	84	112	408,281.26	408,281.26	-	408,281.26	422,101.49	410,218.73	(17,929.03)
Company 6525 - Subsequent Injury Fund	184	G/NB					45	75	19	3,498,699.15	3,498,699.15	-	3,498,699.15	3,539,306.94	541,988.33	(1,299.14)
Company 6526 - Banking Special Revenue Fund	185	G					28	29	30	4,353,111.84	4,353,111.84	-	4,353,111.84	4,149,607.85	3,404,482.68	(127,283.18)
Company 6526 - Insurance Examination Fund	186	NB					16	25	14	3,576,862.65	3,576,862.65	-	3,576,862.65	1,362,000.00	489,746.13	-
Company 8000 - Agency Fund	187	NB (3)					226	220	221	2,065.00	2,065.00	2,065.00	-	-	-	-
Company 8304 - Private Workers Compensation	188	G					78	83	78	850,763.73	850,763.73	240,613.73	610,150.00	81,958.21	290,159.68	279,427.91
Company (Local) - Unemployment Compensation **	189	NB	11/22/16	12/18/17			13	10	7	-	121,856,304.00	76,011.00	121,780,293.00	36,663,166.00	29,114,726.00	(812,185.00)
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	190	I					40	30	46	2,061,829.65	2,061,829.65	-	2,061,829.65	126,904.03	178,910.36	-
11 - Department of Transportation																
Company 3040 - Highway Fund	191	G/I					35	55	47	65,446,277.89	72,203,836.54	2,033,677.95	70,170,158.59	318,232,090.98	332,194,330.19	(5,354,535.04)
Company 3040 - Local Bridge Improvement Grant Fund	193	G						6	18	28,182,085.82	28,182,085.82	-	28,182,085.82	7,199,638.55	7,669,060.05	8,000,000.00
Company 3041 - State Aeronautics Fund	194	G/I					49	32	27	4,618,204.18	4,806,862.30	-	4,806,862.30	2,537,117.98	2,047,281.86	-
Company 3042 - Railroad Administration Fund	195	G		12/18/17			163	179	198	144,529.82	188,150.82	194,573.47	(6,422.65)	137,364.10	205,393.60	-

**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							
Company 3044 - Local Government																
Transportation Technology Transfer Fund	196	NB					107	78	74	396,761.79	396,761.79	-	396,761.79	339,586.73	284,622.32	-
Company 3044 - Railroad Trust Fund	197	NB			12/18/17		23	5	26	8,254,580.54	29,351,745.92	-	29,351,745.92	2,405,211.19	2,882,732.36	-
Company 6012 - Special Aviation Internal Service Fund	198	G					31	21	31	2,173,664.27	2,173,664.27	-	2,173,664.27	831,291.47	662,031.81	-
12 - Department of Education																
Company 3138 - Hagen-Harvey Memorial Scholarship																
Company 3138 - State Institute Fund	200	G					112	84	56	298,946.31	298,946.31	-	298,946.31	248,590.00	161,662.72	(27,347.54)
Company 3138 - Professional Teachers Practices and Standards Commission	201	G					122	105	123	106,934.72	106,934.72	-	106,934.72	-	52,575.53	27,347.54
Company 3138 - Dept. of Education Other	202	G					19	31	21	5,259,506.03	5,259,506.03	-	5,259,506.03	2,224,734.90	1,485,694.62	-
Company 3139 - Archeological Research Center																
Company 3139 - Historical Society Special Revenue Fund	204	G					161	168	172	63,191.64	63,191.64	-	63,191.64	177,704.11	205,286.39	-
Company 3139 - Other Activities	205						92	119	100	270,026.12	270,026.12	-	270,026.12	337,823.48	296,983.51	-
Company 3145 - Historical Preservation Loan and Grant Fund	206	G					101	93	85	313,312.27	313,312.27	-	313,312.27	3,682.86	70,898.20	100,000.00
Company 3146 - State Library	207	G					94	152	83	12,994.42	13,194.42	-	13,194.42	3,878.71	1,660.64	-
Company 3189 - Workforce Education Fund	208	I	08/25/15	08/23/16	10/30/17	09/25/18	15	46	42	2,915,389.72	2,915,389.72	-	2,915,389.72	70,241.79	1,423,673.52	490,000.00
Company 6503 - Board of Technical Education	209							77	193	-	-	-	-	-	-	(390,539.71)
Company 8000 - Agency Fund	210	NB (3)					226	220	221	132,810.77	132,810.77	132,810.77	-	-	-	-
Company 8501 - Tuition Subaccount Fund	211	G					102	151	130	960,018.11	960,018.11	-	960,018.11	-	191,097.50	-
Company 8501 - Postsecondary Technical Institutes Equipment Fund	212	NB					186	184	173	216,563.84	216,563.84	-	216,563.84	0.01	-	-
Company 8501 - Build SD Scholarship Administration	213	NB							153	36,690.36	36,690.36	-	36,690.36	94,584.30	88,584.66	30,690.72
Company 8501 - Postsecondary Technical Institutes M&R	214	NB							140	364,324.86	364,324.86	-	364,324.86	4,475.87	-	359,848.99
Company 8501 - Other	215	NB							211	-	-	-	-	1,913,403.00	1,913,403.00	-
14 - Department of Public Safety																
Company 3040 - Highway Fund	217	NB					24	28	183	-	-	-	-	17,623.00	19,891,369.50	12,643.73
Company 3048 - Boiler Inspection Fund	218	G					197	191	180	33,472.96	33,472.96	-	33,472.96	196,345.00	186,188.93	(9,456.62)
Company 3072 - Environment and Natural Resources Fee Fund	219	G					214	199	215	-	-	-	-	-	12,179.35	-
Company 3144 - S.D. 911 Coordination Fund	220	G	08/25/15		10/30/17	09/25/18	32	39	25	7,514,587.91	7,514,587.91	-	7,514,587.91	4,015,258.75	3,555,612.46	(11,946.09)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	221	NB					113	149	150	186,967.33	186,967.33	-	186,967.33	251,447.89	1,351,395.40	1,514,791.88
Company 3177 - State Motor Vehicle Fund	222	G					52	42	37	4,785,736.79	4,787,926.79	-	4,787,926.79	8,714,182.66	7,733,363.45	(342,504.64)
Company 3184 - Cigarette Fire Safety Standard Act Fund	224	G					36	86	87	184,512.52	184,512.52	-	184,512.52	11,313.68	38,710.31	(1,786.47)
Company 3184 - Motorcycle Safety	225	G					114	38	48	861,713.05	861,713.05	-	861,713.05	774,029.75	624,459.55	(2,928.39)
Company 3184 - Victim's Compensation	226	G							50	364,554.74	364,554.74	-	364,554.74	521,776.04	263,838.14	(7,421.27)
Company 3184 - Other	227	G					157	121	116	512,718.65	512,718.65	-	512,718.65	367,000.51	942,783.09	669,523.30
Company 6022 - Public Safety Inspections Fund																
Company 8000 - Agency Fund	229	NB (3)					226	220	221	1,266,400.33	1,266,400.33	1,266,400.33	-	-	-	-
16 - Department of the Military																
Company 3147 - National Guard Museum and State Weapons Collection Fund	231	G					189	51	170	183,574.62	183,574.62	-	183,574.62	2,153.40	-	-
Company 3148 - General Militia Fund and Special Militia Fund	232	NB					102	139	115	163,758.19	163,758.19	-	163,758.19	120,230.92	112,425.00	-
17 - Department of Veterans Affairs																
Company 3021 - State Veterans' Home Operating Fund																
Company 3021 - Veterans' Home Capital Fund	234	G					17	17	15	2,116,087.67	2,116,087.67	-	2,116,087.67	1,137,972.49	98,609.52	-
Company 3149 - Veterans Affairs Division Special Revenue Fund	235	NB					85	127	53	84,478.37	84,478.37	-	84,478.37	5,952.76	1,327.73	-
Company 5017 - Resident Trust Fund	236	NB					192	102	108	91,474.44	91,474.44	-	91,474.44	1,597.51	30,000.00	-
18 - Department of Corrections																
Company 3023 - Dept. of Corrections Miscellaneous																
Company 5008 - City/County M&R	238	NB					56	121	76	89,575.36	89,575.36	-	89,575.36	6,093.96	5,287.51	-
Company 6504 - Prison Industries Revolving Fund	239	G/NB					154	167	157	500,000.00	500,200.00	-	500,200.00	3,578,878.92	3,086,584.81	(492,294.11)

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**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							
Company Local - Inmate Trust **	240	NB					130	124	146	-	1,478,849.20	220,097.30	1,258,551.90	8,608,957.81	8,578,299.75	-
Company 3046 - Fund for Registration of Interpreters for the Deaf	241	G					150	82	171	(6,442.92)	(6,442.92)	-	(6,442.92)	6,673.76	12,609.61	(32,624.00)
<b>19 - Department of Human Services</b>																
Company 3046 - DHS - Other Fees	242	G					106	101	119	618,565.81	618,565.81	-	618,565.81	1,720,451.20	2,081,639.77	-
Company 3046 - Prescription Drug Plan Fund	243	G					38	135	67	304,865.05	304,865.05	-	304,865.05	445,532.30	317,572.65	32,624.00
Company 3064 - DHS Other Funds	244	G					188	162	184	79,342.72	79,342.72	-	79,342.72	4,142,577.15	4,185,260.69	-
Company 3091 - Telecommunication Fund for Other Disabilities	245	G					88	85	70	445,004.96	445,004.96	-	445,004.96	144,804.79	134,175.67	-
Company 3091 - Telecommunication Fund for the Deaf	246	G					18	24	43	2,164,854.12	2,164,854.12	-	2,164,854.12	1,308,314.44	1,176,463.01	-
Company 3091 - Other	247	G					156	45	11	3,210,437.32	3,210,437.32	-	3,210,437.32	616,927.44	47,245.11	-
Company 5016 - Redfield Resident Investment	248	NB					93	95	97	214,705.86	214,705.86	-	214,705.86	40,028.19	63,968.91	-
Company 6508 - DHS Canteen Fund	249	NB					116	67	64	68,394.12	68,394.12	-	68,394.12	834.97	480.91	-
Company 8314 - DHS/SBVI Business Enterprise Program	250	NB					173	93	76	136,416.25	136,416.25	-	136,416.25	97,256.91	66,749.87	(1,054.04)
<b>20 - Department of Environment and Natural Resources</b>																
Company 3036 - Petroleum Release Compensation Fund	251	G/I	10/30/15				26	20	22	3,415,454.03	3,415,454.03	-	3,415,454.03	3,511,572.71	1,360,335.51	(876,908.85)
Company 3072 - Environment and Natural Resources Fee Fund	253	G/S					110	137	45	1,742,502.22	1,742,502.22	-	1,742,502.22	2,961,434.09	2,741,989.65	632,780.26
Company 3073 - Water and Environment Fund	255	S					15	18	20	27,279,128.89	49,881,290.85	-	49,881,290.85	2,447,922.79	8,780,326.66	9,694,046.96
Company 3074 - Board of Certification Fund	257	G					220	160	210	15.60	15.60	-	15.60	21,538.00	29,872.90	-
Company 3074 - Other Activities	258	G/S					178	154	150	(89,196.61)	(89,196.61)	-	(89,196.61)	2,579,205.00	2,303,947.06	(11,784.75)
Company 3075 - Environmental Livestock Cleanup Fund	259	NB					137	128	131	1,451,866.53	1,451,866.53	-	1,451,866.53	44,759.68	-	-
Company 3075 - Hazardous Waste Revolving Fund	260	NB					153	208	219	79.52	79.52	-	79.52	-	-	-
Company 3075 - Reclamation Fund	261	NB					6	9	81	18,703,085.26	18,703,085.26	-	18,703,085.26	219,415.20	-	-
Company 3075 - Regulated Substance Response Fund	262	I					33	26	29	4,382,669.10	4,382,669.10	-	4,382,669.10	215,053.23	649,765.46	855,913.34
Company 3075 - Well Rehabilitation and Plugging Subfund	263	NB					202	194	186	23,216.82	23,216.82	-	23,216.82	263.21	-	-
Company 3075 - Clean Water State Revolving Fund **	264	NB					8	6	5	-	461,353,122.13	218,428,097.87	242,925,024.26	24,661,816.65	12,389,048.48	-
Company 3075 - Drinking Water State Revolving Fund **	266	NB					5	6	8	-	270,893,075.03	74,401,189.91	196,491,885.12	14,178,105.50	10,389,374.52	-
<b>25 - South Dakota Retirement System</b>																
Company 3090 - SDRS Supplemental Retirement Admin	269	G					212	205	195	6,747.20	6,747.20	-	6,747.20	1,396.28	-	-
Company 8000 - Agency Fund	270	NB (3)					226	220	221	(249,775.18)	(249,775.18)	(249,775.18)	-	-	-	-
Company 8901 - S.D. Retirement System Pension	271	G/NB					9	8	6	7,014,289.51	11,014,615,071.41	33,731.82	11,014,581,339.59	1,605,485,228.42	932,429,221.40	-
<b>26 - Public Utilities Commission</b>																
Company 3014 - Telephone Solicitation Fund	273	G					89	91	106	175,633.20	175,633.20	-	175,633.20	50,063.76	106,126.14	-
Company 3128 - Grain and Warehouse Fund	274	G					70	123	124	193,556.14	193,556.14	-	193,556.14	114,522.38	121,629.04	-
Company 3128 - Gross Receipts Tax fund	275	G					59	37	39	3,225,395.95	3,225,395.95	-	3,225,395.95	1,827,802.65	1,698,658.81	-
Company 3128 - One-Call Notification Fund	276	G					75	82	86	1,079,775.35	1,080,525.35	-	1,080,525.35	796,884.45	824,436.14	-
Company 3128 - Pipeline Safety Account	277	G					139	133	148	108,836.68	108,836.68	-	108,836.68	95,972.24	105,691.87	-
Company 8316 - PUC Regulatory Assessment Fee Fund	278	G					179	153	160	(94,707.03)	(94,707.03)	-	(94,707.03)	744,809.05	662,749.81	-
Company 8316 - Telecommunication Investigation Fund	279	G					215	220	221	-	-	-	-	-	-	-
<b>27 - Unified Judicial System</b>																
Company 3012 - Board of Bar Examiners	281	G					183	190	181	25,427.89	25,427.89	-	25,427.89	67,825.00	68,816.15	-
Company 3012 - Court Appointed Special Advocates Fund	282	G					196	197	33	217,666.53	217,666.53	-	217,666.53	184,088.08	4,098.98	-
Company 3012 - Court Automation Fund	283	G	10/30/15		12/18/17		53	43	57	5,299,532.89	5,299,532.89	-	5,299,532.89	7,281,212.33	7,076,170.48	7,421.27
Company 3039 - Reimbursement for Referee Services	284	G					217	214	208	85.20	85.20	-	85.20	475,219.42	475,134.22	-
Company 8303 - Drug Screening	285	G					210	212	196	1,945.02	1,945.02	-	1,945.02	12,555.73	12,365.72	-
Company 8303 - Other	286	G					128	117	167	21,718.63	21,718.63	-	21,718.63	25,079.60	26,565.86	-
<b>28 - Legislative Research Council</b>																
Company 3024 - Legislative Capitol Renovation Fund	287	G					224	218	216	-	-	-	-	-	8,369.67	-
Company 9047 - Legislative Contingency Fund	288	G					140	161	92	1,545,457.85	1,545,457.85	-	1,545,457.85	-	-	700,000.00

**FY2019 Fund Rankings**

Ag Fund Name	Blue Book Page	Budget	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
			CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							
<b>29 - Attorney General's Office</b>																
Company 3000 - Attorney General Other	289	G			12/18/17		12	36	28	9,014,904.23	9,014,904.23	-	9,014,904.23	6,415,270.51	5,560,717.27	(16,780.67)
Company 3000 - 24/7 Sobriety Fund	290	G				136	131	108		548,511.43	548,511.43	-	548,511.43	1,072,772.62	1,055,200.51	16,055.13
Company 3000 - Drug Control Fund	291	NB				79	130	149		35,641.20	35,641.20	-	35,641.20	1,601,092.50	1,143,436.38	725.54
Company 3000 - Drug Control Fund (Local Account)	292	NB					125	215	213	-	228,340.12	-	228,340.12	-	-	-
Company 3010 - 911 Telecommunicator Training Fund	293	G	10/30/15				71	61	59	(792,254.38)	(792,254.38)	-	(792,254.38)	92,287.24	213,961.57	-
Company 3010 - Law Enforcement Officers Training Fund	294	G	10/30/15				172	122	162	577,673.74	577,673.74	-	577,673.74	4,035,689.24	4,060,740.18	-
Company 6503 - Insurance Fraud Prevention Unit Fund	295	I					82	70	111	105,090.16	105,090.16	-	105,090.16	3,863.40	234,534.27	-
Company 8302 - Antitrust Special Revenue Fund	296	NB					25	59	66	872,162.72	872,162.72	-	872,162.72	11,366.92	13,059.57	-
<b>30 - School and Public Lands</b>																
Company 3001 - Public Lands Weed and Pest Fund	297	G					115	134	142	148,637.97	148,637.97	-	148,637.97	174,400.59	306,431.78	-
Company 3009 - Public Buildings Fund	298	G					155	151	138	-	575,417.57	-	575,417.57	92,490.01	-	-
Company 3108 - Escheated Personal Property Fund	299	NB					205	211	199	-	238,106.89	226,220.37	11,886.52	7,439.21	-	-
Company 5018 - Human Services	300	NB	10/30/15				99	113	102	-	4,071,222.09	-	4,071,222.09	125,435.54	-	-
Company 5018 - Permanent Fund	301	NB					86	75	68	-	37,327,873.73	-	37,327,873.73	1,520,914.07	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	302	NB					143	141	127	-	1,777,805.87	-	1,777,805.87	49,318.52	-	-
Company 8010 - Permanent Fund - Interest and Income	303	NB (3)					226	220	221	-	67,592,223.58	67,592,223.58	-	-	-	-
Company 8610 - Common School - Permanent Fund	304	NB					67	65	62	-	169,775,127.63	-	169,775,127.63	5,847,282.78	-	-
Company 8610 - Common School - Interest and Income	305	NB					20	40	36	-	12,538,203.87	-	12,538,203.87	12,720,176.76	12,112,217.52	-
<b>31 - Secretary of State</b>																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	307	G					200	204	189	25,000.00	25,000.00	-	25,000.00	751,158.00	641,790.35	(109,367.65)
Company 8000 - Agency Fund	308	NB (3)					226	220	221	-	-	-	-	-	-	-
<b>320 - State Treasurer</b>																
Company 3062 - Teen Court Grant Program Fund	309	NB					126	166	158	213,832.90	213,832.90	-	213,832.90	679.88	-	200,000.00
Company 8000 - Agency Fund	310	NB (3)					226	220	221	647,252.78	647,252.78	647,252.78	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	311	I					216	209	203	48,425.95	48,425.95	-	48,425.95	26,317,552.20	26,319,126.25	-
<b>321 - State Investment Council</b>																
Company 3017 - Investment Council Expense Fund	313	G					149	92	120	2,351,074.61	2,351,074.61	-	2,351,074.61	12,789,125.60	12,889,398.46	-
Company 8000 - Agency Fund	314	NB (3)					226	220	221	27,677,624.17	27,677,624.17	27,677,624.17	-	-	-	-
<b>33 - State Auditor</b>																
Company 3028 - Equal Access to Our Courts Fund	315	G					176	206	109	63,078.25	63,078.25	-	63,078.25	117,692.05	65,073.95	-
Company 8000 - Agency Fund	316	NB (3)					226	220	221	4,670,778.19	4,670,778.19	4,670,778.19	-	-	-	-

\*\* - FY2019's financial information was not available at time rankings were determined. Used FY2018 for the rankings.

G - Included in the General Appropriations Bill.

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

S - Spending authorized by Special Appropriation.

NB - Not included in the General Appropriations Bill.

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

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

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

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

**FY2019 Fund Rankings**

Ag Fund Name	Blue	GOAC Reviews				GOAC Ranking			Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
	Book	CY2015	CY2016	CY2017	CY2018	FY2017	FY2018	FY2019							

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## Balances in State's Cash Flow Portfolio

Fund	June 2017	June 2018	June 2019
<b>General Fund:</b>			
Company 1000 - Budget Reserve Fund	113,379,804.67	115,467,506.72	125,762,871.55
Company 1000 - General Revenue Replacement Fund	44,000,048.12	44,000,048.12	44,000,048.12
Company 1000 - State General Fund	40,378,589.78	61,682,897.22	78,931,709.35
<b>Federal Funds:</b>			
Company 2002 - DENR Federal	(1,230,758.25)	(889,765.77)	(1,042,337.98)
Company 2002 - DENR Indirect Costs	98,849.28	97,407.11	179,754.12
Company 2003 - Dept. of Human Services Federal	(1,702,957.29)	(3,356,615.22)	(6,150,055.45)
Company 2003 - Dept. of Human Services Indirect Costs	250,000.00	213,356.07	233,008.18
Company 2004 - Dept. of Social Services Federal	(8,626,475.20)	(7,564,212.51)	(3,600,444.62)
Company 2005 - Governor's Office Federal	10,607,961.84	7,187,899.39	8,270,189.99
Company 2006 - Attorney General Federal	(1,043,297.80)	(1,377,216.89)	(887,882.13)
Company 2007 - Secretary of State Federal	9,001,747.08	10,318,988.10	10,132,815.92
Company 2010 - Arts and History Federal	(43,245.03)	(77,193.75)	(26,215.37)
Company 2011 - State Auditor Federal	0.01	0.01	0.01
Company 2012 - Dept. of Labor Federal	1,057,270.22	1,823,799.36	1,603,071.60
Company 2015 - Dept. of Revenue Federal	422,688.00	138,588.00	-
Company 2016 - Public Utilities Commission Federal	(86,297.07)	(75,841.20)	(59,446.76)
Company 2017 - Dept. of Human Services Federal (NB)	(44,638.00)	(41,870.00)	(13,255.00)
Company 2018 - Dept. of Health Federal	(327,303.64)	619,867.23	770,252.75
Company 2018 - Dept. of Health Indirect Costs	66,129.97	(117,559.04)	143,046.30
Company 2019 - Dept. of Agriculture Federal	191,495.75	50,144.15	(1,125,639.95)
Company 2019 - Dept. of Agriculture Indirect Costs	174,802.98	348,435.55	320,454.31
Company 2021 - Dept. of Corrections Federal	(34,252.02)	(32,520.06)	(58,108.08)
Company 2023 - Dept. of Game, Fish and Parks Federal	(332,565.16)	370,725.09	(206,559.20)
Company 2024 - Dept. of Education Federal	(135,018.70)	317,823.19	272,506.58
Company 2024 - Dept. of Education Indirect Costs	(484,906.14)	(346,524.41)	(47,671.82)
Company 2025 - Dept. of Military and Veterans Affairs Federal	(1,935,260.22)	(3,024,046.90)	(2,849,186.51)
Company 2026 - Animal Industry Board Federal	546,752.34	502,636.56	374,630.84
Company 2027 - Public Safety Federal	(955,567.70)	(2,268,824.10)	(1,236,447.63)
Company 2028 - Educational Telecommunications Federal	-	18,970.49	-
Company 2029 - Game and Fish Federal	(373,967.06)	(608,413.04)	(136,831.76)
Company 2030 - Dept. of Military and Veterans Affairs Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2033 - Transportation Federal	14,906,554.47	16,563,305.49	17,141,993.78
Company 2034 - Institutional M & R Federal Fund	1,583,222.59	1,688,175.57	1,682,503.54
Company 2035 - Emergency Management Federal	(521,116.83)	(330,219.46)	(2,382,489.24)
Company 2037 - Veterans' Affairs Federal Fund	(726,479.59)	(764,533.15)	(580,899.86)
<b>Other Funds:</b>			
Company 3000 - 24/7 Sobriety Fund	605,898.82	514,884.19	548,511.43
Company 3000 - Attorney General Other	8,309,491.38	8,187,825.42	9,014,904.23
Company 3000 - Drug Control Fund	655,762.42	(422,740.46)	35,641.20
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	280,669.16	148,637.97
Company 3002 - Wheat Commission	865,207.02	947,640.62	608,789.38
Company 3006 - Tourism Promotion Fund	1,514,563.70	796,177.87	900,032.02
Company 3007 - Statewide M&R Fund	3,355,000.00	1,274,053.00	1,068,270.45
Company 3008 - SDPB/Tower Rent	86,621.39	83,099.62	239,045.24
Company 3010 - 911 Telecommunicator Training Fund	(612,501.19)	(670,580.05)	(792,254.38)
Company 3010 - Law Enforcement Officers Training Fund	373,262.65	602,724.68	577,673.74
Company 3012 - Board of Bar Examiners	43,085.23	26,419.04	25,427.89
Company 3012 - Court Appointed Special Advocates Fund	42,683.68	37,677.43	217,666.53
Company 3012 - Court Automation Fund	5,500,708.49	5,087,069.77	5,299,532.89
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	24,994.96	25,000.00	25,000.00
Company 3014 - Telephone Solicitation Fund	308,129.51	231,695.58	175,633.20
Company 3015 - Private Activities Bond Fund	471,221.90	461,038.32	387,830.14
Company 3016 - Employer's Investment in South Dakota's Future Fund	26,076,694.44	34,319,633.38	20,115,181.01
Company 3017 - Investment Council Expense Fund	1,929,561.32	2,451,347.47	2,351,074.61
Company 3021 - State Veterans' Home Operating Fund	1,628,676.55	1,009,436.41	1,263,737.70
Company 3021 - Veterans' Home Capital Fund	1,020,893.34	1,076,724.70	2,116,087.67
Company 3023 - Dept. of Corrections Miscellaneous	125,235.30	274.33	-
Company 3024 - Legislative Capitol Renovation Fund	8,369.67	8,369.67	-
Company 3025 - Tribal Relations Other Fund	1,003.12	5,224.67	3,493.05
Company 3026 - SD Public Broadcasting - Other	74,719.88	14,990.77	56,612.21
Company 3027 - SDPB - PBC	377,570.75	162,431.35	392,150.00
Company 3028 - Equal Access to Our Courts Fund	31,942.77	10,460.15	63,078.25
Company 3029 - Extraordinary Litigation Fund	(31,606.63)	(781,624.78)	511,172.00
Company 3030 - Employment Security Contingency Fund	708,972.52	703,781.93	545,033.19
Company 3035 - Dakota Cement Life and Workers' Compensation	188,191.23	168,437.81	172,000.04
Company 3035 - State Employees Benefits Plan Fund	35,274,278.16	37,320,154.39	21,887,463.12
Company 3035 - State Employees Workers' Compensation Program Fund	3,529,808.35	3,286,321.47	2,970,240.17
Company 3036 - Petroleum Release Compensation Fund	2,640,412.33	2,141,125.68	3,415,454.03
Company 3037 - South Dakota Gaming Commission Fund	895,351.15	860,407.72	916,900.90
Company 3039 - Reimbursement for Referee Services	-	-	85.20
Company 3040 - Highway Fund	93,876,691.81	83,313,622.87	65,446,277.89
Company 3040 - Local Bridge Improvement Grant Fund	14,790,684.79	20,651,507.32	28,182,085.82

## Balances in State's Cash Flow Portfolio

Fund	June 2017	June 2018	June 2019
Company 3041 - State Aeronautics Fund	3,932,704.59	4,128,479.78	4,618,204.18
Company 3042 - Railroad Administration Fund	171,996.89	272,026.40	144,529.82
Company 3044 - Local Government Transportation Technology Transfer Fund	500,683.06	341,797.38	396,761.79
Company 3044 - Railroad Trust Fund	8,073,781.31	6,827,458.53	8,254,580.54
Company 3046 - DHS - Other Fees	1,177,063.72	979,754.38	618,565.81
Company 3046 - Fund for Registration of Interpreters for the Deaf	2,921.65	32,116.93	(6,442.92)
Company 3046 - Prescription Drug Plan Fund	953,152.33	144,281.40	304,865.05
Company 3047 - Health Special Services Fund	5,140,344.98	2,501,347.90	3,500,296.91
Company 3048 - Boiler Inspection Fund	40,000.00	32,773.51	33,472.96
Company 3049 - Tobacco Prevention and Reduction Trust Fund	485,726.23	430,083.67	679,449.40
Company 3050 - Agricultural Mediation Operating Fund	-	10,202.49	26,537.09
Company 3050 - Apiary Fund	61,364.12	53,304.98	39,748.78
Company 3050 - Dairy Inspection Fund	258,924.86	260,354.41	179,709.73
Company 3050 - Feed and Remedy Fund	256,292.14	75,962.15	478.83
Company 3050 - Fertilizer Fund	736,461.80	816,444.58	847,935.42
Company 3050 - Honey Industry Fund	7,060.28	6,901.79	13,094.34
Company 3050 - Japanese Beetle	-	-	(799.90)
Company 3050 - Nursery Fund	66,832.89	120,757.91	198,095.10
Company 3050 - Pesticide Regulatory Fund	282,243.86	271,414.73	(1,840.72)
Company 3050 - Seed Fund	56,516.04	45,645.28	64,946.66
Company 3050 - Weed and Pest Control Fund	1,345,472.37	1,214,222.14	913,550.09
Company 3052 - Rural Rehabilitation Fund	3,878,083.05	3,115,906.09	2,575,435.43
Company 3052 - South Dakota Certified Beef Fund	564.05	564.05	564.05
Company 3052 - Value Added Finance Authority	(11,052.54)	(5,049.79)	14,462.64
Company 3053 - American Dairy Association	308,076.96	227,803.27	232,719.55
Company 3054 - Oilseeds Fund	816,072.62	825,218.79	916,682.69
Company 3054 - Pulse Crops Fund	206,838.54	208,524.68	220,073.78
Company 3054 - Soybean Research and Promotion	6,833,343.53	5,440,658.01	4,527,616.39
Company 3055 - Corn Utilization Council	2,567,863.53	2,014,759.36	2,739,846.02
Company 3056 - Forestry Fund	393,301.01	260,431.62	415,455.67
Company 3057 - Brand Fund	751,515.08	481,826.86	201,997.43
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	867,787.10	987,535.78	488,311.71
Company 3059 - Mountain Pine Beetle	713,774.02	705,100.83	-
Company 3059 - State Fire Suppression Special Revenue Fund	(4,316,008.73)	(8,922,937.00)	(2,228,485.32)
Company 3061 - Conservation District Special Revenue Fund	81,502.76	95,749.83	76,885.82
Company 3062 - Teen Court Grant Program Fund	68,757.63	13,153.02	213,832.90
Company 3063 - Coordinated Natural Resources Conservation Fund	1,131,476.08	1,099,531.71	1,014,696.48
Company 3063 - Pesticide Recycling and Disposal Fund	380,902.23	369,460.37	96,772.02
Company 3064 - DHS Other Funds	(76,803.44)	122,026.26	79,342.72
Company 3072 - Environment and Natural Resources Fee Fund	861,133.59	890,277.52	1,742,502.22
Company 3073 - Water and Environment Fund	26,365,379.42	24,279,745.85	27,279,128.89
Company 3074 - Board of Certification Fund	40.00	8,350.50	15.60
Company 3074 - Other Activities	(137,507.11)	(352,669.80)	(89,196.61)
Company 3075 - Environmental Livestock Cleanup Fund	1,366,146.33	1,407,106.85	1,451,866.53
Company 3075 - Hazardous Waste Revolving Fund	58.07	79.52	79.52
Company 3075 - Reclamation Fund	18,269,640.90	18,483,670.06	18,703,085.26
Company 3075 - Regulated Substance Response Fund	4,195,342.52	3,961,467.99	4,382,669.10
Company 3075 - Well Rehabilitation and Plugging Subfund	22,749.13	22,953.61	23,216.82
Company 3076 - License Plate Revolving Fund	301,329.76	301,936.15	301,770.30
Company 3076 - Sales and Use Tax Collection Fund	(11.00)	-	-
Company 3078 - Cigarette Stamp Purchasing Fund	23,826.96	57,122.80	59,452.81
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	153,959.28	114,038.11	-
Company 3079 - Prescription Drug Plan Fund	10,441.20	7,467.99	17,353.02
Company 3079 - SS-Other/Local Donated	10,670,353.90	7,342,614.02	8,934,232.48
Company 3090 - SDRS Supplemental Retirement Admin	4,058.58	5,350.92	6,747.20
Company 3091 - Other	(6,016.95)	2,640,754.99	3,210,437.32
Company 3091 - Telecommunication Fund for Other Disabilities	432,574.59	434,375.84	445,004.96
Company 3091 - Telecommunication Fund for the Deaf	2,618,032.80	2,033,002.69	2,164,854.12
Company 3113 - Maintenance of Buildings and Grounds	2,087,402.05	2,162,800.94	2,256,486.35
Company 3121 - Game, Fish and Parks Administration	82,670.61	30,834.79	86,037.58
Company 3122 - Department of Game, Fish and Parks Fund	15,627,220.14	14,027,491.88	10,850,873.25
Company 3122 - HMC Natural Resources Restoration Fund	172,597.76	172,597.76	172,597.76
Company 3123 - Animal Damage Control Fund	35,986.30	5,686.09	59,972.26
Company 3124 - Land Acquisition and Development Fund	160,420.33	29,855.38	7,310.79
Company 3125 - Custer State Park Bond Redemption Fund	15,677.09	543,575.29	661,307.22
Company 3125 - Custer State Park Improvement Fund	2,171,063.95	1,022,771.00	281,030.16
Company 3125 - HMC Natural Resources Recovery Fund	622,719.52	630,404.42	637,954.98
Company 3125 - Parks and Recreation Fund	6,029,795.85	6,297,542.15	3,695,600.33
Company 3126 - Snowmobile Trails Fund	888,673.55	849,256.53	767,052.61
Company 3128 - Grain and Warehouse Fund	215,519.74	200,662.80	193,556.14
Company 3128 - Gross Receipts Tax fund	2,872,687.84	3,096,252.11	3,225,395.95
Company 3128 - One-Call Notification Fund	1,131,969.73	1,107,327.04	1,079,775.35
Company 3128 - Pipeline Safety Account	134,803.00	118,556.31	108,836.68
Company 3138 - Dept. of Education Other	4,529,953.90	4,520,465.75	5,259,506.03
Company 3138 - Hagen-Harvey Memorial Scholarship	868,203.90	878,964.03	889,495.18

## Balances in State's Cash Flow Portfolio

Fund	June 2017	June 2018	June 2019
Company 3138 - Professional Teachers Practices and Standards Commission	99,507.86	132,162.71	106,934.72
Company 3138 - State Institute Fund	225,135.52	239,366.57	298,946.31
Company 3139 - Archeological Research Center	672,311.06	610,776.70	530,202.00
Company 3139 - Historical Society Special Revenue Fund	130,239.36	90,773.93	63,191.64
Company 3139 - Other Activities	207,874.65	229,186.15	270,026.12
Company 3143 - Arts - Donations and Receipts	383,977.15	337,779.39	430,263.07
Company 3144 - S.D. 911 Coordination Fund	7,288,356.28	7,066,887.71	7,514,587.91
Company 3144 - Special Emergency and Disaster Special Revenue Fund	855,815.66	(229,877.04)	186,967.33
Company 3145 - Historical Preservation Loan and Grant Fund	253,347.70	280,527.61	313,312.27
Company 3146 - State Library	11,174.57	10,776.35	12,994.42
Company 3147 - National Guard Museum and State Weapons Collection Fund	180,458.62	181,421.22	183,574.62
Company 3148 - General Militia Fund and Special Militia Fund	147,824.25	155,952.27	163,758.19
Company 3149 - Veterans Affairs Division Special Revenue Fund	88,430.10	79,853.34	84,478.37
Company 3150 - Other Disease Control	87,805.23	87,135.14	87,035.02
Company 3151 - Livestock Disease Emergency Fund	195,517.95	502,401.99	750,256.06
Company 3177 - State Motor Vehicle Fund	5,822,205.78	7,299,933.50	7,842,620.06
Company 3178 - Energy Conservation Loan Special Revenue Fund	2,584,460.57	2,915,432.19	3,832,409.30
Company 3178 - Ethanol Infrastructure Incentive Fund	1,141,165.65	223,625.81	28,039.61
Company 3178 - GOED Special Revenue Fund	622,602.51	7,703,155.28	2,882,938.92
Company 3178 - Rural Broadband Fund	-	-	5,000,000.00
Company 3181 - Banking Special Revenue Fund	47,884.62	39,853.11	40,706.92
Company 3183 - South Dakota Appraisal Management Companies Fund	265,582.89	261,032.13	258,853.71
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	860.11	869.58	880.00
Company 3183 - SD Insurance Producers Continuing Education	148,454.13	132,671.80	145,668.22
Company 3183 - SD Real Estate Appraiser Fund	176,203.39	217,402.57	259,677.01
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	240,878.77	213,695.62	184,512.52
Company 3184 - Motorcycle Safety	432,232.17	715,071.24	861,713.05
Company 3184 - Not Identified	228,159.03	418,977.93	512,718.65
Company 3184 - Victim's Compensation	-	-	364,554.74
Company 3185 - South Dakota-Bred Racing Fund	67,753.33	42,949.69	127,095.65
Company 3185 - Special Racing Revolving Fund	200,171.32	64,017.09	245,051.45
Company 3186 - Economic Development Partnership Fund	1,231,196.47	729,006.28	532,801.24
Company 3187 - Local Infrastructure Improvement Grant Fund	6,144,214.99	5,695,181.76	5,001,270.11
Company 3188 - SD Housing Opportunity Fund	1,012,072.11	-	450,352.14
Company 3189 - Workforce Education Fund	6,208,868.68	3,778,821.45	2,915,389.72
Company 5008 - City/County M&R	93,257.75	88,768.91	89,575.36
Company 5016 - Redfield Resident Investment	245,729.96	238,646.58	214,705.86
Company 5017 - Resident Trust Fund	148,025.47	119,876.93	91,474.44
Company 6001 - Data Processing Internal Service Fund	3,947,639.65	4,088,185.46	3,752,856.21
Company 6002 - Capitol Communications Systems Internal Service Fund	1,396,007.71	2,209,580.87	2,298,342.48
Company 6003 - Records Management Internal Service Fund	172,200.82	165,298.62	159,546.83
Company 6004 - Buildings and Grounds	645,646.76	545,047.50	698,230.19
Company 6005 - Central Mail Services Fund	596,228.49	621,062.08	537,491.09
Company 6007 - Central Duplicating	481,256.84	366,438.04	381,065.58
Company 6008 - Fleet & Travel Management	1,329,599.11	(212,148.08)	45,685.62
Company 6009 - Human Resources - Labor & Mgmt.	943,043.31	912,127.90	977,087.10
Company 6010 - Budgetary Accounting Fund	2,134,983.17	2,495,123.20	2,828,970.04
Company 6011 - Dakota Digital Network	555,119.35	572,069.84	546,384.54
Company 6012 - Special Aviation Internal Service Fund	1,536,428.45	2,004,404.61	2,173,664.27
Company 6013 - Building Authority	102,533,191.76	50,565,119.58	54,150,515.29
Company 6014 - Public Entity Pool for Liability	9,682,593.55	10,100,819.93	10,476,372.16
Company 6015 - Procurement Management Internal Service Fund	161,736.63	6,175.08	5,292.79
Company 6016 - State Engineer	566,012.74	539,292.59	549,023.63
Company 6018 - State Laboratory Fund	418,065.20	327,969.74	621,316.24
Company 6019 - BOA Support Services	275,020.88	291,249.79	293,026.41
Company 6021 - Property Management Internal Service Fund	66,374.32	31,504.15	54,250.38
Company 6022 - Public Safety Inspections Fund	262,698.45	98,926.92	162,650.72
Company 6502 - Radio Communications Fund	431,149.15	380,342.71	5,073,042.80
Company 6503 - Board of Certified Professional Midwives	20,000.00	10,388.35	6,973.74
Company 6503 - Board of Abstractors	280,752.72	294,052.85	275,113.93
Company 6503 - Board of Accountancy	423,170.59	408,634.19	423,652.28
Company 6503 - Board of Alcohol and Drug Professionals	50,615.30	50,947.53	46,415.06
Company 6503 - Board of Barber Examiners	45,331.46	37,803.67	42,688.81
Company 6503 - Board of Chiropractic Examiners	312,498.04	342,882.35	364,944.36
Company 6503 - Board of Counselor Examiners	75,653.29	86,483.62	108,154.75
Company 6503 - Board of Dentistry	667,758.65	721,569.03	682,175.72
Company 6503 - Board of Examiners for Speech-Language Pathology	100,662.39	143,330.71	137,172.20
Company 6503 - Board of Examiners in Optometry	48,935.18	52,025.36	65,925.77
Company 6503 - Board of Examiners of Psychologists	91,269.84	103,098.74	110,945.19
Company 6503 - Board of Funeral Service	117,878.97	116,496.18	111,414.33
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	85,858.12	91,220.05	93,932.06
Company 6503 - Board of Massage Therapy	62,789.74	39,871.18	26,773.69
Company 6503 - Board of Medical & Osteopathic Examiners	3,478,867.88	4,074,259.45	5,646,368.90
Company 6503 - Board of Nursing	795,721.23	578,415.31	454,598.89

## Balances in State's Cash Flow Portfolio

Fund	June 2017	June 2018	June 2019
Company 6503 - Board of Nursing Facility Administrators	77,068.42	48,620.08	55,865.16
Company 6503 - Board of Pharmacy	1,429,667.01	1,208,794.42	997,400.95
Company 6503 - Board of Podiatry Examiners	23,811.80	27,350.51	27,897.55
Company 6503 - Board of Social Work Examiners	168,693.42	192,442.48	190,801.34
Company 6503 - Board of Technical Education	-	390,539.71	-
Company 6503 - Board of Veterinary Medical Examiners	199,222.89	180,355.34	211,315.79
Company 6503 - Boxing Commission	160,194.70	156,393.79	152,292.71
Company 6503 - Cosmetology Commission	220,302.97	178,326.65	150,208.06
Company 6503 - Electrical Commission	748,868.33	610,823.48	465,572.95
Company 6503 - Insurance Fraud Prevention Unit Fund	261,756.26	335,761.03	105,090.16
Company 6503 - Plumbing Commission	244,705.66	209,725.71	211,997.85
Company 6503 - SD Board of Technical Professions	521,181.71	473,684.59	360,149.29
Company 6503 - SD Real Estate Commission	384,984.00	414,327.53	408,281.26
Company 6504 - Prison Industries Revolving Fund	500,000.00	500,000.00	500,000.00
Company 6507 - South Dakota Rodent Control Fund	16,525.01	(22,120.14)	(31,355.49)
Company 6508 - DHS Canteen Fund	67,805.51	68,040.06	68,394.12
Company 6509 - Special State Flag Account	6,397.63	12,132.36	2,724.11
Company 6510 - Revolving Economic Development and Initiative Fund	76,455,190.86	75,333,423.14	75,881,639.65
Company 6511 - Federal Surplus Property	466,619.44	820,776.26	358,234.39
Company 6515 - State Fair Fund	218,696.42	404,944.19	792,663.74
Company 6516 - Lottery Operating Fund	5,232,240.65	5,966,252.14	5,823,658.51
Company 6516 - Video Lottery Operating Fund	3,525,766.41	2,812,708.65	3,232,157.51
Company 6518 - Science and Technology Authority	14,049,911.24	12,238,169.27	15,289,697.80
Company 6525 - Subsequent Injury Fund	1,578,748.99	502,679.68	3,498,699.15
Company 6526 - Banking Special Revenue Fund	2,911,385.81	3,750,269.85	4,353,111.84
Company 6526 - Insurance Examination Fund	2,444,620.83	2,704,608.78	3,576,862.65
Company 8000 - Agency Fund	113,765,877.33	128,726,473.86	160,667,454.81
Company 8015 - Reinvestment Payment Fund	-	-	270,000.00
Company 8301 - State Workers Unemployment Compensation	57,882.13	162,727.42	75,297.81
Company 8302 - Antitrust Special Revenue Fund	910,107.38	873,855.37	872,162.72
Company 8303 - Drug Screening	3,710.76	1,755.01	1,945.02
Company 8303 - Other	17,074.00	23,204.89	21,718.63
Company 8304 - Private Workers Compensation	881,955.68	780,857.47	850,763.73
Company 8311 - HSC Resident Investment	146,778.81	171,629.76	151,759.54
Company 8311 - Unclaimed Funds Account	87.52	406.32	33.24
Company 8313 - Child Care Fund	255,588.00	283,510.82	221,842.17
Company 8314 - DHS/SBVI Business Enterprise Program	78,056.25	106,963.25	136,416.25
Company 8316 - PUC Regulatory Assessment Fee Fund	(3,907.55)	(176,766.27)	(94,707.03)
Company 8324 - Unclaimed Property Trust Fund	50,000.00	50,000.00	48,425.95
Company 8328 - Children's Trust Fund	138,541.70	79,717.72	46,546.78
Company 8501 - Build SD Scholarship Administration	-	-	36,690.36
Company 8501 - Postsecondary Technical Institutes Equipment Fund	216,557.43	216,563.83	216,563.84
Company 8501 - Postsecondary Technical Institutes M&R	-	-	364,324.86
Company 8501 - Tuition Subaccount Fund	5,800,997.49	1,151,115.61	960,018.11
Company 8901 - S.D. Retirement System Pension	6,853,777.01	6,490,662.83	7,014,289.51
Company 9012 - Research Proof-of-Concept Fund	-	10,494.37	18,827.70
Company 9013 - Liability Captive Insurance Company - STA	2,515,775.52	2,579,042.65	2,682,350.47
Company 9016 - Building South Dakota Fund	-	-	-
Company 9028 - Liability Captive Insurance Company Fund	2,055,443.24	2,137,290.00	2,221,317.62
Company 9029 - Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund	8,600,000.00	6,666,832.11	6,877,986.03
Company 9034 - Property & Casualty Captive Insurance Company Fund	4,791,366.97	5,474,712.93	5,467,816.95
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	2,086,379.77	2,113,835.98	2,061,829.65
Company 9047 - Legislative Contingency Fund	852,887.72	845,457.85	1,545,457.85
Company 9000 - Warrant Imprest Fund	43,261,572.25	46,070,144.32	48,467,247.01
Various - Board of Regents	237,749,155.18	257,144,221.30	238,724,685.51
Held in State's Cash Flow Portfolio	1,280,012,278.19	1,263,428,611.12	1,303,787,744.58

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	906,260.32	471,221.90	461,038.32	387,830.14
2 Total Assets	906,260.32	471,221.90	461,038.32	387,830.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	906,260.32	471,221.90	461,038.32	387,830.14
8 Total Fund Equity	906,260.32	471,221.90	461,038.32	387,830.14
9 Total Liabilities and Fund Equity	906,260.32	471,221.90	461,038.32	387,830.14
10				
11				
12 Use of Money and Property	2,321.31	5,365.07	10,073.49	7,357.28
13 Sales and Services	497,115.59	471,221.51	458,006.23	382,855.70
14 Total Operating Revenue	499,436.90	476,586.58	468,079.72	390,212.98
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	8,257.50	-	2,479.70	1,776.81
23 Transfers Out	-	(911,625.00)	(480,743.00)	(465,197.97)
24 Net Transfers	8,257.50	(911,625.00)	(478,263.30)	(463,421.16)
25				
26 Net Change	507,694.40	(435,038.42)	(10,183.58)	(73,208.18)
27				
28 Beginning Fund Equity	398,565.92	906,260.32	471,221.90	461,038.32
29 Ending Equity	906,260.32	471,221.90	461,038.32	387,830.14

**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: Each year, the fees from the private activity bond fees fund shall be transferred to the South Dakota housing opportunity fund

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

**Additional Information:**

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
Cash Pooled with State Treasurer	26,695,235.64	26,076,694.44	34,319,633.38	20,115,181.01
1 Total Assets	<u>26,695,235.64</u>	<u>26,076,694.44</u>	<u>34,319,633.38</u>	<u>20,115,181.01</u>
2				
3 Accounts Payable	-	-	-	-
4 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5				
6 Reserve for Encumbrances	11,425,122.75	7,276,645.75	-	2,748,872.75
7 Unreserved Fund Balance	15,270,112.89	18,800,048.69	34,319,633.38	17,366,308.26
8 Total Fund Equity	<u>26,695,235.64</u>	<u>26,076,694.44</u>	<u>34,319,633.38</u>	<u>20,115,181.01</u>
9 Total Liabilities and Fund Equity	<u>26,695,235.64</u>	<u>26,076,694.44</u>	<u>34,319,633.38</u>	<u>20,115,181.01</u>
10				
11				
12 Taxes	17,321,251.54	17,955,880.00	17,412,171.79	17,765,878.51
13 Use of Money and Property	658,145.88	500,756.75	334,625.27	337,640.60
14 Sales and Services	-	-	-	-
15 Other Revenue	71,318.12	-	40,699.98	81,399.96
16 Total Operating Revenue	<u>18,050,715.54</u>	<u>18,456,636.75</u>	<u>17,787,497.04</u>	<u>18,184,919.07</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	953,119.76	777,676.87	586,183.58	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	25,549,336.07	18,297,501.08	8,914,553.56	31,694,371.44
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>26,502,455.83</u>	<u>19,075,177.95</u>	<u>9,500,737.14</u>	<u>31,694,371.44</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(5,211,286.74)	-	(43,820.96)	(695,000.00)
28 Net Transfers In (Out)	<u>(5,211,286.74)</u>	<u>-</u>	<u>(43,820.96)</u>	<u>(695,000.00)</u>
29				
30 Net Change	(13,663,027.03)	(618,541.20)	8,242,938.94	(14,204,452.37)
31				
32 Beginning Fund Equity	40,358,262.67	26,695,235.64	26,076,694.44	34,319,633.38
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>26,695,235.64</u>	<u>26,076,694.44</u>	<u>34,319,633.38</u>	<u>20,115,181.01</u>
35				

**Company:** 3016

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

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

**Fund Type:** Special Revenue

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,410,258.56	2,584,460.57	2,915,432.19	3,832,409.30
2 Loans and Notes Receivable	7,641,971.58	8,986,800.20	8,702,570.52	7,833,194.27
3 Advances to Other Funds	458,148.00	-	-	-
4 Total Assets	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</u>	<u>11,665,603.57</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	11,510,378.14	11,571,260.77	11,618,002.71	11,665,603.57
11 Total Fund Equity	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</u>	<u>11,665,603.57</u>
12 Total Liabilities and Fund Equity	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</u>	<u>11,665,603.57</u>
13				
14				
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	91,243.94	82,945.92	67,716.58	73,458.63
17 Administering Programs	-	-	-	-
18 Other Revenue	-	3,162.57	-	-
19 Total Operating Revenue	<u>91,243.94</u>	<u>86,108.49</u>	<u>67,716.58</u>	<u>73,458.63</u>
20				
21 Personal Services and Benefits	23,740.99	24,312.05	19,986.12	25,118.13
22 Travel	-	-	-	-
23 Contractual Services	372.16	913.81	988.52	739.64
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Bad Debts Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>24,113.15</u>	<u>25,225.86</u>	<u>20,974.64</u>	<u>25,857.77</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	67,130.79	60,882.63	46,741.94	47,600.86
35				
36 Beginning Fund Equity	11,443,247.35	11,510,378.14	11,571,260.77	11,618,002.71
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>11,510,378.14</u>	<u>11,571,260.77</u>	<u>11,618,002.71</u>	<u>11,665,603.57</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**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	563,745.96	622,602.51	7,703,155.28	2,882,938.92
2 Loans and Notes Receivable	-	-	5,974,137.12	5,513,794.14
3 Total Assets	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>	<u>8,396,733.06</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	563,745.96	622,602.51	13,677,292.40	8,396,733.06
10 Total Fund Equity	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>	<u>8,396,733.06</u>
11 Total Liabilities and Fund Equity	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>	<u>8,396,733.06</u>
12				
13				
14 Use of Money and Property	-	-	4,071.47	77,454.66
15 Sales and Services	73,498.48	50,118.30	53,335.30	41,498.26
16 Other Revenue	376,520.12	309,150.00	13,356,368.67	452,951.71
17 Total Operating Revenue	<u>450,018.60</u>	<u>359,268.30</u>	<u>13,413,775.44</u>	<u>571,904.63</u>
18				
19 Personal Services and Benefits	23.62	15.92	-	-
20 Travel	20,013.67	14,959.41	17,448.06	20,089.42
21 Contractual Services	264,836.12	147,917.52	215,639.81	185,470.82
22 Supplies and Materials	177,953.45	137,518.90	125,997.68	142,903.73
23 Grants and Subsidies	-	-	-	5,504,000.00
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>462,826.86</u>	<u>300,411.75</u>	<u>359,085.55</u>	<u>5,852,463.97</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	(12,808.26)	58,856.55	13,054,689.89	(5,280,559.34)
32				
33 Beginning Fund Equity	576,554.22	563,745.96	622,602.51	13,677,292.40
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>563,745.96</u>	<u>622,602.51</u>	<u>13,677,292.40</u>	<u>8,396,733.06</u>

**Company:** 3178

**Company Name:** Energy Conservation Fund

**Fund Name:** GOED Special Revenue Fund

**Fund Type:** Special Revenue

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,962,891.65	1,141,165.65	223,625.81	28,039.61
2 Total Assets	1,962,891.65	1,141,165.65	223,625.81	28,039.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,962,891.65	1,141,165.65	223,625.81	28,039.61
9 Total Fund Equity	1,962,891.65	1,141,165.65	223,625.81	28,039.61
10 Total Liabilities and Fund Equity	1,962,891.65	1,141,165.65	223,625.81	28,039.61
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	-	-
17				
18 Personal Services and Benefits	12,311.12	11,248.44	5,752.27	1,911.13
19 Travel	-	-	-	-
20 Contractual Services	222,564.91	11,181.08	521.25	377.87
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	215,000.00	799,296.48	911,266.32	193,297.20
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	449,876.03	821,726.00	917,539.84	195,586.20
25				
26 Transfers In	500,000.00	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	500,000.00	-	-	-
29				
30 Net Change	50,123.97	(821,726.00)	(917,539.84)	(195,586.20)
31				
32 Beginning Fund Equity	1,912,767.68	1,962,891.65	1,141,165.65	223,625.81
33 Ending Equity	1,962,891.65	1,141,165.65	223,625.81	28,039.61

**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. SDCL 34A-13-20 provides for the transfer from the petroleum release compensation and tank inspection fee of 1% of the revenue collected in FY2021 and FY2022 and 1 1/2% beginning in FY2023. Use: To provide incentive grants for the purchase and installation of blender pumps or pumps that dispense gasoline containing up to and including eighty-five percent ethanol; to provide incentive grants to encourage the purchase of flex fuel vehicles; to encourage the increased use of ethanol in South Dakota; and, to otherwise encourage the installation of infrastructure related to sale and distribution of ethanol. Any money in the ethanol infrastructure incentive fund is continuously appropriated.

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

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

**Governor's Office of Economic Development**  
**State Accounting System - Other Fund Balances**  
**Company 3178 - Rural Broadband Fund**

		<u>FY2019</u>
1	Cash Pooled with State Treasurer	<u>5,000,000.00</u>
2	Total Assets	<u>5,000,000.00</u>
3		
4	Accounts Payable	<u>-</u>
5	Total Liabilities	<u>-</u>
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	<u>5,000,000.00</u>
9	Total Fund Equity	<u>5,000,000.00</u>
10	Total Liabilities and Fund Equity	<u>5,000,000.00</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	-
21	Supplies and Materials	-
22	Grants and Subsidies	-
23	Capital Outlay	-
24	Total Operating Expenditures/Expenses	<u>-</u>
25		
26	Transfers In	5,000,000.00
27	Transfers Out	-
28	Net Transfers In (Out)	<u>5,000,000.00</u>
29		
30	Net Change	5,000,000.00
31		
32	Beginning Fund Equity	-
33	Ending Equity	<u>5,000,000.00</u>

**Company:** 3178

**Company Name:** Energy Conservation Fund

**Fund Name:** Rural Broadband Fund

**Fund Type:** Special Revenue

**Purpose:** SL 2019, ch 180 which was a revision to the FY2019 General Appropriations Bill authorized the transfer from the state general fund the sum of five million dollars to the rural broadband fund for the purpose of expanding rural broadband.

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	994,493.46	1,231,196.47	729,006.28	532,801.24
2 Total Assets	994,493.46	1,231,196.47	729,006.28	532,801.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	994,493.46	1,231,196.47	729,006.28	532,801.24
9 Total Fund Equity	994,493.46	1,231,196.47	729,006.28	532,801.24
10 Total Liabilities and Fund Equity	994,493.46	1,231,196.47	729,006.28	532,801.24
11				
12				
13 Use of Money and Property	21,161.42	24,809.37	23,589.87	14,738.85
14 Total Operating Revenue	21,161.42	24,809.37	23,589.87	14,738.85
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	44,536.00	30,476.00	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	1,734,970.43	1,448,091.93	582,766.27	210,943.89
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	1,734,970.43	1,492,627.93	613,242.27	210,943.89
23				
24 Transfers In	1,658,552.80	1,704,521.57	87,462.21	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	1,658,552.80	1,704,521.57	87,462.21	-
27				
28 Net Change	(55,256.21)	236,703.01	(502,190.19)	(196,205.04)
29				
30 Beginning Fund Equity	1,049,749.67	994,493.46	1,231,196.47	729,006.28
31 Ending Equity	994,493.46	1,231,196.47	729,006.28	532,801.24

**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: Until FY19, SDCL § 1-16G-48, authorized this fund to receive 5% (15% prior to FY18) of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Use: Grants are to be awarded by the Board of Economic Development nonprofit development corporation, tribal government, municipality, county, or other political subdivision of this state from the fund on a matching basis as provided in §§ 1-16G-52 and 1-16G-53. The awards from fund are to be used: 1) to support new staff, or elevate existing part-time staff and equipment and training needs for the purpose of developing or expanding local, community, and economic development programs; 2) To support any recipient's plans to work with other entities for the purpose of developing or expanding local, community, and economic development programs; or 3) To award funds from the fund to commence or replenish a local revolving loan fund for the purpose of developing or expanding housing, community, and economic development programs. Areas of emphasis for funding include creating high quality employment opportunities, repopulation, stronger economies, housing development, business growth, support of entrepreneurship, and job creation, expansion, and retention. When awarding funds for revolving loan fund, the board may give priority to an application that serves multiple communities. The board may give additional priority to an application that leverages state funds at greater than a one-to-one matching basis.

**Budget Information:** This fund is included in the General Appropriations Bill.

**Additional Information:**

Revision to § 1-16G-51 effective in FY19 removed continuous appropriation and informational budget. Additionally, § 1-16G-48 was repealed effective in FY2019.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	5,391,925.52	6,144,214.99	5,695,181.76	5,001,270.11
2 Total Assets	5,391,925.52	6,144,214.99	5,695,181.76	5,001,270.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	2,529,101.94
8 Unreserved Fund Balance	5,391,925.52	6,144,214.99	5,695,181.76	2,472,168.17
9 Total Fund Equity	5,391,925.52	6,144,214.99	5,695,181.76	5,001,270.11
10 Total Liabilities and Fund Equity	5,391,925.52	6,144,214.99	5,695,181.76	5,001,270.11
11				
12				
13 Use of Money and Property	43,017.67	73,102.27	85,140.11	76,986.41
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	43,017.67	73,102.27	85,140.11	76,986.41
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	74,214.00	113,274.00	150,000.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	1,201,817.98	2,087,468.07	858,210.39	2,090,898.06
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	1,201,817.98	2,161,682.07	971,484.39	2,240,898.06
25				
26 Transfers In	2,764,254.66	2,840,869.27	437,311.05	1,470,000.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	2,764,254.66	2,840,869.27	437,311.05	1,470,000.00
29				
30 Net Change	1,605,454.35	752,289.47	(449,033.23)	(693,911.65)
31				
32 Beginning Fund Equity	3,786,471.17	5,391,925.52	6,144,214.99	5,695,181.76
33 Ending Equity	5,391,925.52	6,144,214.99	5,695,181.76	5,001,270.11

**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: Until FY19, SDCL § 1-16G-48 authorized this fund to receive 25% of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Any general funds appropriated to the local infrastructure improvement program shall be transferred into the local infrastructure improvement grant 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.

**Budget Information:** This fund is included in the General Appropriations Bill.

**Other Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,342,515.77	1,012,072.11	-	450,352.14
2 Total Assets	4,342,515.77	1,012,072.11	-	450,352.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	4,342,515.77	1,012,072.11	-	450,352.14
9 Total Fund Equity	4,342,515.77	1,012,072.11	-	450,352.14
10 Total Liabilities and Fund Equity	4,342,515.77	1,012,072.11	-	450,352.14
11				
12				
13 Use of Money and Property	45,633.58	67,273.18	35,378.37	11,370.08
14 Other Revenue	-	-	-	1,500,000.00
15 Total Operating Revenue	45,633.58	67,273.18	35,378.37	1,511,370.08
16				
17 Grants and Subsidies	1,748,072.43	6,238,586.11	1,659,685.93	2,566,215.91
18 Total Operating Expenditures/Expenses	1,748,072.43	6,238,586.11	1,659,685.93	2,566,215.91
19				
20 Transfers In	2,764,254.66	2,840,869.27	612,235.45	1,505,197.97
21 Transfers Out	-	-	-	-
22 Net Transfers In (Out)	2,764,254.66	2,840,869.27	612,235.45	1,505,197.97
23				
24 Net Change	1,061,815.81	(3,330,443.66)	(1,012,072.11)	450,352.14
25				
26 Beginning Fund Equity	3,280,699.96	4,342,515.77	1,012,072.11	-
27 Ending Equity	4,342,515.77	1,012,072.11	-	450,352.14

**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: Until FY19, SDCL § 1-16G-48, authorized this fund to receive 25% of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Any general funds appropriated to the housing opportunity improvement program shall be transferred into the transferred into the housing opportunity fund. Use: The disbursement of funds to the South Dakota Housing Development Authority are to be made after housing opportunity funds have been obligated by the oversight commission created in § 11-13-8. Use: The fund will be administered by the South Dakota Housing Development Authority for the purpose of preserving and expanding sustainable, affordable, and safe housing that is targeted to low and moderate income families and individuals in South Dakota. Per § 11-13-5 the fund may be used to provide a grant, loan, loan guarantee, loan subsidy and other financial assistance to an eligible applicant. Money from the fund may be used to build, buy, and or rehabilitate affordable housing for rent or home ownership, including single family and multifamily housing. The eligible fund activities include affordable housing projects that consist of new construction or the purchase of rental or home ownership housing, substantial or moderate rehabilitation of rental or home ownership housing, housing preservation, including home repair grants and grants to make homes more accessible to individuals with disabilities, homelessness prevention activities, as well as a community land trust. No more than ten percent of the funds awarded may be used for the administrative costs of any entity that has received funding from the fund.

**Budget Information:** This fund is included in the General Appropriations Bill.

**Additional Information:**

Effective for FY2019, § 1-16G-48 was repealed and § 11-13-2 amended to have any general fund appropriations made to the housing opportunity program be deposited to this fund.



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	72,195,168.64	76,455,190.86	75,333,423.14	75,881,639.65
2 Loans and Notes Receivable	40,333,857.97	37,757,816.76	39,945,038.92	40,409,371.29
3 Total Assets	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</u>	<u>116,291,010.94</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	112,529,026.61	114,213,007.62	115,278,462.06	116,291,010.94
10 Total Fund Equity	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</u>	<u>116,291,010.94</u>
11 Total Liabilities and Fund Equity	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</u>	<u>116,291,010.94</u>
12				
13				
14 Taxes	-	-	-	-
15 Use of Money and Property	1,633,422.02	1,782,873.61	1,697,272.80	1,577,222.39
16 Sales and Services	153,329.91	47,380.87	59,171.54	105,835.27
17 Other Revenue	270.53	-	-	124.00
18 Total Operating Revenue	<u>1,787,022.46</u>	<u>1,830,254.48</u>	<u>1,756,444.34</u>	<u>1,683,181.66</u>
19				
20 Personal Services and Benefits	386,875.38	447,861.96	409,082.19	349,720.37
21 Travel	5,100.33	5,686.75	5,828.56	3,915.29
22 Contractual Services	257,018.96	246,090.00	244,972.56	244,985.09
23 Supplies and Materials	11,845.53	13,873.99	10,710.75	8,163.03
24 Grants and Subsidies	12,200.00	-	96,345.00	63,801.00
25 Capital Outlay	171.00	934.63	11,513.05	48.00
26 Bad Debts Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>673,211.20</u>	<u>714,447.33</u>	<u>778,452.11</u>	<u>670,632.78</u>
28				
29 Transfers In	2,552,850.93	568,173.86	87,462.21	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>2,552,850.93</u>	<u>568,173.86</u>	<u>87,462.21</u>	<u>-</u>
32				
33 Net Change	3,666,662.19	1,683,981.01	1,065,454.44	1,012,548.88
34				
35 Beginning Fund Equity	108,862,106.76	112,529,026.61	114,213,007.62	115,278,462.06
36 Prior Period Adjustment	257.66	-	-	-
37 Ending Equity	<u>112,529,026.61</u>	<u>114,213,007.62</u>	<u>115,278,462.06</u>	<u>116,291,010.94</u>

**Company:** 6510

**Company Name:** Governors Office - Enterprise

**Fund Name:** Revolving Economic Development and Initiative Fund

**Fund Type:** Enterprise

**Purpose:** SDCL 1-16G-3 created the Revolving Economic Development and Initiative Fund. Source: Initial funding from a temporary one percent tax increase; interest earned on loans and income proration. Per § 1-16G-48, this fund had received 5% of the disbursements from the Building South Dakota Fund which was repealed effective in FY19. The commissioner of BFM at the request of the GOED can request approval from the interim appropriations committee to transfer unobligated cash from Building South Dakota Fund between the Local Infrastructure Improvement Grant Fund, the Economic Development Partnership Fund, and the Revolving Economic Development and Initiative Fund. Use: Created to make grants and loans for economic development. SDCL 1-16G-24 - Earnings can be used for administrative costs of the division of finance in the Governor's Office of Economic Development. SDCL 1-16G-5 - Can make loans to Economic Development Finance Authority (EDFA). Any excess in the capital reserve fund of the EDFA or export development authority, on June 30th of each year, shall revert to the revolving economic development and initiative fund for the purpose of principal and interest reduction. The monies provided by the Building South Dakota Fund are to be used for grants to projects that have a total project cost of less than twenty million dollars.

Senate Bill 196 of the 2011 Session revised 10-47B-164 and authorized the transfer from the Ethanol Fuel Fund to:  
- The Ethanol Infrastructure Incentive Fund, \$1 million in FY2012 and FY2013 and \$500,000 in FY2014 through FY2016.  
- The Economic Development and Initiative Fund, \$2 million in FY2012 through FY2016.

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80
2 Total Assets	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80
8 Total Fund Equity	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80
9 Total Liabilities and Fund Equity	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80
10				
11				
12 Use of Money and Property	350,154.13	235,273.60	174,924.03	156,654.53
13 Other Revenue	5,920,965.00	4,000,000.00	120,000.00	4,725,000.00
14 Total Operating Revenue	6,271,119.13	4,235,273.60	294,924.03	4,881,654.53
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	8,436,098.35	5,278,921.00	2,106,666.00	1,830,126.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	8,436,098.35	5,278,921.00	2,106,666.00	1,830,126.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(2,500,000.00)	-	-	-
26 Net Transfers In (Out)	(2,500,000.00)	-	-	-
27				
28 Net Change	(4,664,979.22)	(1,043,647.40)	(1,811,741.97)	3,051,528.53
29				
30 Beginning Fund Equity	19,758,537.86	15,093,558.64	14,049,911.24	12,238,169.27
31 Ending Equity	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80

**Company:** 6518

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

**Fund Name:** Science and Technology Authority

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

**Purpose:** SDCL 1-16H-4 created the South Dakota Science and Technology Authority as a body corporate and politic. Source: The SDSTA received \$13,623,068, \$670,546, \$20,633,176, \$2,000,000 and \$3,950,000 in General Funds in FY2004, FY2005, FY2006, FY2014 and FY2015, respectively, and, \$5,400,000 from various non-General funds in FY2011. Of the \$20,633,176 received in FY2006, \$19,887,630 was initially transferred to the General Fund from the Property Tax Reduction Fund. The SDSTA also received a federal HUD grant that was used to maintain the physical integrity of the mine and has received \$35 million from Mr. T. Denny Sanford. Uses: To foster and facilitate scientific and technological investigation, experimentation, and development by creating a mechanism through which laboratory, experimental, and development facilities, both nonprofit and for-profit, both governmental and nongovernmental, may be acquired, developed, constructed, funded, maintained, and operated.

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

**Additional Information:** The above only reflects the balances on the state's accounting system. A separate audit report is issued for the Science and Technology Authority which is available on the DLA website. In FY2016 a \$2.5 million transfer was made to the Liability Captive Insurance Company - STA Fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash and Cash Equivalents	2,747,494.00	4,990,050.00	2,508,447.00	-
2 Accounts Receivable	280,019.00	270,942.00	458,482.00	-
3 Interest Receivable	-	-	-	-
4 Prepaid Expenses	-	-	-	-
5 Other Assets	96,714.00	71,900.00	47,951.00	-
6 Long-term Loans Receivable	175,000.00	150,000.00	125,000.00	-
7 Capital Assets, net	23,056,950.00	22,002,063.00	20,800,466.00	-
8 Construction in Progress	-	-	-	-
9 Assets Held for Development, net	4,978,320.00	4,978,320.00	3,854,714.00	-
10 Total Assets	<u>31,334,497.00</u>	<u>32,463,275.00</u>	<u>27,795,060.00</u>	-
11				
12 Accounts Payable	68,545.00	49,363.00	93,470.00	-
13 Accrued Interest	87,981.00	84,959.00	68,829.00	-
14 Advances from Primary Government	-	-	-	-
15 Unearned Revenue	1,503,689.00	3,704,063.00	2,181,571.00	-
16 Loans Payable	24,751,179.00	23,813,829.00	22,848,047.00	-
17 Total Liabilities	<u>26,411,394.00</u>	<u>27,652,214.00</u>	<u>25,191,917.00</u>	-
18				
19 Net Investment in Capital Assets	1,196,695.00	502,874.00	238,506.00	-
20 Unreserved Fund Balance	3,726,408.00	4,308,187.00	2,364,637.00	-
21 Total Fund Equity	<u>4,923,103.00</u>	<u>4,811,061.00</u>	<u>2,603,143.00</u>	-
22 Total Liabilities and Fund Equity	<u>31,334,497.00</u>	<u>32,463,275.00</u>	<u>27,795,060.00</u>	-
23				
24 Sales and Services	2,639,189.00	2,755,139.00	2,734,988.00	-
25 Operating Grants and Contributions	699,840.00	309,000.00	309,000.00	-
26 Capital Grants and Contributions	3,021,552.00	4,278,938.00	11,428,805.00	-
27 Other Revenue	11,474.00	12,296.00	9,354.00	-
28 Total Revenue	<u>6,372,055.00</u>	<u>7,355,373.00</u>	<u>14,482,147.00</u>	-
29				
30 Personal Services and Benefits	-	-	-	-
31 Travel	11,841.00	13,188.00	10,710.00	-
32 Contractual Services	1,606,536.00	1,215,719.00	1,160,095.00	-
33 Supplies and Materials	-	-	-	-
34 Capital Outlay	-	-	13,627,311.00	-
35 Development (Gains) Losses	-	25,000.00	-	-
36 Land Use Compatibility - REPI	-	-	-	-
37 Interest Expense	698,417.00	680,626.00	651,522.00	-
38 Impairment of Property	2,011,835.00	2,638,341.00	-	-
39 Donation of Property to Other Govt.	-	1,659,999.00	-	-
40 Other Expense and Depreciation	1,029,642.00	1,234,542.00	1,240,427.00	-
41 Total Expenses	<u>5,358,271.00</u>	<u>7,467,415.00</u>	<u>16,690,065.00</u>	-
42				
43 Net Change	1,013,784.00	(112,042.00)	(2,207,918.00)	-
44				
45 Beginning Fund Equity	3,909,319.00	4,923,103.00	4,811,061.00	-
46 Prior Period Adjustment	-	-	-	-
47 Ending Equity	<u>4,923,103.00</u>	<u>4,811,061.00</u>	<u>2,603,143.00</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 FY2018 CAFR. FY2019 is not yet available.

**Governor's Office of Economic Development**

**State Accounting System - Other Fund Balances**

**Company 8015 - Reinvestment Payment Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	292,420.00	-	-	270,000.00
2 Total Assets	292,420.00	-	-	270,000.00
3				
4 Accounts Payable	292,420.00	-	-	270,000.00
5 Total Liabilities	292,420.00	-	-	270,000.00
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	-	-	-
9 Total Fund Equity	-	-	-	-
10 Total Liabilities and Fund Equity	292,420.00	-	-	270,000.00
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	-	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	-	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	-	-	-	-
31				
32 Beginning Fund Equity	-	-	-	-
33 Ending Equity	-	-	-	-

**Company:** 8015

**Company Name:** Reinvestment Payment Fund

**Fund Name:** Reinvestment Payment Fund

**Fund Type:** Agency Fund

**Purpose:** SDCL 1-16G-64 created the Reinvestment Payment Fund for the purpose of making reinvestment payments pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, and new frontiers payments. The program allows for project owners to receive a reinvestment payment, not to exceed the South Dakota sales and use tax paid on project costs, for new or expanded facilities with project costs in excess of \$20,000,000, or for equipment upgrades with project costs in excess of \$2,000,000. Applications are made to the Board of Economic Development. One of the key criteria considered by the board when approving or denying an application is the likelihood the project would have occurred without the reinvestment payment.

**Source:** If the Board of Economic Development approves a reinvestment payment pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, the Department of Revenue shall deposit a portion or all of the sales and use taxes paid by the project owner up to a maximum amount of the reinvestment payment approved by the board. If the board approves a new frontiers payment pursuant to the provisions of this Act, the Department of Revenue shall deposit into the fund a portion or all of the sales and use taxes paid by the program owner up to a maximum amount of the new frontiers payment approved by the board.

**Use:** The funds in the reinvestment project fund are continuously appropriated to GOED to make reinvestment payments pursuant to §§ 1-16G-56 to 1-16G-68, inclusive, and new frontiers payments. If any money deposited in the fund and set aside for a specific reinvestment payment or new frontiers payment is in excess of the final reinvestment or new frontiers payment or the specific project or program becomes ineligible for the reinvestment or new frontiers payment, such money shall be deposited into the general fund. Interest earned on money in the fund shall be deposited into the general fund.

For FY2015, FY2017 and FY2018 there was no money in the fund at June 30th. Payments of \$854,333.12 were made during FY2015, \$3,193,331.35 in FY2016, \$3,965,671.59 in FY2017, \$923,397.02 in FY2018 and \$1,859,871.37 in FY2019.

**Budget Information:** Agency funds are not appropriated.

**Governor's Office of Economic Development**

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	-	-	10,494.37	18,827.70
2 Total Assets	-	-	10,494.37	18,827.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	-	10,494.37	18,827.70
9 Total Fund Equity	-	-	10,494.37	18,827.70
10 Total Liabilities and Fund Equity	-	-	10,494.37	18,827.70
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	20,000.00	-	10,494.37	8,333.33
16 Total Operating Revenue	20,000.00	-	10,494.37	8,333.33
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	233,363.96	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	233,363.96	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(213,363.96)	-	10,494.37	8,333.33
31				
32 Beginning Fund Equity	213,363.96	-	-	10,494.37
33 Ending Equity	-	-	10,494.37	18,827.70

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47
2 Total Assets	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47
8 Total Fund Equity	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47
9 Total Liabilities and Fund Equity	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47
10				
11				
12 Use of Money and Property	23,442,733.67	28,352,302.18	29,425,156.22	26,284,001.33
13 Total Operating Revenue	23,442,733.67	28,352,302.18	29,425,156.22	26,284,001.33
14				
15 Contractual Services	609,429.02	750,937.88	1,019,235.51	1,207,216.01
16 Loss on Investment Principal	1,321,909.08	1,830,696.38	1,242,054.10	2,140,926.78
17 Total Operating Expenditures/Expenses	1,931,338.10	2,581,634.26	2,261,289.61	3,348,142.79
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(11,436,002.76)	(11,981,720.76)	(12,442,947.19)	(12,682,857.26)
21 Net Transfers In (Out)	(11,436,002.76)	(11,981,720.76)	(12,442,947.19)	(12,682,857.26)
22				
23 Net Change	10,075,392.81	13,788,947.16	14,720,919.42	10,253,001.28
24				
25 Beginning Fund Equity	254,123,026.80	264,198,419.61	277,987,366.77	292,708,286.19
26 Ending Equity	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25
2 Total Assets	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25
8 Total Fund Equity	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25
9 Total Liabilities and Fund Equity	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25
10				
11				
12 Use of Money and Property	9,841,006.86	12,832,817.83	13,052,689.70	11,006,808.46
13 Administering Programs	-	-	-	-
14 Total Operating Revenue	9,841,006.86	12,832,817.83	13,052,689.70	11,006,808.46
15				
16 Contractual Services	296,918.66	352,701.90	445,747.29	529,226.50
17 Loss on Investment Principal	544,378.71	747,880.23	546,797.44	936,728.88
18 Total Operating Expenditures/Expense	841,297.37	1,100,582.13	992,544.73	1,465,955.38
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(4,674,130.44)	(4,970,122.58)	(5,214,738.73)	(5,414,856.86)
22 Net Transfers In (Out)	(4,674,130.44)	(4,970,122.58)	(5,214,738.73)	(5,414,856.86)
23				
24 Net Change	4,325,579.05	6,762,113.12	6,845,406.24	4,125,996.22
25				
26 Beginning Fund Equity	115,191,213.62	119,516,792.67	126,278,905.79	133,124,312.03
27 Ending Equity	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	456,594,382.29	484,113,295.58	538,000,390.03	562,879,643.82
2 Total Assets	<u>456,594,382.29</u>	<u>484,113,295.58</u>	<u>538,000,390.03</u>	<u>562,879,643.82</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Unreserved Fund Balance	456,594,382.29	484,113,295.58	538,000,390.03	562,879,643.82
8 Total Fund Equity	<u>456,594,382.29</u>	<u>484,113,295.58</u>	<u>538,000,390.03</u>	<u>562,879,643.82</u>
9 Total Liabilities and Fund Equity	<u>456,594,382.29</u>	<u>484,113,295.58</u>	<u>538,000,390.03</u>	<u>562,879,643.82</u>
10				
11				
12 Use of Money and Property	34,664,239.89	44,308,361.37	46,979,963.75	45,147,438.06
13 Other Revenue	7,567,986.79	8,225,784.88	30,688,404.20	6,371,437.13
14 Total Operating Revenue	<u>42,232,226.68</u>	<u>52,534,146.25</u>	<u>77,668,367.95</u>	<u>51,518,875.19</u>
15				
16 Contractual Services	1,192,105.54	1,434,827.69	1,853,955.12	2,195,098.22
17 Loss on Investment Principal	2,753,480.54	5,337,551.66	2,549,476.18	4,014,301.33
18 Total Operating Expenditures/Expenses	<u>3,945,586.08</u>	<u>6,772,379.35</u>	<u>4,403,431.30</u>	<u>6,209,399.55</u>
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(17,036,734.19)	(18,242,853.61)	(19,377,842.20)	(20,430,221.85)
22 Net Transfers In (Out)	<u>(17,036,734.19)</u>	<u>(18,242,853.61)</u>	<u>(19,377,842.20)</u>	<u>(20,430,221.85)</u>
23				
24 Net Change	21,249,906.41	27,518,913.29	53,887,094.45	24,879,253.79
25				
26 Beginning Fund Equity	435,344,475.88	456,594,382.29	484,113,295.58	538,000,390.03
27 Ending Equity	<u>456,594,382.29</u>	<u>484,113,295.58</u>	<u>538,000,390.03</u>	<u>562,879,643.82</u>

**Company:** 3005

**Company Name:** Education Enhancement Trust

**Fund Name:** Education Enhancement Trust Fund

**Fund Type:** Special Revenue

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

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

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

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

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
2 Total Assets	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
8 Total Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
9 Total Liabilities and Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
10				
11				
12 Use of Money and Property	-	-	-	-
13 Total Operating Revenue	-	-	-	-
14				
15 Contractual Services	-	-	-	-
16 Total Operating Expenditures/Expense	-	-	-	-
17				
18 Transfers In	6,500,000.00	-	-	-
19 Transfers Out	-	-	-	-
20 Net Transfers In (Out)	6,500,000.00	-	-	-
21				
22 Net Change	6,500,000.00	-	-	-
23				
24 Beginning Fund Equity	-	6,500,000.00	6,500,000.00	6,500,000.00
25 Ending Equity	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00

**Company:** 3005

**Company Name:** Education Enhancement Trust

**Fund Name:** Postsecondary Scholarship Grant Fund

**Fund Type:** Special Revenue

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

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,073,891.87	2,134,983.17	2,495,123.20	2,828,970.04
2 Accounts Receivable	1,500.00	-	-	-
3 Total Assets	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>	<u>2,828,970.04</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	140,100.00	-	605,021.76	468,890.27
9 Unreserved Fund Balance	935,291.87	2,134,983.17	1,890,101.44	2,360,079.77
10 Total Fund Equity	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>	<u>2,828,970.04</u>
11 Total Liabilities and Fund Equity	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>	<u>2,828,970.04</u>
12				
13				
14 Use of Money and Property	12,292.59	16,313.20	22,943.25	32,376.47
15 Sales and Services	4,738,608.67	5,352,205.61	5,338,695.38	5,632,627.38
16 Other Revenue	12,366.62	12,628.59	12,883.91	13,320.86
17 Total Operating Revenue	<u>4,763,267.88</u>	<u>5,381,147.40</u>	<u>5,374,522.54</u>	<u>5,678,324.71</u>
18				
19 Personal Services and Benefits	1,576,675.99	1,637,652.81	1,655,148.28	1,538,646.49
20 Travel	11,600.99	13,709.77	3,900.38	12,999.52
21 Contractual Services	2,611,209.76	2,593,037.27	2,897,976.41	3,053,943.20
22 Supplies and Materials	76,192.58	69,153.53	65,529.03	68,910.19
23 Capital Outlay	383,649.87	8,002.72	130,432.41	669,978.47
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>4,659,329.19</u>	<u>4,321,556.10</u>	<u>4,752,986.51</u>	<u>5,344,477.87</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	(261,396.00)	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(261,396.00)</u>	<u>-</u>
30				
31 Net Change	103,938.69	1,059,591.30	360,140.03	333,846.84
32				
33 Beginning Fund Equity	971,453.18	1,075,391.87	2,134,983.17	2,495,123.20
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>1,075,391.87</u>	<u>2,134,983.17</u>	<u>2,495,123.20</u>	<u>2,828,970.04</u>

**Company:** 6010

**Company Name:** Budgetary Accounting Fund

**Fund Name:** Budgetary Accounting Fund

**Fund Type:** Internal Service

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

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

**Additional Information:**

Per discussion with the GOAC, BFM is allowed to bill for some of the General-funded agencies which is one of the reasons the balance has been able to grow in this fund. An example is the Dept. of Legislative Audit memo bills the Bureau of Finance and Management for costs associated with auditing the state's annual financial report that cannot be specifically billed to other agencies. The BFM would include the memo bill amounts into what they are recovering through their rates but, because they did not incur a cost in their company 6010, revenue will exceed the expenses creating a cash balance.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,920.58	-	-	-
2 Total Assets	3,920.58	-	-	-
3				
4 Due to Other Funds	3,920.58	-	-	-
5 Total Liabilities	3,920.58	-	-	-
6				
8 Unreserved Fund Balance	-	-	-	-
9 Total Fund Equity	-	-	-	-
10 Total Liabilities and Fund Equity	3,920.58	-	-	-
11				
12 Taxes	-	-	-	-
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Contractual Services	-	-	-	-
17 Total Operating Expenditures/Expenses	-	-	-	-
18				
19 Transfers In	-	-	-	-
20 Transfers Out	-	-	-	-
21 Net Transfers In (Out)	-	-	-	-
22				
23 Net Change	-	-	-	-
24				
25 Beginning Fund Equity	-	-	-	-
26 Ending Equity	-	-	-	-

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	10,000,000.00	-	-	-
2 Total Assets	10,000,000.00	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
8 Unreserved Fund Balance	10,000,000.00	-	-	-
9 Total Fund Equity	10,000,000.00	-	-	-
10 Total Liabilities and Fund Equity	10,000,000.00	-	-	-
11				
12 Taxes	840,000.00	1,201,900.12	1,721,084.63	-
13 Use of Money and Property	217,018.65	161,576.97	28,159.54	-
14 Total Operating Revenue	1,057,018.65	1,363,477.09	1,749,244.17	-
15				
16 Contractual Services	-	-	-	-
17 Total Operating Expenditures/Expenses	-	-	-	-
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(11,057,018.65)	(11,363,477.09)	(1,749,244.17)	-
21 Net Transfers In (Out)	(11,057,018.65)	(11,363,477.09)	(1,749,244.17)	-
22				
23 Net Change	(10,000,000.00)	(10,000,000.00)	-	-
24				
25 Beginning Fund Equity	20,000,000.00	10,000,000.00	-	-
26 Ending Equity	10,000,000.00	-	-	-

**Company:** 9016

**Company Name:** Building South Dakota Fund

**Fund Name:** Building South Dakota Fund

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	53,055,692.84	102,533,191.76	50,565,119.58	54,150,515.29
2 Total Assets	<u>53,055,692.84</u>	<u>102,533,191.76</u>	<u>50,565,119.58</u>	<u>54,150,515.29</u>
3				
4 Bonds and Notes Payable	318,040,900.00	362,475,900.00	318,075,900.00	333,575,900.00
5 Total Liabilities	<u>318,040,900.00</u>	<u>362,475,900.00</u>	<u>318,075,900.00</u>	<u>333,575,900.00</u>
6				
7 Unreserved Fund Balance	(264,985,207.16)	(259,942,708.24)	(267,510,780.42)	(279,425,384.71)
8 Total Fund Equity	<u>(264,985,207.16)</u>	<u>(259,942,708.24)</u>	<u>(267,510,780.42)</u>	<u>(279,425,384.71)</u>
9 Total Liabilities and Fund Equity	<u>53,055,692.84</u>	<u>102,533,191.76</u>	<u>50,565,119.58</u>	<u>54,150,515.29</u>
10				
11				
12 Use of Money and Property	24,589,325.45	23,748,751.82	27,933,268.95	29,990,331.62
13 Other Revenue	13,161.40	744,064.00	14,805.27	13,119.65
14 Bond Proceeds	-	-	-	-
15 Premium on Bonds Issued	-	5,994,700.00	-	5,715,000.00
16 Proceeds of Refunding Bonds	-	-	-	-
17 Total Operating Revenue	<u>24,602,486.85</u>	<u>30,487,515.82</u>	<u>27,948,074.22</u>	<u>35,718,451.27</u>
18				
19 Personal Services and Benefits	645.90	258.36	322.95	452.13
20 Travel	21,492.45	19,633.50	33,793.90	2,043.62
21 Contractual Services	485,167.90	650,219.40	665,204.15	531,162.68
22 Supplies and Materials	3,425.71	2,338.65	2,408.34	2,108.61
23 Capital Outlay	65,967,052.67	10,995,258.67	19,020,020.19	32,439,471.99
24 Interest Expense	13,697,592.40	13,415,221.92	15,541,597.13	14,304,277.43
25 Total Operating Expenditures/Expenses	<u>80,175,377.03</u>	<u>25,082,930.50</u>	<u>35,263,346.66</u>	<u>47,279,516.46</u>
26				
27 Transfers In	35,505,414.00	-	-	-
28 Transfers Out	(220,430.05)	(362,086.40)	(252,799.74)	(353,539.10)
29 Net Transfers	<u>35,284,983.95</u>	<u>(362,086.40)</u>	<u>(252,799.74)</u>	<u>(353,539.10)</u>
30				
31 Net Change	(20,287,906.23)	5,042,498.92	(7,568,072.18)	(11,914,604.29)
32				
33 Beginning Fund Equity	(244,697,300.93)	(264,985,207.16)	(259,942,708.24)	(267,510,780.42)
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>(264,985,207.16)</u>	<u>(259,942,708.24)</u>	<u>(267,510,780.42)</u>	<u>(279,425,384.71)</u>

**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 per cent South Dakota's gross domestic product for the most recently completed calendar year as calculated by the United States Bureau of Economic Analysis.

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

**Additional Information:**

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

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

	FY2016	FY2017	FY2018	FY2019
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	6,762,981.07	6,741,070.50	6,729,038.86	9,289,109.55
13 Use of Money and Property	3,932.41	3,810.08	3,682.37	-
14 Total Operating Revenue	6,766,913.48	6,744,880.58	6,732,721.23	9,289,109.55
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	7,177,367.00	5,537,710.00	6,844,532.45	6,795,338.86
23 Transfers Out	(13,944,280.48)	(12,282,590.58)	(13,577,253.68)	(16,084,448.41)
24 Net Transfers In (Out)	(6,766,913.48)	(6,744,880.58)	(6,732,721.23)	(9,289,109.55)
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. Per SDCL § 42-7A-24 the Lottery deposits into this fund the net proceeds to the State from the sale of on-line lottery tickets as follows:

FY19: State Capital Construction Fund - 75%, General Fund - 25%

FY20: State Capital Construction Fund - 65%, General Fund - 35%

FY21: State Capital Construction Fund - 65%, General Fund - 35%

FY22: State Capital Construction Fund - 50%, General Fund - 50%

Beginning FY23: State Capital Construction Fund - 30%, General Fund - 70%

SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into this fund. The distribution percentages are as follows:

FY19: State Capital Construction Fund - 55%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 20%

FY20: State Capital Construction Fund - 60%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 19%, Ethanol Infrastructure Incentive Fund - 1%

FY21: State Capital Construction Fund - 66%, Ethanol Fuel Fund - 15%, Petroleum Release Compensation Fund - 18%, Ethanol Infrastructure Incentive Fund - 1%

FY22: State Capital Construction Fund - 72%, Ethanol Fuel Fund - 10%, Petroleum Release Compensation Fund - 17%, Ethanol Infrastructure Incentive Fund - 1%

Beginning FY23: State Capital Construction Fund - 81 1/2%, Petroleum Release Compensation Fund - 17%, Ethanol Infrastructure Incentive Fund - 1 1/2%

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 per SDCLs 5-27-4, 5-27-5 and 5-27-6:

FY19: Ethanol Fuel Fund - 21 1/2%, State Highway Fund - 14 1/2%, Water and Environment Fund - 64%

FY20: Ethanol Fuel Fund - 15%, State Highway Fund - 23%, Water and Environment Fund - 62%

FY21: Ethanol Fuel Fund - 10%, State Highway Fund - 29%, Water and Environment Fund - 61%

FY22: Ethanol Fuel Fund - 5%, State Highway Fund - 34%, Water and Environment Fund - 61%

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

Beginning FY23: State Highway Fund - 36%, Water and Environment Fund - 64%

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

**Additional Information:**

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45
2 Total Assets	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45
9 Total Fund Equity	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45
10 Total Liabilities and Fund Equity	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45
11				
12				
13 Use of Money and Property	8,464.95	-	7,777.03	36,901.77
14 Sales and Services	-	-	-	-
15 Administering Programs	-	-	261,275.97	52,915.68
16 Other Revenue	-	5,000.00	-	-
17 Total Operating Revenue	8,464.95	5,000.00	269,053.00	89,817.45
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	1,575,000.00	-	-
22 Supplies and Materials	-	-	-	-
23 Capital Outlay	8,464.95	-	3,350,000.00	1,295,600.00
24 Total Operating Expenditures/Expenses	8,464.95	1,575,000.00	3,350,000.00	1,295,600.00
25				
26 Transfers In	1,575,000.00	3,350,000.00	1,000,000.00	1,000,000.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	1,575,000.00	3,350,000.00	1,000,000.00	1,000,000.00
29				
30 Net Change	1,575,000.00	1,780,000.00	(2,080,947.00)	(205,782.55)
31				
32 Beginning Fund Equity	-	1,575,000.00	3,355,000.00	1,274,053.00
33 Ending Equity	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45

**Company:** 3007

**Company Name:** BOA Special Revenue Fund

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

**Fund Type:** Special Revenue

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

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

**Additional Information:**

In FY2016 \$1,575,000 was transferred from the Livestock Disease Emergency Fund. Transfers for FY2017 thru FY2019 were from the Maintenance of Buildings and Grounds Fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00
2 Total Assets	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00
8 Total Fund Equity	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00
9 Total Liabilities and Fund Equity	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00
10				
11				
12 Use of Money and Property	3,292.19	1,010.52	937.60	921.19
13 Other Revenue	-	38,126.73	-	-
14 Total Operating Revenue	3,292.19	39,137.25	937.60	921.19
15				
16 Personal Services and Benefits	-	-	-	2.53
17 Travel	1,540.42	16,937.97	7,704.07	24,834.14
18 Contractual Services	284,124.63	503,806.40	895,093.96	357,350.65
19 Supplies and Materials	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Interest Expense	-	13,133.84	8,319.92	6,352.59
22 Insurance Claims	811,375.00	-	263,435.80	619,584.50
23 Total Operating Expenditures/Expenses	1,097,040.05	533,878.21	1,174,553.75	1,008,124.41
24				
25 Transfers In	1,974,502.00	1,004,242.00	423,598.00	2,300,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	1,974,502.00	1,004,242.00	423,598.00	2,300,000.00
28				
29 Net Change	880,754.14	509,501.04	(750,018.15)	1,292,796.78
30				
31 Beginning Fund Equity	(1,421,861.81)	(541,107.67)	(31,606.63)	(781,624.78)
32 Ending Equity	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00

**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.

**Other Information:** 2019 Session made a change effective for FY20 which added that the fund may also be used for the payment of any self-insured retention for which the state is responsible under a cyber liability insurance policy purchased by the state.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,901,799.70	2,087,402.05	2,162,800.94	2,256,486.35
2 Advances to Other Funds	-	-	-	-
3 Total Assets	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>	<u>2,256,486.35</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	29,588.31	-	8,127.41
9 Unreserved Fund Balance	4,901,799.70	2,057,813.74	2,162,800.94	2,248,358.94
10 Total Fund Equity	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>	<u>2,256,486.35</u>
11 Total Liabilities and Fund Equity	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>	<u>2,256,486.35</u>
12				
13				
14 Use of Money and Property	31,596.66	53,334.58	54,205.27	26,967.80
15 Sales and Services	2,876,520.38	3,509,182.01	3,259,730.86	3,062,336.99
16 Administering Programs	205,269.67	-	-	14,125.00
17 Other Revenue	-	8,975.00	-	152,629.68
18 Total Operating Revenue	<u>3,113,386.71</u>	<u>3,571,491.59</u>	<u>3,313,936.13</u>	<u>3,256,059.47</u>
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	1,834,448.40	3,035,889.24	2,238,537.24	2,162,374.06
25 Total Operating Expenditures/Expenses	<u>1,834,448.40</u>	<u>3,035,889.24</u>	<u>2,238,537.24</u>	<u>2,162,374.06</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(3,350,000.00)	(1,000,000.00)	(1,000,000.00)
29 Net Transfers In (Out)	<u>-</u>	<u>(3,350,000.00)</u>	<u>(1,000,000.00)</u>	<u>(1,000,000.00)</u>
30				
31 Net Change	1,278,938.31	(2,814,397.65)	75,398.89	93,685.41
32				
33 Beginning Fund Equity	3,622,861.39	4,901,799.70	2,087,402.05	2,162,800.94
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>4,901,799.70</u>	<u>2,087,402.05</u>	<u>2,162,800.94</u>	<u>2,256,486.35</u>

**Company:** 3113

**Company Name:** Maintenance and Repair

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

**Fund Type:** Special Revenue

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

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

**Additional Information:**

This fund is specifically for the state capital complex. Transfers in FY2017 thru FY2019 were to the Statewide M&R Fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	164,966.84	172,200.82	165,298.62	159,546.83
2 Total Assets	164,966.84	172,200.82	165,298.62	159,546.83
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	164,966.84	172,200.82	165,298.62	159,546.83
8 Total Fund Equity	164,966.84	172,200.82	165,298.62	159,546.83
9 Total Liabilities and Fund Equity	164,966.84	172,200.82	165,298.62	159,546.83
10				
11				
12 Use of Money and Property	2,052.83	2,433.32	2,349.16	2,307.70
13 Sales and Services	238,609.78	227,111.34	230,332.99	224,670.56
14 Other Revenue	-	1,103.03	-	-
15 Total Operating Revenue	240,662.61	230,647.69	232,682.15	226,978.26
16				
17 Personal Services and Benefits	145,300.99	157,648.82	160,505.78	159,773.40
18 Travel	-	-	-	-
19 Contractual Services	54,090.13	51,190.70	56,121.31	55,648.81
20 Supplies and Materials	10,854.72	11,210.72	21,746.01	17,283.84
21 Capital Outlay	15,937.34	3,363.47	1,211.25	24.00
22 Total Operating Expenditures/Expenses	226,183.18	223,413.71	239,584.35	232,730.05
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	14,479.43	7,233.98	(6,902.20)	(5,751.79)
29				
30 Beginning Fund Equity	150,487.41	164,966.84	172,200.82	165,298.62
31 Ending Equity	164,966.84	172,200.82	165,298.62	159,546.83

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>2019</b>
1 Cash Pooled with State Treasurer	1,016,459.07	645,646.76	545,047.50	698,230.19
2 Total Assets	1,016,459.07	645,646.76	545,047.50	698,230.19
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	15.34	13,418.70	8,742.48	85,373.63
8 Unreserved Fund Balance	1,016,443.73	632,228.06	536,305.02	612,856.56
9 Total Fund Equity	1,016,459.07	645,646.76	545,047.50	698,230.19
10 Total Liabilities and Fund Equity	1,016,459.07	645,646.76	545,047.50	698,230.19
11				
12 Use of Money and Property	6,302.17	5,969.14	3,563.44	2,210.38
13 Sales and Services	6,621,652.35	6,067,412.10	6,430,616.46	6,622,897.02
14 Administering Programs	18,048.65	-	-	-
15 Other Revenue	7,335.11	11,510.28	25,799.87	18,926.33
16 Total Operating Revenue	6,653,338.28	6,084,891.52	6,459,979.77	6,644,033.73
17				
18 Personal Services and Benefits	3,117,444.98	3,497,522.32	3,528,847.05	3,471,202.75
19 Travel	6,551.03	2,326.56	4,681.60	6,147.22
20 Contractual Services	2,387,100.31	2,214,249.73	2,182,610.02	2,092,873.91
21 Supplies and Materials	820,489.06	669,584.91	770,297.96	759,428.00
22 Capital Outlay	72,899.27	71,628.20	73,840.45	160,368.06
23 Interest Expense	579.57	392.11	301.95	831.10
24 Total Operating Expenditures/Expenses	6,405,064.22	6,455,703.83	6,560,579.03	6,490,851.04
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	248,274.06	(370,812.31)	(100,599.26)	153,182.69
31				
32 Beginning Fund Equity	768,185.01	1,016,459.07	645,646.76	545,047.50
33 Ending Equity	1,016,459.07	645,646.76	545,047.50	698,230.19

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	614,564.86	596,228.49	621,062.08	537,491.99
2 Total Assets	614,564.86	596,228.49	621,062.08	537,491.99
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	614,564.86	596,228.49	621,062.08	537,491.09
9 Total Fund Equity	614,564.86	596,228.49	621,062.08	537,491.09
10 Total Liabilities and Fund Equity	614,564.86	596,228.49	621,062.08	537,491.09
11				
12				
13 Use of Money and Property	5,848.69	7,804.61	8,270.40	8,240.87
14 Sales and Services	3,811,060.58	3,583,675.20	3,355,736.43	3,267,176.41
15 Other Revenue	408.54	-	432.00	392.93
16 Total Operating Revenue	3,817,317.81	3,591,479.81	3,364,438.83	3,275,810.21
17				
18 Personal Services and Benefits	363,374.67	387,808.44	393,916.14	363,955.40
19 Travel	-	-	-	-
20 Contractual Services	186,532.18	188,635.94	218,630.29	200,076.22
21 Supplies and Materials	3,149,832.14	2,985,040.24	2,678,511.30	2,721,070.85
22 Capital Outlay	76,827.93	44,396.83	45,665.34	72,472.10
23 Interest Expense	4,962.91	3,934.73	2,882.17	1,806.63
24 Total Operating Expenditures/Expenses	3,781,529.83	3,609,816.18	3,339,605.24	3,359,381.20
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	35,787.98	(18,336.37)	24,833.59	(83,570.99)
31				
32 Beginning Fund Equity	578,776.88	614,564.86	596,228.49	621,062.08
33 Ending Equity	614,564.86	596,228.49	621,062.08	537,491.09

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	468,965.60	481,256.84	366,438.04	381,065.58
2 Total Assets	468,965.60	481,256.84	366,438.04	381,065.58
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	420.00	640.92	891.78	-
8 Unreserved Fund Balance	468,545.60	480,615.92	365,546.26	381,065.58
9 Total Fund Equity	468,965.60	481,256.84	366,438.04	381,065.58
10 Total Liabilities and Fund Equity	468,965.60	481,256.84	366,438.04	381,065.58
11				
12				
13 Use of Money and Property	3,526.33	5,784.31	6,484.50	5,909.48
14 Sales and Services	1,234,307.03	1,045,675.77	909,910.29	942,308.59
15 Other Revenue	-	55.78	50.47	-
16 Total Operating Revenue	1,237,833.36	1,051,515.86	916,445.26	948,218.07
17				
18 Personal Services and Benefits	327,398.79	341,784.39	334,531.37	337,815.70
19 Travel	-	-	-	-
20 Contractual Services	523,344.86	468,339.29	479,301.64	417,247.37
21 Supplies and Materials	277,396.34	225,733.97	217,054.70	178,524.68
22 Capital Outlay	9,113.52	3,366.97	376.35	-
23 Interest Expense	-	-	-	2.78
24 Total Operating Expenditures/Expenses	1,137,253.51	1,039,224.62	1,031,264.06	933,590.53
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	100,579.85	12,291.24	(114,818.80)	14,627.54
31				
32 Beginning Fund Equity	368,385.75	468,965.60	481,256.84	366,438.04
33 Ending Equity	468,965.60	481,256.84	366,438.04	381,065.58

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,903,514.00	1,329,599.11	(212,148.08)	45,685.62
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</u>	<u>45,685.62</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	259,880.00	107,315.00	109,587.00	143,589.00
10 Unreserved Fund Balance	1,643,634.00	1,222,284.11	(321,735.08)	(97,903.38)
11 Total Fund Equity	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</u>	<u>45,685.62</u>
12 Total Liabilities and Fund Equity	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</u>	<u>45,685.62</u>
13				
14 Use of Money and Property	21,324.48	14,033.59	12,840.61	2,379.01
15 Sales and Services	13,789,487.30	12,800,505.41	13,946,113.90	15,913,071.02
16 Administering Programs	14,750.00	-	-	-
17 Other Revenue	914,493.66	1,651,051.49	667,646.26	666,658.98
18 Total Operating Revenue	<u>14,740,055.44</u>	<u>14,465,590.49</u>	<u>14,626,600.77</u>	<u>16,582,109.01</u>
19				
20 Personal Services and Benefits	651,551.28	702,903.68	744,264.06	748,179.21
21 Travel	9,651.24	8,133.74	7,031.46	5,046.17
22 Contractual Services	2,362,476.62	2,114,262.45	1,948,146.31	2,586,395.39
23 Supplies and Materials	6,630,506.81	6,020,308.93	7,509,884.33	7,305,619.74
24 Capital Outlay	4,757,331.43	5,784,199.37	5,498,782.62	5,209,740.33
25 Other Expense	-	-	-	-
26 Interest Expense	302,496.14	409,697.21	460,239.18	469,294.47
27 Total Operating Expenditures/Expenses	<u>14,714,013.52</u>	<u>15,039,505.38</u>	<u>16,168,347.96</u>	<u>16,324,275.31</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	26,041.92	(573,914.89)	(1,541,747.19)	257,833.70
34				
35 Beginning Fund Equity	1,877,472.08	1,903,514.00	1,329,599.11	(212,148.08)
36 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>1,903,514.00</u>	<u>1,329,599.11</u>	<u>(212,148.08)</u>	<u>45,685.62</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	11,066,762.76	9,682,593.55	10,100,819.93	10,476,372.16
2 Total Assets	<u>11,066,762.76</u>	<u>9,682,593.55</u>	<u>10,100,819.93</u>	<u>10,476,372.16</u>
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	1,262.80	3,301.31
8 Unreserved Fund Balance	11,066,762.76	9,682,593.55	10,099,557.13	10,473,070.85
9 Total Fund Equity	<u>11,066,762.76</u>	<u>9,682,593.55</u>	<u>10,100,819.93</u>	<u>10,476,372.16</u>
10 Total Liabilities and Fund Equity	<u>11,066,762.76</u>	<u>9,682,593.55</u>	<u>10,100,819.93</u>	<u>10,476,372.16</u>
11				
12				
13 Use of Money and Property	120,427.44	141,853.39	124,582.67	109,981.73
14 Sales and Services	1,556,551.98	1,163,374.72	3,156,470.57	3,450,596.16
15 Other Revenue	12,577.00	10,000.00	679,153.00	7,553.20
16 Total Operating Revenue	<u>1,689,556.42</u>	<u>1,315,228.11</u>	<u>3,960,206.24</u>	<u>3,568,131.09</u>
17				
18 Personal Services and Benefits	311,697.67	366,926.33	919,363.09	555,236.57
19 Travel	30,930.30	37,134.80	42,593.56	53,274.41
20 Contractual Services	1,609,282.43	1,909,725.31	2,072,814.93	2,382,460.55
21 Supplies and Materials	5,220.10	5,757.46	3,519.63	6,558.13
22 Capital Outlay	14,464.68	26,103.42	23,174.45	90,049.20
23 Insurance Claims	210,000.00	353,750.00	480,514.20	105,000.00
24 Total Operating Expenditures/Expenses	<u>2,181,595.18</u>	<u>2,699,397.32</u>	<u>3,541,979.86</u>	<u>3,192,578.86</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	(492,038.76)	(1,384,169.21)	418,226.38	375,552.23
31				
32 Beginning Fund Equity	11,558,801.52	11,066,762.76	9,682,593.55	10,100,819.93
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>11,066,762.76</u>	<u>9,682,593.55</u>	<u>10,100,819.93</u>	<u>10,476,372.16</u>

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	38,252.46	161,736.63	6,175.08	5,292.79
2 Total Assets	38,252.46	161,736.63	6,175.08	5,292.79
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	361.68
8 Unreserved Fund Balance	38,252.46	161,736.63	6,175.08	4,931.11
9 Total Fund Equity	38,252.46	161,736.63	6,175.08	5,292.79
10 Total Liabilities and Fund Equity	38,252.46	161,736.63	6,175.08	5,292.79
11				
12				
13 Use of Money and Property	706.61	557.87	1,070.58	1,459.98
14 Sales and Services	635,690.74	717,965.37	534,354.53	622,300.40
15 Other Revenue	101,368.88	151,225.29	153,998.01	132,962.33
16 Total Operating Revenue	737,766.23	869,748.53	689,423.12	756,722.71
17				
18 Personal Services and Benefits	502,522.60	531,507.04	538,040.20	536,396.81
19 Travel	-	94.35	388.37	634.80
20 Contractual Services	208,430.64	212,597.30	300,078.47	213,884.74
21 Supplies and Materials	2,565.15	1,852.03	2,404.06	2,502.35
22 Capital Outlay	2,041.20	213.64	4,073.57	4,186.30
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	715,559.59	746,264.36	844,984.67	757,605.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	22,206.64	123,484.17	(155,561.55)	(882.29)
31				
32 Beginning Fund Equity	16,045.82	38,252.46	161,736.63	6,175.08
33 Ending Equity	38,252.46	161,736.63	6,175.08	5,292.79

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	689,264.79	566,012.74	539,292.59	549,023.63
2 Total Assets	689,264.79	566,012.74	539,292.59	549,023.63
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	37,406.27	320.46	2,742.36	2,503.32
8 Unreserved Fund Balance	651,858.52	565,692.28	536,550.23	546,520.31
9 Total Fund Equity	689,264.79	566,012.74	539,292.59	549,023.63
10 Total Liabilities and Fund Equity	689,264.79	566,012.74	539,292.59	549,023.63
11				
12 Use of Money and Property	7,680.76	8,568.24	7,478.55	6,315.48
13 Sales and Services	1,097,356.40	1,052,618.00	1,138,084.00	1,344,582.60
14 Administering Programs	1,156.92	-	-	-
15 Other Revenues	-	-	2,420.93	-
16 Total Operating Revenue	1,106,194.08	1,061,186.24	1,147,983.48	1,350,898.08
17				
18 Personal Services and Benefits	856,750.44	916,184.89	946,584.16	1,077,854.21
19 Travel	52,842.59	42,228.79	46,202.94	53,158.26
20 Contractual Services	155,317.57	173,757.74	167,734.82	190,844.58
21 Supplies and Materials	18,241.42	10,820.40	10,376.48	12,529.45
22 Capital Outlay	8,647.51	41,446.47	3,805.23	6,780.54
23 Total Operating Expenditures/Expenses	1,091,799.53	1,184,438.29	1,174,703.63	1,341,167.04
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	14,394.55	(123,252.05)	(26,720.15)	9,731.04
30				
31 Beginning Fund Equity	674,870.24	689,264.79	566,012.74	539,292.59
32 Ending Equity	689,264.79	566,012.74	539,292.59	549,023.63

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	309,276.93	275,020.88	291,249.79	293,026.41
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>	<u>293,026.41</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	1,096.05	748.54	6,408.36
9 Unreserved Fund Balance	309,276.93	273,924.83	290,501.25	286,618.05
10 Total Fund Equity	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>	<u>293,026.41</u>
11 Total Liabilities and Fund Equity	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>	<u>293,026.41</u>
12				
13				
14 Use of Money and Property	1,039.66	1,543.61	1,798.19	1,880.12
15 Sales and Services	1,044,522.00	1,069,667.99	1,007,227.00	1,018,498.00
16 Other Revenue	100.00	2,722.85	500.00	1,480.64
17 Total Operating Revenue	<u>1,045,661.66</u>	<u>1,073,934.45</u>	<u>1,009,525.19</u>	<u>1,021,858.76</u>
18				
19 Personal Services and Benefits	860,297.79	946,016.72	831,308.38	860,801.23
20 Travel	4,192.65	4,528.08	6,038.20	6,688.55
21 Contractual Services	119,793.73	149,072.87	149,575.73	142,977.20
22 Supplies and Materials	6,640.67	5,723.31	4,749.50	7,379.74
23 Capital Outlay	13,199.81	2,849.52	1,619.47	2,235.42
24 Interest Expense	-	-	5.00	-
25 Total Operating Expenditures/Expenses	<u>1,004,124.65</u>	<u>1,108,190.50</u>	<u>993,296.28</u>	<u>1,020,082.14</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	41,537.01	(34,256.05)	16,228.91	1,776.62
32				
33 Beginning Fund Equity	267,739.92	309,276.93	275,020.88	291,249.79
34 Ending Equity	<u>309,276.93</u>	<u>275,020.88</u>	<u>291,249.79</u>	<u>293,026.41</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	34,015.37	66,374.32	31,504.15	54,250.38
2 Total Assets	34,015.37	66,374.32	31,504.15	54,250.38
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	286.48	-
8 Unreserved Fund Balance	34,015.37	66,374.32	31,217.67	54,250.38
9 Total Fund Equity	34,015.37	66,374.32	31,504.15	54,250.38
10 Total Liabilities and Fund Equity	34,015.37	66,374.32	31,504.15	54,250.38
11				
12				
13 Use of Money and Property	428.16	623.20	731.39	690.75
14 Sales and Services	306,325.60	362,235.39	295,704.20	353,858.98
15 Other Revenue	-	5,173.33	307.50	250.42
16 Total Operating Revenue	306,753.76	368,031.92	296,743.09	354,800.15
17				
18 Personal Services and Benefits	180,011.04	208,029.11	218,651.66	215,579.85
19 Travel	3,430.24	3,392.27	3,547.70	4,003.33
20 Contractual Services	97,900.66	112,273.79	101,597.56	104,035.89
21 Supplies and Materials	8,591.79	7,895.81	7,550.65	7,642.27
22 Capital Outlay	286.06	4,076.61	265.69	791.16
23 Interest Expense	11.40	5.38	-	1.42
24 Total Operating Expenditures/Expenses	290,231.19	335,672.97	331,613.26	332,053.92
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	16,522.57	32,358.95	(34,870.17)	22,746.23
31				
32 Beginning Fund Equity	17,492.80	34,015.37	66,374.32	31,504.15
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	34,015.37	66,374.32	31,504.15	54,250.38

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	7,943.17	6,397.63	12,132.36	2,724.11
2 Total Assets	7,943.17	6,397.63	12,132.36	2,724.11
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,943.17	6,397.63	12,132.36	2,724.11
9 Total Fund Equity	7,943.17	6,397.63	12,132.36	2,724.11
10 Total Liabilities and Fund Equity	7,943.17	6,397.63	12,132.36	2,724.11
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	33,501.18	36,806.73	46,718.57	41,666.20
15 Total Operating Revenue	33,501.18	36,806.73	46,718.57	41,666.20
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	39,666.76	38,352.27	40,983.84	51,074.45
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	39,666.76	38,352.27	40,983.84	51,074.45
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(6,165.58)	(1,545.54)	5,734.73	(9,408.25)
29				
30 Beginning Fund Equity	14,108.75	7,943.17	6,397.63	12,132.36
31 Ending Equity	7,943.17	6,397.63	12,132.36	2,724.11

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	871,278.31	466,619.44	820,776.26	358,234.39
2 Total Assets	871,278.31	466,619.44	820,776.26	358,234.39
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	871,278.31	466,619.44	820,776.26	358,234.39
9 Total Fund Equity	871,278.31	466,619.44	820,776.26	358,234.39
10 Total Liabilities and Fund Equity	871,278.31	466,619.44	820,776.26	358,234.39
11				
12				
13 Use of Money and Property	8,091.42	9,883.23	8,981.00	8,139.06
14 Sales and Services	4,627,489.52	3,540,511.60	2,902,081.94	2,373,710.90
15 Other Revenue	1,190.66	639.95	300.00	8,324.50
16 Total Operating Revenue	4,636,771.60	3,551,034.78	2,911,362.94	2,390,174.46
17				
18 Personal Services and Benefits	515,909.05	562,731.48	568,056.47	567,158.37
19 Travel	4,698.49	5,941.17	5,600.21	6,080.99
20 Contractual Services	839,668.57	619,364.70	683,443.89	664,056.21
21 Supplies and Materials	3,075,697.31	2,685,663.35	1,300,105.55	1,599,920.37
22 Capital Outlay	18,985.46	81,992.95	-	500.00
23 Other Expense	-	-	-	15,000.00
24 Interest Expense	3.34	-	-	0.39
25 Total Operating Expenditures/Expenses	4,454,962.22	3,955,693.65	2,557,206.12	2,852,716.33
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	181,809.38	(404,658.87)	354,156.82	(462,541.87)
32				
33 Beginning Fund Equity	689,468.93	871,278.31	466,619.44	820,776.26
34 Ending Equity	871,278.31	466,619.44	820,776.26	358,234.39

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,232,807.48	80,106.62	104,866.42	20,000.00
2 Total Assets	1,232,807.48	80,106.62	104,866.42	20,000.00
3				
4 Due to Other Funds	1,232,807.48	80,106.62	104,866.42	20,000.00
5 Other Liabilities	-	-	-	-
5 Total Liabilities	1,232,807.48	80,106.62	104,866.42	20,000.00

**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**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,458,428.42	2,515,775.52	2,579,042.65	2,682,350.47
2 Total Assets	2,458,428.42	2,515,775.52	2,579,042.65	2,682,350.47
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	72.33	63.70
8 Unreserved Fund Balance	2,458,428.42	2,515,775.52	2,578,970.32	2,682,286.77
9 Total Fund Equity	2,458,428.42	2,515,775.52	2,579,042.65	2,682,350.47
10 Total Liabilities and Fund Equity	2,458,428.42	2,515,775.52	2,579,042.65	2,682,350.47
11				
12				
13 Use of Money and Property	-	22,440.75	30,112.34	30,648.53
14 Sales and Services	190,892.00	339,637.55	291,253.00	258,478.00
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	190,892.00	362,078.30	321,365.34	289,126.53
17				
18 Personal Services and Benefits	21,999.64	17,381.59	18,889.18	7,319.86
19 Travel	100.50	1,491.84	5,762.01	719.62
20 Contractual Services	189,138.36	285,497.58	178,231.33	177,589.91
21 Supplies and Materials	76.21	122.02	128.08	29.93
22 Capital Outlay	1,044.32	238.17	87.61	159.39
23 Interest Expense	0.82	-	-	-
24 Insurance Claims	-	-	55,000.00	-
25 Total Operating Expenditures/Expenses	212,359.85	304,731.20	258,098.21	185,818.71
26				
27 Transfers In	2,500,000.00	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	2,500,000.00	-	-	-
30				
31 Net Change	2,478,532.15	57,347.10	63,267.13	103,307.82
32				
33 Beginning Fund Equity	(20,103.73)	2,458,428.42	2,515,775.52	2,579,042.65
34 Ending Equity	2,458,428.42	2,515,775.52	2,579,042.65	2,682,350.47

**Company:** 9013

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

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

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

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,013,401.14	2,055,443.24	2,137,290.00	2,221,317.62
2 Total Assets	2,013,401.14	2,055,443.24	2,137,290.00	2,221,317.62
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	20.18	18.07
8 Unreserved Fund Balance	2,013,401.14	2,055,443.24	2,137,269.82	2,221,299.55
9 Total Fund Equity	2,013,401.14	2,055,443.24	2,137,290.00	2,221,317.62
10 Total Liabilities and Fund Equity	2,013,401.14	2,055,443.24	2,137,290.00	2,221,317.62
11				
12				
13 Use of Money and Property	-	18,300.44	24,466.73	25,370.65
14 Sales and Services	154,633.00	115,000.00	126,085.00	138,845.00
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	154,633.00	133,300.44	150,551.73	164,215.65
17				
18 Personal Services and Benefits	16,770.16	8,232.78	4,154.09	3,599.01
19 Travel	19.50	1,117.68	569.97	495.54
20 Contractual Services	113,101.45	81,734.98	63,931.18	76,064.43
21 Supplies and Materials	74.89	54.64	12.84	-
22 Capital Outlay	1,085.69	118.26	36.89	29.05
23 Interest Expense	0.57	-	-	-
24 Total Operating Expenditures/Expenses	131,052.26	91,258.34	68,704.97	80,188.03
25				
26 Transfers In	2,000,000.00	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	2,000,000.00	-	-	-
29				
30 Net Change	2,023,580.74	42,042.10	81,846.76	84,027.62
31				
32 Beginning Fund Equity	(10,179.60)	2,013,401.14	2,055,443.24	2,137,290.00
33 Ending Equity	2,013,401.14	2,055,443.24	2,137,290.00	2,221,317.62

**Company:** 9028

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

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

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

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,871,545.81	4,791,366.97	5,474,712.93	5,467,816.95
1A Deferred Charges and Other Assets				75,000.00
2 Total Assets	<u>3,871,545.81</u>	<u>4,791,366.97</u>	<u>5,474,712.93</u>	<u>5,542,816.95</u>
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	358.11	363.40
8 Unreserved Fund Balance	3,871,545.81	4,791,366.97	5,474,354.82	5,542,453.55
9 Total Fund Equity	<u>3,871,545.81</u>	<u>4,791,366.97</u>	<u>5,474,712.93</u>	<u>5,542,816.95</u>
10 Total Liabilities and Fund Equity	<u>3,871,545.81</u>	<u>4,791,366.97</u>	<u>5,474,712.93</u>	<u>5,542,816.95</u>
11				
12 Use of Money and Property	-	26,615.17	51,399.44	63,638.77
13 Sales and Services	1,565,773.74	2,287,662.86	2,216,554.87	2,175,991.91
14 Administering Programs	462.79	-	-	-
15 Other Revenue	-	-	114.00	-
16 Total Operating Revenue	<u>1,566,236.53</u>	<u>2,314,278.03</u>	<u>2,268,068.31</u>	<u>2,239,630.68</u>
17				
18 Personal Services and Benefits	70,007.34	94,607.31	102,149.16	50,988.08
19 Travel	10,628.16	9,256.49	9,715.54	9,391.45
20 Contractual Services	1,494,648.11	1,269,291.52	1,333,575.05	1,398,021.92
21 Supplies and Materials	241.76	1,232.13	783.37	867.18
22 Capital Outlay	3,466.85	836.01	457.99	946.62
23 Interest Expense	0.45	-	-	-
24 Insurance Claims	112,026.07	19,233.41	138,041.24	711,311.41
25 Total Operating Expenditures/Expenses	<u>1,691,018.74</u>	<u>1,394,456.87</u>	<u>1,584,722.35</u>	<u>2,171,526.66</u>
26				
27 Transfers In	4,000,000.00	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>4,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	3,875,217.79	919,821.16	683,345.96	68,104.02
32				
33 Beginning Fund Equity	(3,671.98)	3,871,545.81	4,791,366.97	5,474,712.93
34 Ending Equity	<u>3,871,545.81</u>	<u>4,791,366.97</u>	<u>5,474,712.93</u>	<u>5,542,816.95</u>

**Company:** 9034

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

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

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

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

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

**Additional Information:**

Per information on the BFM website, the insurance company will provide for \$450,000 (\$700,000 wind/hail) in coverage with a \$50,000 deductible. Reinsurance will be purchased to cover claims over the \$450,000 (\$700,000 wind/hail). A separate audit report is issued for this fund on a calendar year basis.

**Bureau of Information and Telecommunications**

**State Accounting System - Other Fund Balances**

**Company 3008 - SDPB/Tower Rent**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	278,980.19	86,621.39	83,099.62	239,045.24
2 Total Assets	278,980.19	86,621.39	83,099.62	239,045.24
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	21,704.00	-	-	-
8 Unreserved Fund Balance	257,276.19	86,621.39	83,099.62	239,045.24
9 Total Fund Equity	278,980.19	86,621.39	83,099.62	239,045.24
10 Total Liabilities and Fund Equity	278,980.19	86,621.39	83,099.62	239,045.24
11				
12				
13 Use of Money and Property	297,546.28	338,357.88	321,000.70	296,912.93
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	1,871.18
16 Total Operating Revenue	297,546.28	338,357.88	321,000.70	298,784.11
17				
18 Personal Services and Benefits	73,322.77	74,228.47	76,156.61	24,509.10
19 Travel	-	-	-	-
20 Contractual Services	59,851.81	146,143.39	111,552.82	108,559.39
21 Supplies and Materials	20,224.47	10,437.13	13,292.79	-
22 Capital Outlay	32,852.00	299,907.69	123,520.25	9,770.00
23 Total Operating Expenditures/Expenses	186,251.05	530,716.68	324,522.47	142,838.49
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	111,295.23	(192,358.80)	(3,521.77)	155,945.62
30				
31 Beginning Fund Equity	167,684.96	278,980.19	86,621.39	83,099.62
32 Ending Equity	278,980.19	86,621.39	83,099.62	239,045.24

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	50,187.62	74,719.88	14,990.77	56,612.21
2 Total Assets	50,187.62	74,719.88	14,990.77	56,612.21
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	7,937.85	5,094.00	-	-
8 Unreserved Fund Balance	42,249.77	69,625.88	14,990.77	56,612.21
9 Total Fund Equity	50,187.62	74,719.88	14,990.77	56,612.21
10 Total Liabilities and Fund Equity	50,187.62	74,719.88	14,990.77	56,612.21
11				
12				
13 Use of Money and Property	25,505.18	13,539.10	10,064.02	76,582.66
14 Sales and Services	81,780.44	53,083.59	48,871.86	50,030.60
15 Administering Programs	1,362,945.81	1,250,043.67	1,282,943.91	1,377,284.79
16 Other Revenue	997.49	1,687.15	1,255.88	2,256.03
17 Total Operating Revenue	1,471,228.92	1,318,353.51	1,343,135.67	1,506,154.08
18				
19 Personal Services and Benefits	248,569.22	324,995.48	379,444.95	388,570.20
20 Travel	141,772.94	168,749.12	141,146.27	151,383.63
21 Contractual Services	729,248.77	700,906.09	611,372.41	894,700.55
22 Supplies and Materials	59,500.65	38,289.73	83,987.90	31,077.47
23 Capital Outlay	375,820.99	62,826.82	188,855.06	-
24 Interest Expense	1.04	4.01	8.19	0.79
25 Total Operating Expenditures/Expenses	1,554,913.61	1,295,771.25	1,404,814.78	1,465,732.64
26				
27 Transfers In	1,950.00	1,950.00	1,950.00	1,200.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	1,950.00	1,950.00	1,950.00	1,200.00
30				
31 Net Change	(81,734.69)	24,532.26	(59,729.11)	41,621.44
32				
33 Beginning Fund Equity	131,922.31	50,187.62	74,719.88	14,990.77
34 Ending Equity	50,187.62	74,719.88	14,990.77	56,612.21

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	423,826.31	377,570.75	162,431.35	392,150.00
2 Total Assets	423,826.31	377,570.75	162,431.35	392,150.00
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	14,197.11	-	15,255.10
8 Unreserved Fund Balance	423,826.31	363,373.64	162,431.35	376,894.90
9 Total Fund Equity	423,826.31	377,570.75	162,431.35	392,150.00
10 Total Liabilities and Fund Equity	423,826.31	377,570.75	162,431.35	392,150.00
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,597,611.00	1,667,231.00	1,635,539.00	1,698,241.00
15 Total Operating Revenue	1,597,611.00	1,667,231.00	1,635,539.00	1,698,241.00
16				
17 Personal Services and Benefits	412,818.70	543,287.39	579,500.46	577,057.10
18 Travel	30,990.74	-	30,641.11	-
19 Contractual Services	716,965.21	1,035,401.52	1,071,104.96	831,199.65
20 Supplies and Materials	5,958.00	7,272.53	58,439.30	15,858.00
21 Capital Outlay	453,042.79	127,525.12	110,992.57	44,407.60
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	1,619,775.44	1,713,486.56	1,850,678.40	1,468,522.35
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(22,164.44)	(46,255.56)	(215,139.40)	229,718.65
30				
31 Beginning Fund Equity	445,990.75	423,826.31	377,570.75	162,431.35
32 Ending Equity	423,826.31	377,570.75	162,431.35	392,150.00

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,199,078.06	3,947,639.65	4,088,185.46	3,752,856.21
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>	<u>3,752,856.21</u>
4				
5 Due to Other Funds	-	-	-	301.50
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>301.50</u>
7				
8 Reserve for Encumbrances	456,905.86	641,112.00	773,157.55	1,020,624.95
9 Unreserved Fund Balance	3,742,172.20	3,306,527.65	3,315,027.91	2,731,929.76
10 Total Fund Equity	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>	<u>3,752,554.71</u>
11 Total Liabilities and Fund Equity	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>	<u>3,752,856.21</u>
12				
13				
14 Use of Money and Property	29,978.43	36,999.96	44,751.73	43,060.85
15 Sales and Services	24,454,461.68	23,545,757.34	25,191,734.93	23,345,928.87
16 Administering Programs	-	75,000.00	-	74,501.00
17 Other Revenue	95,607.24	15,984.42	4,317.70	14,550.09
18 Total Operating Revenue	<u>24,580,047.35</u>	<u>23,673,741.72</u>	<u>25,240,804.36</u>	<u>23,478,040.81</u>
19				
20 Personal Services and Benefits	17,070,208.76	17,633,415.66	18,590,728.55	18,052,704.59
21 Travel	100,376.83	147,993.97	98,964.03	144,330.53
22 Contractual Services	4,823,658.92	4,527,077.64	4,679,438.12	4,922,217.10
23 Supplies and Materials	98,416.67	181,894.21	81,344.60	49,288.43
24 Capital Outlay	1,324,389.31	1,377,085.50	1,619,320.70	635,991.04
25 Interest Expense	55,532.52	57,713.15	30,462.55	9,139.87
26 Total Operating Expenditures/Expenses	<u>23,472,583.01</u>	<u>23,925,180.13</u>	<u>25,100,258.55</u>	<u>23,813,671.56</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	1,107,464.34	(251,438.41)	140,545.81	(335,630.75)
33				
34 Beginning Fund Equity	<u>3,091,613.72</u>	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>
35 Ending Equity	<u>4,199,078.06</u>	<u>3,947,639.65</u>	<u>4,088,185.46</u>	<u>3,752,554.71</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,822,103.69	1,396,007.71	2,209,580.87	2,298,342.48
2 Accounts Receivable	1,025.00	-	-	-
3 Total Assets	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>	<u>2,298,342.48</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,443,798.00	1,978.32	475,298.88	192,155.62
9 Unreserved Fund Balance	379,330.69	1,394,029.39	1,734,281.99	2,106,186.86
10 Total Fund Equity	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>	<u>2,298,342.48</u>
11 Total Liabilities and Fund Equity	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>	<u>2,298,342.48</u>
12				
13				
14 Use of Money and Property	20,596.33	22,544.57	17,819.60	21,031.73
15 Sales and Services	15,386,434.25	15,921,835.01	16,136,513.02	17,058,080.05
16 Administering Programs	-	-	-	4,927.91
17 Other Revenue	12,195.42	12,141.56	6,532.37	9,753.03
18 Total Operating Revenue	<u>15,419,226.00</u>	<u>15,956,521.14</u>	<u>16,160,864.99</u>	<u>17,093,792.72</u>
19				
20 Personal Services and Benefits	5,244,197.45	5,454,368.83	5,353,518.37	5,527,545.14
21 Travel	116,609.16	135,634.70	113,465.77	125,164.54
22 Contractual Services	9,760,036.31	9,026,310.38	9,295,426.18	9,898,036.76
23 Supplies and Materials	54,697.56	56,386.28	41,764.84	29,326.90
24 Capital Outlay	237,357.26	1,710,387.03	511,897.52	1,404,775.30
25 Interest Expense	594.48	554.90	31,219.15	20,182.47
26 Total Operating Expenditures/Expenses	<u>15,413,492.22</u>	<u>16,383,642.12</u>	<u>15,347,291.83</u>	<u>17,005,031.11</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	5,733.78	(427,120.98)	813,573.16	88,761.61
33				
34 Beginning Fund Equity	1,817,394.91	1,823,128.69	1,396,007.71	2,209,580.87
35 Ending Equity	<u>1,823,128.69</u>	<u>1,396,007.71</u>	<u>2,209,580.87</u>	<u>2,298,342.48</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	480,017.41	555,119.35	572,069.84	546,384.54
2 Total Assets	480,017.41	555,119.35	572,069.84	546,384.54
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	18,616.17	-	-	84,136.00
8 Unreserved Fund Balance	461,401.24	555,119.35	572,069.84	462,248.54
9 Total Fund Equity	480,017.41	555,119.35	572,069.84	546,384.54
10 Total Liabilities and Fund Equity	480,017.41	555,119.35	572,069.84	546,384.54
11				
12				
13 Use of Money and Property	5,172.59	6,224.63	5,473.28	6,387.53
14 Sales and Services	812,534.40	836,123.65	781,893.54	689,764.48
15 Administering Programs	-	-	-	-
16 Other Revenue	177.85	545.12	717.79	103.48
17 Total Operating Revenue	817,884.84	842,893.40	788,084.61	696,255.49
18				
19 Personal Services and Benefits	433,988.19	443,757.94	458,169.59	459,719.95
20 Travel	6,881.23	10,644.68	12,490.34	11,340.18
21 Contractual Services	321,476.12	273,794.56	268,639.77	151,917.20
22 Supplies and Materials	9,958.63	12,251.47	5,411.10	3,017.46
23 Capital Outlay	72,217.60	27,332.81	26,423.32	95,946.00
24 Interest Expense	10.00	10.00	-	-
25 Total Operating Expenditures/Expenses	844,531.77	767,791.46	771,134.12	721,940.79
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(26,646.93)	75,101.94	16,950.49	(25,685.30)
32				
33 Beginning Fund Equity	506,664.34	480,017.41	555,119.35	572,069.84
34 Ending Equity	480,017.41	555,119.35	572,069.84	546,384.54

**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**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	562,212.30	431,149.15	380,342.71	5,073,042.80
2 Accounts Receivable	-	1,090.50	675.00	1,192.00
3 Total Assets	<u>562,212.30</u>	<u>432,239.65</u>	<u>381,017.71</u>	<u>5,074,234.80</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	156,228.00	-	143.24	21,648.00
9 Unreserved Fund Balance	405,984.30	432,239.65	380,874.47	5,052,586.80
10 Total Fund Equity	<u>562,212.30</u>	<u>432,239.65</u>	<u>381,017.71</u>	<u>5,074,234.80</u>
11 Total Liabilities and Fund Equity	<u>562,212.30</u>	<u>432,239.65</u>	<u>381,017.71</u>	<u>5,074,234.80</u>
12				
13				
14 Licenses, Permits and Fees	-	5,338.00	5,304.00	3,740.00
15 Use of Money and Property	-	-	-	-
16 Sales and Services	774,133.73	770,844.79	790,566.54	829,509.92
17 Administering Programs	16,911.00	49,077.67	-	-
18 Other Revenue	-	778.64	6,832.73	3,013.53
19 Total Operating Revenue	<u>791,044.73</u>	<u>826,039.10</u>	<u>802,703.27</u>	<u>836,263.45</u>
20				
21 Personal Services and Benefits	92,563.92	98,958.24	97,573.01	94,291.91
22 Travel	3,298.81	2,160.89	3,887.03	3,508.08
23 Contractual Services	469,118.88	523,383.24	551,708.01	559,077.58
24 Supplies and Materials	1,883.60	8,817.38	9,423.72	470.99
25 Capital Outlay	40,783.60	296,697.16	165,908.51	81,526.22
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>607,648.81</u>	<u>930,016.91</u>	<u>828,500.28</u>	<u>738,874.78</u>
28				
29 Transfers In	-	-	-	4,620,920.00
30 Transfers Out	(21,822.50)	(25,994.84)	(25,424.93)	(25,091.58)
31 Net Transfers In (Out)	<u>(21,822.50)</u>	<u>(25,994.84)</u>	<u>(25,424.93)</u>	<u>4,595,828.42</u>
32				
33 Net Change	161,573.42	(129,972.65)	(51,221.94)	4,693,217.09
34				
35 Beginning Fund Equity	400,638.88	562,212.30	432,239.65	381,017.71
36 Ending Equity	<u>562,212.30</u>	<u>432,239.65</u>	<u>381,017.71</u>	<u>5,074,234.80</u>

**Company:** 6502

**Company Name:** Radio Communications Fund

**Fund Name:** Radio Communications Fund

**Fund Type:** Enterprise

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	40,145,810.28	35,274,278.16	37,320,154.39	21,887,463.12
2 Deferred Charges and Other Assets	400,000.00	100,000.00	100,000.00	100,000.00
3 Total Assets	<u>40,545,810.28</u>	<u>35,374,278.16</u>	<u>37,420,154.39</u>	<u>21,987,463.12</u>
4				
5 Deferred Revenue	4,580.52	3,777.66	2,119.25	6,290.96
6 Total Liabilities	<u>4,580.52</u>	<u>3,777.66</u>	<u>2,119.25</u>	<u>6,290.96</u>
7				
8 Reserve for Encumbrances	-	-	-	1,215.97
9 Unreserved Fund Balance	40,541,229.76	35,370,500.50	37,418,035.14	21,979,956.19
10 Total Fund Equity	<u>40,541,229.76</u>	<u>35,370,500.50</u>	<u>37,418,035.14</u>	<u>21,981,172.16</u>
11 Total Liabilities and Fund Equity	<u>40,545,810.28</u>	<u>35,374,278.16</u>	<u>37,420,154.39</u>	<u>21,987,463.12</u>
12				
13				
14 Use of Money and Property	566,919.85	727,724.33	518,328.79	416,622.78
15 Sales and Services	120,423,697.95	142,317,151.24	155,468,325.07	144,022,697.10
16 Other Revenue	4,423,987.86	5,009,439.34	4,513,481.50	5,763,598.67
17 Total Operating Revenue	<u>125,414,605.66</u>	<u>148,054,314.91</u>	<u>160,500,135.36</u>	<u>150,202,918.55</u>
18				
19 Personal Services and Benefits	745,641.44	834,276.58	899,300.62	832,189.54
20 Travel	27,738.88	16,168.77	12,905.98	17,360.92
21 Contractual Services	27,757,051.32	31,890,263.74	32,466,657.91	31,509,314.95
22 Supplies and Materials	56,474.60	59,890.95	69,667.97	60,905.72
23 Capital Outlay	14,323.11	5,401.66	5,976.70	8,783.51
24 Other Expense	-	-	-	8,553.97
25 Interest Expense	850.11	14.00	7.00	14.00
26 Insurance Claims	114,414,747.70	120,419,028.47	124,990,240.91	133,202,658.92
27 Total Operating Expenditures/Expenses	<u>143,016,827.16</u>	<u>153,225,044.17</u>	<u>158,444,757.09</u>	<u>165,639,781.53</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	(17,602,221.50)	(5,170,729.26)	2,055,378.27	(15,436,862.98)
34				
35 Beginning Fund Equity	58,143,451.26	40,541,229.76	35,370,500.50	37,418,035.14
36 Prior Period Adjustment	-	-	(7,843.63)	-
37 Ending Equity	<u>40,541,229.76</u>	<u>35,370,500.50</u>	<u>37,418,035.14</u>	<u>21,981,172.16</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 plan-eligible 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 any other coverage or benefits the human resources commissioner determines is appropriate and desirable. The human resources commissioner may include a flexible benefit plan which allows an employee to choose the employee's own benefits or levels of coverage. Source: Deductions from employers and employees. Use: Operating costs of the self-insurance program.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,070,216.26	3,529,808.35	3,286,321.47	2,970,240.17
2 Deferred Charges and Other Assets	178,000.00	140,000.00	140,000.00	200,000.00
3 Total Assets	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</u>	<u>3,170,240.17</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	4,248,216.26	3,669,808.35	3,426,321.47	3,170,240.17
10 Total Fund Equity	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</u>	<u>3,170,240.17</u>
11 Total Liabilities and Fund Equity	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</u>	<u>3,170,240.17</u>
12				
13				
14 Use of Money and Property	60,544.47	59,844.58	50,137.80	41,928.05
15 Sales and Services	4,030,076.74	4,035,161.38	4,258,016.06	5,468,560.58
16 Other Revenue	22,651.58	12,339.30	18,042.07	34,328.66
17 Total Operating Revenue	<u>4,113,272.79</u>	<u>4,107,345.26</u>	<u>4,326,195.93</u>	<u>5,544,817.29</u>
18				
19 Personal Services and Benefits	237,697.63	271,838.61	241,453.43	232,444.38
20 Travel	1,585.28	808.79	477.05	516.71
21 Contractual Services	215,572.55	123,953.38	162,354.07	157,998.65
22 Supplies and Materials	4,298.85	5,044.75	6,509.79	4,684.71
23 Capital Outlay	4,790.17	3,622.09	1,771.53	2,402.07
24 Other Expense	-	-	-	-
25 Interest Expense	0.65	2.01	-	-
26 Insurance Claims	3,812,461.90	4,280,483.54	4,164,960.57	5,402,852.07
27 Total Operating Expenditures/Expenses	<u>4,276,407.03</u>	<u>4,685,753.17</u>	<u>4,577,526.44</u>	<u>5,800,898.59</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	(163,134.24)	(578,407.91)	(251,330.51)	(256,081.30)
34				
35 Beginning Fund Equity	4,411,350.50	4,248,216.26	3,669,808.35	3,426,321.47
36 Prior Period Adjustment	-	-	7,843.63	-
37 Ending Equity	<u>4,248,216.26</u>	<u>3,669,808.35</u>	<u>3,426,321.47</u>	<u>3,170,240.17</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**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	207,018.68	188,191.23	168,437.81	172,000.04
2 Total Assets	207,018.68	188,191.23	168,437.81	172,000.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	207,018.68	188,191.23	168,437.81	172,000.04
9 Total Fund Equity	207,018.68	188,191.23	168,437.81	172,000.04
10 Total Liabilities and Fund Equity	207,018.68	188,191.23	168,437.81	172,000.04
11				
12				
13 Use of Money and Property	3,109.26	3,035.17	2,530.28	2,222.80
14 Sales and Services	-	-	-	-
15 Other Revenue	4,490.72	5,760.64	4,263.66	9,667.32
16 Total Operating Revenue	7,599.98	8,795.81	6,793.94	11,890.12
17				
18 Personal Services and Benefits	1,050.60	999.60	938.40	900.15
19 Travel	-	-	-	-
20 Contractual Services	2,200.00	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Insurance Claims	28,879.37	26,623.66	25,608.96	7,427.74
26 Total Operating Expenditures/Expenses	32,129.97	27,623.26	26,547.36	8,327.89
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(24,529.99)	(18,827.45)	(19,753.42)	3,562.23
33				
34 Beginning Fund Equity	231,548.67	207,018.68	188,191.23	168,437.81
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	207,018.68	188,191.23	168,437.81	172,000.04

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	857,034.03	943,043.31	912,127.90	977,087.10
2 Total Assets	857,034.03	943,043.31	912,127.90	977,087.10
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	-	-	6,500.00	2,500.00
6 Total Liabilities	-	-	6,500.00	2,500.00
7				
8 Reserve for Encumbrances	-	-	1,048.39	917.14
9 Unreserved Fund Balance	857,034.03	943,043.31	904,579.51	973,669.96
10 Total Fund Equity	857,034.03	943,043.31	905,627.90	974,587.10
11 Total Liabilities and Fund Equity	857,034.03	943,043.31	912,127.90	977,087.10
12				
13				
14 Use of Money and Property	12,220.28	12,684.65	11,273.07	10,422.33
15 Sales and Services	4,149,708.05	4,485,833.45	4,483,885.85	4,482,301.49
16 Other Revenue	16,966.92	2,832.18	1,162.86	-
17 Total Operating Revenue	4,178,895.25	4,501,350.28	4,496,321.78	4,492,723.82
18				
19 Personal Services and Benefits	3,196,724.45	3,345,927.76	3,248,844.97	3,361,015.07
20 Travel	75,373.30	63,904.66	64,163.17	77,061.64
21 Contractual Services	952,684.14	857,647.47	1,058,866.72	835,125.33
22 Supplies and Materials	87,068.26	108,046.08	90,192.21	96,435.25
23 Capital Outlay	44,200.09	39,815.03	71,670.12	54,127.33
24 Interest Expense	1.49	-	-	-
25 Total Operating Expenditures/Expenses	4,356,051.73	4,415,341.00	4,533,737.19	4,423,764.62
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(177,156.48)	86,009.28	(37,415.41)	68,959.20
32				
33 Beginning Fund Equity	1,034,190.51	857,034.03	943,043.31	905,627.90
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	857,034.03	943,043.31	905,627.90	974,587.10

**Company:** 6009

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

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

**Fund Type:** Internal Service

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	9,446.31	10,048.79	9,943.84	9,889.12
2 Total Assets	9,446.31	10,048.79	9,943.84	9,889.12
3				
4 Escrow Payable	9,446.31	10,048.79	9,943.84	9,889.12
5 Total Liabilities	9,446.31	10,048.79	9,943.84	9,889.12

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	101,225.57	57,882.13	162,727.42	75,297.81
2 Total Assets	101,225.57	57,882.13	162,727.42	75,297.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	101,225.57	57,882.13	162,727.42	75,297.81
9 Total Fund Equity	101,225.57	57,882.13	162,727.42	75,297.81
10 Total Liabilities and Fund Equity	101,225.57	57,882.13	162,727.42	75,297.81
11				
12				
13 Use of Money and Property	2,443.30	2,398.94	976.97	1,177.36
14 Sales and Services	205,294.22	287,397.54	333,090.56	196,244.45
15 Total Operating Revenue	207,737.52	289,796.48	334,067.53	197,421.81
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	296,588.50	333,139.92	229,222.24	284,851.42
23 Total Operating Expenditures/Expenses	296,588.50	333,139.92	229,222.24	284,851.42
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(88,850.98)	(43,343.44)	104,845.29	(87,429.61)
30				
31 Beginning Fund Equity	190,076.55	101,225.57	57,882.13	162,727.42
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	101,225.57	57,882.13	162,727.42	75,297.81

**Company:** 8301

**Company Name:** State Workers Unemployment Compensation

**Fund Name:** State Workers Unemployment Compensation

**Fund Type:** Special Revenue

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

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





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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	801,423.63	895,351.15	860,407.72	916,900.90
2 Total Assets	801,423.63	895,351.15	860,407.72	916,900.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	4,355.00	-	4,184.80	3,733.00
8 Unreserved Fund Balance	797,068.63	895,351.15	856,222.92	913,167.90
9 Total Fund Equity	801,423.63	895,351.15	860,407.72	916,900.90
10 Total Liabilities and Fund Equity	801,423.63	895,351.15	860,407.72	916,900.90
11				
12				
13 Taxes	9,657,387.93	9,241,672.83	9,495,850.41	9,431,962.09
14 Licenses, Permits and Fees	6,635,369.30	6,556,045.46	6,375,529.82	5,845,351.02
15 Fines, Forfeits and Penalties	2,590.00	1,710.00	75,780.00	3,370.00
16 Use of Money and Property	19,674.29	20,855.45	18,020.63	17,526.09
17 Sales and Services	-	-	-	-
18 Other Revenue	197.55	-	896.14	-
19 Total Operating Revenue	16,315,219.07	15,820,283.74	15,966,077.00	15,298,209.20
20				
21 Personal Services and Benefits	933,147.47	952,220.55	938,705.12	1,005,756.71
22 Travel	72,296.43	65,415.08	67,737.66	65,922.28
23 Contractual Services	316,446.61	368,199.71	365,822.76	322,111.90
24 Supplies and Materials	27,743.46	22,604.24	24,226.94	26,905.43
25 Grants and Subsidies	8,631,881.21	8,155,371.02	8,533,072.18	8,051,209.11
26 Capital Outlay	7,685.51	11,177.88	3,604.92	5,062.85
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	9,989,200.69	9,574,988.48	9,933,169.58	9,476,968.28
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(6,327,767.27)	(6,151,367.74)	(6,067,850.85)	(5,764,747.74)
32 Net Transfers In (Out)	(6,327,767.27)	(6,151,367.74)	(6,067,850.85)	(5,764,747.74)
33				
34 Net Change	(1,748.89)	93,927.52	(34,943.43)	56,493.18
35				
36 Beginning Fund Equity	803,172.52	801,423.63	895,351.15	860,407.72
37 Ending Equity	801,423.63	895,351.15	860,407.72	916,900.90

**Company:** 3037

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

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

**Fund Type:** Special Revenue

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

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

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

**Department of Revenue**

**State Accounting System - Other Fund Balances**

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	427,952.46	301,329.76	301,936.15	301,770.30
2 Total Assets	427,952.46	301,329.76	301,936.15	301,770.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	427,952.46	301,329.76	301,936.15	301,770.30
9 Total Fund Equity	427,952.46	301,329.76	301,936.15	301,770.30
10 Total Liabilities and Fund Equity	427,952.46	301,329.76	301,936.15	301,770.30
11				
12				
13 Licenses, Permits and Fees	3,890,930.61	3,950,569.87	4,111,946.84	4,354,322.71
14 Use of Money and Property	29,078.26	47,477.80	16,478.23	-
15 Other Revenue	7,021.50	-	-	14,562.97
16 Total Operating Revenue	3,927,030.37	3,998,047.67	4,128,425.07	4,368,885.68
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	542,660.74	641,952.72	603,316.34	613,415.45
21 Supplies and Materials	6,269,464.44	3,019,802.45	1,217,436.18	1,271,795.69
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	6,812,125.18	3,661,755.17	1,820,752.52	1,885,211.14
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(2,885,094.81)	336,292.50	2,307,672.55	2,483,674.54
31				
32 Beginning Fund Equity	3,313,047.27	427,952.46	301,329.76	301,936.15
33 Prior Period Adjustment (Note 1)	-	(462,915.20)	(2,307,066.16)	(2,483,840.39)
34 Ending Equity	427,952.46	301,329.76	301,936.15	301,770.30

**Company:** 3076

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

**Fund Name:** License Plate Revolving Fund

**Fund Type:** Special Revenue

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

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

**Additional Information:** Note 1 - Transfers to the Local Government Highway and Bridge Fund were recorded to this account in FY2017 thru FY2019.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(11.00)	(11.00)	-	-
2 Total Assets	(11.00)	(11.00)	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	39,118.32	66,091.57	13,714.14	250,235.06
8 Unreserved Fund Balance	(39,129.32)	(66,102.57)	(13,714.14)	(250,235.06)
9 Total Fund Equity	(11.00)	(11.00)	0.00	(0.00)
10 Total Liabilities and Fund Equity	(11.00)	(11.00)	0.00	(0.00)
11				
12				
13 Taxes	11,535,145.68	10,350,917.25	10,341,972.84	10,220,249.33
14 Use of Money and Property	-	-	-	-
15 Other Revenue	452.01	103.54	-	-
16 Total Operating Revenue	11,535,597.69	10,351,020.79	10,341,972.84	10,220,249.33
17				
18 Personal Services and Benefits	7,456,435.43	7,894,982.65	8,097,587.65	7,894,238.95
19 Travel	446,989.37	381,584.52	330,492.89	301,607.93
20 Contractual Services	1,494,466.23	1,588,085.54	1,462,900.57	1,593,365.72
21 Supplies and Materials	412,403.91	403,410.99	350,190.73	353,586.91
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	198,089.09	76,095.67	100,790.00	77,449.82
24 Interest Expense	23.18	-	-	-
25 Total Operating Expenditures/Expenses	10,008,407.21	10,344,159.37	10,341,961.84	10,220,249.33
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(1,527,201.48)	(6,861.42)	-	-
29 Net Transfers In (Out)	(1,527,201.48)	(6,861.42)	-	-
30				
31 Net Change	(11.00)	0.00	11.00	(0.00)
32				
33 Beginning Fund Equity	0.00	(11.00)	(11.00)	-
34 Ending Equity	(11.00)	(11.00)	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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(6,553.34)	23,826.96	57,122.80	59,452.81
2 Total Assets	(6,553.34)	23,826.96	57,122.80	59,452.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(6,553.34)	23,826.96	57,122.80	59,452.81
9 Total Fund Equity	(6,553.34)	23,826.96	57,122.80	59,452.81
10 Total Liabilities and Fund Equity	(6,553.34)	23,826.96	57,122.80	59,452.81
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	28,710.70	30,380.30	33,978.70	32,893.80
15 Total Operating Revenue	28,710.70	30,380.30	33,978.70	32,893.80
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	28.03	-	-	-
20 Supplies and Materials	49,200.00	-	682.86	30,563.79
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	49,228.03	-	682.86	30,563.79
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(20,517.33)	30,380.30	33,295.84	2,330.01
31				
32 Beginning Fund Equity	13,963.99	(6,553.34)	23,826.96	57,122.80
33 Ending Equity	(6,553.34)	23,826.96	57,122.80	59,452.81

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</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	8,593,368.58	8,565,527.99	8,550,240.08	4,756,414.56
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	8,593,368.58	8,565,527.99	8,550,240.08	4,756,414.56
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	4,500,000.00	7,000,000.00	7,000,000.00	5,360,914.46
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	4,500,000.00	7,000,000.00	7,000,000.00	5,360,914.46
25				
26 Transfers In	3,569,735.80	3,144,343.19	3,475,776.95	3,458,156.42
27 Transfers Out	(7,663,104.38)	(4,709,871.18)	(5,026,017.03)	(2,853,656.52)
28 Net Transfers In (Out)	(4,093,368.58)	(1,565,527.99)	(1,550,240.08)	604,499.90
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: SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into the following funds:

FY19: State Capital Construction Fund - 55%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 20%

FY20: State Capital Construction Fund - 60%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 19%, Ethanol Infrastructure Incentive Fund - 1%

FY21: State Capital Construction Fund - 66%, Ethanol Fuel Fund - 15%, Petroleum Release Compensation Fund - 18%, Ethanol Infrastructure Incentive Fund - 1%

FY22: State Capital Construction Fund - 72%, Ethanol Fuel Fund - 10%, Petroleum Release Compensation Fund - 17%, Ethanol Infrastructure Incentive Fund - 1%

Beginning FY23: State Capital Construction Fund - 81 1/2%, Petroleum Release Compensation Fund - 17%, Ethanol Infrastructure Incentive Fund - 1 1/2%

SDCLs 5-27-4, 5-27-5 and 5-27-6 authorizes that all money received in the State Capital Construction Fund be: transferred to the following funds

FY19: Ethanol Fuel Fund - 21 1/2%, State Highway Fund - 14 1/2%, Water and Environment Fund - 64%

FY20: Ethanol Fuel Fund - 15%, State Highway Fund - 23%, Water and Environment Fund - 62%

FY21: Ethanol Fuel Fund - 10%, State Highway Fund - 29%, Water and Environment Fund - 61%

FY22: Ethanol Fuel Fund - 5%, State Highway Fund - 34%, Water and Environment Fund - 61%

Beginning FY23: State Highway Fund - 36%, Water and Environment Fund - 64%

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

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

	FY2016	FY2017	FY2018	FY2019
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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).

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.

SDCLs 10-47B-162 and 10-47B-164 referenced above are repealed effective July 1, 2022, pursuant to SL 2018, ch 124, §§ 10, 12.

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</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	0.00	(0.00)
9 Total Fund Equity	0.00	0.00	0.00	(0.00)
10 Total Liabilities and Fund Equity	0.00	0.00	0.00	(0.00)
11				
12				
13 Taxes				
14 Wind energy tax receipts	4,468,595.87	4,936,321.20	4,777,458.56	4,760,672.39
15 Paid to companies	(737,468.57)	-	-	-
16 Paid to counties	(2,460,810.16)	(3,222,744.24)	(3,191,040.74)	(3,209,181.62)
17 Moved to General Fund	(1,270,317.14)	(1,713,576.96)	(1,586,417.82)	(1,551,490.77)
18 Use of Money and Property	-	-	-	-
19 Total Operating Revenue	0.00	-	(0.00)	(0.00)
20				
21 Grants and Subsidies	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	0.00	-	(0.00)	(0.00)
29				
30 Beginning Fund Equity	0.00	0.00	0.00	-
31 Ending Equity	0.00	0.00	0.00	(0.00)

**Company:** 3078

**Company Name:** Revenue Other Funds

**Fund Name:** Renewal Facility Tax Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 10-35-20 created the Renewable Facility Tax Fund. Source: Tax imposed by §§ 10-35-18, 10-35-19 and 10-35-19.1. Use: The secretary shall distribute all of the tax deposited in the wind energy tax fund pursuant to § 10-35-18 and twenty percent of the tax deposited in the renewable facility tax fund pursuant to §§ 10-35-19 and 10-35-19.1 to the county treasurer where the renewable facility is located. If a renewable facility is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers or solar facilities in the renewable facility located in the county. Upon receipt of the taxes, the county auditor shall apportion the tax among the school districts, the county, and the organized townships where a wind tower or solar facility is located. The tax shall be apportioned by the county auditor by allocating fifty percent of the tax to the school district where each wind tower or solar facility is located, fifteen percent to the organized township where each wind tower or solar facility is located, and thirty-five percent to the county. If a wind tower or solar facility is located in a township that is not organized, the unorganized township's share of the tax for that wind tower or solar facility is allocated to the county. The secretary shall distribute the money to the counties on or before the first day of May. Any remaining revenue in the renewable facility tax fund shall be deposited in the state general fund.

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,741,137.07	2,857,033.37	3,152,461.28	3,056,883.27
2 Total Assets	2,741,137.07	2,857,033.37	3,152,461.28	3,056,883.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	36,499.65	13,254.00	54,822.32	9,820.00
8 Unreserved Fund Balance	2,704,637.42	2,843,779.37	3,097,638.96	3,047,063.27
9 Total Fund Equity	2,741,137.07	2,857,033.37	3,152,461.28	3,056,883.27
10 Total Liabilities and Fund Equity	2,741,137.07	2,857,033.37	3,152,461.28	3,056,883.27
11				
12				
13 Taxes	3,901,634.64	3,942,738.87	3,869,447.62	3,972,976.57
14 Licenses, Permits and Fees	5,537,640.32	5,943,467.14	5,693,428.35	5,585,760.67
15 Use of Money and Property	36,190.33	45,888.64	57,638.49	64,275.12
16 Sales and Services	-	-	-	-
17 Other Revenue	50.16	1,636.40	-	80.00
18 Total Operating Revenue	9,475,515.45	9,933,731.05	9,620,514.46	9,623,092.36
19				
20 Personal Services and Benefits	3,288,121.34	3,669,996.22	3,745,918.76	3,571,009.75
21 Travel	117,037.38	122,024.10	92,982.67	89,364.19
22 Contractual Services	2,278,139.64	1,987,983.19	1,611,612.15	1,975,762.97
23 Supplies and Materials	731,035.98	1,042,185.31	689,540.44	787,225.03
24 Grants and Subsidies	1,033,269.10	1,033,269.10	1,034,662.70	1,033,269.10
25 Capital Outlay	80,849.77	25,079.27	54,839.54	28,492.15
26 Total Operating Expenditures/Expenses	7,528,453.21	7,880,537.19	7,229,556.26	7,485,123.19
27				
28 Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
29 Transfers Out	(1,439,844.57)	(2,100,490.26)	(2,097,267.68)	(2,166,044.85)
30 Net Transfers In (Out)	(406,575.47)	(1,067,221.16)	(1,063,998.58)	(1,132,775.75)
31				
32 Net Change	1,540,486.77	985,972.70	1,326,959.62	1,005,193.42
33				
34 Beginning Fund Equity	2,098,147.25	2,741,137.07	2,857,033.37	3,152,461.28
35 Prior Period Adjustment (Note 1)	(897,496.95)	(870,076.40)	(1,031,531.71)	(1,100,771.43)
36 Ending Equity	2,741,137.07	2,857,033.37	3,152,461.28	3,056,883.27

**Company:** 3177

**Company Name:** State Motor Vehicle Fund

**Fund Name:** State Motor Vehicle Fund

**Fund Type:** Special Revenue

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

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

**Additional Information:**

Note 1. The prior period account is used for distributions to the Local Government Highway and Bridge Fund. For FY2016 through FY2019 these amounts were \$897,496.95, \$870,057.40, \$1,031,531.71 and \$1,100,771.43, respectively.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	79,606.86	67,753.33	42,949.69	127,095.65
2 Total Assets	79,606.86	67,753.33	42,949.69	127,095.65
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	79,606.86	67,753.33	42,949.69	127,095.65
9 Total Fund Equity	79,606.86	67,753.33	42,949.69	127,095.65
10 Total Liabilities and Fund Equity	79,606.86	67,753.33	42,949.69	127,095.65
11				
12				
13 Use of Money and Property	808.52	1,441.37	1,298.22	3,912.58
14 Sales and Services	102,235.15	92,305.10	58,470.14	44,661.38
15 Total Operating Revenue	103,043.67	93,746.47	59,768.36	48,573.96
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	95,800.00	105,600.00	84,572.00	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	95,800.00	105,600.00	84,572.00	-
24				
25 Transfers In	-	-	-	35,572.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	35,572.00
28				
29 Net Change	7,243.67	(11,853.53)	(24,803.64)	84,145.96
30				
31 Beginning Fund Equity	72,363.19	79,606.86	67,753.33	42,949.69
32 Ending Equity	79,606.86	67,753.33	42,949.69	127,095.65

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	190,196.15	200,171.32	64,017.09	245,051.45
2 Total Assets	190,196.15	200,171.32	64,017.09	245,051.45
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	190,196.15	200,171.32	64,017.09	245,051.45
9 Total Fund Equity	190,196.15	200,171.32	64,017.09	245,051.45
10 Total Liabilities and Fund Equity	190,196.15	200,171.32	64,017.09	245,051.45
11				
12				
13 Use of Money and Property	4,455.55	3,565.66	3,225.19	-
14 Sales and Services	281,943.89	280,737.51	145,170.58	96,606.36
15 Total Operating Revenue	286,399.44	284,303.17	148,395.77	96,606.36
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	278,500.00	274,328.00	284,550.00	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	278,500.00	274,328.00	284,550.00	-
24				
25 Transfers In	-	-	-	92,600.00
26 Transfers Out	-	-	-	(8,172.00)
27 Net Transfers In (Out)	-	-	-	84,428.00
28				
29 Net Change	7,899.44	9,975.17	(136,154.23)	181,034.36
30				
31 Beginning Fund Equity	182,296.71	190,196.15	200,171.32	64,017.09
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	190,196.15	200,171.32	64,017.09	245,051.45

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	5,429,927.43	5,230,693.99	5,964,705.48	5,822,111.85
2 Cash and Cash Equivalents	19,992.06	26,129.31	28,517.88	37,567.44
3 Restricted Receivables	633,133.11	631,743.69	631,743.69	631,743.69
4 Accounts Receivable	18,093.23	17,943.23	20,458.51	23,526.49
5 Total Assets	<u>6,101,145.83</u>	<u>5,906,510.22</u>	<u>6,645,425.56</u>	<u>6,514,949.47</u>
6				
7 Accounts Payable	694,472.13	1,062,221.98	673,606.92	63,307.80
8 Due to Other Funds	1,099.80	899.80	(880.30)	(1,279.42)
9 Due to Other Governments	-	-	(1,740.78)	(1,740.78)
10 Total Liabilities	<u>695,571.93</u>	<u>1,063,121.78</u>	<u>670,985.84</u>	<u>60,287.60</u>
11				
12 Reserve for Encumbrances	32,043.62	1,047.09	13,999.43	5,677.27
13 Unreserved Fund Balance	5,373,530.28	4,842,341.35	5,960,440.29	6,448,984.60
14 Total Fund Equity	<u>5,405,573.90</u>	<u>4,843,388.44</u>	<u>5,974,439.72</u>	<u>6,454,661.87</u>
15 Total Liabilities and Fund Equity	<u>6,101,145.83</u>	<u>5,906,510.22</u>	<u>6,645,425.56</u>	<u>6,514,949.47</u>
16				
17				
18 Licenses, Permits and Fees	175,845.23	173,246.52	197,056.68	184,175.58
19 Use of Money and Property	142,515.79	205,639.31	186,528.73	87,654.40
20 Sales and Services	55,123,523.79	49,016,718.86	57,971,067.52	62,911,157.03
21 Other Revenue	73,069.81	3,134.36	24,903.55	25,160.67
22 Total Operating Revenue	<u>55,514,954.62</u>	<u>49,398,739.05</u>	<u>58,379,556.48</u>	<u>63,208,147.68</u>
23				
24 Personal Services and Benefits	1,150,324.38	1,248,619.45	1,157,615.00	1,191,094.47
25 Travel	117,401.67	111,333.59	128,655.82	140,486.65
26 Contractual Services	8,274,189.93	7,029,822.22	8,110,459.00	8,923,916.34
27 Supplies and Materials	630,620.09	525,873.21	693,818.28	770,135.92
28 Capital Outlay	108,448.30	82,360.40	7,966.30	17,867.36
29 Other Expense	69,178.00	64,366.00	71,529.00	83,318.00
30 Bad Debts Expense	-	-	-	-
31 Insurance Claims	98.95	271.00	189.00	-
32 Lottery Prizes	30,690,425.01	27,942,829.64	33,093,173.12	35,106,082.72
33 Total Operating Expenditures/Expenses	<u>41,040,686.33</u>	<u>37,005,475.51</u>	<u>43,263,405.52</u>	<u>46,232,901.46</u>
34				
35 Transfers In	-	-	-	-
36 Transfers Out	(14,626,497.00)	(12,955,449.00)	(14,485,099.68)	(16,495,024.07)
37 Net Transfers In (Out)	<u>(14,626,497.00)</u>	<u>(12,955,449.00)</u>	<u>(14,485,099.68)</u>	<u>(16,495,024.07)</u>
38				
39 Net Change	(152,228.71)	(562,185.46)	631,051.28	480,222.15
40				
41 Beginning Fund Equity	5,595,687.61	5,405,573.90	4,843,388.44	5,974,439.72
42 Prior Period Adjustment	(37,885.00)	-	500,000.00	-
43 Ending Equity	<u>5,405,573.90</u>	<u>4,843,388.44</u>	<u>5,974,439.72</u>	<u>6,454,661.87</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 from the sale of on-line lottery tickets are deposited to the following funds:

FY19: State Capital Construction Fund - 75%, General Fund - 25%

FY20: State Capital Construction Fund - 65%, General Fund - 35%

FY21: State Capital Construction Fund - 65%, General Fund - 35%

FY22: State Capital Construction Fund - 50%, General Fund - 50%

Beginning FY23: State Capital Construction Fund - 30%, General Fund - 70%

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.

**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**

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FY2016	FY2017	FY2018	FY2019
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**Other Information:** SDCL 42-7A-24 was amended effective FY2019. the amendment revised the percentages being transferred to the state general fund and state capital construction fund beginning in FY2019.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,759,974.22	3,527,313.07	2,814,255.31	3,233,704.17
2 Accounts Receivable	12,298.08	46,892.50	24,926.82	14,245.00
3 Total Assets	<u>3,772,272.30</u>	<u>3,574,205.57</u>	<u>2,839,182.13</u>	<u>3,247,949.17</u>
4				
5 Accounts Payable	582.28	582.28	582.28	582.28
6 Due to Other Funds	-	-	-	-
7 Other Liabilities	18,200.00	19,600.00	39,900.00	28,800.00
8 Total Liabilities	<u>18,782.28</u>	<u>20,182.28</u>	<u>40,482.28</u>	<u>29,382.28</u>
9				
10 Reserve for Encumbrances	59,206.37	448.75	294.98	1,727.94
11 Unreserved Fund Balance	3,694,283.65	3,553,574.54	2,798,404.87	3,216,838.95
12 Total Fund Equity	<u>3,753,490.02</u>	<u>3,554,023.29</u>	<u>2,798,699.85</u>	<u>3,218,566.89</u>
13 Total Liabilities and Fund Equity	<u>3,772,272.30</u>	<u>3,574,205.57</u>	<u>2,839,182.13</u>	<u>3,247,949.17</u>
14				
15				
16 Licenses, Permits and Fees	1,303,310.00	1,275,650.00	1,320,396.14	1,300,142.88
17 Fines, Forfeits and Penalties	-	-	-	-
18 Use of Money and Property	54,328.68	5,888.71	651.12	107,364.08
19 Sales and Services	1,037,782.25	1,061,392.01	1,103,199.49	1,153,656.92
20 Other Revenue	-	-	1.75	1,413.12
21 Total Operating Revenue	<u>2,395,420.93</u>	<u>2,342,930.72</u>	<u>2,424,248.50</u>	<u>2,562,577.00</u>
22				
23 Personal Services and Benefits	653,720.41	718,483.78	688,118.15	649,698.17
24 Travel	20,717.05	13,857.21	10,570.83	9,698.94
25 Contractual Services	1,401,963.03	1,521,286.31	1,283,122.78	1,257,422.06
26 Supplies and Materials	23,103.66	22,143.50	13,529.75	11,297.11
27 Capital Outlay	55,117.03	103,965.69	2,901.58	593.68
28 Total Operating Expenditures/Expenses	<u>2,154,621.18</u>	<u>2,379,736.49</u>	<u>1,998,243.09</u>	<u>1,928,709.96</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(159,553.83)	(162,660.96)	(681,328.85)	(214,000.00)
32 Net Transfers In (Out)	<u>(159,553.83)</u>	<u>(162,660.96)</u>	<u>(681,328.85)</u>	<u>(214,000.00)</u>
33				
34 Net Change	81,245.92	(199,466.73)	(255,323.44)	419,867.04
35				
36 Beginning Fund Equity	3,634,359.10	3,753,490.02	3,554,023.29	2,798,699.85
37 Prior Period Adjustment	37,885.00	-	(500,000.00)	-
38 Ending Equity	<u>3,753,490.02</u>	<u>3,554,023.29</u>	<u>2,798,699.85</u>	<u>3,218,566.89</u>

**Company:** 6516

**Company Name:** Lottery Operating Funds

**Fund Name:** Video Lottery Operating Fund

**Fund Type:** Enterprise

**Purpose:** SDCL 42-7A-41.1 created the Video Lottery Operating Fund. Source: Per § 42-7A-41.1 the fund will receive the fees imposed pursuant to § 42-7A-41 and one-half of one percent of net machine income. Use: Operating costs of video lottery program. Per SDCL 42-7A-24, net machine income from video lottery games shall be directly deposited in the General Fund upon receipt.

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	105,112,027.36	78,086,927.38	90,106,061.28	114,648,998.98
2 Total Assets	105,112,027.36	78,086,927.38	90,106,061.28	114,648,998.98
3				
4 Accounts Payable	16,419.89	25,906.10	40,653.65	23,383.12
5 Accrued Liabilities	-	-	-	400,647.22
6 Due to Other Funds	38,092,462.26	40,871,711.62	40,710,849.35	38,840,319.25
7 Due to Other Governments	60,824,293.05	33,681,188.01	37,955,840.00	44,173,999.18
8 Bonds and Notes Payable	-	-	1,096,948.20	1,201,278.50
9 Other Liabilities	6,178,852.16	3,508,121.65	10,301,770.08	30,009,371.71
10 Total Liabilities	105,112,027.36	78,086,927.38	90,106,061.28	114,648,998.98

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

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

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

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

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

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





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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	605,653.80	865,207.02	947,640.62	608,789.38
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</u>	<u>608,789.38</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	605,653.80	865,207.02	947,640.62	608,789.38
10 Total Fund Equity	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</u>	<u>608,789.38</u>
11 Total Liabilities and Fund Equity	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</u>	<u>608,789.38</u>
12				
13				
14 Licenses, Permits and Fees	1,754,229.40	1,999,982.17	1,522,663.24	1,381,415.04
15 Use of Money and Property	9,270.92	11,452.01	11,026.31	11,989.28
16 Total Operating Revenue	<u>1,763,500.32</u>	<u>2,011,434.18</u>	<u>1,533,689.55</u>	<u>1,393,404.32</u>
17				
18 Personal Services and Benefits	158,944.65	171,880.96	172,255.95	173,255.56
19 Travel	-	-	-	-
20 Contractual Services	1,725,000.00	1,580,000.00	1,279,000.00	1,559,000.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>1,883,944.65</u>	<u>1,751,880.96</u>	<u>1,451,255.95</u>	<u>1,732,255.56</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	(120,444.33)	259,553.22	82,433.60	(338,851.24)
32				
33 Beginning Fund Equity	726,098.13	605,653.80	865,207.02	947,640.62
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>605,653.80</u>	<u>865,207.02</u>	<u>947,640.62</u>	<u>608,789.38</u>

**Company:** 3002

**Company Name:** Wheat Commission

**Fund Name:** Wheat Commission

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	65,909.32	61,364.12	53,304.98	39,748.78
2 Total Assets	65,909.32	61,364.12	53,304.98	39,748.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	65,909.32	61,364.12	53,304.98	39,748.78
9 Total Fund Equity	65,909.32	61,364.12	53,304.98	39,748.78
10 Total Liabilities and Fund Equity	65,909.32	61,364.12	53,304.98	39,748.78
11				
12				
13 Licenses, Permits and Fees	82,740.78	81,803.90	80,356.81	81,683.17
14 Use of Money and Property	790.14	766.11	629.81	547.54
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	83,530.92	82,570.01	80,986.62	82,230.71
17				
18 Personal Services and Benefits	68,503.59	72,972.67	75,242.51	79,604.70
19 Travel	1,212.49	927.35	501.55	1,168.73
20 Contractual Services	13,113.27	11,228.57	12,226.29	13,314.50
21 Supplies and Materials	2,040.88	1,976.62	1,075.41	1,698.98
22 Capital Outlay	1,909.00	10.00	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	86,779.23	87,115.21	89,045.76	95,786.91
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(3,248.31)	(4,545.20)	(8,059.14)	(13,556.20)
31				
32 Beginning Fund Equity	69,157.63	65,909.32	61,364.12	53,304.98
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	65,909.32	61,364.12	53,304.98	39,748.78

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	251,248.69	258,924.86	260,354.41	179,709.73
2 Total Assets	251,248.69	258,924.86	260,354.41	179,709.73
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	251,248.69	258,924.86	260,354.41	179,709.73
9 Total Fund Equity	251,248.69	258,924.86	260,354.41	179,709.73
10 Total Liabilities and Fund Equity	251,248.69	258,924.86	260,354.41	179,709.73
11				
12				
13 Licenses, Permits and Fees	349,812.36	321,189.46	330,245.65	318,140.32
14 Other Revenue	-	1,272.37	940.07	-
15 Total Operating Revenue	349,812.36	322,461.83	331,185.72	318,140.32
16				
17 Personal Services and Benefits	222,317.01	221,580.70	229,808.95	282,891.49
18 Travel	14,035.34	15,698.31	16,432.88	20,674.32
19 Contractual Services	72,487.26	70,524.81	75,200.50	85,733.60
20 Supplies and Materials	6,756.29	6,892.15	6,843.33	8,363.52
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	269.72	89.69	1,470.51	1,122.07
23 Total Operating Expenditures/Expenses	315,865.62	314,785.66	329,756.17	398,785.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	33,946.74	7,676.17	1,429.55	(80,644.68)
30				
31 Beginning Fund Equity	217,301.95	251,248.69	258,924.86	260,354.41
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	251,248.69	258,924.86	260,354.41	179,709.73

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Dairy Inspection Fund

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	834,474.21	256,292.14	75,962.15	478.83
2 Total Assets	834,474.21	256,292.14	75,962.15	478.83
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	834,474.21	256,292.14	75,962.15	478.83
9 Total Fund Equity	834,474.21	256,292.14	75,962.15	478.83
10 Total Liabilities and Fund Equity	834,474.21	256,292.14	75,962.15	478.83
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	375,821.45	260,116.16	277,413.73	281,998.69
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	10,798.63	11,166.84	7,100.15	3,214.90
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	25.75	-	-	-
20 Total Operating Revenue	386,645.83	271,283.00	284,513.88	285,213.59
21				
22 Personal Services and Benefits	88,187.05	57,705.97	86,356.03	94,742.41
23 Travel	4,865.62	6,969.50	2,297.07	2,012.44
24 Contractual Services	264,612.11	459,747.73	371,003.90	261,133.30
25 Supplies and Materials	31,013.73	20,136.00	4,398.63	2,808.60
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	218.13	4,905.87	811.92	-
28 Other Expense	250.00	-	-	-
29 Interest Expense	-	-	0.01	0.16
30 Bad Debts Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	389,146.64	549,465.07	464,867.56	360,696.91
32				
33 Transfers In	-	-	23.69	-
34 Transfers Out	-	(300,000.00)	-	-
35 Net Transfers In (Out)	-	(300,000.00)	23.69	-
36				
37 Net Change	(2,500.81)	(578,182.07)	(180,329.99)	(75,483.32)
38				
39 Beginning Fund Equity	836,975.02	834,474.21	256,292.14	75,962.15
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	834,474.21	256,292.14	75,962.15	478.83

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

**Purpose:** SDCL 39-14-45 created the Feed and Remedy Fund. Source: Fees collected pursuant to 39-14-40.1, 39-14-43, 39-14-44 and 39-18-8. Any fee collected pursuant to §§ 39-14-40.1, 39-14-43, and 39-14-44 that is not dedicated to the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund shall be remitted at the end of each month to the Feed and Remedy Fund. Twelve dollars and fifty cents of the animal remedy registration fee paid pursuant to § 39-18-8 on any animal remedy not manufactured and distributed under license from and under the supervision of the United States Department of Agriculture shall be paid into the Feed and Remedy Fund. Use: Defray the expenses of all activities associated with administering the feed and remedy program. Unexpended funds and interest shall remain in the fund until appropriated.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	782,739.13	736,461.80	816,444.58	847,935.42
2 Total Assets	782,739.13	736,461.80	816,444.58	847,935.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	782,739.13	736,461.80	816,444.58	847,935.42
9 Total Fund Equity	782,739.13	736,461.80	816,444.58	847,935.42
10 Total Liabilities and Fund Equity	782,739.13	736,461.80	816,444.58	847,935.42
11				
12				
13 Licenses, Permits and Fees	348,441.83	239,254.50	381,160.77	361,377.03
14 Use of Money and Property	7,320.35	9,364.53	9,323.04	8,843.65
15 Other Revenue	650.00	-	-	-
16 Total Operating Revenue	356,412.18	248,619.03	390,483.81	370,220.68
17				
18 Personal Services and Benefits	109,392.97	119,082.52	92,919.78	103,281.28
19 Travel	5,533.89	5,644.63	4,661.94	4,691.74
20 Contractual Services	120,610.75	161,985.97	207,745.31	226,362.96
21 Supplies and Materials	3,661.18	5,952.74	4,437.74	3,200.82
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	218.13	2,230.50	736.26	1,193.04
24 Other Expense	25.00	-	-	-
25 Total Operating Expenditures/Expenses	239,441.92	294,896.36	310,501.03	338,729.84
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	116,970.26	(46,277.33)	79,982.78	31,490.84
32				
33 Beginning Fund Equity	665,768.87	782,739.13	736,461.80	816,444.58
34 Ending Equity	782,739.13	736,461.80	816,444.58	847,935.42

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Fertilizer Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 38-19-14 created the Fertilizer Fund. Source: Licenses and fees. Use: Defray the expenses of all activities associated with administering the fertilizer program. Unexpended funds and interest shall remain in the and to provide funding for fertilizer-related, nutrient-related, and water quality-related research and education-related purposes. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,825.61	7,060.28	6,901.79	13,094.34
2 Total Assets	6,825.61	7,060.28	6,901.79	13,094.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,825.61	7,060.28	6,901.79	13,094.34
9 Total Fund Equity	6,825.61	7,060.28	6,901.79	13,094.34
10 Total Liabilities and Fund Equity	6,825.61	7,060.28	6,901.79	13,094.34
11				
12				
13 Licenses, Permits and Fees	7,189.82	7,140.90	7,016.40	7,098.48
14 Use of Money and Property	47.21	44.43	40.27	39.30
15 Total Operating Revenue	7,237.03	7,185.33	7,056.67	7,137.78
16				
17 Personal Services and Benefits	-	2.15	2.44	2.00
18 Travel	-	28.00	80.30	26.00
19 Contractual Services	7,512.33	6,920.51	7,132.42	917.23
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	7,512.33	6,950.66	7,215.16	945.23
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(275.30)	234.67	(158.49)	6,192.55
30				
31 Beginning Fund Equity	7,100.91	6,825.61	7,060.28	6,901.79
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	6,825.61	7,060.28	6,901.79	13,094.34

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	45,269.51	66,832.89	120,757.91	198,095.10
2 Total Assets	45,269.51	66,832.89	120,757.91	198,095.10
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	45,269.51	66,832.89	120,757.91	198,095.10
9 Total Fund Equity	45,269.51	66,832.89	120,757.91	198,095.10
10 Total Liabilities and Fund Equity	45,269.51	66,832.89	120,757.91	198,095.10
11				
12				
13 Licenses, Permits and Fees	80,451.72	37,721.80	67,834.97	96,587.35
14 Use of Money and Property	201.57	109.92	463.87	1,002.94
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	80,653.29	37,831.72	68,298.84	97,590.29
17				
18 Personal Services and Benefits	12,963.01	4,755.07	5,964.11	7,912.91
19 Travel	976.15	1,092.50	1,945.45	991.90
20 Contractual Services	5,157.40	9,985.69	5,471.92	10,460.33
21 Supplies and Materials	60.54	335.08	992.34	887.96
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	380.50	100.00	-	-
24 Total Operating Expenditures/Expenses	19,537.60	16,268.34	14,373.82	20,253.10
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	61,115.69	21,563.38	53,925.02	77,337.19
31				
32 Beginning Fund Equity	(15,846.18)	45,269.51	66,832.89	120,757.91
33 Ending Equity	45,269.51	66,832.89	120,757.91	198,095.10

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Nursery Fund

**Fund Type:** Special Revenue

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	342,544.79	282,243.86	271,414.73	(1,840.72)
2 Total Assets	342,544.79	282,243.86	271,414.73	(1,840.72)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	12,519.00
8 Unreserved Fund Balance	342,544.79	282,243.86	271,414.73	(14,359.72)
9 Total Fund Equity	342,544.79	282,243.86	271,414.73	(1,840.72)
10 Total Liabilities and Fund Equity	342,544.79	282,243.86	271,414.73	(1,840.72)
11				
12				
13 Licenses, Permits and Fees	414,893.62	342,052.58	381,086.07	240,280.02
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	6,550.01	6,846.96	7,029.05	7,255.66
16 Other Revenue	2,871.99	3,180.00	3,009.88	2,558.00
17 Total Operating Revenue	424,315.62	352,079.54	391,125.00	250,093.68
18				
19 Personal Services and Benefits	273,015.35	277,377.37	209,816.25	275,164.94
20 Travel	8,121.72	10,830.15	6,355.43	14,728.19
21 Contractual Services	132,126.82	97,954.73	168,493.50	211,388.82
22 Supplies and Materials	12,238.07	12,137.02	10,667.78	15,575.14
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	3,657.52	10,969.81	2,072.33	841.50
25 Other Expense	465.00	-	282.50	5,650.54
26 Interest Expense	1,851.24	3,111.39	4,266.34	-
27 Total Operating Expenditures/Expenses	431,475.72	412,380.47	401,954.13	523,349.13
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(7,160.10)	(60,300.93)	(10,829.13)	(273,255.45)
34				
35 Beginning Fund Equity	349,704.89	342,544.79	282,243.86	271,414.73
36 Prior Period Adjustment	-	-	-	-
36 Ending Equity	342,544.79	282,243.86	271,414.73	(1,840.72)

**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: Per SDCL 38-20A-4 and 38-20A-59, this fund receives \$20 of each annual pesticide registration fee and a portion of late renewal fees. Use: Defray the expense of all activities associated with administering the pesticide program. Unexpended funds and interest shall remain in the fund until appropriated.

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

**Other Information:** SDCL 38-20A-59 established the distribution of the annual application fee. The monies are distributed to the pesticide regulatory fund, weed and pest fund, public lands weed and pest fund, agricultural experiment station, cooperative extension service and the pesticide recycling and disposal fund.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	23,412.71	56,516.04	45,645.28	64,946.66
2 Total Assets	23,412.71	56,516.04	45,645.28	64,946.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	23,412.71	56,516.04	45,645.28	64,946.66
9 Total Fund Equity	23,412.71	56,516.04	45,645.28	64,946.66
10 Total Liabilities and Fund Equity	23,412.71	56,516.04	45,645.28	64,946.66
11				
12				
13 Licenses, Permits and Fees	49,693.34	109,791.93	54,186.79	110,147.94
14 Use of Money and Property	724.81	530.74	570.43	650.59
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	50,418.15	110,322.67	54,757.22	110,798.53
17				
18 Personal Services and Benefits	45,367.67	51,570.06	41,806.06	65,363.56
19 Travel	3,085.53	780.58	730.63	2,427.17
20 Contractual Services	28,644.60	23,217.16	20,772.80	21,792.13
21 Supplies and Materials	1,065.00	1,551.54	2,318.49	1,914.29
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	380.50	100.00	-	-
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	78,543.30	77,219.34	65,627.98	91,497.15
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(28,125.15)	33,103.33	(10,870.76)	19,301.38
33				
34 Beginning Fund Equity	51,537.86	23,412.71	56,516.04	45,645.28
35 Ending Equity	23,412.71	56,516.04	45,645.28	64,946.66

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Seed Fund

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09
2 Total Assets	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09
9 Total Fund Equity	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09
10 Total Liabilities and Fund Equity	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09
11				
12				
13 Licenses, Permits and Fees	523,787.49	449,699.42	470,203.17	271,833.61
14 Use of Money and Property	18,246.52	19,183.41	17,276.16	15,646.53
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	542,034.01	468,882.83	487,479.33	287,480.14
17				
18 Personal Services and Benefits	22,687.67	20,516.26	18,497.87	20,013.33
19 Travel	6,295.04	5,547.68	6,341.72	6,336.76
20 Contractual Services	3,483.44	3,340.58	3,251.79	3,367.04
21 Supplies and Materials	491.41	402.51	354.37	450.26
22 Grants and Subsidies	586,529.77	595,048.70	589,666.31	557,984.80
23 Capital Outlay	-	-	-	-
24 Other Expense	1,210.00	-	617.50	-
25 Total Operating Expenditures/Expenses	620,697.33	624,855.73	618,729.56	588,152.19
26				
27 Transfers In	106,191.63	16,125.15	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	106,191.63	16,125.15	-	-
30				
31 Net Change	27,528.31	(139,847.75)	(131,250.23)	(300,672.05)
32				
33 Beginning Fund Equity	1,457,791.81	1,485,320.12	1,345,472.37	1,214,222.14
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09

**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: Per SDCL 38-20A-4 and 38-20A-59, this fund receives (\$33.75) of each pesticide registration fee and a portion of late renewal fees. Use: Weed and pest control projects. The commission may also expend funds to pay for the costs of administering the Weed and Pest Control Fund not to exceed three percent of the allowable expenditure for each fiscal year and for administrative expenses incurred by the commission.

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

**Other Information:** SDCL 38-20A-59 established the distribution of the annual application fee. The monies are distributed to the pesticide regulatory fund, weed and pest fund, public lands weed and pest fund, agricultural experiment station, cooperative extension service and the pesticide recycling and disposal fund.

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

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

	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	10,202.49	26,537.09
2 Total Assets	<u>10,202.49</u>	<u>26,537.09</u>
3		
4 Accounts Payable	-	17.10
5 Total Liabilities	<u>-</u>	<u>17.10</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	10,202.49	26,537.09
9 Total Fund Equity	<u>10,202.49</u>	<u>26,537.09</u>
10 Total Liabilities and Fund Equity	<u>10,202.49</u>	<u>26,554.19</u>
11		
12		
13 Licenses, Permits and Fees	32,300.00	33,750.00
14 Sales and Services	3,650.00	3,950.00
15 Other Revenue	-	-
16 Total Operating Revenue	<u>35,950.00</u>	<u>37,700.00</u>
17		
18 Personal Services and Benefits	3.03	12.23
19 Travel	1,909.28	3,175.50
20 Contractual Services	22,956.87	17,296.85
21 Supplies and Materials	348.77	536.42
22 Grants and Subsidies	-	-
23 Capital Outlay	529.56	344.40
24 Other Expense	-	-
25 Total Operating Expenditures/Expenses	<u>25,747.51</u>	<u>21,365.40</u>
26		
27 Transfers In	-	-
28 Transfers Out	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>
30		
31 Net Change	10,202.49	16,334.60
32		
33 Beginning Fund Equity	-	10,202.49
34 Prior Period Adjustment	-	-
35 Ending Equity	<u>10,202.49</u>	<u>26,537.09</u>

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Agricultural Mediation Operating Fund

**Fund Type:** Special Revenue

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

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

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

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

	<b>FY2019</b>
1 Cash Pooled with State Treasurer	<u>(799.90)</u>
2 Total Assets	<u>(799.90)</u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>(799.90)</u>
9 Total Fund Equity	<u>(799.90)</u>
10 Total Liabilities and Fund Equity	<u>(799.90)</u>
11	
12	
13 Licenses, Permits and Fees	-
14 Sales and Services	-
15 Other Revenue	<u>-</u>
16 Total Operating Revenue	<u>-</u>
17	
18 Personal Services and Benefits	586.92
19 Travel	204.96
20 Contractual Services	-
21 Supplies and Materials	8.02
22 Grants and Subsidies	-
23 Capital Outlay	-
24 Other Expense	<u>-</u>
25 Total Operating Expenditures/Expenses	<u>799.90</u>
26	
27 Transfers In	-
28 Transfers Out	<u>-</u>
29 Net Transfers In (Out)	<u>-</u>
30	
31 Net Change	(799.90)
32	
33 Beginning Fund Equity	-
34 Prior Period Adjustment	<u>-</u>
35 Ending Equity	<u>(799.90)</u>

**Company:** 3050  
**Company Name:** Agricultural Services  
**Fund Name:** Japanese Beetle  
**Fund Type:** Special Revenue  
**Purpose:** Appears to be an administratively created fund.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,785,314.53	3,878,083.05	3,115,906.09	2,575,435.43
2 Loans and Notes Receivable	5,814,091.37	4,840,404.90	5,793,231.76	6,624,345.12
3 Total Assets	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>	<u>9,199,780.55</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	8,599,405.90	8,718,487.95	8,909,137.85	9,199,780.55
10 Total Fund Equity	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>	<u>9,199,780.55</u>
11 Total Liabilities and Fund Equity	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>	<u>9,199,780.55</u>
12				
13				
14 Licenses, Permits and Fees	23,000.00	27,900.00	-	-
15 Use of Money and Property	233,965.46	236,219.64	203,268.56	276,545.18
16 Sales and Services	1,900.00	3,925.00	-	-
17 Other Revenue	150,842.58	135,453.00	139,733.96	135,000.00
18 Total Operating Revenue	<u>409,708.04</u>	<u>403,497.64</u>	<u>343,002.52</u>	<u>411,545.18</u>
19				
20 Personal Services and Benefits	59,434.65	66,534.44	8,068.87	63,952.06
21 Travel	7,446.24	7,100.95	6,124.59	7,249.93
22 Contractual Services	52,146.88	71,756.13	29,848.77	17,281.32
23 Supplies and Materials	1,058.45	2,520.28	1,264.04	1,310.58
24 Grants and Subsidies	104,028.35	12,995.00	9,165.00	5,400.00
25 Capital Outlay	1,025.12	149.47	1,148.00	-
26 Other Expense	-	4,266.30	-	25,708.59
27 Bad Debts Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>225,139.69</u>	<u>165,322.57</u>	<u>55,619.27</u>	<u>120,902.48</u>
29				
30 Transfers In	-	12,000.00	89,822.76	-
31 Transfers Out	-	-	(865.43)	-
32 Net Transfers In (Out)	<u>-</u>	<u>12,000.00</u>	<u>88,957.33</u>	<u>-</u>
33				
34 Net Change	184,568.35	250,175.07	376,340.58	290,642.70
35				
36 Beginning Fund Equity	8,414,837.55	8,599,405.90	8,718,487.95	8,909,137.85
37 Prior Period Adjustment	-	(131,093.02)	(185,690.68)	-
38 Ending Equity	<u>8,599,405.90</u>	<u>8,718,487.95</u>	<u>8,909,137.85</u>	<u>9,199,780.55</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 1-53-34 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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(4,419.98)	(11,052.54)	(5,049.79)	14,462.64
2 Loans and Notes Receivable	153,994.31	-	-	-
3 Total Assets	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>	<u>14,462.64</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	200.00	-	-
9 Unreserved Fund Balance	149,574.33	(11,252.54)	(5,049.79)	14,462.64
10 Total Fund Equity	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>	<u>14,462.64</u>
11 Total Liabilities and Fund Equity	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>	<u>14,462.64</u>
12				
13				
14 Licenses, Permits and Fees	300.00	31,969.74	22,321.75	40,151.80
15 Total Operating Revenue	<u>300.00</u>	<u>31,969.74</u>	<u>22,321.75</u>	<u>40,151.80</u>
16				
17 Personal Services and Benefits	4,903.95	21,185.18	5,869.37	4,800.00
18 Travel	967.68	1,142.24	1,210.80	55.00
19 Contractual Services	7,362.29	15,893.78	6,531.46	14,007.56
20 Supplies and Materials	252.63	381.10	227.67	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>13,486.55</u>	<u>38,602.30</u>	<u>13,839.30</u>	<u>18,862.56</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(8,257.50)	-	(2,479.70)	(1,776.81)
27 Net Transfers In (Out)	<u>(8,257.50)</u>	<u>-</u>	<u>(2,479.70)</u>	<u>(1,776.81)</u>
28				
29 Net Change	(21,444.05)	(6,632.56)	6,002.75	19,512.43
30				
31 Beginning Fund Equity	17,024.07	149,574.33	(11,052.54)	(5,049.79)
32 Prior Period Adjustment	153,994.31	(153,994.31)	-	-
33 Ending Equity	<u>149,574.33</u>	<u>(11,052.54)</u>	<u>(5,049.79)</u>	<u>14,462.64</u>

**Company:** 3052

**Company Name:** Rural Rehabilitation

**Fund Name:** Value Added Finance Authority

**Fund Type:** Enterprise

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	104,670.17	564.05	564.05	564.05
2 Total Assets	104,670.17	564.05	564.05	564.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	104,670.17	564.05	564.05	564.05
9 Total Fund Equity	104,670.17	564.05	564.05	564.05
10 Total Liabilities and Fund Equity	104,670.17	564.05	564.05	564.05
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Administering Programs	-	-	-	-
15 Total Operating Revenue	-	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	3,375.74	106.12	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	3,375.74	106.12	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	(104,000.00)	-	-
27 Net Transfers In (Out)	-	(104,000.00)	-	-
28				
29 Net Change	(3,375.74)	(104,106.12)	-	-
30				
31 Beginning Fund Equity	108,045.91	104,670.17	564.05	564.05
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	104,670.17	564.05	564.05	564.05

**Company:** 3052

**Company Name:** Rural Rehabilitation

**Fund Name:** South Dakota Certified Beef Fund

**Fund Type:** Special Revenue

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

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	377,150.68	308,076.96	227,803.27	232,719.55
2 Total Assets	377,150.68	308,076.96	227,803.27	232,719.55
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	377,150.68	308,076.96	227,803.27	232,719.55
9 Total Fund Equity	377,150.68	308,076.96	227,803.27	232,719.55
10 Total Liabilities and Fund Equity	377,150.68	308,076.96	227,803.27	232,719.55
11				
12				
13 Licenses, Permits and Fees	2,440,533.36	2,568,199.38	2,631,976.49	2,718,002.19
14 Use of Money and Property	2,580.65	3,681.42	4,178.56	3,453.19
15 Sales and Services	25.00	25.00	25.00	25.00
16 Total Operating Revenue	2,443,139.01	2,571,905.80	2,636,180.05	2,721,480.38
17				
18 Personal Services and Benefits	64.59	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	2,337,143.90	2,640,807.59	2,716,411.21	2,716,564.10
21 Supplies and Materials	-	171.93	42.53	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	2,337,208.49	2,640,979.52	2,716,453.74	2,716,564.10
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	105,930.52	(69,073.72)	(80,273.69)	4,916.28
31				
32 Beginning Fund Equity	271,220.16	377,150.68	308,076.96	227,803.27
33 Ending Equity	377,150.68	308,076.96	227,803.27	232,719.55

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	723,008.24	816,072.62	825,218.79	916,682.69
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</u>	<u>916,682.69</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	723,008.24	816,072.62	825,218.79	916,682.69
10 Total Fund Equity	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</u>	<u>916,682.69</u>
11 Total Liabilities and Fund Equity	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</u>	<u>916,682.69</u>
12				
13				
14 Licenses, Permits and Fees	367,055.19	429,120.85	327,232.17	351,833.92
15 Use of Money and Property	6,844.51	7,757.52	8,341.20	8,430.14
16 Total Operating Revenue	<u>373,899.70</u>	<u>436,878.37</u>	<u>335,573.37</u>	<u>360,264.06</u>
17				
18 Personal Services and Benefits	904.26	645.90	1,699.44	710.49
19 Travel	1,928.63	864.76	2,372.08	1,043.28
20 Contractual Services	242,494.15	250,544.42	281,232.68	222,427.94
21 Supplies and Materials	1,154.35	-	-	1,704.45
22 Grants and Subsidies	59,558.00	91,758.91	41,123.00	42,914.00
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>306,039.39</u>	<u>343,813.99</u>	<u>326,427.20</u>	<u>268,800.16</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	67,860.31	93,064.38	9,146.17	91,463.90
32				
33 Beginning Fund Equity	655,147.93	723,008.24	816,072.62	825,218.79
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>723,008.24</u>	<u>816,072.62</u>	<u>825,218.79</u>	<u>916,682.69</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	171,583.02	206,838.54	208,524.68	220,073.78
2 Total Assets	171,583.02	206,838.54	208,524.68	220,073.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	171,583.02	206,838.54	208,524.68	220,073.78
9 Total Fund Equity	171,583.02	206,838.54	208,524.68	220,073.78
10 Total Liabilities and Fund Equity	171,583.02	206,838.54	208,524.68	220,073.78
11				
12				
13 Licenses, Permits and Fees	43,171.40	49,579.71	30,876.67	18,461.48
14 Use of Money and Property	1,932.01	2,300.78	2,420.03	2,545.38
15 Total Operating Revenue	45,103.41	51,880.49	33,296.70	21,006.86
16				
17 Personal Services and Benefits	1,356.39	1,033.44	1,420.98	258.36
18 Travel	1,175.86	355.32	604.80	1,782.85
19 Contractual Services	4,456.79	1,522.31	16,898.84	5,470.36
20 Supplies and Materials	137.87	207.90	1,790.94	196.19
21 Grants and Subsidies	32,903.00	13,506.00	10,895.00	1,750.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	40,029.91	16,624.97	31,610.56	9,457.76
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	5,073.50	35,255.52	1,686.14	11,549.10
30				
31 Beginning Fund Equity	166,509.52	171,583.02	206,838.54	208,524.68
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	171,583.02	206,838.54	208,524.68	220,073.78

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	7,132,351.63	6,833,343.53	5,440,658.01	4,527,616.39
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</u>	<u>4,527,616.39</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	7,132,351.63	6,833,343.53	5,440,658.01	4,527,616.39
10 Total Fund Equity	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</u>	<u>4,527,616.39</u>
11 Total Liabilities and Fund Equity	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</u>	<u>4,527,616.39</u>
12				
13				
14 Licenses, Permits and Fees	9,446,903.47	11,893,344.23	11,278,756.00	8,654,157.70
15 Use of Money and Property	116,171.50	106,594.97	90,747.40	67,625.35
16 Total Operating Revenue	<u>9,563,074.97</u>	<u>11,999,939.20</u>	<u>11,369,503.40</u>	<u>8,721,783.05</u>
17				
18 Personal Services and Benefits	416,611.99	441,675.13	381,914.91	337,092.73
19 Travel	-	-	-	-
20 Contractual Services	10,131,885.07	11,857,272.17	12,380,274.01	9,297,731.94
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>10,548,497.06</u>	<u>12,298,947.30</u>	<u>12,762,188.92</u>	<u>9,634,824.67</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	(985,422.09)	(299,008.10)	(1,392,685.52)	(913,041.62)
31				
32 Beginning Fund Equity	8,117,773.72	7,132,351.63	6,833,343.53	5,440,658.01
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>7,132,351.63</u>	<u>6,833,343.53</u>	<u>5,440,658.01</u>	<u>4,527,616.39</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,212,607.81	2,567,863.53	2,014,759.36	2,739,846.02
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</u>	<u>2,739,846.02</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	4,212,607.81	2,567,863.53	2,014,759.36	2,739,846.02
10 Total Fund Equity	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</u>	<u>2,739,846.02</u>
11 Total Liabilities and Fund Equity	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</u>	<u>2,739,846.02</u>
12				
13				
14 Licenses, Permits and Fees	6,236,195.30	6,237,013.16	6,586,739.67	6,381,323.33
15 Use of Money and Property	50,296.22	66,287.20	60,802.04	42,619.60
16 Total Operating Revenue	<u>6,286,491.52</u>	<u>6,303,300.36</u>	<u>6,647,541.71</u>	<u>6,423,942.93</u>
17				
18 Personal Services and Benefits	89,947.11	92,784.60	92,405.04	91,601.84
19 Travel	-	-	-	-
20 Contractual Services	5,262,513.45	7,855,260.04	7,108,240.84	5,607,254.43
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>5,352,460.56</u>	<u>7,948,044.64</u>	<u>7,200,645.88</u>	<u>5,698,856.27</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	934,030.96	(1,644,744.28)	(553,104.17)	725,086.66
32				
33 Beginning Fund Equity	3,278,576.85	4,212,607.81	2,567,863.53	2,014,759.36
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>4,212,607.81</u>	<u>2,567,863.53</u>	<u>2,014,759.36</u>	<u>2,739,846.02</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	267,347.83	393,301.01	260,431.62	415,455.67
2 Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3 Total Assets	<u>276,609.25</u>	<u>402,562.43</u>	<u>269,693.04</u>	<u>424,717.09</u>
4				
5 Accounts Payable	-	25.00	25.00	161.00
6 Total Liabilities	<u>-</u>	<u>25.00</u>	<u>25.00</u>	<u>161.00</u>
7				
8 Reserve for Encumbrances	15,030.00	-	23,314.48	23,314.48
9 Unreserved Fund Balance	261,579.25	402,537.43	246,353.56	401,241.61
10 Total Fund Equity	<u>276,609.25</u>	<u>402,537.43</u>	<u>269,668.04</u>	<u>424,556.09</u>
11 Total Liabilities and Fund Equity	<u>276,609.25</u>	<u>402,562.43</u>	<u>269,693.04</u>	<u>424,717.09</u>
12				
13				
14 Taxes	75,000.00	75,000.00	75,000.00	75,000.00
15 Use of Money and Property	63.12	2,220.49	351.80	247.32
16 Sales and Services	85,037.91	138,363.89	124,961.28	330,202.74
17 Administering Programs	-	-	-	-
18 Other Revenue	78,690.65	40,457.45	28,169.55	12,537.45
19 Total Operating Revenue	<u>238,791.68</u>	<u>256,041.83</u>	<u>228,482.63</u>	<u>417,987.51</u>
20				
21 Personal Services and Benefits	124,381.59	-	119,804.72	27,579.21
22 Travel	3,032.00	-	20,447.13	1,858.00
23 Contractual Services	82,295.14	20,095.40	54,165.54	89,671.30
24 Supplies and Materials	62,329.05	-	86,384.63	45,611.22
25 Grants and Subsidies	110,545.56	94,988.25	75,000.00	75,000.00
26 Capital Outlay	69,670.37	15,030.00	5,550.00	23,379.73
27 Other Expense	-	-	-	-
28 Interest Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>452,253.71</u>	<u>130,113.65</u>	<u>361,352.02</u>	<u>263,099.46</u>
30				
31 Transfers In	128,412.19	-	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>128,412.19</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	(85,049.84)	125,928.18	(132,869.39)	154,888.05
36				
37 Beginning Fund Equity	361,129.09	276,609.25	402,537.43	269,668.04
38 Prior Period Adjustment	530.00	-	-	-
39 Ending Equity	<u>276,609.25</u>	<u>402,537.43</u>	<u>269,668.04</u>	<u>424,556.09</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,065,401.62	751,515.08	481,826.86	201,997.43
2 Total Assets	1,065,401.62	751,515.08	481,826.86	201,997.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	2,869.38
8 Unreserved Fund Balance	1,065,401.62	751,515.08	481,826.86	199,128.05
9 Total Fund Equity	1,065,401.62	751,515.08	481,826.86	201,997.43
10 Total Liabilities and Fund Equity	1,065,401.62	751,515.08	481,826.86	201,997.43
11				
12				
13 Licenses, Permits and Fees	105,397.00	58,100.00	66,532.00	36,030.00
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	7,829.96	15,827.90	12,193.75	8,401.41
16 Sales and Services	7,204.00	4,730.00	1,085.00	640.00
17 Other Revenue	585.00	343.00	755.00	185.00
18 Total Operating Revenue	121,015.96	79,000.90	80,565.75	45,256.41
19				
20 Personal Services and Benefits	175,973.75	195,700.28	197,117.31	197,068.61
21 Travel	4,308.19	2,473.62	5,434.44	4,432.63
22 Contractual Services	185,461.92	190,094.07	144,442.87	117,626.09
23 Supplies and Materials	18,040.99	4,109.36	3,077.17	5,718.57
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	25.49	-	-	185.32
26 Other Expense	74.89	510.11	182.18	54.62
27 Total Operating Expenditures/Expenses	383,885.23	392,887.44	350,253.97	325,085.84
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(262,869.27)	(313,886.54)	(269,688.22)	(279,829.43)
34				
35 Beginning Fund Equity	1,328,270.89	1,065,401.62	751,515.08	481,826.86
36 Ending Equity	1,065,401.62	751,515.08	481,826.86	201,997.43

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	801,937.42	867,787.10	987,535.78	488,311.71
2 Total Assets	801,937.42	867,787.10	987,535.78	488,311.71
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	100,433.75	72,060.49	121,695.10	93,144.35
6 Total Liabilities	100,433.75	72,060.49	121,695.10	93,144.35
7				
8 Reserve for Encumbrances	-	-	-	2,816.50
9 Unreserved Fund Balance	701,503.67	795,726.61	865,840.68	392,350.86
10 Total Fund Equity	701,503.67	795,726.61	865,840.68	395,167.36
11 Total Liabilities and Fund Equity	801,937.42	867,787.10	987,535.78	488,311.71
12				
13				
14 Licenses, Permits and Fees	1,682,993.25	1,813,668.19	1,834,518.57	1,137,637.79
15 Fines, Forfeits and Penalties	30,330.72	13,982.19	12,458.71	18,649.11
16 Use of Money and Property	6,541.19	8,011.17	9,718.28	10,698.60
17 Sales and Services	-	-	-	-
18 Other Revenue	491.30	3,202.02	542.40	48.20
19 Total Operating Revenue	1,720,356.46	1,838,863.57	1,857,237.96	1,167,033.70
20				
21 Personal Services and Benefits	1,348,517.03	1,430,300.69	1,463,955.95	1,441,615.68
22 Travel	142,786.79	166,604.02	180,307.52	54,133.01
23 Contractual Services	97,550.65	125,504.33	108,506.37	112,046.31
24 Supplies and Materials	25,946.10	22,231.59	28,254.05	22,564.90
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	10,800.68	-	6,100.00	7,347.12
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	1,625,601.25	1,744,640.63	1,787,123.89	1,637,707.02
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	94,755.21	94,222.94	70,114.07	(470,673.32)
35				
36 Beginning Fund Equity	606,748.46	701,503.67	795,726.61	865,840.68
37 Ending Equity	701,503.67	795,726.61	865,840.68	395,167.36

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(3,769,530.13)	(4,316,008.73)	(8,922,937.00)	(2,228,485.32)
2 Total Assets	<u>(3,769,530.13)</u>	<u>(4,316,008.73)</u>	<u>(8,922,937.00)</u>	<u>(2,228,485.32)</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
6 Total Liabilities	<u>9,261.42</u>	<u>9,261.42</u>	<u>9,261.42</u>	<u>9,261.42</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	(3,778,791.55)	(4,325,270.15)	(8,932,198.42)	(2,237,746.74)
10 Total Fund Equity	<u>(3,778,791.55)</u>	<u>(4,325,270.15)</u>	<u>(8,932,198.42)</u>	<u>(2,237,746.74)</u>
11 Total Liabilities and Fund Equity	<u>(3,769,530.13)</u>	<u>(4,316,008.73)</u>	<u>(8,922,937.00)</u>	<u>(2,228,485.32)</u>
12				
13				
14 Use of Money and Property	182.57	410.28	441.80	60.42
15 Sales and Services	2,569,175.79	2,612,109.71	2,996,766.84	12,629,194.97
16 Other Revenue	-	1,344.62	-	4,207.91
17 Total Operating Revenue	<u>2,569,358.36</u>	<u>2,613,864.61</u>	<u>2,997,208.64</u>	<u>12,633,463.30</u>
18				
19 Personal Services and Benefits	1,093,036.50	1,738,956.66	2,020,800.69	1,775,058.10
20 Travel	101,602.55	239,641.61	197,466.34	158,811.48
21 Contractual Services	2,628,788.38	4,279,171.99	5,973,562.55	4,857,100.04
22 Supplies and Materials	38,577.92	202,406.31	178,066.99	54,615.00
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	166.64	397.34	-
25 Other Expense	-	-	-	-
26 Interest Expense	235.28	-	-	85.00
27 Total Operating Expenditures/Expenses	<u>3,862,240.63</u>	<u>6,460,343.21</u>	<u>8,370,293.91</u>	<u>6,845,669.62</u>
28				
29 Transfers In	1,300,000.00	3,300,000.00	766,157.00	906,658.00
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>1,300,000.00</u>	<u>3,300,000.00</u>	<u>766,157.00</u>	<u>906,658.00</u>
32				
33 Net Change	7,117.73	(546,478.60)	(4,606,928.27)	6,694,451.68
34				
35 Beginning Fund Equity	(3,785,909.28)	(3,778,791.55)	(4,325,270.15)	(8,932,198.42)
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>(3,778,791.55)</u>	<u>(4,325,270.15)</u>	<u>(8,932,198.42)</u>	<u>(2,237,746.74)</u>

**Company:** 3059

**Company Name:** State Fire Suppression Fund

**Fund Name:** State Fire Suppression Special Revenue Fund

**Fund Type:** Special Revenue

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,007,771.20	713,774.02	705,100.83	-
2 Total Assets	1,007,771.20	713,774.02	705,100.83	-
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	1,007,771.20	713,774.02	705,100.83	-
10 Total Fund Equity	1,007,771.20	713,774.02	705,100.83	-
11 Total Liabilities and Fund Equity	1,007,771.20	713,774.02	705,100.83	-
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	-	-	-	-
16 Other Revenue	390.00	-	5,986.99	-
17 Total Operating Revenue	390.00	-	5,986.99	-
18				
19 Personal Services and Benefits	1,678.98	1,046.36	7.57	-
20 Travel	-	632.50	99.00	-
21 Contractual Services	707,078.42	290,818.32	14,553.61	(0.17)
22 Supplies and Materials	3,013.13	-	-	-
23 Grants and Subsidies	163,464.07	1,500.00	-	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	875,234.60	293,997.18	14,660.18	(0.17)
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	(705,101.00)
31 Net Transfers In (Out)	-	-	-	(705,101.00)
32				
33 Net Change	(874,844.60)	(293,997.18)	(8,673.19)	(705,100.83)
34				
35 Beginning Fund Equity	1,882,615.80	1,007,771.20	713,774.02	705,100.83
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	1,007,771.20	713,774.02	705,100.83	-

**Company:** 3059

**Company Name:** State Fire Suppression Fund

**Fund Name:** Mountain Pine Beetle

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	25,051.50	81,502.76	95,749.83	76,885.82
2 Loans and Notes Receivable	166,423.03	115,175.03	103,878.15	125,505.12
3 Total Assets	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</u>	<u>202,390.94</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	191,474.53	196,677.79	199,627.98	202,390.94
10 Total Fund Equity	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</u>	<u>202,390.94</u>
11 Total Liabilities and Fund Equity	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</u>	<u>202,390.94</u>
12				
13				
14 Use of Money and Property	4,406.03	5,203.26	2,950.19	2,762.96
15 Total Operating Revenue	<u>4,406.03</u>	<u>5,203.26</u>	<u>2,950.19</u>	<u>2,762.96</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	4,406.03	5,203.26	2,950.19	2,762.96
30				
31 Beginning Fund Equity	187,068.50	191,474.53	196,677.79	199,627.98
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>191,474.53</u>	<u>196,677.79</u>	<u>199,627.98</u>	<u>202,390.94</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48
2 Total Assets	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48
9 Total Fund Equity	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48
10 Total Liabilities and Fund Equity	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48
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	29,986.68	26,519.26	21,154.40	18,924.32
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	529,986.68	526,519.26	521,154.40	518,924.32
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	816,710.68	690,644.98	553,098.77	603,759.55
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	816,710.68	690,644.98	553,098.77	603,759.55
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(286,724.00)	(164,125.72)	(31,944.37)	(84,835.23)
33				
34 Beginning Fund Equity	1,582,325.80	1,295,601.80	1,131,476.08	1,099,531.71
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48

**Company:** 3063

**Company Name:** Pesticide Recycling and Disposal

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

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	393,849.34	380,902.23	369,460.37	96,772.02
2 Total Assets	393,849.34	380,902.23	369,460.37	96,772.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	393,849.34	380,902.23	369,460.37	96,772.02
9 Total Fund Equity	393,849.34	380,902.23	369,460.37	96,772.02
10 Total Liabilities and Fund Equity	393,849.34	380,902.23	369,460.37	96,772.02
11				
12				
13 Licenses, Permits and Fees	302,663.10	263,234.46	273,782.99	148,330.71
14 Use of Money and Property	-	-	-	-
15 Sales and Services	33,544.00	41,578.19	60,421.49	-
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	336,207.10	304,812.65	334,204.48	148,330.71
18				
19 Personal Services and Benefits	120,285.52	131,551.00	132,007.11	129,049.93
20 Travel	4,346.56	7,111.70	4,231.30	4,321.82
21 Contractual Services	189,058.52	165,778.96	182,291.41	263,472.00
22 Supplies and Materials	21,596.96	11,518.10	15,812.52	13,751.75
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	6,400.00	1,800.00	11,064.00	10,423.56
25 Other Expense	440.00	-	240.00	-
26 Total Operating Expenditures/Expenses	342,127.56	317,759.76	345,646.34	421,019.06
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(5,920.46)	(12,947.11)	(11,441.86)	(272,688.35)
33				
34 Beginning Fund Equity	399,769.80	393,849.34	380,902.23	369,460.37
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	393,849.34	380,902.23	369,460.37	96,772.02

**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; \$20 annual pesticide application fee (38-20A-59), interest accrued on money. Use: Moneys are continuously appropriated for the Pesticide Recycling Program.

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	102,614.40	87,805.23	87,135.14	87,035.02
2 Total Assets	102,614.40	87,805.23	87,135.14	87,035.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	102,614.40	87,805.23	87,135.14	87,035.02
9 Total Fund Equity	102,614.40	87,805.23	87,135.14	87,035.02
10 Total Liabilities and Fund Equity	102,614.40	87,805.23	87,135.14	87,035.02
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	-	-	-	-
15 Total Operating Revenue	-	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	374.84	14,367.70	670.09	100.12
20 Supplies and Materials	35.48	441.47	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	410.32	14,809.17	670.09	100.12
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(410.32)	(14,809.17)	(670.09)	(100.12)
30				
31 Beginning Fund Equity	103,024.72	102,614.40	87,805.23	87,135.14
32 Ending Equity	102,614.40	87,805.23	87,135.14	87,035.02

**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.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,290,706.23	195,517.95	502,401.99	750,256.06
2 Total Assets	2,290,706.23	195,517.95	502,401.99	750,256.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,290,706.23	195,517.95	502,401.99	750,256.06
9 Total Fund Equity	2,290,706.23	195,517.95	502,401.99	750,256.06
10 Total Liabilities and Fund Equity	2,290,706.23	195,517.95	502,401.99	750,256.06
11				
12				
13 Licenses, Permits and Fees	153,821.65	159,470.58	280,951.92	238,422.17
14 Use of Money and Property	44,584.74	45,341.14	25,932.12	9,431.90
15 Total Operating Revenue	198,406.39	204,811.72	306,884.04	247,854.07
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(1,575,000.00)	(2,300,000.00)	-	-
27 Net Transfers In (Out)	(1,575,000.00)	(2,300,000.00)	-	-
28				
29 Net Change	(1,376,593.61)	(2,095,188.28)	306,884.04	247,854.07
30				
31 Beginning Fund Equity	3,667,299.84	2,290,706.23	195,517.95	502,401.99
32 Ending Equity	2,290,706.23	195,517.95	502,401.99	750,256.06

**Company:** 3151

**Company Name:** Livestock Disease Emergency Fund

**Fund Name:** Livestock Disease Emergency Fund

**Fund Type:** Special Revenue

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

**Budget Information:** No expenditures have been appropriated for this fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	163,236.09	199,222.89	180,355.34	211,315.79
2 Total Assets	163,236.09	199,222.89	180,355.34	211,315.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	163,236.09	199,222.89	180,355.34	211,315.79
9 Total Fund Equity	163,236.09	199,222.89	180,355.34	211,315.79
10 Total Liabilities and Fund Equity	163,236.09	199,222.89	180,355.34	211,315.79
11				
12				
13 Licenses, Permits and Fees	30,082.83	78,966.20	26,212.71	71,260.00
14 Use of Money and Property	1,920.48	2,189.63	1,872.74	2,100.76
15 Sales and Services	3,100.00	4,000.00	3,700.00	3,350.00
16 Total Operating Revenue	35,103.31	85,155.83	31,785.45	76,710.76
17				
18 Personal Services and Benefits	710.49	775.08	1,033.44	452.13
19 Travel	3,146.73	4,278.60	3,227.71	3,167.43
20 Contractual Services	45,471.59	42,745.06	45,497.13	41,675.41
21 Supplies and Materials	1,112.25	1,370.29	894.72	455.34
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	50,441.06	49,169.03	50,653.00	45,750.31
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(15,337.75)	35,986.80	(18,867.55)	30,960.45
31				
32 Beginning Fund Equity	178,573.84	163,236.09	199,222.89	180,355.34
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	163,236.09	199,222.89	180,355.34	211,315.79

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	33,670.20	16,525.01	(22,120.14)	(31,355.49)
2 Total Assets	33,670.20	16,525.01	(22,120.14)	(31,355.49)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	33,670.20	16,525.01	(22,120.14)	(31,355.49)
9 Total Fund Equity	33,670.20	16,525.01	(22,120.14)	(31,355.49)
10 Total Liabilities and Fund Equity	33,670.20	16,525.01	(22,120.14)	(31,355.49)
11				
12				
13 Use of Money and Property	1,177.86	868.55	317.27	84.60
14 Sales and Services	89,739.95	104,238.50	84,238.60	70,661.00
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	90,917.81	105,107.05	84,555.87	70,745.60
17				
18 Personal Services and Benefits	10,274.55	7,260.70	-	3,808.63
19 Travel	418.12	298.90	-	-
20 Contractual Services	9,975.32	11,567.58	10,147.63	4,293.23
21 Supplies and Materials	98,432.14	103,125.06	113,053.39	71,879.09
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	19,600.00	-	-	-
24 Total Operating Expenditures/Expenses	138,700.13	122,252.24	123,201.02	79,980.95
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(47,782.32)	(17,145.19)	(38,645.15)	(9,235.35)
31				
32 Beginning Fund Equity	81,452.52	33,670.20	16,525.01	(22,120.14)
33 Ending Equity	33,670.20	16,525.01	(22,120.14)	(31,355.49)

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	831,505.74	218,696.42	404,944.19	792,663.74
2 Accounts Receivable	2,735.00	-	-	-
3 Property, Plant & Equipment	22,230.00	-	-	-
4 Total Assets	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>	<u>792,663.74</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	38,280.00	154,050.15
10 Unreserved Fund Balance	856,470.74	218,696.42	366,664.19	638,613.59
11 Total Fund Equity	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>	<u>792,663.74</u>
12 Total Liabilities and Fund Equity	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>	<u>792,663.74</u>
13				
14				
15 Licenses, Permits and Fees	1,427,865.13	1,453,738.98	1,561,287.89	1,581,210.50
16 Use of Money and Property	544,057.09	520,343.81	517,725.96	1,233,670.93
17 Sales and Services	750,137.38	745,994.13	797,014.53	892,306.11
18 Administering Programs	59,869.12	33,893.38	74,582.84	67,197.51
19 Other Revenue	1,022,520.13	770,459.26	450,294.94	463,338.73
20 Total Operating Revenue	<u>3,804,448.85</u>	<u>3,524,429.56</u>	<u>3,400,906.16</u>	<u>4,237,723.78</u>
21				
22 Personal Services and Benefits	831,702.78	941,545.61	955,911.07	1,072,616.75
23 Travel	9,603.84	13,316.35	10,102.66	7,283.94
24 Contractual Services	1,741,513.18	1,567,686.64	1,749,456.42	2,246,039.47
25 Supplies and Materials	384,155.84	388,474.71	402,725.08	364,399.84
26 Capital Outlay	3,161,206.15	1,148,650.60	4,455.55	43,039.44
27 Other Expense	57,744.65	77,564.97	92,007.61	116,624.79
28 Interest Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>6,185,926.44</u>	<u>4,137,238.88</u>	<u>3,214,658.39</u>	<u>3,850,004.23</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(6,087.75)	-	-	-
33 Net Transfers In (Out)	<u>(6,087.75)</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	(2,387,565.34)	(612,809.32)	186,247.77	387,719.55
36				
37 Beginning Fund Equity	3,244,036.08	856,470.74	218,696.42	404,944.19
38 Prior Period Adjustment	-	(24,965.00)	-	-
39 Ending Equity	<u>856,470.74</u>	<u>218,696.42</u>	<u>404,944.19</u>	<u>792,663.74</u>

**Company:** 6515

**Company Name:** State Fair Fund

**Fund Name:** State Fair Fund

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	409.71	409.41	-	275.31
2 Total Assets	409.71	409.41	-	275.31
3				
4 Accounts Payable	409.41	409.41	-	275.31
5 Due to Other Funds	0.30	-	-	-
6 Total Liabilities	409.71	409.41	-	275.31

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

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

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

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

**Department of Agriculture**

**State Accounting System - Other Fund Balances**

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

	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	8,600,000.00	6,666,832.11	6,877,986.03
2 Total Assets	8,600,000.00	6,666,832.11	6,877,986.03
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	2,455,358.12
8 Unreserved Fund Balance	8,600,000.00	6,666,832.11	4,422,627.91
9 Total Fund Equity	8,600,000.00	6,666,832.11	6,877,986.03
10 Total Liabilities and Fund Equity	8,600,000.00	6,666,832.11	6,877,986.03
11			
12			
13 Licenses, Permits and Fees	-	439,128.27	581,332.85
14 Use of Money and Property	-	56,823.08	519,940.46
15 Sales and Services	-	-	-
16 Total Operating Revenue	-	495,951.35	1,101,273.31
17			
18 Personal Services and Benefits	-	-	-
19 Travel	-	-	-
20 Contractual Services	-	4,044,119.24	4,240,119.39
21 Supplies and Materials	-	-	-
22 Capital Outlay	-	-	-
23 Other Expense	-	-	-
24 Total Operating Expenditures/Expenses	-	4,044,119.24	4,240,119.39
25			
26 Transfers In	8,600,000.00	1,615,000.00	3,350,000.00
27 Transfers Out	-	-	-
28 Net Transfers In (Out)	8,600,000.00	1,615,000.00	3,350,000.00
29			
30 Net Change	8,600,000.00	(1,933,167.89)	211,153.92
31			
32 Beginning Fund Equity	-	8,600,000.00	6,666,832.11
33 Ending Equity	8,600,000.00	6,666,832.11	6,877,986.03

**Company:** 9029

**Company Name:** Animal Industry Board Non-CAFR Funds

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

**Fund Type:** Enterprise

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

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

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

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,612,394.00	1,514,563.70	796,177.87	900,032.02
2 Total Assets	1,612,394.00	1,514,563.70	796,177.87	900,032.02
3				
4 Accounts Payable	1,567.00	1,662.00	1,862.00	1,862.00
5 Total Liabilities	1,567.00	1,662.00	1,862.00	1,862.00
6				
7 Reserve for Encumbrances	503,632.60	445,880.96	201,062.80	2,752.00
8 Unreserved Fund Balance	1,107,194.40	1,067,020.74	593,253.07	895,418.02
9 Total Fund Equity	1,610,827.00	1,512,901.70	794,315.87	898,170.02
10 Total Liabilities and Fund Equity	1,612,394.00	1,514,563.70	796,177.87	900,032.02
11				
12				
13 Taxes	11,198,010.57	10,876,121.76	11,262,946.69	11,722,506.40
14 Use of Money and Property	27,517.24	39,266.99	35,668.04	42,058.37
15 Sales and Services	283,659.03	304,737.68	332,749.25	158,469.10
16 Administering Programs	-	-	-	-
17 Other Revenue	73,425.00	69,504.97	69,968.60	76,385.40
18 Total Operating Revenue	11,582,611.84	11,289,631.40	11,701,332.58	11,999,419.27
19				
20 Personal Services and Benefits	1,621,070.11	1,617,131.62	1,760,077.70	1,924,200.18
21 Travel	213,074.05	221,742.75	248,093.12	252,211.61
22 Contractual Services	11,303,992.34	11,744,536.03	12,847,564.38	12,037,981.73
23 Supplies and Materials	523,463.81	425,864.14	336,929.06	315,580.57
24 Grants and Subsidies	431,000.00	409,642.50	461,250.00	471,000.00
25 Capital Outlay	25,507.26	85,893.46	8,289.17	85,819.60
26 Other Expense	-	150.00	-	-
27 Total Operating Expenditures/Expenses	14,118,107.57	14,504,960.50	15,662,203.43	15,086,793.69
28 Operating Income				
29 Transfers In	3,282,247.62	3,117,403.80	3,242,285.02	3,191,228.57
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	3,282,247.62	3,117,403.80	3,242,285.02	3,191,228.57
32				
33 Net Change	746,751.89	(97,925.30)	(718,585.83)	103,854.15
34				
35 Beginning Fund Equity	864,075.11	1,610,827.00	1,512,901.70	794,315.87
36 Ending Equity	1,610,827.00	1,512,901.70	794,315.87	898,170.02

**Company:** 3006

**Company Name:** Tourism Promotion Fund

**Fund Name:** Tourism Promotion Fund

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

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

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

**Other Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	358,522.31	383,977.15	337,779.39	430,263.07
2 Total Assets	358,522.31	383,977.15	337,779.39	430,263.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	320.46	-	706.36	-
8 Unreserved Fund Balance	358,201.85	383,977.15	337,073.03	430,263.07
9 Total Fund Equity	358,522.31	383,977.15	337,779.39	430,263.07
10 Total Liabilities and Fund Equity	358,522.31	383,977.15	337,779.39	430,263.07
11				
12				
13 Taxes	892,864.11	866,967.83	898,365.63	930,626.90
14 Use of Money and Property	4,231.31	5,101.88	5,130.24	-
15 Sales and Services	-	-	-	-
16 Other Revenue	1,500.00	493.00	65.00	-
17 Total Operating Revenue	898,595.42	872,562.71	903,560.87	930,626.90
18				
19 Personal Services and Benefits	245,853.99	211,249.41	271,330.99	272,016.00
20 Travel	21,112.66	26,773.22	19,416.87	22,874.90
21 Contractual Services	152,770.87	59,371.25	75,914.91	77,467.99
22 Supplies and Materials	5,787.65	6,080.99	6,106.92	3,525.64
23 Grants and Subsidies	434,115.76	509,023.79	557,724.92	456,977.42
24 Capital Outlay	19,257.72	28,572.07	13,237.98	1,705.03
25 Total Operating Expenditures/Expenses	878,898.65	841,070.73	943,732.59	834,566.98
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(3,477.60)	(6,037.14)	(6,026.04)	(3,576.24)
29 Net Transfers In (Out)	(3,477.60)	(6,037.14)	(6,026.04)	(3,576.24)
30				
31 Net Change	16,219.17	25,454.84	(46,197.76)	92,483.68
32				
33 Beginning Fund Equity	342,303.14	358,522.31	383,977.15	337,779.39
34 Ending Equity	358,522.31	383,977.15	337,779.39	430,263.07

**Company:** 3143

**Company Name:** Fine Arts

**Fund Name:** Arts - Donations and Receipts

**Fund Type:** Special Revenue

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

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

**Other Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	5,513.77	82,670.61	30,834.79	86,037.58
2 Total Assets	5,513.77	82,670.61	30,834.79	86,037.58
3				
4 Accounts Payable	21,947.01	27,526.01	28,131.41	31,667.03
5 Total Liabilities	21,947.01	27,526.01	28,131.41	31,667.03
6				
7 Reserve for Encumbrances	-	4,853.87	-	1,218.00
8 Unreserved Fund Equity	(16,433.24)	50,290.73	2,703.38	53,152.55
9 Total Fund Equity	(16,433.24)	55,144.60	2,703.38	54,370.55
10 Total Liabilities and Fund Equity	5,513.77	82,670.61	30,834.79	86,037.58
11				
12 Licenses, Permits and Fees	-	-	-	-
13 Sales and Services	-	3,787.91	14,155.51	8,087.27
14 Use of Money and Property	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	-	1,404.68	32,588.11	3,089.02
17 Total Operating Revenue	-	5,192.59	46,743.62	11,176.29
18				
19 Personal Services and Benefits	1,481,023.64	1,707,358.10	1,941,704.13	1,942,365.26
20 Travel	87,295.85	110,211.91	110,454.64	98,952.85
21 Contractual Services	578,639.18	715,790.84	632,339.65	692,748.73
22 Supplies and Materials	73,566.24	226,127.28	262,009.30	229,104.81
23 Capital Outlay	14,980.00	20,389.57	64,804.39	52,441.82
24 Other Expense	-	-	-	-
25 Interest Expense	-	6.69	-	-
26 Total Operating Expenditures	2,235,504.91	2,779,884.39	3,011,312.11	3,015,613.47
27				
28 Transfers In	1,988,555.58	2,864,317.64	2,930,355.27	3,074,332.35
29 Transfers Out	(17,573.00)	(18,048.00)	(18,228.00)	(18,228.00)
30 Net Transfers In (Out)	1,970,982.58	2,846,269.64	2,912,127.27	3,056,104.35
31				
32 Net Change	(264,522.33)	71,577.84	(52,441.22)	51,667.17
33				
33 Beginning Fund Balance	248,089.09	(16,433.24)	55,144.60	2,703.38
33 Prior Period Adjustment	-	-	-	-
33 Ending Fund Balance	(16,433.24)	55,144.60	2,703.38	54,370.55

**Company:** 3121

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

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

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	14,328,854.38	15,627,220.14	14,027,491.88	10,850,873.25
2 Accounts Receivable	2,998.90	-	279.00	-
3 Total Assets	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>	<u>10,850,873.25</u>
4				
5 Accounts Payable	-	-	-	(3,360.00)
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,360.00)</u>
7				
8 Reserve for Encumbrances	358,661.09	495,224.40	199,471.13	516,860.11
9 Unreserved Fund Equity	13,973,192.19	15,131,995.74	13,828,299.75	10,337,373.14
10 Total Fund Equity	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>	<u>10,854,233.25</u>
11 Total Liabilities and Fund Equity	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>	<u>10,850,873.25</u>
12				
13 Licenses, Permits and Fees	31,011,487.97	30,185,916.06	28,303,482.87	29,101,743.52
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	414,126.66	263,023.35	436,933.01	423,721.19
16 Sales and Services	171,207.64	127,302.70	85,584.05	57,826.20
17 Administering Programs	55,197.10	5,000.00	5,000.00	-
18 Other Revenue	354,338.24	1,137,109.59	707,881.40	428,342.07
19 Total Operating Revenue	<u>32,006,357.61</u>	<u>31,718,351.70</u>	<u>29,538,881.33</u>	<u>30,011,632.98</u>
20				
21 Personal Services and Benefits	12,738,644.67	13,618,316.25	14,009,422.69	14,220,537.27
22 Travel	505,570.67	537,865.00	521,962.30	625,342.81
23 Contractual Services	7,417,420.11	8,108,638.07	8,555,400.20	8,933,209.70
24 Supplies and Materials	2,594,939.21	2,916,070.81	2,486,083.04	3,178,173.16
25 Grants and Subsidies	253,422.93	315,241.92	216,854.04	303,929.32
26 Capital Outlay	2,021,446.79	2,033,934.91	2,169,998.13	2,103,415.76
27 Other Expense	22,878.00	33,439.71	176,391.15	28,527.63
28 Interest Expense	153.26	14,650.66	8,719.99	14,167.40
29 Insurance Claims	2,000.00	-	-	-
30 Total Operating Expenditures	<u>25,556,475.64</u>	<u>27,578,157.33</u>	<u>28,144,831.54</u>	<u>29,407,303.05</u>
31				
32 Transfers In	-	61,048.82	-	333,225.46
33 Transfers Out	(2,391,661.69)	(3,135,869.30)	(2,993,499.05)	(4,111,093.02)
34 Net Transfers In (Out)	<u>(2,391,661.69)</u>	<u>(3,074,820.48)</u>	<u>(2,993,499.05)</u>	<u>(3,777,867.56)</u>
35				
36 Net Change	4,058,220.28	1,065,373.89	(1,599,449.26)	(3,173,537.63)
37				
38 Beginning Fund Balance	10,239,530.01	14,331,853.28	15,627,220.14	14,027,770.88
39 Prior Period Adjustment	34,102.99	229,992.97	-	-
40 Ending Fund Balance	<u>14,331,853.28</u>	<u>15,627,220.14</u>	<u>14,027,770.88</u>	<u>10,854,233.25</u>

**Company:** 3122

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

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

**Fund Type:** Special Revenue Fund

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

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

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

**Company:** 3122

**Company Name:** Game and Fish Fund

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

**Fund Type:** Special Revenue Fund

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

**Additional Information:**

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

The \$5 surcharge generates about \$1.8 - \$2.0 million annually which is split between depredation and access. The Dingle Johnson and Pittman-Robertson funds amount to \$9 - \$10 million annually and are considered federal grants and accounted for in the G,F&P federal fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	172,597.76	172,597.76	172,597.76	172,597.76
2 Total Assets	172,597.76	172,597.76	172,597.76	172,597.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	172,597.76	172,597.76	172,597.76	172,597.76
9 Total Fund Equity	172,597.76	172,597.76	172,597.76	172,597.76
10 Total Liabilities and Fund Equity	172,597.76	172,597.76	172,597.76	172,597.76
11				
12 Use of Money and Property	-	-	-	-
13 Total Operating Revenue	-	-	-	-
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	-	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	-	-	-	-
28				
29 Beginning Fund Balance	172,597.76	172,597.76	172,597.76	172,597.76
30 Ending Fund Balance	172,597.76	172,597.76	172,597.76	172,597.76

**Company:** 3122

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

**Fund Name:** HMC Natural Resources Restoration Fund

**Fund Type:** Special Revenue Fund

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	179,033.08	35,986.30	5,686.09	59,972.26
2 Total Assets	179,033.08	35,986.30	5,686.09	59,972.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	20,000.00	-	-	-
8 Unreserved Fund Equity	159,033.08	35,986.30	5,686.09	59,972.26
9 Total Fund Equity	179,033.08	35,986.30	5,686.09	59,972.26
10 Total Liabilities and Fund Equity	179,033.08	35,986.30	5,686.09	59,972.26
11				
12 Licenses, Permits and Fees	599,569.29	658,370.82	507,744.32	313,363.22
13 Use of Money and Property	2,478.07	1,078.85	1,155.82	-
14 Sales and Services	3,212.55	5,425.00	7,376.00	9,718.00
15 Administering Programs	-	25,000.00	-	-
16 Other Revenue	759.50	5,884.80	240.00	1,250.00
17 Total Operating Revenue	606,019.41	695,759.47	516,516.14	324,331.22
18				
19 Personal Services and Benefits	788,188.66	880,549.51	1,003,770.37	893,443.78
20 Travel	32,847.93	32,244.50	41,303.65	38,528.20
21 Contractual Services	329,095.31	406,345.45	492,849.65	547,520.85
22 Supplies and Materials	87,593.49	114,162.29	112,079.67	85,737.61
23 Capital Outlay	5,606.47	5,504.50	11,813.01	5,779.00
24 Other Expense	-	-	-	-
25 Other Expense	-	-	-	1,644.61
26 Total Operating Expenditures	1,243,331.86	1,438,806.25	1,661,816.35	1,572,654.05
27				
28 Transfers In	610,384.00	600,000.00	1,115,000.00	1,302,609.00
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	610,384.00	600,000.00	1,115,000.00	1,302,609.00
31				
32 Net Change	(26,928.45)	(143,046.78)	(30,300.21)	54,286.17
33				
34 Beginning Fund Balance	205,961.53	179,033.08	35,986.30	5,686.09
35 Ending Fund Balance	179,033.08	35,986.30	5,686.09	59,972.26

**Company:** 3123

**Company Name:** Animal Damage Control Fund

**Fund Name:** Animal Damage Control Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	395,376.57	160,420.33	29,855.38	7,310.79
2 Total Assets	395,376.57	160,420.33	29,855.38	7,310.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	395,376.57	160,420.33	29,855.38	7,310.79
9 Total Fund Equity	395,376.57	160,420.33	29,855.38	7,310.79
10 Total Liabilities and Fund Equity	395,376.57	160,420.33	29,855.38	7,310.79
11				
12 Use of Money and Property	1,846.02	4,028.49	2,899.38	1,866.65
13 Other Revenue	33,490.00	32,094.08	-	-
14 Total Operating Revenue	35,336.02	36,122.57	2,899.38	1,866.65
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	182,837.74	179,805.06	188,205.13	372,974.16
19 Supplies and Materials	64.80	259.20	259.20	222.75
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	10,000.00	391,014.55	-	-
22 Total Operating Expenditures	192,902.54	571,078.81	188,464.33	373,196.91
23				
24 Transfers In	313,184.45	300,000.00	55,000.00	348,785.67
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	313,184.45	300,000.00	55,000.00	348,785.67
27				
28 Net Change	155,617.93	(234,956.24)	(130,564.95)	(22,544.59)
29				
30 Beginning Fund Balance	239,758.64	395,376.57	160,420.33	29,855.38
31 Ending Fund Balance	395,376.57	160,420.33	29,855.38	7,310.79

**Company:** 3124

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

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

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

From prior GOAC meeting. Monies coming into fund are primarily from 3122. Used to track property tax payments for department owed property and the purchase of land. All leasing of land for access is paid from company 3122 Game and Fish Fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	7,322,509.60	6,029,795.85	6,297,542.15	3,695,600.33
2 Total Assets	7,322,509.60	6,029,795.85	6,297,542.15	3,695,600.33
3				
4 Accounts Payable	-	-	546.00	-
5 Deferred Revenue	39,082.30	39,082.30	-	-
6 Total Liabilities	39,082.30	39,082.30	546.00	-
7				
8 Reserve for Encumbrances	170,070.74	20,288.85	378,008.67	167,365.94
9 Unreserved Fund Equity	7,113,356.56	5,970,424.70	5,918,987.48	3,528,234.39
10 Total Fund Equity	7,283,427.30	5,990,713.55	6,296,996.15	3,695,600.33
11 Total Liabilities and Fund Equity	7,322,509.60	6,029,795.85	6,297,542.15	3,695,600.33
12				
13 Taxes	2,055,060.00	1,985,362.40	1,989,517.60	1,989,556.80
14 Licenses, Permits and Fees	18,315,620.39	19,800,452.19	20,800,627.14	19,223,215.86
15 Use of Money and Property	548,413.95	478,211.87	653,310.88	740,558.28
16 Sales and Services	2,063.58	-	4,615.70	24,654.50
17 Administering Programs	15,000.00	391,597.93	1,299,793.82	533,490.00
18 Other Revenue	190,014.50	166,822.60	165,510.47	1,035,241.02
19 Total Operating Revenue	21,126,172.42	22,822,446.99	24,913,375.61	23,546,716.46
20				
21 Personal Services and Benefits	6,304,716.68	7,115,201.01	7,949,148.38	7,958,037.34
22 Travel	87,901.19	109,622.46	148,209.14	122,821.66
23 Contractual Services	5,189,207.64	6,291,910.24	6,027,425.82	6,590,430.15
24 Supplies and Materials	1,897,796.15	1,989,180.60	1,974,068.83	2,134,548.69
25 Grants and Subsidies	-	-	5,971.72	10,830.65
26 Capital Outlay	4,139,900.51	6,278,205.33	5,963,802.36	7,254,272.75
27 Other Expense	429,827.00	485,502.88	504,521.27	476,079.55
28 Interest Expense	10.06	11.15	4.10	3,761.21
29 Total Operating Expenditures	18,049,359.23	22,269,633.67	22,573,151.62	24,550,782.00
30				
31 Transfers In	2,107.06	-	-	-
32 Transfers Out	(736,356.17)	(1,845,527.07)	(1,932,510.61)	(1,597,330.28)
33 Net Transfers In (Out)	(734,249.11)	(1,845,527.07)	(1,932,510.61)	(1,597,330.28)
34				
35 Net Change	2,342,564.08	(1,292,713.75)	407,713.38	(2,601,395.82)
36				
37 Beginning Fund Balance	4,940,863.22	7,283,427.30	5,990,713.55	6,296,996.15
38 Prior Period Adjustment	-	-	(101,430.78)	-
39 Ending Fund Balance	7,283,427.30	5,990,713.55	6,296,996.15	3,695,600.33

**Company:** 3125

**Company Name:** Parks and Recreation

**Fund Name:** Parks and Recreation Fund

**Fund Type:** Special Revenue Fund

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

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

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

**Additional Information:**

From prior GOAC meetings: Used in operating and development and improvement programs with four sub-funds being tracked as identified below.

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(303,328.91)	15,677.09	543,575.29	661,307.22
2 Total Assets	(303,328.91)	15,677.09	543,575.29	661,307.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	(303,328.91)	15,677.09	543,575.29	661,307.22
9 Total Fund Equity	(303,328.91)	15,677.09	543,575.29	661,307.22
10 Total Liabilities and Fund Equity	(303,328.91)	15,677.09	543,575.29	661,307.22
11				
12 Use of Money and Property	1,521,018.21	2,147,144.12	2,290,560.63	2,249,057.38
13 Total Operating Revenue	1,521,018.21	2,147,144.12	2,290,560.63	2,249,057.38
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	3,692.40	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	3,692.40	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(2,078,615.13)	(1,828,138.12)	(1,762,662.43)	(2,131,325.45)
25 Net Transfers In (Out)	(2,078,615.13)	(1,828,138.12)	(1,762,662.43)	(2,131,325.45)
26				
27 Net Change	(561,289.32)	319,006.00	527,898.20	117,731.93
28				
29 Beginning Fund Balance	257,960.41	(303,328.91)	15,677.09	543,575.29
30 Prior Period Adjustment	-	-	-	-
31 Ending Fund Balance	(303,328.91)	15,677.09	543,575.29	661,307.22

**Company:** 3125

**Company Name:** Parks and Recreation

**Fund Name:** Custer State Park Bond Redemption Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

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

Revenue is from concession lease where 10.4% of annual gross receipts are deposited to this fund. Additional provisions in the contract identify percentages to go towards personal property, upkeep and maintenance. The percent of 10.4% shown above was updated to 14.4% as provided by G,F&P.



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16
2 Total Assets	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16
9 Total Fund Equity	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16
10 Total Liabilities and Fund Equity	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	33,238.97	118,089.33	83,266.96	39,454.06
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	-	-	-	47.38
18 Total Operating Revenue	33,238.97	118,089.33	83,266.96	39,501.44
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	982,726.30	334,911.01	174,948.96	24,341.62
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	4,768,007.02	3,352,240.84	1,056,610.95	756,900.66
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures	5,750,733.32	3,687,151.85	1,231,559.91	781,242.28
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(5,717,494.35)	(3,569,062.52)	(1,148,292.95)	(741,740.84)
34				
35 Beginning Fund Balance	11,457,620.82	5,740,126.47	2,171,063.95	1,022,771.00
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	614,418.44	622,719.52	630,404.42	637,954.98
2 Total Assets	614,418.44	622,719.52	630,404.42	637,954.98
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	614,418.44	622,719.52	630,404.42	637,954.98
9 Total Fund Equity	614,418.44	622,719.52	630,404.42	637,954.98
10 Total Liabilities and Fund Equity	614,418.44	622,719.52	630,404.42	637,954.98
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	7,851.83	8,301.08	7,684.90	7,550.56
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	7,851.83	8,301.08	7,684.90	7,550.56
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	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	7,851.83	8,301.08	7,684.90	7,550.56
30				
31 Beginning Fund Balance	606,566.61	614,418.44	622,719.52	630,404.42
32 Ending Fund Balance	614,418.44	622,719.52	630,404.42	637,954.98

**Company:** 3125

**Company Name:** Parks and Recreation

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

**Fund Type:** Special Revenue Fund

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

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,091,851.28	888,673.55	849,256.53	767,052.61
2 Total Assets	1,091,851.28	888,673.55	849,256.53	767,052.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	9,000.50	36,162.85
8 Unreserved Fund Equity	1,091,851.28	888,673.55	840,256.03	730,889.76
9 Total Fund Equity	1,091,851.28	888,673.55	849,256.53	767,052.61
10 Total Liabilities and Fund Equity	1,091,851.28	888,673.55	849,256.53	767,052.61
11				
12 Taxes	433,440.00	406,805.00	399,245.00	382,935.00
13 Licenses, Permits and Fees	479,618.52	409,077.10	384,272.66	409,144.39
14 Use of Money and Property	14,334.57	17,636.48	15,878.24	13,249.21
15 Sales and Services	10,908.00	8,603.20	18,420.30	15,000.00
16 Other Revenue	1,285.25	70,068.04	43,266.82	37,402.51
17 Total Operating Revenue	939,586.34	912,189.82	861,083.02	857,731.11
18				
19 Personal Services and Benefits	272,082.09	313,108.05	330,109.25	258,525.29
20 Travel	11,114.46	12,994.24	12,834.90	11,782.32
21 Contractual Services	102,508.98	94,511.07	113,234.41	121,187.34
22 Supplies and Materials	115,591.65	183,977.13	145,428.61	237,843.74
23 Grants and Subsidies	125,963.80	120,730.03	97,942.83	179,517.66
24 Capital Outlay	147,198.40	303,071.04	200,950.04	130,687.08
25 Other Expense	-	86,975.99	-	391.60
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures	774,459.38	1,115,367.55	900,500.04	939,935.03
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	165,126.96	(203,177.73)	(39,417.02)	(82,203.92)
34				
35 Beginning Fund Balance	926,724.32	1,091,851.28	888,673.55	849,256.53
36 Ending Fund Balance	1,091,851.28	888,673.55	849,256.53	767,052.61

**Company:** 3126

**Company Name:** Snowmobile Trails Fund

**Fund Name:** Snowmobile Trails Fund

**Fund Type:** Special Revenue Fund

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

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

## Tribal Relations

### State Accounting System - Other Fund Balances

#### Company 3025 - Tribal Relations Other Fund

	FY2016	FY2017	FY2018	FY2019
1 Cash Pooled with State Treasurer	1,381.27	1,003.12	5,224.67	3,493.05
2 Total Assets	1,381.27	1,003.12	5,224.67	3,493.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,381.27	1,003.12	5,224.67	3,493.05
9 Total Fund Equity	1,381.27	1,003.12	5,224.67	3,493.05
10 Total Liabilities and Fund Equity	1,381.27	1,003.12	5,224.67	3,493.05
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	8,000.00	3,250.00	10,250.00	21,483.19
16 Total Operating Revenue	8,000.00	3,250.00	10,250.00	21,483.19
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	853.80	-	23.43	11,982.09
20 Contractual Services	2,376.15	390.00	2,341.67	3,598.25
21 Supplies and Materials	3,388.78	3,238.15	3,663.35	5,834.47
22 Grants and Subsidies	-	-	-	1,800.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	6,618.73	3,628.15	6,028.45	23,214.81
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(2,107.06)	-	-	-
28 Net Transfers In (Out)	(2,107.06)	-	-	-
29				
30 Net Change	(725.79)	(378.15)	4,221.55	(1,731.62)
31				
32 Beginning Fund Equity	2,107.06	1,381.27	1,003.12	5,224.67
Prior Period Adjustment	-	-	-	-
33 Ending Equity	1,381.27	1,003.12	5,224.67	3,493.05

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	95,567.33	153,959.28	114,038.11	-
2 Total Assets	95,567.33	153,959.28	114,038.11	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	95,567.33	153,959.28	114,038.11	-
9 Total Fund Equity	95,567.33	153,959.28	114,038.11	-
10 Total Liabilities and Fund Equity	95,567.33	153,959.28	114,038.11	-
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	398,158.21	404,021.86	417,637.45	-
15 Use of Money and Property	1,248.54	1,682.58	972.90	-
16 Other Revenue	-	610.00	86.00	-
17 Total Operating Revenue	399,406.75	406,314.44	418,696.35	-
18				
19 Personal Services and Benefits	106,374.27	115,027.82	117,335.12	-
20 Travel	256.47	137.50	418.10	-
21 Contractual Services	10,684.23	12,610.87	14,038.62	-
22 Supplies and Materials	2,864.74	1,886.46	2,458.12	-
23 Grants and Subsidies	280,111.71	210,221.90	316,532.03	-
24 Capital Outlay	766.33	50.98	401.60	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	401,057.75	339,935.53	451,183.59	-
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(7,714.86)	(7,986.96)	(7,433.93)	-
30 Net Transfers In (Out)	(7,714.86)	(7,986.96)	(7,433.93)	-
31				
32 Net Change	(9,365.86)	58,391.95	(39,921.17)	-
33				
34 Beginning Fund Equity	104,933.19	95,567.33	153,959.28	114,038.11
35 Prior Period Adjustment	-	-	-	(114,038.11)
36 Ending Equity	95,567.33	153,959.28	114,038.11	-

**Company:** 3079

**Company Name:** Local Donated (DSS)

**Fund Name:** Crime Victims' Compensation Fund

**Fund Type:** Special Revenue Fund

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	7,332.99	10,441.20	7,467.99	17,353.02
2 Total Assets	7,332.99	10,441.20	7,467.99	17,353.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,332.99	10,441.20	7,467.99	17,353.02
9 Total Fund Equity	7,332.99	10,441.20	7,467.99	17,353.02
10 Total Liabilities and Fund Equity	7,332.99	10,441.20	7,467.99	17,353.02
11				
12				
13 Administering Programs	49,482.57	28,908.21	16,026.79	48,395.03
14 Total Operating Revenue	49,482.57	28,908.21	16,026.79	48,395.03
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	45,000.00	25,800.00	19,000.00	38,510.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	45,000.00	25,800.00	19,000.00	38,510.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	4,482.57	3,108.21	(2,973.21)	9,885.03
29				
30 Beginning Fund Equity	2,850.42	7,332.99	10,441.20	7,467.99
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	7,332.99	10,441.20	7,467.99	17,353.02

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48
2 Total Assets	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48
9 Total Fund Equity	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48
10 Total Liabilities and Fund Equity	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48
11				
12 Licenses, Permits and Fees	4,620.00	4,062.00	4,803.00	3,915.00
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	121,205.21	130,859.29	148,630.65	154,813.60
15 Sales and Services	83,841.81	68,016.01	57,393.02	53,800.90
16 Administering Programs	2,196,600.00	2,467,227.00	2,718,389.31	3,926,870.25
17 Other Revenue	2,130,735.47	2,975,577.21	2,184,148.00	2,347,316.80
18 Total Operating Revenue	4,537,002.49	5,645,741.51	5,113,363.98	6,486,716.55
19				
20 Personal Services and Benefits	2,853,589.43	3,269,264.61	3,479,503.80	3,587,648.64
21 Travel	54,053.39	37,560.36	26,815.07	35,192.70
22 Contractual Services	1,477,310.72	1,231,232.40	1,289,423.20	1,175,147.15
23 Supplies and Materials	14,551.84	14,067.23	10,029.88	13,702.44
24 Grants and Subsidies	1,012,157.18	957,224.68	209,994.56	258,573.16
25 Capital Outlay	38,300.38	108,057.70	88,275.56	81,912.89
26 Other Expense	-	-	-	-
27 Interest Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	5,449,962.94	5,617,406.98	5,104,042.07	5,152,176.98
29				
30 Transfers In	174,193.48	168,563.30	184,701.34	257,078.89
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	174,193.48	168,563.30	184,701.34	257,078.89
33				
34 Net Change	(738,766.97)	196,897.83	194,023.25	1,591,618.46
35				
36 Beginning Fund Equity	11,212,223.04	10,473,456.07	10,670,353.90	7,342,614.02
37 Prior Period Adjustment	-	-	(3,521,763.13)	-
38 Ending Equity	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48

**Company:** 3079

**Company Name:** Local Donated (DSS)

**Fund Name:** SS-Other/Local Donated

**Fund Type:** Special Revenue Fund

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

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	56,373.98	50,615.30	50,947.53	46,415.06
2 Total Assets	56,373.98	50,615.30	50,947.53	46,415.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	21,094.33
8 Unreserved Fund Balance	56,373.98	50,615.30	50,947.53	25,320.73
9 Total Fund Equity	56,373.98	50,615.30	50,947.53	46,415.06
10 Total Liabilities and Fund Equity	56,373.98	50,615.30	50,947.53	46,415.06
11				
12				
13 Licenses, Permits and Fees	137,060.00	143,328.50	141,141.51	138,101.15
14 Use of Money and Property	538.97	647.16	641.36	611.64
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	137,598.97	143,975.66	141,782.87	138,712.79
17				
18 Personal Services and Benefits	87,751.50	97,580.10	98,032.06	98,398.81
19 Travel	4,885.18	3,657.88	2,713.33	2,277.87
20 Contractual Services	34,656.37	43,866.27	38,182.25	40,058.15
21 Supplies and Materials	2,775.27	3,544.86	2,523.00	2,510.43
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	148.48	953.98	-	-
24 Other Expense	-	131.25	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	130,216.80	149,734.34	141,450.64	143,245.26
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	7,382.17	(5,758.68)	332.23	(4,532.47)
33				
34 Beginning Fund Equity	48,991.81	56,373.98	50,615.30	50,947.53
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	56,373.98	50,615.30	50,947.53	46,415.06

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	84,010.19	75,653.29	86,483.62	108,154.75
2 Total Assets	84,010.19	75,653.29	86,483.62	108,154.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	84,010.19	75,653.29	86,483.62	108,154.75
9 Total Fund Equity	84,010.19	75,653.29	86,483.62	108,154.75
10 Total Liabilities and Fund Equity	84,010.19	75,653.29	86,483.62	108,154.75
11				
12				
13 Licenses, Permits and Fees	83,075.00	88,290.00	98,825.00	100,375.00
14 Use of Money and Property	1,184.01	1,245.45	1,075.13	1,017.33
15 Other Revenue	3,755.00	3,100.00	2,800.00	3,625.00
16 Total Operating Revenue	88,014.01	92,635.45	102,700.13	105,017.33
17				
18 Personal Services and Benefits	1,423.12	3,295.85	2,974.65	3,168.04
19 Travel	10,157.09	14,814.61	10,327.84	3,977.76
20 Contractual Services	83,759.37	78,243.10	75,563.75	73,619.01
21 Supplies and Materials	1,002.61	4,638.79	3,003.56	2,581.39
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	96,342.19	100,992.35	91,869.80	83,346.20
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(8,328.18)	(8,356.90)	10,830.33	21,671.13
31				
32 Beginning Fund Equity	92,338.37	84,010.19	75,653.29	86,483.62
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	84,010.19	75,653.29	86,483.62	108,154.75

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	78,864.16	91,269.84	103,098.74	110,945.19
2 Total Assets	78,864.16	91,269.84	103,098.74	110,945.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	78,864.16	91,269.84	103,098.74	110,945.19
9 Total Fund Equity	78,864.16	91,269.84	103,098.74	110,945.19
10 Total Liabilities and Fund Equity	78,864.16	91,269.84	103,098.74	110,945.19
11				
12				
13 Licenses, Permits and Fees	64,775.00	63,400.00	68,500.00	63,650.00
14 Use of Money and Property	407.69	622.79	765.19	886.76
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	65,182.69	64,022.79	69,265.19	64,536.76
17				
18 Personal Services and Benefits	1,680.72	1,553.52	2,264.11	1,235.24
19 Travel	2,680.53	2,808.92	2,615.80	2,955.18
20 Contractual Services	44,442.32	45,817.11	50,887.82	51,449.45
21 Supplies and Materials	1,172.28	1,152.65	1,668.56	1,050.44
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	284.91	-	-
24 Other Expense	300.00	-	-	-
25 Total Operating Expenditures/Expenses	50,275.85	51,617.11	57,436.29	56,690.31
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	14,906.84	12,405.68	11,828.90	7,846.45
32				
33 Beginning Fund Equity	63,957.32	78,864.16	91,269.84	103,098.74
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	78,864.16	91,269.84	103,098.74	110,945.19

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	160,598.10	168,693.42	192,442.48	190,801.34
2 Total Assets	160,598.10	168,693.42	192,442.48	190,801.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	160,598.10	168,693.42	192,442.48	190,801.34
9 Total Fund Equity	160,598.10	168,693.42	192,442.48	190,801.34
10 Total Liabilities and Fund Equity	160,598.10	168,693.42	192,442.48	190,801.34
11				
12				
13 Licenses, Permits and Fees	91,685.00	93,620.00	118,830.00	108,930.00
14 Use of Money and Property	1,673.39	1,988.38	2,022.43	2,131.80
15 Total Operating Revenue	93,358.39	95,608.38	120,852.43	111,061.80
16				
17 Personal Services and Benefits	1,162.62	2,520.31	2,262.64	3,294.93
18 Travel	-	4,264.69	506.32	4,010.75
19 Contractual Services	71,907.73	77,233.87	92,352.75	101,698.44
20 Supplies and Materials	2,049.52	1,980.01	1,981.66	3,698.82
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	1,514.18	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	75,119.87	87,513.06	97,103.37	112,702.94
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	18,238.52	8,095.32	23,749.06	(1,641.14)
31				
32 Beginning Fund Equity	142,359.58	160,598.10	168,693.42	192,442.48
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	160,598.10	168,693.42	192,442.48	190,801.34

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	8,270,452.13	9,240,243.79	11,994,370.39	11,841,006.81
2 Total Assets	8,270,452.13	9,240,243.79	11,994,370.39	11,841,006.81
3				
4 Accrued Liabilities	-	-	-	-
5 Other Liabilities	8,270,452.13	9,240,243.79	11,994,370.39	11,841,006.81
6 Total Liabilities	8,270,452.13	9,240,243.79	11,994,370.39	11,841,006.81

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	141,543.49	146,778.81	171,629.76	151,759.54
2 Total Assets	141,543.49	146,778.81	171,629.76	151,759.54
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	141,543.49	146,778.81	171,629.76	151,759.54
9 Total Fund Equity	141,543.49	146,778.81	171,629.76	151,759.54
10 Total Liabilities and Fund Equity	141,543.49	146,778.81	171,629.76	151,759.54
11				
12				
13 Use of Money and Property	1,754.85	1,939.63	1,782.17	1,805.68
14 Sales and Services	11,074.24	8,720.55	35,317.45	9,196.40
15 Administering Programs	-	-	-	931.04
16 Other Revenue	-	125.00	1,261.60	-
17 Total Operating Revenue	12,829.09	10,785.18	38,361.22	11,933.12
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	1,585.74	274.00	1,025.00	1,310.00
21 Contractual Services	5,490.69	4,771.37	4,363.93	4,587.53
22 Supplies and Materials	8,014.23	3,658.70	9,713.10	10,101.28
23 Grants and Subsidies	136.34	-	20.00	862.48
24 Capital Outlay	1,771.96	-	-	16,872.61
25 Total Operating Expenditures/Expenses	16,998.96	8,704.07	15,122.03	33,733.90
26				
27 Transfers In	1,527.60	2,671.08	1,524.24	1,524.24
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	1,527.60	2,671.08	1,524.24	1,524.24
30				
31 Net Change	(2,642.27)	4,752.19	24,763.43	(20,276.54)
32				
33 Beginning Fund Equity	144,185.76	141,543.49	146,778.81	171,629.76
34 Prior Period Adjustment	-	483.13	87.52	406.32
35 Ending Equity	141,543.49	146,778.81	171,629.76	151,759.54

**Company:** 8311

**Company Name:** Resident Investment Funds

**Fund Name:** HSC Resident Investment

**Fund Type:** Private Purpose Trust

**Purpose:** SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of fifty dollars (\$60 effective in FY2016) shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	483.13	87.52	406.32	33.24
2 Total Assets	483.13	87.52	406.32	33.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	483.13	87.52	406.32	33.24
9 Total Fund Equity	483.13	87.52	406.32	33.24
10 Total Liabilities and Fund Equity	483.13	87.52	406.32	33.24
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	432.49	87.52	406.32	33.24
16 Total Operating Revenue	432.49	87.52	406.32	33.24
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	-	-	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	432.49	87.52	406.32	33.24
32				
33 Beginning Fund Equity	50.64	483.13	87.52	406.32
34 Prior Period Adjustment	-	(483.13)	(87.52)	(406.32)
35 Ending Equity	483.13	87.52	406.32	33.24

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	198,448.33	255,588.00	283,510.82	221,842.17
2 Total Assets	198,448.33	255,588.00	283,510.82	221,842.17
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	198,448.33	255,588.00	283,510.82	221,842.17
9 Total Fund Equity	198,448.33	255,588.00	283,510.82	221,842.17
10 Total Liabilities and Fund Equity	198,448.33	255,588.00	283,510.82	221,842.17
11				
12				
13 Use of Money and Property	1,698.65	2,377.29	2,787.84	2,661.39
14 Other Revenue	592,842.94	684,510.80	757,331.20	801,593.24
15 Total Operating Revenue	594,541.59	686,888.09	760,119.04	804,254.63
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	542,509.18	679,945.83	731,848.00	871,317.57
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	542,509.18	679,945.83	731,848.00	871,317.57
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	52,032.41	6,942.26	28,271.04	(67,062.94)
30				
31 Beginning Fund Equity	144,040.39	198,448.33	255,588.00	283,510.82
32 Prior Period Adjustment	2,375.53	50,197.41	(348.22)	5,394.29
33 Ending Equity	198,448.33	255,588.00	283,510.82	221,842.17

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	198,622.39	138,541.70	79,717.72	46,546.78
2 Total Assets	198,622.39	138,541.70	79,717.72	46,546.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	198,622.39	138,541.70	79,717.72	46,546.78
9 Total Fund Equity	198,622.39	138,541.70	79,717.72	46,546.78
10 Total Liabilities and Fund Equity	198,622.39	138,541.70	79,717.72	46,546.78
11				
12				
13 Licenses, Permits and Fees	75,549.00	76,332.00	68,186.20	67,240.00
14 Use of Money and Property	5,038.81	4,028.53	2,386.58	1,587.92
15 Other Revenue	-	-	80.66	-
16 Total Operating Revenue	80,587.81	80,360.53	70,653.44	68,827.92
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	276.00	950.53	694.98	431.50
20 Contractual Services	76,499.15	33,860.27	93,981.58	71,070.38
21 Supplies and Materials	562.50	487.00	717.48	221.90
22 Grants and Subsidies	150,897.12	129,019.42	56,773.47	54,289.08
23 Capital Outlay	-	-	49.91	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	228,234.77	164,317.22	152,217.42	126,012.86
26				
27 Transfers In	19,812.00	23,876.00	22,740.00	24,014.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	19,812.00	23,876.00	22,740.00	24,014.00
30				
31 Net Change	(127,834.96)	(60,080.69)	(58,823.98)	(33,170.94)
32				
33 Beginning Fund Equity	326,457.35	198,622.39	138,541.70	79,717.72
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	198,622.39	138,541.70	79,717.72	46,546.78

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,485,652.81	5,140,344.98	2,501,347.90	3,500,296.91
2 Cash and Cash Equivalents	1,220.00	1,220.00	1,220.00	1,220.00
3 Total Assets	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</u>	<u>3,501,516.91</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	4,486,872.81	5,141,564.98	2,502,567.90	3,501,516.91
10 Total Fund Equity	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</u>	<u>3,501,516.91</u>
11 Total Liabilities and Fund Equity	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</u>	<u>3,501,516.91</u>
12				
13				
14 Taxes	-	-	-	-
15 Licenses, Permits and Fees	9,825,523.68	10,802,106.06	1,725,202.27	1,753,930.28
16 Fines, Forfeits and Penalties	2,813.42	200.00	-	-
17 Use of Money and Property	-	-	-	-
18 Sales and Services	26,821.31	878,820.01	1,725,299.43	1,688,998.26
19 Administering Programs	20,288,695.30	23,421,363.00	23,417,703.93	24,669,903.16
20 Other Revenue	801,132.23	162,034.76	5,260,947.35	8,418,226.14
21 Total Operating Revenue	<u>30,944,985.94</u>	<u>35,264,523.83</u>	<u>32,129,152.98</u>	<u>36,531,057.84</u>
22				
23 Personal Services and Benefits	7,917,528.24	9,024,125.58	8,974,834.69	9,392,860.95
24 Travel	140,449.59	144,611.47	121,402.66	156,900.47
25 Contractual Services	4,727,041.53	3,173,230.56	3,255,981.79	2,633,123.89
26 Supplies and Materials	1,440,579.39	1,435,424.93	1,290,375.07	1,602,384.00
27 Grants and Subsidies	16,204,219.89	19,748,005.59	20,065,358.36	21,124,165.28
28 Capital Outlay	82,030.39	119,094.16	75,273.80	167,262.20
29 Other Expense	-	813.99	37,691.09	-
30 Interest Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	<u>30,511,849.03</u>	<u>33,645,306.28</u>	<u>33,820,917.46</u>	<u>35,076,696.79</u>
32				
33 Transfers In	92,919.04	-	-	480,000.00
34 Transfers Out	(893,363.76)	(963,582.35)	(924,940.60)	(935,502.04)
35 Net Transfers In (Out)	<u>(800,444.72)</u>	<u>(963,582.35)</u>	<u>(924,940.60)</u>	<u>(455,502.04)</u>
36				
37 Net Change	(367,307.81)	655,635.20	(2,616,705.08)	998,859.01
38				
39 Beginning Fund Equity	4,854,180.62	4,486,872.81	5,141,564.98	2,502,567.90
40 Prior Period Adjustment	-	(943.03)	(22,292.00)	90.00
41 Ending Equity	<u>4,486,872.81</u>	<u>5,141,564.98</u>	<u>2,502,567.90</u>	<u>3,501,516.91</u>

**Company:** 3047

**Company Name:** Health Special Services Fund

**Fund Name:** Health Special Services Fund

**Fund Type:** Special Revenue

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	757,811.30	485,726.23	430,083.67	679,449.40
2 Total Assets	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>	<u>679,449.40</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	757,811.30	485,726.23	430,083.67	679,449.40
10 Total Fund Equity	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>	<u>679,449.40</u>
11 Total Liabilities and Fund Equity	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>	<u>679,449.40</u>
12				
13				
14 Taxes	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
15 Use of Money and Property	28,602.57	17,797.06	6,493.07	-
16 Other Revenue	648.92	537.00	-	-
17 Total Operating Revenue	<u>5,029,251.49</u>	<u>5,018,334.06</u>	<u>5,006,493.07</u>	<u>5,000,000.00</u>
18				
19 Personal Services and Benefits	1,787.94	1,552.68	2,105.69	5,183.85
20 Travel	2,143.98	247.34	269.70	204.50
21 Contractual Services	4,432,773.95	4,403,828.19	4,189,077.42	3,865,125.42
22 Supplies and Materials	350,473.96	1,753.55	6,414.95	701.84
23 Grants and Subsidies	761,771.00	869,356.74	850,191.71	866,589.84
24 Capital Outlay	1,093.85	747.92	747.92	105.76
25 Interest Expense				485.49
26 Total Operating Expenditures/Expenses	<u>5,550,044.68</u>	<u>5,277,486.42</u>	<u>5,048,807.39</u>	<u>4,738,396.70</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(28,735.65)	(12,932.71)	(13,328.24)	(12,237.57)
30 Net Transfers In (Out)	<u>(28,735.65)</u>	<u>(12,932.71)</u>	<u>(13,328.24)</u>	<u>(12,237.57)</u>
31				
32 Net Change	(549,528.84)	(272,085.07)	(55,642.56)	249,365.73
33				
34 Beginning Fund Equity	1,307,340.14	757,811.30	485,726.23	430,083.67
35 Ending Equity	<u>757,811.30</u>	<u>485,726.23</u>	<u>430,083.67</u>	<u>679,449.40</u>

**Company:** 3047

**Company Name:** Tobacco Prevention and Reduction

**Fund Name:** Tobacco Prevention and Reduction Trust Fund

**Fund Type:** Special Revenue

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	572,042.39	418,065.20	327,969.74	621,316.24
2 Total Assets	572,042.39	418,065.20	327,969.74	621,316.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	572,042.39	418,065.20	327,969.74	621,316.24
9 Total Fund Equity	572,042.39	418,065.20	327,969.74	621,316.24
10 Total Liabilities and Fund Equity	572,042.39	418,065.20	327,969.74	621,316.24
11				
12				
13 Licenses, Permits and Fees	2,952,299.74	-	-	-
14 Use of Money and Property	9,493.85	10,220.02	7,803.09	6,610.01
15 Sales and Services	-	2,958,574.66	2,978,346.87	2,923,732.35
16 Other Revenue	500.00	493.55	23.00	-
17 Total Operating Revenue	2,962,293.59	2,969,288.23	2,986,172.96	2,930,342.36
18				
19 Personal Services and Benefits	1,198,379.58	1,238,874.00	1,265,550.06	1,190,529.18
20 Travel	7,328.40	13,820.07	15,069.27	9,815.97
21 Contractual Services	500,079.66	602,735.69	528,399.52	441,130.75
22 Supplies and Materials	1,175,891.54	1,251,270.48	1,244,974.64	984,204.31
23 Grants and Subsidies	768.00	50.74	-	-
24 Capital Outlay	101,317.06	14,846.15	21,461.09	10,434.65
25 Other Expense	1,397.40	1,638.00	813.84	881.00
26 Interest Expense	-	30.29	-	-
27 Total Operating Expenditures/Expenses	2,985,161.64	3,123,265.42	3,076,268.42	2,636,995.86
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(22,868.05)	(153,977.19)	(90,095.46)	293,346.50
34				
35 Beginning Fund Equity	594,910.44	572,042.39	418,065.20	327,969.74
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	572,042.39	418,065.20	327,969.74	621,316.24

**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 State Public Health Laboratory.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	707,995.06	667,758.65	721,569.03	682,175.72
2 Cash and Cash Equivalents	15,366.29	-	-	-
3 Accounts Receivable	-	-	-	-
4 Total Assets	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</u>	<u>682,175.72</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	723,361.35	667,758.65	721,569.03	682,175.72
11 Total Fund Equity	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</u>	<u>682,175.72</u>
12 Total Liabilities and Fund Equity	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</u>	<u>682,175.72</u>
13				
14				
15 Licenses, Permits and Fees	323,115.00	279,700.00	345,395.00	318,367.55
16 Use of Money and Property	7,065.27	7,926.82	7,139.16	7,113.24
17 Sales and Services	3,515.00	7,215.00	8,475.00	7,775.00
18 Total Operating Revenue	<u>333,695.27</u>	<u>294,841.82</u>	<u>361,009.16</u>	<u>333,255.79</u>
19				
20 Personal Services and Benefits	2,067.72	1,098.03	1,098.03	839.67
21 Travel	15,229.53	17,043.11	22,202.75	19,361.43
22 Contractual Services	254,193.46	325,993.10	277,666.29	345,577.11
23 Supplies and Materials	5,921.18	6,310.28	6,231.71	6,870.89
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	-	-	-
26 Other Expense	75.00	-	-	-
27 Insurance Claims	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>277,486.89</u>	<u>350,444.52</u>	<u>307,198.78</u>	<u>372,649.10</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	56,208.38	(55,602.70)	53,810.38	(39,393.31)
35				
36 Beginning Fund Equity	667,152.97	723,361.35	667,758.65	721,569.03
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>723,361.35</u>	<u>667,758.65</u>	<u>721,569.03</u>	<u>682,175.72</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	110,014.67	100,662.39	143,330.71	137,172.20
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</u>	<u>137,172.20</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	10,854.80
9 Unreserved Fund Balance	110,014.67	100,662.39	143,330.71	126,317.40
10 Total Fund Equity	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</u>	<u>137,172.20</u>
11 Total Liabilities and Fund Equity	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</u>	<u>137,172.20</u>
12				
13				
14 Licenses, Permits and Fees	84,760.00	23,500.00	79,470.00	27,110.00
15 Fines, Forfeits, and Penalties	550.00	-	100.00	-
16 Use of Money and Property	780.24	1,291.23	1,309.42	1,587.48
17 Sales and Services	260.00	140.00	-	20.00
18 Total Operating Revenue	<u>86,350.24</u>	<u>24,931.23</u>	<u>80,879.42</u>	<u>28,717.48</u>
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	1,108.21	1,159.61	-	-
22 Contractual Services	31,614.52	32,212.30	37,995.76	34,751.95
23 Supplies and Materials	703.12	39.63	215.34	124.04
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	871.97	-	-
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>33,425.85</u>	<u>34,283.51</u>	<u>38,211.10</u>	<u>34,875.99</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	52,924.39	(9,352.28)	42,668.32	(6,158.51)
34				
35 Beginning Fund Equity	57,090.28	110,014.67	100,662.39	143,330.71
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>110,014.67</u>	<u>100,662.39</u>	<u>143,330.71</u>	<u>137,172.20</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	81,283.18	85,858.12	91,220.05	93,932.06
2 Total Assets	81,283.18	85,858.12	91,220.05	93,932.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	81,283.18	85,858.12	91,220.05	93,932.06
9 Total Fund Equity	81,283.18	85,858.12	91,220.05	93,932.06
10 Total Liabilities and Fund Equity	81,283.18	85,858.12	91,220.05	93,932.06
11				
12				
13 Licenses, Permits and Fees	24,670.00	26,750.00	29,300.00	27,450.00
14 Use of Money and Property	833.42	961.60	940.15	960.71
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	25,503.42	27,711.60	30,240.15	28,410.71
17				
18 Personal Services and Benefits	323.64	646.74	516.72	258.36
19 Travel	1,028.56	1,557.76	1,478.84	448.90
20 Contractual Services	19,638.72	20,468.13	22,594.76	24,635.73
21 Supplies and Materials	447.80	280.43	287.90	355.71
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	183.60	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	21,438.72	23,136.66	24,878.22	25,698.70
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	4,064.70	4,574.94	5,361.93	2,712.01
32				
33 Beginning Fund Equity	77,218.48	81,283.18	85,858.12	91,220.05
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	81,283.18	85,858.12	91,220.05	93,932.06

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	77,835.92	62,789.74	39,871.18	26,773.69
2 Total Assets	77,835.92	62,789.74	39,871.18	26,773.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	77,835.92	62,789.74	39,871.18	26,773.69
9 Total Fund Equity	77,835.92	62,789.74	39,871.18	26,773.69
10 Total Liabilities and Fund Equity	77,835.92	62,789.74	39,871.18	26,773.69
11				
12				
13 Licenses, Permits and Fees	47,560.00	47,255.00	48,062.00	47,970.00
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	1,565.95	1,353.92	1,042.30	805.58
16 Sales and Services	700.00	300.00	800.00	900.00
17 Total Operating Revenue	49,825.95	48,908.92	49,904.30	49,675.58
18				
19 Personal Services and Benefits	1,039.56	648.72	1,294.63	1,100.86
20 Travel	2,489.58	1,038.92	956.98	813.63
21 Contractual Services	63,753.28	60,301.41	68,729.76	60,858.58
22 Supplies and Materials	2,876.45	1,921.05	1,751.49	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	45.00	90.00	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	70,158.87	63,955.10	72,822.86	62,773.07
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(20,332.92)	(15,046.18)	(22,918.56)	(13,097.49)
33				
34 Beginning Fund Equity	98,168.84	77,835.92	62,789.74	39,871.18
35 Ending Equity	77,835.92	62,789.74	39,871.18	26,773.69

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Massage Therapy

**Fund Type:** Enterprise

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	808,876.54	795,721.23	578,415.31	454,598.89
2 Cash and Cash Equivalents	4,594.31	4,762.59	5,453.66	4,437.22
3 Total Assets	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</u>	<u>459,036.11</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	813,470.85	800,483.82	583,868.97	459,036.11
10 Total Fund Equity	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</u>	<u>459,036.11</u>
11 Total Liabilities and Fund Equity	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</u>	<u>459,036.11</u>
12				
13				
14 Licenses, Permits and Fees	1,140,050.00	1,152,543.00	1,143,315.00	1,301,858.24
15 Fines, Forfeits and Penalties	12,740.00	15,100.00	13,700.00	12,100.00
16 Use of Money and Property	9,998.80	10,388.32	9,245.22	8,121.14
17 Sales and Services	10,406.74	12,397.50	9,600.00	9,970.00
18 Administering Programs	74,146.53	66,047.58	62,647.00	56,700.00
19 Other Revenue	-	-	6,675.00	-
20 Total Operating Revenue	<u>1,247,342.07</u>	<u>1,256,476.40</u>	<u>1,245,182.22</u>	<u>1,388,749.38</u>
21				
22 Personal Services and Benefits	597,284.58	628,764.81	632,960.99	649,284.03
23 Travel	18,347.22	25,323.17	36,788.90	17,976.93
24 Contractual Services	600,680.35	566,695.94	707,908.20	798,658.14
25 Supplies and Materials	35,734.79	43,966.91	42,890.97	46,392.14
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	12,034.32	4,712.60	41,248.01	1,271.00
28 Other Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>1,264,081.26</u>	<u>1,269,463.43</u>	<u>1,461,797.07</u>	<u>1,513,582.24</u>
30				
31 Transfers In	-	-	-	82,892.72
32 Transfers Out	-	-	-	(82,892.72)
33 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	(16,739.19)	(12,987.03)	(216,614.85)	(124,832.86)
36				
37 Beginning Fund Equity	830,210.04	813,470.85	800,483.82	583,868.97
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>813,470.85</u>	<u>800,483.82</u>	<u>583,868.97</u>	<u>459,036.11</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	38,478.78	77,068.42	48,620.08	55,865.16
2 Total Assets	38,478.78	77,068.42	48,620.08	55,865.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	38,478.78	77,068.42	48,620.08	55,865.16
9 Total Fund Equity	38,478.78	77,068.42	48,620.08	55,865.16
10 Total Liabilities and Fund Equity	38,478.78	77,068.42	48,620.08	55,865.16
11				
12				
13 Licenses, Permits and Fees	20,600.00	80,150.00	15,725.00	71,650.00
14 Use of Money and Property	528.53	647.88	688.64	744.08
15 Sales and Services	-	-	-	-
16 Other Revenue	425.00	300.00	300.00	450.00
17 Total Operating Revenue	21,553.53	81,097.88	16,713.64	72,844.08
18				
19 Personal Services and Benefits	586.66	650.72	654.91	586.35
20 Travel	1,396.24	1,438.92	999.16	1,365.36
21 Contractual Services	39,414.68	39,366.72	43,100.14	63,146.78
22 Supplies and Materials	821.61	1,051.88	407.77	401.51
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	99.00
25 Total Operating Expenditures/Expenses	42,219.19	42,508.24	45,161.98	65,599.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(20,665.66)	38,589.64	(28,448.34)	7,245.08
32				
33 Beginning Fund Equity	59,144.44	38,478.78	77,068.42	48,620.08
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	38,478.78	77,068.42	48,620.08	55,865.16

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95
2 Total Assets	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95
9 Total Fund Equity	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95
10 Total Liabilities and Fund Equity	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95
11				
12				
13 Licenses, Permits and Fees	760,455.00	813,440.00	785,000.00	865,905.00
14 Fines, Forfeits and Penalties	625.00	925.00	700.00	475.00
15 Use of Money and Property	17,539.32	19,259.53	17,997.79	17,479.55
16 Sales and Services	2,250.00	1,621.00	1,800.00	4,320.00
17 Other Revenue	-	1,581.75	-	-
18 Total Operating Revenue	780,869.32	836,827.28	805,497.79	888,179.55
19				
20 Personal Services and Benefits	411,513.72	421,629.73	483,354.84	570,932.16
21 Travel	27,066.20	20,014.71	26,485.95	21,565.61
22 Contractual Services	266,394.59	337,827.59	491,345.88	493,287.21
23 Supplies and Materials	7,600.63	7,643.89	8,446.94	6,063.62
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	49,896.39	7,143.57	16,215.77	7,724.42
26 Other Expense	-	-	521.00	-
27 Total Operating Expenditures/Expenses	762,471.53	794,259.49	1,026,370.38	1,099,573.02
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	18,397.79	42,567.79	(220,872.59)	(211,393.47)
34				
35 Beginning Fund Equity	1,368,701.43	1,387,099.22	1,429,667.01	1,208,794.42
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Pharmacy

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	278,621.74	312,498.04	342,882.35	364,944.36
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</u>	<u>364,944.36</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	278,621.74	312,498.04	342,882.35	364,944.36
10 Total Fund Equity	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</u>	<u>364,944.36</u>
11 Total Liabilities and Fund Equity	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</u>	<u>364,944.36</u>
12				
13				
14 Licenses, Permits and Fees	103,325.00	104,800.00	106,325.00	106,500.00
15 Use of Money and Property	3,255.92	3,698.50	3,657.68	3,913.47
16 Sales and Services	2,840.00	3,400.00	3,775.00	2,395.00
17 Total Operating Revenue	<u>109,420.92</u>	<u>111,898.50</u>	<u>113,757.68</u>	<u>112,808.47</u>
18				
19 Personal Services and Benefits	58,578.64	59,687.96	62,788.18	64,098.85
20 Travel	13,208.59	2,930.57	6,629.42	6,591.08
21 Contractual Services	18,958.18	13,436.72	11,608.57	18,295.56
22 Supplies and Materials	2,231.48	1,816.95	2,347.20	1,675.80
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	150.00	-	85.17
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	<u>92,976.89</u>	<u>78,022.20</u>	<u>83,373.37</u>	<u>90,746.46</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	16,444.03	33,876.30	30,384.31	22,062.01
33				
34 Beginning Fund Equity	262,177.71	278,621.74	312,498.04	342,882.35
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>278,621.74</u>	<u>312,498.04</u>	<u>342,882.35</u>	<u>364,944.36</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	113,683.76	117,878.97	116,496.18	111,414.33
2 Total Assets	113,683.76	117,878.97	116,496.18	111,414.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	113,683.76	117,878.97	116,496.18	111,414.33
9 Total Fund Equity	113,683.76	117,878.97	116,496.18	111,414.33
10 Total Liabilities and Fund Equity	113,683.76	117,878.97	116,496.18	111,414.33
11				
12				
13 Licenses, Permits and Fees	70,375.00	70,375.00	70,190.00	70,085.00
14 Use of Money and Property	1,195.36	1,472.06	1,484.10	1,500.24
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	71,570.36	71,847.06	71,674.10	71,585.24
17				
18 Personal Services and Benefits	3,159.40	7,715.29	3,767.00	455.80
19 Travel	2,428.37	6,389.75	3,973.17	2,698.51
20 Contractual Services	49,383.10	52,016.01	65,065.05	72,877.25
21 Supplies and Materials	868.49	886.57	251.67	635.53
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	644.23	-	-
24 Total Operating Expenditures/Expenses	55,839.36	67,651.85	73,056.89	76,667.09
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	15,731.00	4,195.21	(1,382.79)	(5,081.85)
31				
32 Beginning Fund Equity	97,952.76	113,683.76	117,878.97	116,496.18
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	113,683.76	117,878.97	116,496.18	111,414.33

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Funeral Service

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,176,060.42	3,478,867.88	4,074,259.45	5,646,368.90
2 Cash and Cash Equivalents	2,375.72	3,123.62	1,470.61	3,488.78
3 Total Assets	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</u>	<u>5,649,857.68</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	3,178,436.14	3,481,991.50	4,075,730.06	5,649,857.68
10 Total Fund Equity	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</u>	<u>5,649,857.68</u>
11 Total Liabilities and Fund Equity	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</u>	<u>5,649,857.68</u>
12				
13				
14 Licenses, Permits and Fees	1,145,297.76	1,221,526.24	1,258,117.01	2,309,780.00
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	33,911.28	40,034.59	40,004.87	43,374.23
17 Sales and Services	175,760.00	138,602.00	136,006.00	147,409.99
18 Administering Programs	-	-	-	-
19 Total Operating Revenue	<u>1,354,969.04</u>	<u>1,400,162.83</u>	<u>1,434,127.88</u>	<u>2,500,564.22</u>
20				
21 Personal Services and Benefits	433,031.90	471,897.28	482,216.68	471,955.35
22 Travel	37,520.55	19,417.77	32,556.07	16,740.07
23 Contractual Services	646,365.76	526,395.84	288,453.42	397,039.01
24 Supplies and Materials	21,076.22	27,007.74	35,543.07	35,609.75
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	2,587.07	51,643.54	1,472.76	4,773.52
27 Other Expense	8,000.00	-	-	-
28 Interest Expense	238.05	245.30	147.32	318.90
29 Total Operating Expenditures/Expenses	<u>1,148,819.55</u>	<u>1,096,607.47</u>	<u>840,389.32</u>	<u>926,436.60</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	206,149.49	303,555.36	593,738.56	1,574,127.62
36				
37 Beginning Fund Equity	2,972,286.65	3,178,436.14	3,481,991.50	4,075,730.06
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>3,178,436.14</u>	<u>3,481,991.50</u>	<u>4,075,730.06</u>	<u>5,649,857.68</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	51,983.12	48,935.18	52,025.36	65,925.77
2 Total Assets	51,983.12	48,935.18	52,025.36	65,925.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	51,983.12	48,935.18	52,025.36	65,925.77
9 Total Fund Equity	51,983.12	48,935.18	52,025.36	65,925.77
10 Total Liabilities and Fund Equity	51,983.12	48,935.18	52,025.36	65,925.77
11				
12				
13 Licenses, Permits and Fees	70,521.07	71,794.10	72,125.54	74,186.21
14 Use of Money and Property	682.78	840.64	876.24	838.34
15 Sales and Services	200.00	100.00	800.00	500.00
16 Total Operating Revenue	71,403.85	72,734.74	73,801.78	75,524.55
17				
18 Personal Services and Benefits	840.51	968.85	710.49	645.90
19 Travel	1,229.11	1,001.56	1,467.06	1,482.18
20 Contractual Services	52,673.26	73,812.27	68,534.05	59,101.84
21 Supplies and Materials	1,084.13	-	-	394.22
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	55,827.01	75,782.68	70,711.60	61,624.14
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	15,576.84	(3,047.94)	3,090.18	13,900.41
31				
32 Beginning Fund Equity	36,406.28	51,983.12	48,935.18	52,025.36
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	51,983.12	48,935.18	52,025.36	65,925.77

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	30,758.00	23,811.80	27,350.51	27,897.55
2 Total Assets	30,758.00	23,811.80	27,350.51	27,897.55
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	30,758.00	23,811.80	27,350.51	27,897.55
9 Total Fund Equity	30,758.00	23,811.80	27,350.51	27,897.55
10 Total Liabilities and Fund Equity	30,758.00	23,811.80	27,350.51	27,897.55
11				
12				
13 Licenses, Permits and Fees	8,970.00	8,120.00	20,900.00	19,760.00
14 Use of Money and Property	428.77	411.21	318.43	247.69
15 Total Operating Revenue	9,398.77	8,531.21	21,218.43	20,007.69
16				
17 Personal Services and Benefits	-	323.79	387.54	193.77
18 Travel	-	441.46	522.30	-
19 Contractual Services	13,604.04	14,400.25	16,657.53	18,972.84
20 Supplies and Materials	191.81	237.08	112.35	294.04
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	74.83	-	-
23 Total Operating Expenditures/Expenses	13,795.85	15,477.41	17,679.72	19,460.65
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(4,397.08)	(6,946.20)	3,538.71	547.04
30				
31 Beginning Fund Equity	35,155.08	30,758.00	23,811.80	27,350.51
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	30,758.00	23,811.80	27,350.51	27,897.55

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Podiatry Examiners

**Fund Type:** Enterprise

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

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



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

	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	20,000.00	10,388.35	6,973.74
2 Total Assets	20,000.00	10,388.35	6,973.74
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	20,000.00	10,388.35	6,973.74
9 Total Fund Equity	20,000.00	10,388.35	6,973.74
10 Total Liabilities and Fund Equity	20,000.00	10,388.35	6,973.74
11			
12			
13 Licenses, Permits and Fees	-	-	6,025.00
14 Use of Money and Property	-	16.28	-
15 Other Revenue	20,000.00	-	143.95
16 Total Operating Revenue	20,000.00	16.28	6,168.95
17			
18 Personal Services and Benefits	-	1,873.11	904.26
19 Travel	-	5,969.16	-
20 Contractual Services	-	1,631.68	8,679.30
21 Supplies and Materials	-	153.98	-
22 Grants and Subsidies	-	-	-
23 Capital Outlay	-	-	-
24 Total Operating Expenditures/Expenses	-	9,627.93	9,583.56
25			
26 Transfers In	-	-	-
27 Transfers Out	-	-	-
28 Net Transfers In (Out)	-	-	-
29			
30 Net Change	20,000.00	(9,611.65)	(3,414.61)
31			
32 Beginning Fund Equity	-	20,000.00	10,388.35
33 Prior Period Adjustment	-	-	-
34 Ending Equity	20,000.00	10,388.35	6,973.74

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Certified Professional Midwives

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	359,117.19	708,972.52	703,781.93	545,033.19
2 Total Assets	359,117.19	708,972.52	703,781.93	545,033.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	359,117.19	708,972.52	703,781.93	545,033.19
9 Total Fund Equity	359,117.19	708,972.52	703,781.93	545,033.19
10 Total Liabilities and Fund Equity	359,117.19	708,972.52	703,781.93	545,033.19
11				
12				
13 Fines, Forfeits and Penalties	647,590.82	772,560.25	825,103.50	716,459.82
14 Use of Money and Property	8,938.19	7,921.81	5,002.09	4,979.42
15 Total Operating Revenue	656,529.01	780,482.06	830,105.59	721,439.24
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	921,736.08	-	-	-
23 Total Operating Expenditures/Expenses	921,736.08	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(452,222.81)	(430,626.73)	(835,296.18)	(880,187.98)
27 Net Transfers In (Out)	(452,222.81)	(430,626.73)	(835,296.18)	(880,187.98)
28				
29 Net Change	(717,429.88)	349,855.33	(5,190.59)	(158,748.74)
30				
31 Beginning Fund Equity	1,076,547.07	359,117.19	708,972.52	703,781.93
32 Ending Equity	359,117.19	708,972.52	703,781.93	545,033.19

**Company:** 3030

**Company Name:** Employment Security Contingency Fund

**Fund Name:** Employment Security Contingency Fund

**Fund Type:** Special Revenue

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	43,488.41	40,706.92	39,853.11	40,706.92
2 Total Assets	43,488.41	40,706.92	39,853.11	40,706.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	43,488.41	47,884.62	39,853.11	40,706.92
9 Total Fund Equity	43,488.41	47,884.62	39,853.11	40,706.92
10 Total Liabilities and Fund Equity	43,488.41	47,884.62	39,853.11	40,706.92
11				
12				
13 Licenses, Permits and Fees	51,522.57	31,882.08	40,087.29	34,427.74
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	51,522.57	31,882.08	40,087.29	34,427.74
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	7,069.16	4,785.33	400.39	7,028.83
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	15,930.31	14,055.54	12,714.40	21,333.11
24 Total Operating Expenditures/Expenses	22,999.47	18,840.87	13,114.79	28,361.94
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(8,255.00)	(8,645.00)	(35,004.01)	(5,211.99)
28 Net Transfers In (Out)	(8,255.00)	(8,645.00)	(35,004.01)	(5,211.99)
29				
30 Net Change	20,268.10	4,396.21	(8,031.51)	853.81
31				
32 Beginning Fund Equity	23,220.31	43,488.41	47,884.62	39,853.11
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	43,488.41	47,884.62	39,853.11	40,706.92

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</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	55,000.00	-	91,973.70	13,162.50
8 Unreserved Fund Balance	120,000.00	175,000.00	83,026.30	161,837.50
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	10,605,764.06	11,332,651.70	11,977,761.76	12,266,736.73
14 Use of Money and Property	18,529.76	15,913.27	14,111.61	14,896.58
15 Sales and Services	-	-	-	-
16 Other Revenue	944.02	123.53	-	-
17 Total Operating Revenue	10,625,237.84	11,348,688.50	11,991,873.37	12,281,633.31
18				
19 Personal Services and Benefits	1,781,650.52	1,888,689.49	1,922,011.66	1,992,337.02
20 Travel	7,110.50	7,102.88	15,509.40	17,621.39
21 Contractual Services	332,873.75	292,156.84	314,651.06	323,737.26
22 Supplies and Materials	26,442.11	18,715.93	20,600.72	20,612.27
23 Capital Outlay	34,854.16	28,001.31	29,021.82	36,222.01
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	2,182,931.04	2,234,666.45	2,301,794.66	2,390,529.95
26				
27 Transfers In	15,000.00	-	-	-
28 Transfers Out	(8,457,306.80)	(9,114,022.05)	(9,690,078.71)	(9,891,103.36)
29 Net Transfers In (Out)	(8,442,306.80)	(9,114,022.05)	(9,690,078.71)	(9,891,103.36)
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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	854.53	860.11	869.58	880.00
2 Total Assets	854.53	860.11	869.58	880.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	854.53	860.11	869.58	880.00
9 Total Fund Equity	854.53	860.11	869.58	880.00
10 Total Liabilities and Fund Equity	854.53	860.11	869.58	880.00
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	-	-	-	-
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	44.20	5.58	9.47	10.42
17 Sales and Services	-	-	-	-
18 Other Revenue	490.00	-	-	-
19 Total Operating Revenue	534.20	5.58	9.47	10.42
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Total Operating Expenditures/Expenses	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	534.20	5.58	9.47	10.42
34				
35 Beginning Fund Equity	320.33	854.53	860.11	869.58
36 Ending Equity	854.53	860.11	869.58	880.00

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	131,878.19	148,454.13	132,671.80	145,668.22
2 Total Assets	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</u>	<u>145,668.22</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	131,878.19	148,454.13	132,671.80	145,668.22
9 Total Fund Equity	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</u>	<u>145,668.22</u>
10 Total Liabilities and Fund Equity	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</u>	<u>145,668.22</u>
11				
12				
13 Licenses, Permits and Fees	36,740.00	69,500.00	37,940.00	66,620.00
14 Use of Money and Property	1,095.85	1,664.92	1,818.16	1,712.49
15 Total Operating Revenue	<u>37,835.85</u>	<u>71,164.92</u>	<u>39,758.16</u>	<u>68,332.49</u>
16				
17 Personal Services and Benefits	40,950.99	44,223.48	44,980.99	44,870.25
18 Travel	108.56	391.50	68.39	153.23
19 Contractual Services	-	6,072.15	6,596.95	6,840.37
20 Supplies and Materials	-	187.69	251.60	414.48
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	139.00	1,405.70	1,420.50	746.93
23 Total Operating Expenditures/Expenses	<u>41,198.55</u>	<u>52,280.52</u>	<u>53,318.43</u>	<u>53,025.26</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(16,646.25)	(2,308.46)	(2,222.06)	(2,310.81)
27 Net Transfers In (Out)	<u>(16,646.25)</u>	<u>(2,308.46)</u>	<u>(2,222.06)</u>	<u>(2,310.81)</u>
28				
29 Net Change	(20,008.95)	16,575.94	(15,782.33)	12,996.42
30				
31 Beginning Fund Equity	151,887.14	131,878.19	148,454.13	132,671.80
32 Ending Equity	<u>131,878.19</u>	<u>148,454.13</u>	<u>132,671.80</u>	<u>145,668.22</u>

**Company:** 3183

**Company Name:** Insurance and Securities

**Fund Name:** SD Insurance Producers Continuing Education Fund

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	146,916.67	176,203.39	217,402.57	259,677.01
2 Total Assets	146,916.67	176,203.39	217,402.57	259,677.01
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,941.64	-	-	-
8 Unreserved Fund Balance	143,975.03	176,203.39	217,402.57	259,677.01
9 Total Fund Equity	146,916.67	176,203.39	217,402.57	259,677.01
10 Total Liabilities and Fund Equity	146,916.67	176,203.39	217,402.57	259,677.01
11				
12				
13 Licenses, Permits and Fees	171,535.00	171,245.00	181,875.00	183,110.00
14 Fines, Forfeits and Penalties	11,140.00	4,825.00	6,075.00	6,350.00
15 Use of Money and Property	6,437.88	4,556.57	2,416.40	2,729.26
16 Sales and Services	5,800.00	7,200.00	7,300.00	5,150.00
17 Other Revenue	-	-	-	-
18 Total Operating Revenue	194,912.88	187,826.57	197,666.40	197,339.26
19				
20 Personal Services and Benefits	90,676.04	99,345.66	85,650.41	85,850.03
21 Travel	4,002.20	8,945.66	10,058.92	5,576.46
22 Contractual Services	45,899.42	38,544.32	46,512.43	54,160.67
23 Supplies and Materials	4,494.72	4,457.87	4,067.91	4,450.03
24 Capital Outlay	367.58	2,060.49	5,946.44	606.34
25 Total Operating Expenditures/Expenses	145,439.96	153,354.00	152,236.11	150,643.53
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(3,645.19)	(5,185.85)	(4,231.11)	(4,421.29)
29 Net Transfers In (Out)	(3,645.19)	(5,185.85)	(4,231.11)	(4,421.29)
30				
31 Net Change	45,827.73	29,286.72	41,199.18	42,274.44
32				
33 Beginning Fund Equity	101,088.94	146,916.67	176,203.39	217,402.57
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	146,916.67	176,203.39	217,402.57	259,677.01

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	259,589.68	265,582.89	261,032.13	258,853.71
2 Total Assets	259,589.68	265,582.89	261,032.13	258,853.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	259,589.68	265,582.89	261,032.13	258,853.71
9 Total Fund Equity	259,589.68	265,582.89	261,032.13	258,853.71
10 Total Liabilities and Fund Equity	259,589.68	265,582.89	261,032.13	258,853.71
11				
12				
13 Licenses, Permits and Fees	82,500.00	76,550.00	79,500.00	71,000.00
14 Fines, Forfeits and Penalties	50.00	300.00	800.00	250.00
15 Use of Money and Property	2,996.87	3,506.44	3,423.70	3,404.36
16 Total Operating Revenue	85,546.87	80,356.44	83,723.70	74,654.36
17				
18 Personal Services and Benefits	47,164.21	53,319.89	60,504.20	55,647.50
19 Travel	4,137.83	3,284.96	2,707.59	2,575.26
20 Contractual Services	10,149.39	11,476.58	15,134.93	12,741.36
21 Supplies and Materials	2,286.21	2,392.59	2,738.22	2,609.78
22 Capital Outlay	186.97	1,105.90	4,200.62	393.03
23 Insurance Claims	-	-	-	-
24 Total Operating Expenditures/Expenses	63,924.61	71,579.92	85,285.56	73,966.93
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(1,896.01)	(2,783.31)	(2,988.90)	(2,865.85)
28 Net Transfers In (Out)	(1,896.01)	(2,783.31)	(2,988.90)	(2,865.85)
29				
30 Net Change	19,726.25	5,993.21	(4,550.76)	(2,178.42)
31				
32 Beginning Fund Equity	239,863.43	259,589.68	265,582.89	261,032.13
33 Ending Equity	259,589.68	265,582.89	261,032.13	258,853.71

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</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	23,605,650.00	30,596,150.00	31,166,100.00	30,759,350.00
14 Licenses, Permits and Fees	15,188,965.00	15,042,025.00	15,646,977.08	16,290,352.00
15 Fines, Forfeits and Penalties	70,000.70	13,250.00	41,250.00	549,000.00
16 Use of Money and Property	43,190.88	44,960.43	45,940.61	53,199.78
17 Sales and Services	8,020.00	1,180.00	8,140.00	8,000.00
18 Other Revenue	-	625.70	-	-
19 Total Operating Revenue	38,915,826.58	45,698,191.13	46,908,407.69	47,659,901.78
20				
21 Personal Services and Benefits	373,764.49	384,313.11	259,862.97	291,768.11
22 Travel	2,102.92	2,560.75	5,010.69	4,739.59
23 Contractual Services	65,558.69	58,260.55	44,061.12	43,707.85
24 Supplies and Materials	4,166.17	4,526.57	2,221.16	2,039.18
25 Capital Outlay	4,833.29	2,099.67	364.80	3,092.29
26 Other Expense	1,900.00	-	-	-
27 Total Operating Expenditures/Expenses	452,325.56	451,760.65	311,520.74	345,347.02
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(38,463,501.02)	(45,246,430.48)	(46,596,886.95)	(47,314,554.76)
31 Net Transfers In (Out)	(38,463,501.02)	(45,246,430.48)	(46,596,886.95)	(47,314,554.76)
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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	255,952.61	280,752.72	294,052.85	275,113.93
2 Total Assets	255,952.61	280,752.72	294,052.85	275,113.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	255,952.61	280,752.72	294,052.85	275,113.93
9 Total Fund Equity	255,952.61	280,752.72	294,052.85	275,113.93
10 Total Liabilities and Fund Equity	255,952.61	280,752.72	294,052.85	275,113.93
11				
12				
13 Licenses, Permits and Fees	42,562.36	49,454.64	44,321.45	-
14 Use of Money and Property	2,893.78	3,493.58	3,526.44	3,623.85
15 Sales and Services	1,125.00	800.00	5,942.48	29,823.66
16 Total Operating Revenue	46,581.14	53,748.22	53,790.37	33,447.51
17				
18 Personal Services and Benefits	17,871.92	16,523.63	7,137.07	4,070.05
19 Travel	3,885.06	3,317.33	2,125.60	2,787.68
20 Contractual Services	2,902.77	7,624.26	29,833.14	40,295.36
21 Supplies and Materials	1,572.62	630.96	984.80	65.58
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	26,232.37	28,096.18	40,080.61	47,218.67
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(709.36)	(851.93)	(409.63)	(5,167.76)
29 Net Transfers In (Out)	(709.36)	(851.93)	(409.63)	(5,167.76)
30				
31 Net Change	19,639.41	24,800.11	13,300.13	(18,938.92)
32				
33 Beginning Fund Equity	236,313.20	255,952.61	280,752.72	294,052.85
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	255,952.61	280,752.72	294,052.85	275,113.93

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	375,276.52	423,170.59	408,634.19	423,652.28
2 Total Assets	375,276.52	423,170.59	408,634.19	423,652.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	375,276.52	423,170.59	408,634.19	423,652.28
9 Total Fund Equity	375,276.52	423,170.59	408,634.19	423,652.28
10 Total Liabilities and Fund Equity	375,276.52	423,170.59	408,634.19	423,652.28
11				
12				
13 Licenses, Permits and Fees	277,901.09	303,949.49	264,229.98	359,173.78
14 Use of Money and Property	4,714.96	5,466.12	5,470.45	5,660.71
15 Other Revenue	1,450.00	1,050.00	2,345.00	3,528.75
16 Total Operating Revenue	284,066.05	310,465.61	272,045.43	368,363.24
17				
18 Personal Services and Benefits	105,296.67	115,829.45	125,935.38	136,229.13
19 Travel	11,179.72	17,469.63	15,649.47	16,307.38
20 Contractual Services	130,551.59	119,762.60	136,197.28	157,751.22
21 Supplies and Materials	2,361.89	3,015.95	2,615.96	6,064.75
22 Capital Outlay	3,743.12	666.30	-	29,401.02
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	253,132.99	256,743.93	280,398.09	345,753.50
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(4,211.28)	(5,827.61)	(6,183.74)	(7,591.65)
28 Net Transfers In (Out)	(4,211.28)	(5,827.61)	(6,183.74)	(7,591.65)
29				
30 Net Change	26,721.78	47,894.07	(14,536.40)	15,018.09
31				
32 Beginning Fund Equity	348,554.74	375,276.52	423,170.59	408,634.19
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	375,276.52	423,170.59	408,634.19	423,652.28

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Accountancy

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	48,713.01	45,331.46	37,803.67	42,688.81
2 Total Assets	48,713.01	45,331.46	37,803.67	42,688.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	48,713.01	45,331.46	37,803.67	42,688.81
9 Total Fund Equity	48,713.01	45,331.46	37,803.67	42,688.81
10 Total Liabilities and Fund Equity	48,713.01	45,331.46	37,803.67	42,688.81
11				
12				
13 Licenses, Permits and Fees	19,428.00	24,061.00	22,644.00	20,371.00
14 Use of Money and Property	655.79	669.16	559.27	466.19
15 Total Operating Revenue	20,083.79	24,730.16	23,203.27	20,837.19
16				
17 Personal Services and Benefits	2,172.24	4,362.83	4,212.29	6,773.54
18 Travel	1,988.78	2,698.46	3,611.74	2,043.04
19 Contractual Services	19,506.09	20,618.56	22,705.45	6,187.50
20 Supplies and Materials	-	-	-	551.70
21 Capital Outlay	-	231.28	-	-
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	23,667.11	27,911.13	30,529.48	15,555.78
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(83.26)	(200.58)	(201.58)	(396.27)
27 Net Transfers In (Out)	(83.26)	(200.58)	(201.58)	(396.27)
28				
29 Net Change	(3,666.58)	(3,381.55)	(7,527.79)	4,885.14
30				
31 Beginning Fund Equity	52,379.59	48,713.01	45,331.46	37,803.67
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	48,713.01	45,331.46	37,803.67	42,688.81

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Barber Examiners

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	8,199.96	160,194.70	156,393.79	152,292.71
2 Total Assets	8,199.96	160,194.70	156,393.79	152,292.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	8,199.96	160,194.70	156,393.79	152,292.71
9 Total Fund Equity	8,199.96	160,194.70	156,393.79	152,292.71
10 Total Liabilities and Fund Equity	8,199.96	160,194.70	156,393.79	152,292.71
11				
12				
13 Licenses, Permits and Fees	19,439.25	197,101.67	45,710.97	35,810.70
14 Use of Money and Property	646.24	283.90	1,450.13	1,842.36
15 Total Operating Revenue	20,085.49	197,385.57	47,161.10	37,653.06
16				
17 Personal Services and Benefits	4,288.16	4,457.46	3,920.17	3,338.07
18 Travel	2,228.25	3,404.35	5,073.46	3,470.14
19 Contractual Services	33,330.28	36,733.86	40,606.14	34,352.20
20 Supplies and Materials	252.65	535.81	1,168.66	420.28
21 Capital Outlay	-	-	-	-
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	40,099.34	45,131.48	50,768.43	41,580.69
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(149.09)	(259.35)	(193.58)	(173.45)
27 Net Transfers In (Out)	(149.09)	(259.35)	(193.58)	(173.45)
28				
29 Net Change	(20,162.94)	151,994.74	(3,800.91)	(4,101.08)
30				
31 Beginning Fund Equity	28,362.90	8,199.96	160,194.70	156,393.79
32 Ending Equity	8,199.96	160,194.70	156,393.79	152,292.71

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	252,891.57	220,302.97	178,326.65	150,208.06
2 Total Assets	252,891.57	220,302.97	178,326.65	150,208.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	252,891.57	220,302.97	178,326.65	150,208.06
9 Total Fund Equity	252,891.57	220,302.97	178,326.65	150,208.06
10 Total Liabilities and Fund Equity	252,891.57	220,302.97	178,326.65	150,208.06
11				
12				
13 Licenses, Permits and Fees	232,474.00	256,334.00	231,757.00	232,252.00
14 Fines, Forfeits and Penalties	36,725.00	30,820.00	49,140.00	55,040.00
15 Use of Money and Property	3,836.75	3,767.86	2,909.35	2,365.75
16 Other Revenue	22,779.00	18,221.00	21,469.00	25,145.02
17 Total Operating Revenue	295,814.75	309,142.86	305,275.35	314,802.77
18				
19 Personal Services and Benefits	192,457.40	203,389.97	214,811.67	211,192.59
20 Travel	45,483.13	41,138.46	42,939.50	36,887.49
21 Contractual Services	91,119.45	68,969.14	65,263.18	65,218.87
22 Supplies and Materials	12,487.79	13,053.19	13,603.45	14,119.23
23 Capital Outlay	4,535.85	4,800.00	-	3,772.73
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	346,083.62	331,350.76	336,617.80	331,190.91
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(7,594.54)	(10,380.70)	(10,633.87)	(11,730.45)
29 Net Transfers In (Out)	(7,594.54)	(10,380.70)	(10,633.87)	(11,730.45)
30				
31 Net Change	(57,863.41)	(32,588.60)	(41,976.32)	(28,118.59)
32				
33 Beginning Fund Equity	310,754.98	252,891.57	220,302.97	178,326.65
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	252,891.57	220,302.97	178,326.65	150,208.06

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Cosmetology Commission

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,115,080.76	748,868.33	610,823.48	465,572.95
2 Total Assets	1,115,080.76	748,868.33	610,823.48	465,572.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	19,133.28	-	-	-
8 Unreserved Fund Balance	1,095,947.48	748,868.33	610,823.48	465,572.95
9 Total Fund Equity	1,115,080.76	748,868.33	610,823.48	465,572.95
10 Total Liabilities and Fund Equity	1,115,080.76	748,868.33	610,823.48	465,572.95
11				
12				
13 Licenses, Permits and Fees	1,581,541.00	1,400,535.00	1,547,280.50	1,434,747.83
14 Fines, Forfeits and Penalties	39,892.00	81,862.00	48,278.00	85,898.00
15 Use of Money and Property	14,891.17	14,891.94	12,375.96	8,904.24
16 Sales and Services	-	-	672.36	-
17 Other Revenue	120.00	101.86	3,120.00	40.00
18 Total Operating Revenue	1,636,444.17	1,497,390.80	1,611,726.82	1,529,590.07
19				
20 Personal Services and Benefits	1,170,166.77	1,294,418.64	1,217,960.27	1,173,756.57
21 Travel	272,065.19	272,457.41	265,476.81	266,667.84
22 Contractual Services	116,441.39	142,187.55	153,823.01	133,330.15
23 Supplies and Materials	31,288.48	43,421.05	49,770.13	24,515.15
24 Capital Outlay	11,306.09	42,589.42	2,140.18	10,660.34
25 Other Expense	1,537.00	2,878.00	480.00	51.34
26 Total Operating Expenditures/Expenses	1,602,804.92	1,797,952.07	1,689,650.40	1,608,981.39
27				
28 Transfers In	-	-	495.00	-
29 Transfers Out	(46,541.35)	(65,651.16)	(60,616.27)	(65,859.21)
30 Net Transfers In (Out)	(46,541.35)	(65,651.16)	(60,121.27)	(65,859.21)
31				
32 Net Change	(12,902.10)	(366,212.43)	(138,044.85)	(145,250.53)
33				
34 Beginning Fund Equity	1,127,982.86	1,115,080.76	748,868.33	610,823.48
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,115,080.76	748,868.33	610,823.48	465,572.95

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	224,190.01	244,705.66	209,725.71	211,997.85
2 Total Assets	224,190.01	244,705.66	209,725.71	211,997.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	150.00	-	-
8 Unreserved Fund Balance	224,190.01	244,555.66	209,725.71	211,997.85
9 Total Fund Equity	224,190.01	244,705.66	209,725.71	211,997.85
10 Total Liabilities and Fund Equity	224,190.01	244,705.66	209,725.71	211,997.85
11				
12				
13 Licenses, Permits and Fees	618,385.00	627,395.00	625,456.00	605,355.00
14 Use of Money and Property	1,544.33	2,469.39	2,933.20	2,983.17
15 Sales and Services	16,635.00	73,831.00	18,365.00	15,710.00
16 Other Revenue	16.00	224.67	234.00	863.77
17 Total Operating Revenue	636,580.33	703,920.06	646,988.20	624,911.94
18				
19 Personal Services and Benefits	387,379.53	445,870.82	405,309.80	406,930.51
20 Travel	88,681.23	92,651.26	103,733.55	102,713.35
21 Contractual Services	36,313.14	45,710.26	124,165.17	60,273.72
22 Supplies and Materials	25,020.67	71,886.77	25,483.79	27,647.71
23 Capital Outlay	5,176.27	93.78	2,450.58	1,384.20
24 Other Expense	1,261.80	4,265.24	998.16	920.70
25 Total Operating Expenditures/Expenses	543,832.64	660,478.13	662,141.05	599,870.19
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(15,461.34)	(22,926.28)	(19,827.10)	(22,769.61)
29 Net Transfers In (Out)	(15,461.34)	(22,926.28)	(19,827.10)	(22,769.61)
30				
31 Net Change	77,286.35	20,515.65	(34,979.95)	2,272.14
32				
33 Beginning Fund Equity	146,903.66	224,190.01	244,705.66	209,725.71
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	224,190.01	244,705.66	209,725.71	211,997.85

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	794,794.65	521,181.71	473,684.59	360,149.29
2 Total Assets	794,794.65	521,181.71	473,684.59	360,149.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	794,794.65	521,181.71	473,684.59	360,149.29
9 Total Fund Equity	794,794.65	521,181.71	473,684.59	360,149.29
10 Total Liabilities and Fund Equity	794,794.65	521,181.71	473,684.59	360,149.29
11				
12				
13 Licenses, Permits and Fees	311,455.00	495,679.59	333,931.65	404,852.72
14 Fines, Forfeits and Penalties	15,500.00	15,300.00	17,300.00	16,900.00
15 Use of Money and Property	7,984.30	9,760.37	10,304.33	7,698.80
16 Sales and Services	-	-	-	80.00
17 Other Revenue	-	8.38	-	80.00
18 Total Operating Revenue	334,939.30	520,748.34	361,535.98	429,611.52
19				
20 Personal Services and Benefits	104,675.31	159,438.73	164,786.63	159,456.74
21 Travel	14,411.35	4,895.61	10,029.89	8,482.30
22 Contractual Services	99,717.47	106,580.89	80,297.72	74,753.98
23 Supplies and Materials	8,096.36	15,411.62	15,853.85	13,201.06
24 Grants and Subsidies	-	500,000.00	130,000.00	278,000.00
25 Capital Outlay	4,570.76	-	-	272.16
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	231,471.25	786,326.85	400,968.09	534,166.24
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(4,302.56)	(8,034.43)	(8,065.01)	(8,980.58)
31 Net Transfers In (Out)	(4,302.56)	(8,034.43)	(8,065.01)	(8,980.58)
32				
33 Net Change	99,165.49	(273,612.94)	(47,497.12)	(113,535.30)
34				
35 Beginning Fund Equity	695,629.16	794,794.65	521,181.71	473,684.59
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	794,794.65	521,181.71	473,684.59	360,149.29

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	435,394.95	384,984.00	414,327.53	408,281.26
2 Total Assets	435,394.95	384,984.00	414,327.53	408,281.26
3				
4 Accounts Payable	-	-	-	-
5 Escrow Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	435,394.95	384,984.00	414,327.53	408,281.26
10 Total Fund Equity	435,394.95	384,984.00	414,327.53	408,281.26
11 Total Liabilities and Fund Equity	435,394.95	384,984.00	414,327.53	408,281.26
12				
13				
14 Licenses, Permits and Fees	418,309.78	356,645.66	428,779.66	392,299.86
15 Fines, Forfeits and Penalties	9,000.00	14,955.60	25,229.23	15,146.88
16 Use of Money and Property	6,515.94	6,773.25	5,250.40	4,724.75
17 Sales and Services	11,090.00	11,721.00	11,421.00	9,930.00
18 Other Revenue	58,177.04	25,610.00	-	-
19 Total Operating Revenue	503,092.76	415,705.51	470,680.29	422,101.49
20				
21 Personal Services and Benefits	319,092.88	339,616.14	330,284.19	319,234.27
22 Travel	10,075.07	11,681.46	18,330.17	14,436.58
23 Contractual Services	103,462.07	78,189.29	58,032.38	59,302.40
24 Supplies and Materials	20,904.22	17,874.67	15,157.84	10,203.85
25 Capital Outlay	615.60	1,420.52	3,247.00	7,041.63
26 Total Operating Expenditures/Expenses	454,149.84	448,782.08	425,051.58	410,218.73
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(12,711.51)	(17,334.38)	(16,285.18)	(17,929.03)
30 Net Transfers In (Out)	(12,711.51)	(17,334.38)	(16,285.18)	(17,929.03)
31				
32 Net Change	36,231.41	(50,410.95)	29,343.53	(6,046.27)
33				
34 Beginning Fund Equity	399,163.54	435,394.95	384,984.00	414,327.53
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	435,394.95	384,984.00	414,327.53	408,281.26

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** SD Real Estate Commission

**Fund Type:** Enterprise

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15
2 Total Assets	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15
9 Total Fund Equity	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15
10 Total Liabilities and Fund Equity	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15
11				
12				
13 Taxes	3,492,914.05	500.00	203.00	3,522,293.26
14 Use of Money and Property	21,207.75	24,086.39	26,249.53	17,013.68
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	3,514,121.80	24,586.39	26,452.53	3,539,306.94
17				
18 Personal Services and Benefits	24,984.84	27,082.51	12,454.60	25,226.25
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Insurance Claims	1,725,508.78	1,089,620.66	1,089,451.99	516,762.08
25 Total Operating Expenditures/Expenses	1,750,493.62	1,116,703.17	1,101,906.59	541,988.33
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(1,004.39)	(1,413.71)	(615.25)	(1,299.14)
29 Net Transfers In (Out)	(1,004.39)	(1,413.71)	(615.25)	(1,299.14)
30				
31 Net Change	1,762,623.79	(1,093,530.49)	(1,076,069.31)	2,996,019.47
32				
33 Beginning Fund Equity	909,655.69	2,672,279.48	1,578,748.99	502,679.68
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,482,283.23	2,911,385.81	3,750,269.85	4,353,111.84
2 Total Assets	4,482,283.23	2,911,385.81	3,750,269.85	4,353,111.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	6,340.00
8 Unreserved Fund Balance	4,482,283.23	2,911,385.81	3,750,269.85	4,346,771.84
9 Total Fund Equity	4,482,283.23	2,911,385.81	3,750,269.85	4,353,111.84
10 Total Liabilities and Fund Equity	4,482,283.23	2,911,385.81	3,750,269.85	4,353,111.84
11				
12				
13 Licenses, Permits and Fees	2,649,000.25	3,454,066.96	3,701,366.13	3,674,220.34
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	70,462.37	79,784.87	60,142.83	60,175.27
16 Sales and Services	319,008.04	322,428.11	447,308.00	413,937.24
17 Other Revenue	20,800.64	302.32	168,967.00	1,275.00
18 Total Operating Revenue	3,059,271.30	3,856,582.26	4,377,783.96	4,149,607.85
19				
20 Personal Services and Benefits	2,105,442.78	2,342,379.53	2,594,129.11	2,572,721.65
21 Travel	168,474.16	183,292.75	154,161.63	158,510.68
22 Contractual Services	438,625.99	496,245.21	634,747.84	626,363.96
23 Supplies and Materials	16,634.06	17,071.25	15,663.39	19,126.47
24 Capital Outlay	30,551.08	19,863.73	47,051.97	27,759.92
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	2,759,728.07	3,058,852.47	3,445,753.94	3,404,482.68
27				
28 Transfers In	8,255.00	8,645.00	35,004.01	5,211.99
29 Transfers Out	(84,638.77)	(2,342,272.21)	(128,149.99)	(132,495.17)
30 Net Transfers In (Out)	(76,383.77)	(2,333,627.21)	(93,145.98)	(127,283.18)
31				
32 Net Change	223,159.46	(1,535,897.42)	838,884.04	617,841.99
33				
34 Beginning Fund Equity	4,259,123.77	4,482,283.23	2,911,385.81	3,750,269.85
35 Prior Period Adjustment	-	(35,000.00)	-	(15,000.00)
36 Ending Equity	4,482,283.23	2,911,385.81	3,750,269.85	4,353,111.84

**Company:** 6526

**Company Name:** Banking Special Revenue Fund

**Fund Name:** Banking Special Revenue Fund

**Fund Type:** Enterprise

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

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

**Other Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65
2 Total Assets	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65
9 Total Fund Equity	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65
10 Total Liabilities and Fund Equity	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65
11				
12				
13 Licenses, Permits and Fees	1,342,000.00	1,341,000.00	1,355,000.00	1,362,000.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	1,342,000.00	1,341,000.00	1,355,000.00	1,362,000.00
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	2,576,549.25	625,523.83	1,095,012.05	489,746.13
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	2,576,549.25	625,523.83	1,095,012.05	489,746.13
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(1,234,549.25)	715,476.17	259,987.95	872,253.87
30				
31 Beginning Fund Equity	2,963,693.91	1,729,144.66	2,444,620.83	2,704,608.78
32 Ending Equity	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	945.00	670.00	1,080.00	2,065.00
2 Total Assets	945.00	670.00	1,080.00	2,065.00
3				
4 Due to Other Governments	870.00	670.00	1,030.00	1,990.00
5 Other Liabilities	75.00	-	50.00	75.00
6 Total Liabilities	945.00	670.00	1,080.00	2,065.00

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,110,381.68	881,955.68	780,857.47	850,763.73
2 Total Assets	<u>1,110,381.68</u>	<u>881,955.68</u>	<u>780,857.47</u>	<u>850,763.73</u>
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	244,274.14	243,225.70	241,933.91	240,613.73
6 Other Liabilities	-	-	-	-
7 Total Liabilities	<u>244,274.14</u>	<u>243,225.70</u>	<u>241,933.91</u>	<u>240,613.73</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	866,107.54	638,729.98	538,923.56	610,150.00
11 Total Fund Equity	<u>866,107.54</u>	<u>638,729.98</u>	<u>538,923.56</u>	<u>610,150.00</u>
12 Total Liabilities and Fund Equity	<u>1,110,381.68</u>	<u>881,955.68</u>	<u>780,857.47</u>	<u>850,763.73</u>
13				
14				
15 Licenses, Permits and Fees	2,750.00	2,500.00	2,500.00	1,750.00
16 Fines, Forfeits and Penalties	38,140.00	41,200.00	19,900.00	33,880.00
17 Use of Money and Property	15,008.01	15,789.14	12,538.13	10,758.03
18 Other Revenue	28,211.73	28,111.86	27,291.79	35,570.18
19 Total Operating Revenue	<u>84,109.74</u>	<u>87,601.00</u>	<u>62,229.92</u>	<u>81,958.21</u>
20				
21 Personal Services and Benefits	153,419.94	190,520.17	221,070.67	209,943.21
22 Travel	3,662.43	2,011.90	261.35	191.64
23 Contractual Services	191,278.56	243,575.61	131,692.20	70,785.70
24 Supplies and Materials	6,647.43	8,567.29	9,604.40	6,072.00
25 Grants and Subsidies	8,654.99	1,048.44	1,291.79	1,440.77
26 Capital Outlay	2,706.33	31,087.46	2,244.09	1,726.36
27 Other Expense	-	-	-	-
28 Insurance Claims	4,703.86	-	-	-
29 Total Operating Expenditures/Expenses	<u>371,073.54</u>	<u>476,810.87</u>	<u>366,164.50</u>	<u>290,159.68</u>
30				
31 Transfers In	277,871.00	270,214.00	289,142.00	290,626.00
32 Transfers Out	(107,883.49)	(108,381.69)	(85,013.84)	(11,198.09)
33 Net Transfers In (Out)	<u>169,987.51</u>	<u>161,832.31</u>	<u>204,128.16</u>	<u>279,427.91</u>
34				
35 Net Change	(116,976.29)	(227,377.56)	(99,806.42)	71,226.44
36				
37 Beginning Fund Equity	983,083.83	866,107.54	638,729.98	538,923.56
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>866,107.54</u>	<u>638,729.98</u>	<u>538,923.56</u>	<u>610,150.00</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

	FY2016	FY2017	FY2018	FY2019
1 Cash and Cash Equivalents	102,669,232.00	113,562,243.00	120,255,364.00	-
2 Accounts Receivable	1,417,748.00	1,325,460.00	1,373,840.00	-
3 Due From Other Funds	82,122.00	30,036.00	57,131.00	-
4 Due From Other Governments	240,885.00	208,204.00	169,969.00	-
5 Total Assets	104,409,987.00	115,125,943.00	121,856,304.00	-
6				
7 Accounts Payable	-	-	-	-
8 Due to Other Funds	36,445.00	81,905.00	76,011.00	-
9 Total Liabilities	36,445.00	81,905.00	76,011.00	-
10				
11 Restricted for Unemployment Compensation	104,373,542.00	115,044,038.00	121,780,293.00	-
12 Total Fund Equity	104,373,542.00	115,044,038.00	121,780,293.00	-
13 Total Liabilities and Fund Equity	104,409,987.00	115,125,943.00	121,856,304.00	-
14				
15				
Employer Contributions and Federal				
16 Assistance Payments	37,897,133.00	39,645,658.00	33,165,554.00	-
17 Total Operating Revenue	37,897,133.00	39,645,658.00	33,165,554.00	-
18				
19 Contractual Services	-	-	-	-
20 Unemployment Insurance Benefits	27,610,626.00	31,464,499.00	29,114,726.00	-
21 Total Operating Expenses	27,610,626.00	31,464,499.00	29,114,726.00	-
22				
23 Operating Income (Loss)	10,286,507.00	8,181,159.00	4,050,828.00	-
24				
25 Nonoperating Revenue:				
26 Investment Income	2,206,170.00	2,463,014.00	2,668,017.00	-
27 Interest, Penalties and Overpayments	488,393.00	844,653.00	829,595.00	-
28 Total Nonoperating Revenue	2,694,563.00	3,307,667.00	3,497,612.00	-
29				
30 Income (Loss) Before Transfers	12,981,070.00	11,488,826.00	7,548,440.00	-
31				
32 Transfers In	1,330,980.00	-	-	-
33 Transfers Out	(953,029.00)	(818,330.00)	(812,185.00)	-
34 Net Transfers In (Out)	377,951.00	(818,330.00)	(812,185.00)	-
35				
36 Net Change	13,359,021.00	10,670,496.00	6,736,255.00	-
37				
38 Beginning Fund Equity	91,014,521.00	104,373,542.00	115,044,038.00	-
39 Ending Equity	104,373,542.00	115,044,038.00	121,780,293.00	-

**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 FY2019 are not yet available.



**Department of Labor and Regulation**

**State Accounting System - Other Fund Balances**

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

	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,086,379.77	2,113,835.98	2,076,439.91
2 Total Assets	2,086,379.77	2,113,835.98	2,076,439.91
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	2,086,379.77	2,113,835.98	2,076,439.91
9 Total Fund Equity	2,086,379.77	2,113,835.98	2,076,439.91
10 Total Liabilities and Fund Equity	2,086,379.77	2,113,835.98	2,076,439.91
11			
12			
13 Licenses, Permits and Fees	-	-	-
14 Fines, Forfeits and Penalties	-	-	-
15 Use of Money and Property	-	16,783.95	24,354.03
16 Sales and Services	-	162,000.00	102,550.00
17 Total Operating Revenue	-	178,783.95	126,904.03
18			
19 Personal Services and Benefits	4,995.49	5,237.40	2,285.70
20 Travel	2,624.74	1,701.34	-
21 Contractual Services	126,000.00	144,389.00	162,014.40
22 Supplies and Materials	-	-	-
23 Grants and Subsidies	-	-	-
24 Capital Outlay	-	-	-
25 Other Expense	-	-	-
26 Total Operating Expenditures/Expenses	133,620.23	151,327.74	164,300.10
27			
28 Transfers In	2,220,000.00	-	-
29 Transfers Out	-	-	-
30 Net Transfers In (Out)	2,220,000.00	-	-
31			
32 Net Change	2,086,379.77	27,456.21	(37,396.07)
33			
34 Beginning Fund Equity	-	2,086,379.77	2,113,835.98
35 Prior Period Adjustment	-	-	-
36 Ending Equity	2,086,379.77	2,113,835.98	2,076,439.91

**Company:** 9304

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

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

**Fund Type:** Enterprise Fund

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	66,788,461.77	93,876,691.81	83,313,622.87	65,446,277.89
2 Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3 Accounts Receivable	1,836,493.74	3,961,129.79	1,408,604.77	844,233.67
4 Due From Other Funds	-	-	-	-
5 Loans and Notes Receivable	415,253.90	6,420,571.17	6,815,461.32	5,912,474.98
6 Total Assets	<u>69,041,059.41</u>	<u>104,259,242.77</u>	<u>91,538,538.96</u>	<u>72,203,836.54</u>
7				
8 Accounts Payable	9,932.53	37,201.12	34,013.55	16,863.15
9 Due to Other Funds	4.09	16.01	5.38	-
10 Deferred Revenue	2,016,814.80	2,016,814.80	2,016,814.80	2,016,814.80
11 Other Liabilities	-	-	-	-
12 Total Liabilities	<u>2,026,751.42</u>	<u>2,054,031.93</u>	<u>2,050,833.73</u>	<u>2,033,677.95</u>
13				
14 Reserve for Encumbrances	18,631,608.94	13,345,640.80	17,668,440.14	14,984,706.25
15 Unreserved Fund Balance	48,382,699.05	88,859,570.04	71,819,265.09	55,185,452.34
16 Total Fund Equity	<u>67,014,307.99</u>	<u>102,205,210.84</u>	<u>89,487,705.23</u>	<u>70,170,158.59</u>
17 Total Liabilities and Fund Equity	<u>69,041,059.41</u>	<u>104,259,242.77</u>	<u>91,538,538.96</u>	<u>72,203,836.54</u>
18				
19 Taxes	281,708,810.32	285,843,964.18	288,173,497.84	296,100,285.17
20 Licenses, Permits and Fees	5,064,914.00	5,054,907.05	4,799,747.37	5,609,862.82
21 Use of Money and Property	989,854.25	1,312,210.32	1,333,937.63	1,229,972.84
22 Sales and Services	500,152.93	393,336.98	526,227.80	473,802.73
23 Administering Programs	9,671,961.97	12,399,534.89	8,330,985.92	8,853,487.89
24 Other Revenue	3,783,934.78	4,970,845.94	4,519,149.45	5,964,679.53
25 Total Operating Revenue	<u>301,719,628.25</u>	<u>309,974,799.36</u>	<u>307,683,546.01</u>	<u>318,232,090.98</u>
26				
27 Personal Services and Benefits	64,481,674.41	70,781,435.94	71,810,924.45	73,490,053.23
28 Travel	2,026,483.75	2,141,415.58	2,123,837.16	2,081,625.52
29 Contractual Services	192,958,050.04	149,431,028.57	194,285,159.37	200,262,254.37
30 Supplies and Materials	22,896,456.37	21,658,463.01	20,047,301.51	24,349,205.00
31 Grants and Subsidies	1,201,351.95	1,144,396.66	1,161,338.63	1,165,400.65
32 Capital Outlay	27,126,650.41	29,771,131.98	29,676,545.59	30,275,878.37
33 Other Expense	-	-	-	568,280.18
34 Interest Expense	492.59	518.04	1,490.76	1,632.87
35 Insurance Claims	-	-	-	-
36 Total Operating Expenditures/Expenses	<u>310,691,159.52</u>	<u>274,928,389.78</u>	<u>319,106,597.47</u>	<u>332,194,330.19</u>
37				
38 Transfers In	6,487,511.29	6,636,223.37	7,617,190.60	7,275,823.54
39 Transfers Out	(5,879,222.52)	(6,490,799.25)	(6,521,981.78)	(12,630,358.58)
40 Net Transfers In (Out)	<u>608,288.77</u>	<u>145,424.12</u>	<u>1,095,208.82</u>	<u>(5,354,535.04)</u>
41				
42 Net Change	(8,363,242.50)	35,191,833.70	(10,327,842.64)	(19,316,774.25)
43				
44 Beginning Fund Equity	75,377,550.49	67,014,307.99	102,205,210.84	89,487,705.23
45 Prior Period Adjustment	-	(930.85)	(2,389,662.97)	(772.39)
46 Ending Fund Balance	<u>67,014,307.99</u>	<u>102,205,210.84</u>	<u>89,487,705.23</u>	<u>70,170,158.59</u>

**Company:** 3040

**Company Name:** State Highway Fund

**Fund Name:** State Highway Fund

**Fund Type:** Special Revenue Fund

**Purpose:** SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (32-5B-1&17), gross receipt tax on vehicle rental (32-5B-20), licenses and registrations (32-10). Additionally, receives transfers from the State Capital Construction Fund (5-27-5), the Ethanol Fuel Fund (10-47B-164) and the Motor Vehicle Fund (10-47B-149). Uses: Per SDCLs 31-2-14.2, 31-5-8, 31-6-9, all moneys in the State Highway Fund shall be used only for the construction, maintenance and supervision of highways and bridges in this state and for administrative costs necessary to perform such duties. Highway funds are also used to match federal funds. Expenses of Highway Patrol authorized by SDCL 32-2-11.

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

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

**Additional Information:**

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82
2 Total Assets	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82
9 Total Fund Equity	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82
10 Total Liabilities and Fund Equity	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82
11				
12 Licenses, Permits and Fees	5,250,000.00	7,000,000.00	7,000,000.00	7,000,000.00
13 Use of Money and Property	-	32,331.87	118,465.57	199,638.55
14 Total Operating Revenue	5,250,000.00	7,032,331.87	7,118,465.57	7,199,638.55
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	991,647.08	3,437,177.22	7,669,060.05
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	-	991,647.08	3,437,177.22	7,669,060.05
23				
24 Transfers In	1,500,000.00	2,000,000.00	2,000,000.00	8,000,000.00
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	1,500,000.00	2,000,000.00	2,000,000.00	8,000,000.00
27				
28 Net Change	6,750,000.00	8,040,684.79	5,681,288.35	7,530,578.50
29				
30 Beginning Fund Equity	-	6,750,000.00	14,790,684.79	20,651,507.32
31 Prior Period Adjustment	-	-	179,534.18	-
32 Ending Fund Balance	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82

**Company:** 3040

**Company Name:** State Highway Fund

**Fund Name:** Local Bridge Improvement Grant Fund

**Fund Type:** Special Revenue Fund

**Purpose:** SDCL 32-11-38 created the Local Government Highway and Bridge Fund. Sources: Beginning on October 1, 2015, before each quarterly disbursement is made from the Local Government Highway and Bridge Fund (administered by the Department of Revenue in an Agency Fund) pursuant to § 32-11-35, the secretary of revenue shall transfer one million seven hundred fifty thousand dollars to the Local Bridge Improvement Grant Fund created pursuant to § 32-11-38. Interest earned on money in the fund shall be deposited into the fund. Use: The Transportation Commission may award grants from the fund to any local government entity to construct, reconstruct, and repair bridges. The Transportation Commission shall consider the need for the project and funding mechanisms available to and utilized by the applicant when making a decision to award a grant. No county may receive a grant from the fund unless such county has adopted and annually updated its county highway and bridge improvement plan pursuant to the provisions of § 1-44-7.5 and has imposed county wheel tax pursuant to § 32-5A-1. Any money in the fund is continuously appropriated to the Department of Transportation. Any money deposited into and distributed from the fund shall set forth in an informational budget.

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

**Additional Information:** Transfers to the fund for FY2016 through FY2019 have come from the State Highway Fund. This fund was previously included in the State Highway Fund.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,396,964.23	3,932,704.59	4,128,479.78	4,618,204.18
2 Accounts Receivable	87,910.35	154,668.37	188,546.40	188,658.12
3 Advances to Other Funds	-	-	-	-
4 Total Assets	<u>4,484,874.58</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>	<u>4,806,862.30</u>
5				
6 Accounts Payable	3,124.39	-	-	-
7 Total Liabilities	<u>3,124.39</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	15,942.50
10 Unreserved Fund Balance	4,481,750.19	4,087,372.96	4,317,026.18	4,790,919.80
11 Total Fund Equity	<u>4,481,750.19</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>	<u>4,806,862.30</u>
12 Total Liabilities and Fund Equity	<u>4,484,874.58</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>	<u>4,806,862.30</u>
13				
14 Taxes	1,507,118.00	1,967,719.42	2,305,044.43	2,434,100.92
15 Licenses, Permits and Fees	61,461.93	54,369.15	55,341.87	53,372.11
16 Fines, Forfeits and Penalties	324.00	-	-	-
17 Use of Money and Property	47,853.49	52,053.71	44,399.29	36,932.94
18 Sales and Services	894.73	3,295.92	675.58	927.21
19 Administering Programs	12,862.68	66,758.02	33,727.85	84.80
20 Other Revenue	13,176.75	7,150.00	17,244.28	11,700.00
21 Total Operating Revenue	<u>1,643,691.58</u>	<u>2,151,346.22</u>	<u>2,456,433.30</u>	<u>2,537,117.98</u>
22				
23 Personal Services and Benefits	276,228.16	298,470.43	302,209.09	288,200.76
24 Travel	16,287.84	17,317.63	11,451.69	8,184.44
25 Contractual Services	1,450,007.22	2,198,995.39	1,886,204.69	1,739,386.97
26 Supplies and Materials	29,545.88	22,717.92	26,874.97	10,514.69
27 Grants and Subsidies	-	-	-	-
28 Capital Outlay	368.50	8,222.08	39.64	995.00
29 Other Expense	-	-	-	-
30 Interest Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	<u>1,772,437.60</u>	<u>2,545,723.45</u>	<u>2,226,780.08</u>	<u>2,047,281.86</u>
32				
33 Transfers In	-	-	-	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36				
37 Net Change	(128,746.02)	(394,377.23)	229,653.22	489,836.12
38				
39 Beginning Fund Equity	4,610,496.21	4,481,750.19	4,087,372.96	4,317,026.18
40 Prior Period Adjustment	-	-	-	-
41 Ending Fund Balance	<u>4,481,750.19</u>	<u>4,087,372.96</u>	<u>4,317,026.18</u>	<u>4,806,862.30</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 and licensing fees (50-11), and, dealer's license (50-12-12). Uses: Used for operating expenses, projects, matching federal funds (50-4-14). Per SDCL 50-4-16 a portion of the aircraft fuel tax collected shall be allocated to each eligible airport based upon the amount of aircraft fuel tax collected on retail sales of aircraft fuel sold at each eligible airport for use in general aviation aircraft.

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

**Additional Notes:**

From prior GOAC meetings:

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	237,391.95	171,996.89	272,026.40	144,529.82
2 Accounts Receivable	10,354.00	6,975.00	11,623.00	43,621.00
3 Total Assets	<u>247,745.95</u>	<u>178,971.89</u>	<u>283,649.40</u>	<u>188,150.82</u>
4				
5 Accounts Payable	-	-	-	-
6 Deferred Revenue	276,980.71	249,511.63	222,042.55	194,573.47
7 Total Liabilities	<u>276,980.71</u>	<u>249,511.63</u>	<u>222,042.55</u>	<u>194,573.47</u>
8				
9 Reserve for Encumbrances	85,000.00	22,490.32	-	-
10 Unreserved Fund Balance	(114,234.76)	(93,030.06)	61,606.85	(6,422.65)
11 Total Fund Equity	<u>(29,234.76)</u>	<u>(70,539.74)</u>	<u>61,606.85</u>	<u>(6,422.65)</u>
12 Total Liabilities and Fund Equity	<u>247,745.95</u>	<u>178,971.89</u>	<u>283,649.40</u>	<u>188,150.82</u>
13				
14 Licenses, Permits and Fees	35,459.08	38,595.08	34,814.08	36,143.08
15 Use of Money and Property	112,795.90	85,560.79	106,631.66	101,221.02
16 Other Revenue	100,026.86	-	-	-
17 Total Operating Revenue	<u>248,281.84</u>	<u>124,155.87</u>	<u>141,445.74</u>	<u>137,364.10</u>
18				
19 Personal Services and Benefits	171,251.15	150,349.54	133,554.93	162,730.83
20 Travel	12,907.50	16,359.71	9,078.56	14,191.74
21 Contractual Services	346,907.50	31,077.01	39,261.01	24,198.37
22 Supplies and Materials	2,060.91	2,037.68	2,579.57	4,259.09
23 Capital Outlay	100.00	3,455.93	2,242.62	13.57
24 Other Expense	-	-	786.00	-
25 Total Operating Expenditures/Expenses	<u>533,227.06</u>	<u>203,279.87</u>	<u>187,502.69</u>	<u>205,393.60</u>
26				
27 Transfers In	-	37,819.02	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>37,819.02</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	(284,945.22)	(41,304.98)	(46,056.95)	(68,029.50)
32				
33 Beginning Fund Equity	255,710.46	(29,234.76)	(70,539.74)	61,606.85
34 Prior Period Adjustment	-	-	178,203.54	-
35 Ending Fund Balance	<u>(29,234.76)</u>	<u>(70,539.74)</u>	<u>61,606.85</u>	<u>(6,422.65)</u>

**Company:** 3042

**Company Name:** Railroad Administration Fund

**Fund Name:** Railroad Administration Fund

**Fund Type:** Special Revenue Fund

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	520,022.35	500,683.06	341,797.38	396,761.79
2 Total Assets	520,022.35	500,683.06	341,797.38	396,761.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	520,022.35	500,683.06	341,797.38	396,761.79
9 Total Fund Equity	520,022.35	500,683.06	341,797.38	396,761.79
10 Total Liabilities and Fund Equity	520,022.35	500,683.06	341,797.38	396,761.79
11				
12 Licenses, Permits and Fees	340,585.14	319,444.38	314,547.99	333,007.27
13 Use of Money and Property	3,363.04	5,047.67	7,189.21	6,579.46
14 Total Operating Revenue	343,948.18	324,492.05	321,737.20	339,586.73
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	265,301.71	343,831.34	330,622.88	284,622.32
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	265,301.71	343,831.34	330,622.88	284,622.32
23				
24 Transfers In	150,000.00	-	-	-
25 Transfers Out	-	-	(150,000.00)	-
26 Net Transfers In (Out)	150,000.00	-	(150,000.00)	-
27				
28 Net Change	228,646.47	(19,339.29)	(158,885.68)	54,964.41
29				
30 Beginning Fund Equity	291,375.88	520,022.35	500,683.06	341,797.38
31 Prior Period Adjustment	-	-	-	-
32 Ending Fund Balance	520,022.35	500,683.06	341,797.38	396,761.79

**Company:** 3044

**Company Name:** Railroad Trust

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

**Fund Type:** Special Revenue Fund

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

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

**Additional Notes:**

From prior GOAC meeting. Provides funding for a three way partnership between DOT, SDSU and SDSM&T to provide technical assistance to towns and cities.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	11,841,122.81	8,073,781.31	6,827,458.53	8,254,580.54
2 Loans and Notes Receivable	23,919,346.97	20,358,947.63	23,001,808.56	21,097,165.38
3 Total Assets	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>	<u>29,351,745.92</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	35,154.87	-	-
9 Unreserved Fund Balance	<u>35,760,469.78</u>	<u>28,397,574.07</u>	<u>29,829,267.09</u>	<u>29,351,745.92</u>
10 Total Fund Equity	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>	<u>29,351,745.92</u>
11 Total Liabilities and Fund Equity	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>	<u>29,351,745.92</u>
12				
13 Use of Money and Property	1,104,202.47	959,286.64	1,151,685.37	917,605.02
14 Other Revenue	207,923.46	129,000.00	227,100.00	1,487,606.17
15 Total Operating Revenue	<u>1,312,125.93</u>	<u>1,088,286.64</u>	<u>1,378,785.37</u>	<u>2,405,211.19</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	15,658,260.74	8,416,027.48	101,995.64	2,882,732.36
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>15,658,260.74</u>	<u>8,416,027.48</u>	<u>101,995.64</u>	<u>2,882,732.36</u>
24				
25 Transfers In	5,034,978.90	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>5,034,978.90</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	(9,311,155.91)	(7,327,740.84)	1,276,789.73	(477,521.17)
30				
31 Beginning Fund Equity	45,071,625.69	35,760,469.78	28,432,728.94	29,829,267.09
32 Prior Period Adjustment	-	-	119,748.42	-
33 Ending Fund Balance	<u>35,760,469.78</u>	<u>28,432,728.94</u>	<u>29,829,267.09</u>	<u>29,351,745.92</u>

**Company:** 3044

**Company Name:** Railroad Trust

**Fund Name:** Railroad Trust Fund

**Fund Type:** Special Revenue Fund

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

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

**Additional Information:**

From prior GOAC meeting: The fund is administered by the Railroad Board and is being used almost exclusively to make loans to regional railroad authorities to make improvements to lines who provides the funds to the railroad operator to perform the work. Primary revenue in this fund is the interest on loans.



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,158,805.77	1,536,428.45	2,004,404.61	2,173,664.27
2 Accounts Receivable	-	(5,326.03)	2,385.94	-
3 Total Assets	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>	<u>2,173,664.27</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	16,033.00	7,489.80	-	-
9 Unreserved Fund Balance	<u>1,142,772.77</u>	<u>1,523,612.62</u>	<u>2,006,790.55</u>	<u>2,173,664.27</u>
10 Total Fund Equity	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>	<u>2,173,664.27</u>
11 Total Liabilities and Fund Equity	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>	<u>2,173,664.27</u>
12				
13 Use of Money and Property	19,778.42	12,516.74	35,290.22	30,322.84
14 Sales and Services	1,165,730.34	1,154,643.54	1,180,725.55	796,749.12
15 Other Revenue	2,403.43	13,097.08	5,523.40	4,219.51
16 Total Operating Revenue	<u>1,187,912.19</u>	<u>1,180,257.36</u>	<u>1,221,539.17</u>	<u>831,291.47</u>
17				
18 Personal Services and Benefits	50,658.69	46,322.94	42,486.91	40,351.00
19 Travel	38,357.14	32,991.95	35,223.07	29,890.21
20 Contractual Services	133,978.81	182,238.61	182,845.85	148,130.10
21 Supplies and Materials	485,748.46	480,683.78	426,167.32	367,842.69
22 Capital Outlay	28,970.91	65,419.92	61,687.18	75,703.50
23 Interest Expense	401.04	303.51	270.29	114.31
24 Total Operating Expenditures/Expenses	<u>738,115.05</u>	<u>807,960.71</u>	<u>748,680.62</u>	<u>662,031.81</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	449,797.14	372,296.65	472,858.55	169,259.66
31				
32 Beginning Fund Equity	709,008.63	1,158,805.77	1,531,102.42	2,006,790.55
33 Prior Period Adjustment	-	-	2,829.58	(2,385.94)
34 Ending Fund Balance	<u>1,158,805.77</u>	<u>1,531,102.42</u>	<u>2,006,790.55</u>	<u>2,173,664.27</u>

**Company:** 6012

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

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

**Fund Type:** Internal Service Fund

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

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

**Additional Information:**

From prior GOAC meeting. Three planes are operating and one plane was delivered to Lake Area Vo Tech for use in their aviation program (Seneca). Remaining planes are two King Air 90s and a King Air 200.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	866,455.07	868,203.90	878,964.03	889,495.18
2 Total Assets	866,455.07	868,203.90	878,964.03	889,495.18
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	866,455.07	868,203.90	878,964.03	889,495.18
9 Total Fund Equity	866,455.07	868,203.90	878,964.03	889,495.18
10 Total Liabilities and Fund Equity	866,455.07	868,203.90	878,964.03	889,495.18
11				
12 Use of Money and Property	11,022.37	11,748.83	10,760.13	10,531.15
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	11,022.37	11,748.83	10,760.13	10,531.15
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	13,750.00	10,000.00	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	13,750.00	10,000.00	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(2,727.63)	1,748.83	10,760.13	10,531.15
29				
30 Beginning Fund Balance	869,182.70	866,455.07	868,203.90	878,964.03
31 Ending Fund Balance	866,455.07	868,203.90	878,964.03	889,495.18

**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 - State Institute Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	251,397.57	225,135.52	239,366.57	298,946.31
2 Total Assets	251,397.57	225,135.52	239,366.57	298,946.31
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	251,397.57	225,135.52	239,366.57	298,946.31
9 Total Fund Equity	251,397.57	225,135.52	239,366.57	298,946.31
10 Total Liabilities and Fund Equity	251,397.57	225,135.52	239,366.57	298,946.31
11				
12 Licenses, Permits and Fees	191,293.00	222,149.00	239,265.37	248,590.00
13 Other Revenue	100.00	-	-	-
14 Total Operating Revenue	191,393.00	222,149.00	239,265.37	248,590.00
15				
16 Personal Services and Benefits	67,309.53	142,883.52	165,670.21	161,640.72
17 Travel	360.61	90.00	-	22.00
18 Contractual Services	33,258.92	75,400.68	10,614.47	-
19 Supplies and Materials	535.04	390.86	158.17	-
20 Grants and Subsidies	3,400.00	2,200.00	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	104,864.10	220,965.06	176,442.85	161,662.72
23				
24 Transfers In		39,248.46	-	-
25 Transfers Out	(63,554.75)	(66,694.45)	(48,591.47)	(27,347.54)
26 Net Transfers In (Out)	(63,554.75)	(27,445.99)	(48,591.47)	(27,347.54)
27				
28 Net Change	22,974.15	(26,262.05)	14,231.05	59,579.74
29				
30 Prior Period Adjustment				
31 Beginning Fund Balance	228,423.42	251,397.57	225,135.52	239,366.57
32 Prior Period Adjustment	-	-	-	-
33 Ending Fund Balance	251,397.57	225,135.52	239,366.57	298,946.31

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	60,791.55	99,507.86	132,162.71	106,934.72
2 Total Assets	60,791.55	99,507.86	132,162.71	106,934.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	60,791.55	99,507.86	132,162.71	106,934.72
9 Total Fund Equity	60,791.55	99,507.86	132,162.71	106,934.72
10 Total Liabilities and Fund Equity	60,791.55	99,507.86	132,162.71	106,934.72
11				
12 Use of Money and Property	-	-	-	-
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	23,741.01	11,797.64	9,714.03	27,167.06
17 Travel	4,901.70	3,563.90	925.92	3,791.94
18 Contractual Services	19,902.55	12,351.06	4,919.19	20,904.08
19 Supplies and Materials	777.86	265.54	377.48	712.45
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	49,323.12	27,978.14	15,936.62	52,575.53
23				
24 Transfers In	63,554.75	66,694.45	48,591.47	27,347.54
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	63,554.75	66,694.45	48,591.47	27,347.54
27				
28 Net Change	14,231.63	38,716.31	32,654.85	(25,227.99)
29				
30 Beginning Fund Balance	46,559.92	60,791.55	99,507.86	132,162.71
31 Ending Fund Balance	60,791.55	99,507.86	132,162.71	106,934.72

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,570,441.30	4,529,953.90	4,520,465.75	5,259,506.03
2 Total Assets	3,570,441.30	4,529,953.90	4,520,465.75	5,259,506.03
3				
4 Accounts Payable	-	17.00	-	-
5 Total Liabilities	-	17.00	-	-
6				
7 Reserve for Encumbrances	367,791.80	340,420.40	643,104.67	-
8 Unreserved Fund Balance	3,202,649.50	4,189,516.50	3,877,361.08	5,259,506.03
9 Total Fund Equity	3,570,441.30	4,529,936.90	4,520,465.75	5,259,506.03
10 Total Liabilities and Fund Equity	3,570,441.30	4,529,953.90	4,520,465.75	5,259,506.03
11				
12 Licenses, Permits and Fees	8,928.82	5,019.00	5,022.87	7,489.00
13 Use of Money and Property	12,152.54	7,572.03	-	-
14 Sales and Services	4,601.88	19,390.31	294.00	931.28
15 Administering Programs	19,000.00	29,575.00	4,000.00	46,000.00
16 Other Revenue	2,657,483.30	2,895,968.24	1,856,238.45	2,170,314.62
17 Total Operating Revenue	2,702,166.54	2,957,524.58	1,865,555.32	2,224,734.90
18				
19 Personal Services and Benefits	43,777.90	12,802.99	133,938.72	173,214.57
20 Travel	34,535.10	4,267.63	2,296.62	7,090.07
21 Contractual Services	1,376,219.39	1,607,631.92	362,983.72	976,728.08
22 Supplies and Materials	1,719.08	4,104.55	3,213.39	3,469.71
23 Grants and Subsidies	1,000.00	1,000.00	46,429.41	1,000.00
24 Capital Outlay	41,226.77	368,221.89	361,992.13	313,479.36
25 Other Expense	33,603.13	-	-	10,712.83
26 Interest Expense	-	-	5.00	-
27 Total Operating Expenditures	1,532,081.37	1,998,028.98	910,858.99	1,485,694.62
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	(964,167.48)	-
31 Net Transfers In (Out)	-	-	(964,167.48)	-
32				
33 Net Change	1,170,085.17	959,495.60	(9,471.15)	739,040.28
34				
35 Beginning Fund Balance	2,400,356.13	3,570,441.30	4,529,936.90	4,520,465.75
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	3,570,441.30	4,529,936.90	4,520,465.75	5,259,506.03

**Company:** 3138

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

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

**Fund Type:** Special Revenue Fund

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	456,477.07	672,311.06	610,776.70	530,202.00
2 Total Assets	456,477.07	672,311.06	610,776.70	530,202.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	5,986.98	640.92	852.78	6,095.23
8 Unreserved Fund Balance	450,490.09	671,670.14	609,923.92	524,106.77
9 Total Fund Equity	456,477.07	672,311.06	610,776.70	530,202.00
10 Total Liabilities and Fund Equity	456,477.07	672,311.06	610,776.70	530,202.00
11				
12				
13 Taxes	412,410.84	400,449.45	414,813.41	399,843.70
14 Use of Money and Property	724.56	-	3.49	-
15 Sales and Services	906,180.40	943,304.52	825,323.32	696,886.76
16 Administering Programs	40,000.00	-	-	-
17 Other Revenue	-	124.54	-	-
18 Total Operating Revenue	1,359,315.80	1,343,878.51	1,240,140.22	1,096,730.46
19				
20 Personal Services and Benefits	729,410.87	744,478.94	767,775.59	613,290.14
21 Travel	49,807.63	57,896.10	76,317.28	66,666.41
22 Contractual Services	406,015.50	391,986.19	431,216.94	470,097.09
23 Supplies and Materials	14,214.42	8,754.58	10,970.75	17,471.37
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	2,122.17	14,832.06	13,788.81	17,637.50
26 Other Expense	341.74	2,025.00	1,639.10	1,429.19
27 Interest Expense	53.29	36.08	205.74	106.34
28 Total Operating Expenditures/Expenses	1,201,965.62	1,220,008.95	1,301,914.21	1,186,698.04
29				
30 Transfers In	22,507.79	91,964.43	239.63	9,392.88
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	22,507.79	91,964.43	239.63	9,392.88
33				
34 Net Change	179,857.97	215,833.99	(61,534.36)	(80,574.70)
35				
36 Beginning Fund Equity	276,619.10	456,477.07	672,311.06	610,776.70
37 Ending Equity	456,477.07	672,311.06	610,776.70	530,202.00

**Company:** 3139

**Company Name:** Arts and History Special Revenue Funds

**Fund Name:** Archeological Research Center

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-20-21.1 authorizes that the state archaeologist may enter into agreements involving archaeological survey or assessment work with any state or federal department, agency, institution, or political subdivision or with a private contractor. The State Historical Society Board of Trustees may promulgate rules, pursuant to chapter 1-26, to establish a fee schedule for recovery of exploratory, laboratory, reporting, and administrative costs incurred by the state archaeologist in the performance of his duties.

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

**Other Information:**

The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center. In FY2016 the Cultural Heritage Center share was broken out and included in the 'Other Activities' sheet.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	138,993.88	130,239.36	90,773.93	63,191.64
2 Total Assets	138,993.88	130,239.36	90,773.93	63,191.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	5,290.59	3,658.34	31.42
8 Unreserved Fund Balance	138,993.88	124,948.77	87,115.59	63,160.22
9 Total Fund Equity	138,993.88	130,239.36	90,773.93	63,191.64
10 Total Liabilities and Fund Equity	138,993.88	130,239.36	90,773.93	63,191.64
11				
12				
13 Use of Money and Property	-	75.00	-	1,300.27
14 Sales and Services	189,960.63	170,731.43	158,356.23	176,403.84
15 Other Revenue	-	-	686.19	-
16 Total Operating Revenue	189,960.63	170,806.43	159,042.42	177,704.11
17				
18 Personal Services and Benefits	85,333.82	77,637.64	95,767.50	88,300.58
19 Travel	3,375.20	6,689.80	4,568.86	10,697.17
20 Contractual Services	73,417.78	72,081.65	74,722.29	79,212.16
21 Supplies and Materials	22,678.02	17,527.54	12,785.59	23,301.40
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	1,970.27	5,617.83	10,619.74	3,758.42
24 Other Expense	15.13	6.49	43.87	16.66
25 Total Operating Expenditures/Expenses	186,790.22	179,560.95	198,507.85	205,286.39
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	3,170.41	(8,754.52)	(39,465.43)	(27,582.28)
32				
33 Beginning Fund Equity	135,823.47	138,993.88	130,239.36	90,773.93
34 Prior Period Adjustment	-	-	-	(0.01)
35 Ending Equity	138,993.88	130,239.36	90,773.93	63,191.64

**Company:** 3139

**Company Name:** Arts and History Special Revenue Funds

**Fund Name:** Historical Society Special Revenue Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-18-31 created the Historical Society Special Revenue Fund. Source: Individual life, patron, individual or corporate membership fees, sales of duplicates, gifts or bequests and sale of republished material. Use: SDCL 1-18-31.1 created a publications revolving account to be used for republishing documents, materials and works of historic significance. SDCL 1-18-31.2 - The board may develop a fee structure for admission to special exhibitions or museums, and for the use of publications, papers, documents, advertisements or legal notices in the custody of the state. The fee structure for the use of publications, papers, documents, advertisements or legal notices shall be determined by the costs of maintaining, reproducing or researching the publications, documents, advertisements, legal notices and other historical items in the custody and care of the state.

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

**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 3139 - Other Activities**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	126,306.07	207,874.65	229,186.15	270,026.12
2 Total Assets	126,306.07	207,874.65	229,186.15	270,026.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	1,068.31	1,009.01	-
8 Unreserved Fund Balance	126,306.07	206,806.34	228,177.14	270,026.12
9 Total Fund Equity	126,306.07	207,874.65	229,186.15	270,026.12
10 Total Liabilities and Fund Equity	126,306.07	207,874.65	229,186.15	270,026.12
11				
12				
13 Taxes	286,914.71	278,593.16	288,586.19	278,171.74
14 Use of Money and Property	407.07	-	-	-
15 Sales and Services	-	17,734.89	-	59,651.74
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	287,321.78	296,328.05	288,586.19	337,823.48
18				
19 Personal Services and Benefits	178,262.68	176,142.43	202,200.06	213,833.13
20 Travel	3,977.01	2,161.52	3,668.60	1,133.21
21 Contractual Services	3,075.00	16,887.51	42,033.09	41,309.21
22 Supplies and Materials	4,379.02	7,374.77	13,898.10	20,769.69
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	2,464.37	12,193.24	5,474.84	19,938.27
25 Interest Expense	0.19	-	-	-
26 Total Operating Expenditures/Expenses	192,158.27	214,759.47	267,274.69	296,983.51
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	95,163.51	81,568.58	21,311.50	40,839.97
33				
34 Beginning Fund Equity	31,142.56	126,306.07	207,874.65	229,186.15
35 Ending Equity	126,306.07	207,874.65	229,186.15	270,026.12

**Company:** 3139

**Company Name:** Arts and History Special Revenue Funds

**Fund Name:** Other Activities

**Fund Type:** Special Revenue

**Purpose:** Used to account for Cultural Heritage Center monies directed within the fund by the Joint Committee on Appropriations.

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

**Other Information:**

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



**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 3145 - Historical Preservation Loan and Grant Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	291,055.15	253,347.70	280,527.61	313,312.27
2 Total Assets	291,055.15	253,347.70	280,527.61	313,312.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	291,055.15	253,347.70	280,527.61	313,312.27
9 Total Fund Equity	291,055.15	253,347.70	280,527.61	313,312.27
10 Total Liabilities and Fund Equity	291,055.15	253,347.70	280,527.61	313,312.27
11				
12				
13 Use of Money and Property	4,842.52	4,768.24	3,859.16	3,682.86
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	4,842.52	4,768.24	3,859.16	3,682.86
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	119,745.33	142,475.69	76,679.25	70,898.20
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	119,745.33	142,475.69	76,679.25	70,898.20
24				
25 Transfers In	100,000.00	100,000.00	100,000.00	100,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	100,000.00	100,000.00	100,000.00	100,000.00
28				
29 Net Change	(14,902.81)	(37,707.45)	27,179.91	32,784.66
30				
31 Beginning Fund Equity	305,957.96	291,055.15	253,347.70	280,527.61
32 Ending Equity	291,055.15	253,347.70	280,527.61	313,312.27

**Company:** 3145

**Company Name:** Historic Preservation Loan/Grant Fund

**Fund Name:** Historical Preservation Loan and Grant Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-19A-13.1 created the Historical Preservation Loan and Grant Fund. Sources: The State Historical Society Board of Trustees, with the approval of the Governor, may accept into the loan fund any funds which may be obtained from repayment of loan principal, interest, gifts, grants, or contributions.

Uses: Make loans and grants to purchase, restore, or develop historic South Dakota properties for residential, commercial, or public purposes.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	10,730.27	11,174.57	10,776.35	12,994.42
2 Deferred Charges and Other Assets	-	200.00	200.00	200.00
3 Total Assets	10,730.27	11,374.57	10,976.35	13,194.42
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	10,730.27	11,374.57	10,976.35	13,194.42
10 Total Fund Equity	10,730.27	11,374.57	10,976.35	13,194.42
11 Total Liabilities and Fund Equity	10,730.27	11,374.57	10,976.35	13,194.42
12				
13 Fines, Forfeits and Penalties	-	-	500.40	53.95
14 Sales and Services	146.50	-	87.30	394.76
15 Administering Programs	5,627.52	-	-	-
16 Other Revenue	1,325.00	2,355.00	2,755.00	3,430.00
17 Total Operating Revenue	7,099.02	2,355.00	3,342.70	3,878.71
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	2,000.00	50.00	-	-
22 Supplies and Materials	1,599.22	1,056.91	825.03	773.10
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	3,402.56	603.79	2,915.89	887.54
25 Other Expense	-	-	-	-
26 Total Operating Expenditures	7,001.78	1,710.70	3,740.92	1,660.64
27				
28 Transfers In	-	-	-	44.54
29 Transfers Out	-	-	-	(44.54)
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	97.24	644.30	(398.22)	2,218.07
33				
34 Beginning Fund Balance	10,633.03	10,730.27	11,374.57	10,976.35
35 Prior Period Adjustment	-	-	-	-
36 Ending Fund Balance	10,730.27	11,374.57	10,976.35	13,194.42

**Company:** 3146

**Company Name:** State Library

**Fund Name:** State Library Fund

**Fund Type:** Special Revenue Fund

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

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

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

	<b>FY2016</b>	<b>FY2018</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,847,148.02	6,208,868.68	3,778,821.45	2,915,389.72
2 Total Assets	2,847,148.02	6,208,868.68	3,778,821.45	2,915,389.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
Reserve for Encumbrances	-	-	1,434,391.26	1,235,125.90
7 Unreserved Fund Balance	2,847,148.02	6,208,868.68	2,344,430.19	1,680,263.82
8 Total Fund Equity	2,847,148.02	6,208,868.68	3,778,821.45	2,915,389.72
9 Total Liabilities and Fund Equity	2,847,148.02	6,208,868.68	3,778,821.45	2,915,389.72
10				
11 Use of Money and Property	30,036.78	53,442.27	70,855.13	70,241.79
12 Total Operating Revenue	30,036.78	53,442.27	70,855.13	70,241.79
13				
14 Personal Services and Benefits	-	-	-	-
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	1,647,333.00	100,764.73	2,232,946.61	1,423,673.52
19 Total Operating Expenditures	1,647,333.00	100,764.73	2,232,946.61	1,423,673.52
20				
21 Transfers In	3,317,105.60	3,409,043.12	524,773.25	490,000.00
22 Transfers Out	(250,000.00)	-	(792,729.00)	-
23 Net Transfers In (Out)	3,067,105.60	3,409,043.12	(267,955.75)	490,000.00
24				
25 Net Change	1,449,809.38	3,361,720.66	(2,430,047.23)	(863,431.73)
26				
27 Beginning Fund Balance	1,397,338.64	2,847,148.02	6,208,868.68	3,778,821.45
28 Ending Fund Balance	2,847,148.02	6,208,868.68	3,778,821.45	2,915,389.72

**Company:** 3189

**Company Name:** Workforce Education Fund

**Fund Name:** Workforce Education Fund

**Fund Type:** Special Revenue Fund

**Purpose:** SDCL 13-13-88 created the Workforce Education Fund. Source: Until FY19, SDCL § 1-16G-48 authorized this fund to receive 30% of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Any general funds appropriated to the workforce education program shall be transferred into the workforce education fund. Interest earned on money in the fund shall be deposited into the fund. Use: The secretary of the Department of Education shall authorize and disburse money from the workforce education fund to fund new and existing secondary career and technical education programs. In any fiscal year, up to two hundred fifty thousand dollars may be distributed to private, nonprofit entities that provide specialized career and technical services and education. The South Dakota Board of Education Standards shall promulgate rules pursuant to chapter 1-26 regarding the application process and timelines, the guidelines and criteria for approval of applications, and the distribution of funds from the workforce education fund.

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

**Additional Information:**

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

SDCLs 13-13-88 and 13-13-89 were amended and § 1-16G-48 repealed effective in FY2019.

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

	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	390,539.71	-
2 Total Assets	<u>390,539.71</u>	<u>-</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	390,539.71	-
9 Total Fund Equity	<u>390,539.71</u>	<u>-</u>
10 Total Liabilities and Fund Equity	<u>390,539.71</u>	<u>-</u>
11		
12 Use of Money and Property	6,623.44	-
13 Total Operating Revenue	<u>6,623.44</u>	<u>-</u>
14		
15 Personal Services and Benefits	43,652.13	-
16 Travel	6.00	-
17 Contractual Services	80,412.95	-
18 Supplies and Materials	1.09	-
19 Grants and Subsidies	-	-
20 Capital Outlay	-	-
21 Total Operating Expenditures	<u>124,072.17</u>	<u>-</u>
22		
23 Transfers In	509,043.99	-
24 Transfers Out	(1,055.55)	(390,539.71)
25 Net Transfers In (Out)	<u>507,988.44</u>	<u>(390,539.71)</u>
26		
27 Net Change	390,539.71	(390,539.71)
28		
29 Beginning Fund Balance	-	390,539.71
30 Ending Fund Balance	<u>390,539.71</u>	<u>-</u>

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Technical Education

**Fund Type:** Enterprise Fund

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

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

**Additional Information:**

Transfers in FY18 included: \$358,127.32 technical institute M&R fee, \$106,040.16 Build S.D. scholarship and \$44,876.51 from the Future Fund. In FY2019 this fund was moved into company 8501 between technical institute M&R fee \$359,848.99 and Build SD Scholarship Administration \$30,690.72.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	73,965.84	85,446.37	114,087.21	132,810.77
2 Due From Other Governments	-	-	-	-
3 Total Assets	<u>73,965.84</u>	<u>85,446.37</u>	<u>114,087.21</u>	<u>132,810.77</u>
4				
5 Due to Other Governments	73,965.84	85,446.37	114,087.21	132,810.77
6 Other Liabilities	-	-	-	-
7 Total Liabilities	<u>73,965.84</u>	<u>85,446.37</u>	<u>114,087.21</u>	<u>132,810.77</u>

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

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

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

**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 8501 - Tuition Subaccount Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11
2 Total Assets	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11
9 Total Fund Equity	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11
10 Total Liabilities and Fund Equity	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11
11				
12 Use of Money and Property	-	-	-	-
13 Total Operating Revenue	-	-	-	-
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	1,005,672.51	4,649,881.88	191,097.50
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	-	1,005,672.51	4,649,881.88	191,097.50
22				
23 Transfers In	6,806,670.00	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	6,806,670.00	-	-	-
26				
27 Net Change	6,806,670.00	(1,005,672.51)	(4,649,881.88)	(191,097.50)
28				
29 Beginning Fund Balance	-	6,806,670.00	5,800,997.49	1,151,115.61
30 Ending Fund Balance	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	212,931.04	216,557.43	216,563.84	216,563.84
2 Total Assets	212,931.04	216,557.43	216,563.84	216,563.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	212,931.04	216,557.43	216,563.84	216,563.84
9 Total Fund Equity	212,931.04	216,557.43	216,563.84	216,563.84
10 Total Liabilities and Fund Equity	212,931.04	216,557.43	216,563.84	216,563.84
11				
12 Use of Money and Property	17,855.49	3,626.39	0.01	0.01
13 Total Operating Revenue	17,855.49	3,626.39	0.01	0.01
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	990,916.02	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	990,916.02	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(973,060.53)	3,626.39	0.01	0.01
28				
29 Beginning Fund Balance	1,185,991.57	212,931.04	216,563.83	216,563.83
30 Ending Fund Balance	212,931.04	216,557.43	216,563.84	216,563.84

**Company:** 8501  
**Company Name:** Voc. Education Facilities Fund  
**Fund Name:** Postsecondary Technical Institute Equipment Fund  
**Fund Type:** Special Revenue Fund

**Purpose:** SDCL 13-39-70.1 (now 13-39A-29) created the Postsecondary Technical Institute Equipment Fund.  
**Source:** Funded from \$1.5 million transferred from the Postsecondary Technical Institutes Facilities Fund as authorized by chapter 93, section 7 of the 2014 Legislative session. **Use:** Per SDCL 13-39-70.2 any money in the Postsecondary Technical Institute Equipment Fund is continuously appropriated for distribution as provided in this section. The secretary of education shall grant the money to the postsecondary technical institutes to purchase equipment. Equipment purchases shall be based upon priorities established by each postsecondary technical institute, approved by each postsecondary technical institute's governing body and approved by the South Dakota Board of Education.

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

**Additional Information:**

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

**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 8501 - Build SD Scholarship Administration**

	<b>FY2019</b>
1 Cash Pooled with State Treasurer	<u>36,690.36</u>
2 Total Assets	<u><u>36,690.36</u></u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>36,690.36</u>
9 Total Fund Equity	<u>36,690.36</u>
10 Total Liabilities and Fund Equity	<u><u>36,690.36</u></u>
11	
12 Use of Money and Property	<u>94,584.30</u>
13 Total Operating Revenue	<u>94,584.30</u>
14	
15 Personal Services and Benefits	-
16 Travel	-
17 Contractual Services	88,584.66
18 Supplies and Materials	-
19 Grants and Subsidies	-
20 Capital Outlay	<u>-</u>
21 Total Operating Expenditures	<u>88,584.66</u>
22	
23 Transfers In	30,690.72
24 Transfers Out	<u>-</u>
25 Net Transfers In (Out)	<u>30,690.72</u>
26	
27 Net Change	36,690.36
28	
29 Beginning Fund Balance	-
30 Ending Fund Balance	<u><u>36,690.36</u></u>

**Company:** 8501

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

**Fund Name:** Build SD Scholarship Administration

**Fund Type:** Special Revenue Fund

Purpose: The Build Dakota Scholarship program was funded by a \$25 million donation by T. Denny Sanford and \$25 million in future Funds. These monies are handled through the S.D. Community Foundation. The fund accounts for administrative costs associated with the program.

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



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

	<b>FY2019</b>
1 Cash Pooled with State Treasurer	<u>364,324.86</u>
2 Total Assets	<u><u>364,324.86</u></u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>364,324.86</u>
9 Total Fund Equity	<u>364,324.86</u>
10 Total Liabilities and Fund Equity	<u><u>364,324.86</u></u>
11	
12 Use of Money and Property	<u>4,475.87</u>
13 Total Operating Revenue	<u>4,475.87</u>
14	
15 Personal Services and Benefits	-
16 Travel	-
17 Contractual Services	-
18 Supplies and Materials	-
19 Grants and Subsidies	-
20 Capital Outlay	<u>-</u>
21 Total Operating Expenditures	<u>-</u>
22	
23 Transfers In	359,848.99
24 Transfers Out	<u>-</u>
25 Net Transfers In (Out)	<u>359,848.99</u>
26	
27 Net Change	364,324.86
28	
29 Beginning Fund Balance	<u>-</u>
30 Ending Fund Balance	<u><u>364,324.86</u></u>

**Company:** 8501

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

**Fund Name:** Postsecondary Technical Institutes M&R

**Fund Type:** Special Revenue Fund

Purpose: This is an administratively created fund. Source: M&R fee from technical institute students.

Use: Technical institute M&R.

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

**Department of Education**  
**State Accounting System - Other Fund Balances**  
**Company 8501 - Other**

	<b>FY2019</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 Use of Money and Property	-
13 Administering Programs	1,913,403.00
14 Total Operating Revenue	1,913,403.00
15	
16 Personal Services and Benefits	-
17 Travel	-
18 Contractual Services	-
19 Supplies and Materials	-
20 Grants and Subsidies	1,913,403.00
21 Capital Outlay	-
22 Total Operating Expenditures	1,913,403.00
23	
24 Transfers In	-
25 Transfers Out	-
26 Net Transfers In (Out)	-
27	
28 Net Change	-
29	
30 Beginning Fund Balance	-
31 Ending Fund Balance	-

**Company:** 8501

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

**Fund Name:** Other

**Fund Type:** Special Revenue Fund

Purpose: SL 2018 ch. 8 revised § 1-16A-15 for the Health and Educational Facilities Authority (HEFA). revision allowed HEFA to establish a minimum cash and investment reserve and to grant, or otherwise use, funds in excess of the minimum amount of reserves to any South Dakota governmental entity to further any purpose of the authority, including any purpose set forth in § 1-16A-1. This later authority to grant funds is repealed July 1, 2019. For FY2019 the HEFA gave to the State the \$1.3 million which was then paid to the Lake Area Technical Institute for the Healthcare Center for Learning.

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</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	422,069.19	741,463.11	784,171.38	2,012,608.82
10 Unreserved Fund Balance				
11 Total Fund Equity				
12 Total Liabilities and Fund Equity				
13				
14				
15 Use of Money and Property	3,000.00	3,000.00	3,000.00	500.00
16 Sales and Services	19,071.95	14,179.90	16,328.26	17,123.00
17 Other Revenue	230,660.95	135,161.26	185,686.98	-
18 Total Operating Revenue	<u>252,732.90</u>	<u>152,341.16</u>	<u>205,015.24</u>	<u>17,623.00</u>
19				
20 Personal Services and Benefits	13,343,028.62	14,242,002.23	14,264,133.51	14,476,752.25
21 Travel	691,846.69	726,813.41	793,421.17	720,828.36
22 Contractual Services	1,510,587.88	1,510,392.60	1,661,862.49	1,586,351.55
23 Supplies and Materials	1,510,365.04	1,642,541.22	1,820,062.03	1,660,633.73
24 Capital Outlay	1,960,222.64	1,521,493.87	2,003,509.88	1,446,803.61
25 Total Operating Expenditures/Expenses	<u>19,016,050.87</u>	<u>19,643,243.33</u>	<u>20,542,989.08</u>	<u>19,891,369.50</u>
26				
27 Transfers In	-	-	0.88	20,131.21
28 Transfers Out	-	-	(2,703.68)	(7,487.48)
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(2,702.80)</u>	<u>12,643.73</u>
30				
31 Net Change	(18,763,317.97)	(19,490,902.17)	(20,340,676.64)	(19,861,102.77)
32				
33 Beginning Fund Equity				
34 Prior Period Adjustment				
35 Ending Equity				

**Company:** 3040

**Company Name:** State Highway Fund

**Fund Name:** State Highway Fund

**Fund Type:** Special Revenue Fund

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

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

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3048 - Boiler Inspection Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	40,000.00	40,000.00	32,773.51	33,472.96
2 Total Assets	40,000.00	40,000.00	32,773.51	33,472.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	40,000.00	40,000.00	32,773.51	33,472.96
9 Total Fund Equity	40,000.00	40,000.00	32,773.51	33,472.96
10 Total Liabilities and Fund Equity	40,000.00	40,000.00	32,773.51	33,472.96
11				
12				
13 Licenses, Permits and Fees	191,945.00	193,267.90	207,885.00	196,345.00
14 Total Operating Revenue	191,945.00	193,267.90	207,885.00	196,345.00
15				
16 Personal Services and Benefits	17,001.36	17,657.19	11,274.84	150,079.34
17 Travel	-	-	-	26,230.48
18 Contractual Services	161,358.60	167,677.97	199,921.68	7,512.07
19 Supplies and Materials	4,449.81	1,651.68	540.97	2,224.88
20 Capital Outlay	599.36	-	-	142.16
21 Total Operating Expenditures/Expenses	183,409.13	186,986.84	211,737.49	186,188.93
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(8,535.87)	(6,281.06)	(3,374.00)	(9,456.62)
25 Net Transfers In (Out)	(8,535.87)	(6,281.06)	(3,374.00)	(9,456.62)
26				
27 Net Change	0.00	-	(7,226.49)	699.45
28				
29 Beginning Fund Equity	40,000.00	40,000.00	40,000.00	32,773.51
30 Ending Equity	40,000.00	40,000.00	32,773.51	33,472.96

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</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 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	29,496.15	3,534.37	23,955.44	9,960.49
17 Travel	1,435.32	670.71	1,949.06	542.41
18 Contractual Services	1,741.63	1,464.82	1,802.47	1,675.30
19 Supplies and Materials	13.87	0.61	-	1.15
20 Grants and Subsidies	-	-	305.23	-
21 Capital Outlay	-	229.60	302.71	-
22 Total Operating Expenditures/Expenses	32,686.97	5,900.11	28,314.91	12,179.35
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(32,686.97)	(5,900.11)	(28,314.91)	(12,179.35)
29				
30 Beginning Fund Equity				
31 Prior Period Adjustment				
32 Ending Equity				

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

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3144 - South Dakota 911 Coordination Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	7,148,194.36	7,288,356.28	7,066,887.71	7,514,587.91
2 Total Assets	7,148,194.36	7,288,356.28	7,066,887.71	7,514,587.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	143.24	-
8 Unreserved Fund Balance	7,148,194.36	7,288,356.28	7,066,744.47	7,514,587.91
9 Total Fund Equity	7,148,194.36	7,288,356.28	7,066,887.71	7,514,587.91
10 Total Liabilities and Fund Equity	7,148,194.36	7,288,356.28	7,066,887.71	7,514,587.91
11				
12				
13 Licenses, Permits and Fees	3,746,988.91	3,800,470.59	3,869,032.64	3,924,674.12
14 Use of Money and Property	91,306.07	107,687.00	96,013.90	89,985.63
15 Other Revenue	-	-	-	599.00
16 Total Operating Revenue	3,838,294.98	3,908,157.59	3,965,046.54	4,015,258.75
17				
18 Personal Services and Benefits	76,476.30	84,331.75	128,754.10	160,856.93
19 Travel	7,361.87	7,510.84	7,890.18	14,565.87
20 Contractual Services	3,713,055.05	3,443,603.84	3,982,814.56	3,372,033.31
21 Supplies and Materials	441.90	453.41	500.75	6,984.82
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	459,919.00	224,249.89	56,959.65	1,171.53
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	4,257,254.12	3,760,149.73	4,176,919.24	3,555,612.46
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(7,094.61)	(7,845.94)	(9,595.87)	(11,946.09)
30 Net Transfers In (Out)	(7,094.61)	(7,845.94)	(9,595.87)	(11,946.09)
31				
32 Net Change	(426,053.75)	140,161.92	(221,468.57)	447,700.20
33				
34 Beginning Fund Equity	7,574,248.11	7,148,194.36	7,288,356.28	7,066,887.71
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	7,148,194.36	7,288,356.28	7,066,887.71	7,514,587.91

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	595,569.33	855,815.66	(229,877.04)	186,967.33
2 Accounts Receivables	-	-	2,000.00	-
3 Loans and Notes Receivable	496,937.30	-	-	-
4 Total Assets	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>	<u>186,967.33</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	307.37	859.44	1,590.80
10 Unreserved Fund Balance	1,092,506.63	855,508.29	(228,736.48)	185,376.53
11 Total Fund Equity	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>	<u>186,967.33</u>
12 Total Liabilities and Fund Equity	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>	<u>186,967.33</u>
13				
14				
15 Use of Money and Property	33,049.32	11,181.09	-	-
16 Sales and Services	-	-	-	-
17 Administering Programs	-	166,011.28	-	-
18 Other Revenue	2,724.29	619,896.19	22,868.56	251,447.89
19 Total Operating Revenue	<u>35,773.61</u>	<u>797,088.56</u>	<u>22,868.56</u>	<u>251,447.89</u>
20				
21 Personal Services and Benefits	453,748.89	864,469.96	404,864.53	536,649.60
22 Travel	24,123.02	34,084.35	16,169.76	48,983.71
23 Contractual Services	76,889.45	140,495.88	119,722.27	120,221.70
24 Supplies and Materials	2,304.27	5,924.11	1,437.14	11,222.19
25 Grants and Subsidies	522,970.47	1,242,637.78	805,742.92	633,273.18
26 Capital Outlay	-	8,071.16	8,430.27	1,045.02
27 Other Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>1,080,036.10</u>	<u>2,295,683.24</u>	<u>1,356,366.89</u>	<u>1,351,395.40</u>
29				
30 Transfers In	791,429.21	1,486,822.02	555,189.91	1,519,836.32
31 Transfers Out	(150.00)	(224,918.31)	(305,384.28)	(5,044.44)
32 Net Transfers In (Out)	<u>791,279.21</u>	<u>1,261,903.71</u>	<u>249,805.63</u>	<u>1,514,791.88</u>
33				
34 Net Change	(252,983.28)	(236,690.97)	(1,083,692.70)	414,844.37
35				
36 Beginning Fund Equity	1,345,489.91	1,092,506.63	855,815.66	(227,877.04)
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>1,092,506.63</u>	<u>855,815.66</u>	<u>(227,877.04)</u>	<u>186,967.33</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash on Hand	1,940.00	1,940.00	2,140.00	4,785,736.79
2 Cash Pooled with State Treasurer	1,753,148.82	2,965,172.41	4,147,472.22	2,190.00
3 Total Assets	<u>1,755,088.82</u>	<u>2,967,112.41</u>	<u>4,149,612.22</u>	<u>4,787,926.79</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	8,919.87	1,525.69	19,090.24	114,294.55
9 Unreserved Fund Balance	1,746,168.95	2,965,586.72	4,130,521.98	4,673,632.24
10 Total Fund Equity	<u>1,755,088.82</u>	<u>2,967,112.41</u>	<u>4,149,612.22</u>	<u>4,787,926.79</u>
11 Total Liabilities and Fund Equity	<u>1,755,088.82</u>	<u>2,967,112.41</u>	<u>4,149,612.22</u>	<u>4,787,926.79</u>
12				
13				
14 Licenses, Permits and Fees	7,504,640.10	7,583,730.35	7,887,096.60	6,811,118.62
15 Use of Money and Property	1,602.90	3,712.54	2,918.61	3,021.31
16 Sales and Services	2,215,981.61	2,190,026.42	1,924,915.99	1,844,751.00
17 Other Revenue	26,979.68	41,317.48	56,127.17	55,291.73
18 Total Operating Revenue	<u>9,749,204.29</u>	<u>9,818,786.79</u>	<u>9,871,058.37</u>	<u>8,714,182.66</u>
19				
20 Personal Services and Benefits	5,216,876.48	5,544,409.61	5,639,033.06	5,450,014.17
21 Travel	159,109.34	144,158.10	145,040.51	152,320.74
22 Contractual Services	2,159,808.68	2,153,462.73	2,249,310.65	1,913,573.19
23 Supplies and Materials	258,698.67	238,882.93	229,633.92	176,292.14
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	340,404.97	151,764.24	-	41,163.21
26 Other Expense	-	-	35,700.28	-
27 Total Operating Expenditures/Expenses	<u>8,134,898.14</u>	<u>8,232,677.61</u>	<u>8,298,718.42</u>	<u>7,733,363.45</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(308,565.59)	(374,085.59)	(389,840.14)	(342,504.64)
31 Net Transfers In (Out)	<u>(308,565.59)</u>	<u>(374,085.59)</u>	<u>(389,840.14)</u>	<u>(342,504.64)</u>
32				
33 Net Change	1,305,740.56	1,212,023.59	1,182,499.81	638,314.57
34				
35 Beginning Fund Equity	449,348.26	1,755,088.82	2,967,112.41	4,149,612.22
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>1,755,088.82</u>	<u>2,967,112.41</u>	<u>4,149,612.22</u>	<u>4,787,926.79</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 32-12-125 allows that except for the portion of the fee used to administer the Division of Highway Patrol pursuant to § 32-12-16, all other fees collected pursuant to chapters 32-12 and 32-12A and credited to the state motor vehicle fund shall remain in the fund for the next fiscal year. These fees may only be used for purposes of operating the driver licensing program.

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

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	137,787.30	240,878.77	213,695.62	184,512.52
2 Total Assets	137,787.30	240,878.77	213,695.62	184,512.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	14,002.56	-	-
8 Unreserved Fund Balance	137,787.30	226,876.21	213,695.62	184,512.52
9 Total Fund Equity	137,787.30	240,878.77	213,695.62	184,512.52
10 Total Liabilities and Fund Equity	137,787.30	240,878.77	213,695.62	184,512.52
11				
12				
13 Licenses, Permits and Fees	4,500.00	127,500.00	13,500.00	9,000.00
14 Use of Money and Property	2,389.64	2,161.31	2,335.88	2,313.68
15 Total Operating Revenue	6,889.64	129,661.31	15,835.88	11,313.68
16				
17 Personal Services and Benefits	165.21	471.98	493.10	457.76
18 Travel	-	-	-	-
19 Contractual Services	1,012.39	989.77	12,995.48	1,062.92
20 Supplies and Materials	30,133.57	20,882.20	22,309.47	24,235.63
21 Grants and Subsidies	8,250.00	3,000.00	5,250.00	3,000.00
22 Capital Outlay	-	-	-	9,954.00
23 Total Operating Expenditures/Expenses	39,561.17	25,343.95	41,048.05	38,710.31
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(1,368.42)	(1,225.89)	(1,970.98)	(1,786.47)
27 Net Transfers In (Out)	(1,368.42)	(1,225.89)	(1,970.98)	(1,786.47)
28				
29 Net Change	(34,039.95)	103,091.47	(27,183.15)	(29,183.10)
30				
31 Beginning Fund Equity	171,827.25	137,787.30	240,878.77	213,695.62
32 Ending Equity	137,787.30	240,878.77	213,695.62	184,512.52

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	416,615.43	432,232.17	715,071.24	861,713.05
2 Total Assets	416,615.43	432,232.17	715,071.24	861,713.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	19,040.00	12,390.24
8 Unreserved Fund Balance	416,615.43	432,232.17	696,031.24	849,322.81
9 Total Fund Equity	416,615.43	432,232.17	715,071.24	861,713.05
10 Total Liabilities and Fund Equity	416,615.43	432,232.17	715,071.24	861,713.05
11				
12				
13 Licenses, Permits and Fees	620,236.00	639,744.00	694,021.00	767,019.00
14 Use of Money and Property	9,296.71	7,260.29	5,739.53	7,010.75
15 Total Operating Revenue	629,532.71	647,004.29	699,760.53	774,029.75
16				
17 Personal Services and Benefits	138.11	1,651.55	30.03	76.18
18 Travel	195.88	-	-	-
19 Contractual Services	615,052.69	617,521.83	414,476.69	604,053.98
20 Supplies and Materials	268.37	257.89	406.93	11,703.82
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	159,296.27	-	-	8,625.57
23 Total Operating Expenditures/Expenses	774,951.32	619,431.27	414,913.65	624,459.55
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(20,528.57)	(11,956.28)	(2,007.81)	(2,928.39)
27 Net Transfers In (Out)	(20,528.57)	(11,956.28)	(2,007.81)	(2,928.39)
28				
29 Net Change	(165,947.18)	15,616.74	282,839.07	146,641.81
30				
31 Beginning Fund Equity	582,562.61	416,615.43	432,232.17	715,071.24
32 Ending Equity	416,615.43	432,232.17	715,071.24	861,713.05

**Company:** 3184

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

**Fund Name:** Motorcycle Safety

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	120,472.47	228,159.03	418,977.93	512,718.65
2 Total Assets	120,472.47	228,159.03	418,977.93	512,718.65
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	209.00	2,916.46	1,018.85	961.60
8 Unreserved Fund Balance	120,263.47	225,242.57	417,959.08	511,757.05
9 Total Fund Equity	120,472.47	228,159.03	418,977.93	512,718.65
10 Total Liabilities and Fund Equity	120,472.47	228,159.03	418,977.93	512,718.65
11				
12				
13 Use of Money and Property	1,682.49	1,635.45	1,408.23	3,164.13
14 Sales and Services	274,181.40	298,274.86	314,398.68	323,836.38
15 Administering Programs	5,200.00	5,169.00	-	15,000.00
16 Other Revenue	694.20	-	30,000.00	25,000.00
17 Total Operating Revenue	281,758.09	305,079.31	345,806.91	367,000.51
18				
19 Personal Services and Benefits	678,020.28	754,069.95	715,769.06	741,081.70
20 Travel	9,817.42	14,148.16	22,290.14	10,115.30
21 Contractual Services	121,157.99	128,779.83	135,837.58	148,150.43
22 Supplies and Materials	23,754.15	15,425.67	18,170.49	11,550.58
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	11,421.37	10,454.30	15,201.21	31,885.08
25 Total Operating Expenditures/Expenses	844,171.21	922,877.91	907,268.48	942,783.09
26				
27 Transfers In	498,303.12	726,242.78	752,280.47	669,523.30
28 Transfers Out	-	(757.62)	-	-
29 Net Transfers In (Out)	498,303.12	725,485.16	752,280.47	669,523.30
30				
31 Net Change	(64,110.00)	107,686.56	190,818.90	93,740.72
32				
33 Beginning Fund Equity	184,582.47	120,472.47	228,159.03	418,977.93
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	120,472.47	228,159.03	418,977.93	512,718.65

**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 3184 - Crime Victims' Compensation Fund**

	<u>FY2019</u>
1 Cash Pooled with State Treasurer	<u>364,554.74</u>
2 Total Assets	<u>364,554.74</u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>364,554.74</u>
9 Total Fund Equity	<u>364,554.74</u>
10 Total Liabilities and Fund Equity	<u>364,554.74</u>
11	
12	
13 Fines, Forfeits and Penalties	520,746.39
14 Use of Money and Property	1,029.65
15 Administering Programs	-
16 Other Revenue	-
17 Total Operating Revenue	<u>521,776.04</u>
18	
19 Personal Services and Benefits	130,134.10
20 Travel	367.85
21 Contractual Services	6,348.12
22 Supplies and Materials	1,005.81
23 Grants and Subsidies	125,929.38
24 Capital Outlay	52.88
25 Total Operating Expenditures/Expenses	<u>263,838.14</u>
26	
27 Transfers In	-
28 Transfers Out	<u>(7,421.27)</u>
29 Net Transfers In (Out)	<u>(7,421.27)</u>
30	
31 Net Change	250,516.63
32	
33 Beginning Fund Equity	-
34 Prior Period Adjustment	114,038.11
35 Ending Equity	<u>364,554.74</u>

**Company:** 3184

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

**Fund Name:** Crime Victims' Compensation Fund

**Fund Type:** Special Revenue

**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.

**Other Information:** This fund was moved from the Dept. of Social Services as a result of the executive reorganization effective in FY2019.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	365,009.30	262,698.45	98,926.92	162,650.72
2 Total Assets	365,009.30	262,698.45	98,926.92	162,650.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	24.00	382.01
8 Unreserved Fund Balance	365,009.30	262,698.45	98,902.92	162,268.71
9 Total Fund Equity	365,009.30	262,698.45	98,926.92	162,650.72
10 Total Liabilities and Fund Equity	365,009.30	262,698.45	98,926.92	162,650.72
11				
12				
13 Use of Money and Property	3,388.41	4,234.73	3,505.80	2,490.77
14 Sales and Services	1,697,688.94	1,601,213.18	1,573,867.14	1,639,819.03
15 Other Revenue	-	4,042.67	175.00	-
16 Total Operating Revenue	1,701,077.35	1,609,490.58	1,577,547.94	1,642,309.80
17				
18 Personal Services and Benefits	1,210,744.40	1,252,637.46	1,246,437.47	1,188,587.54
19 Travel	252,895.48	246,130.29	273,923.66	258,343.33
20 Contractual Services	89,370.86	104,697.30	112,177.55	115,184.22
21 Supplies and Materials	15,969.82	18,445.63	17,980.22	12,293.29
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	37,843.91	4,654.53	1,498.96	4,177.62
24 Total Operating Expenditures/Expenses	1,606,824.47	1,626,565.21	1,652,017.86	1,578,586.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(56,186.28)	(85,236.22)	(89,301.61)	-
28 Net Transfers In (Out)	(56,186.28)	(85,236.22)	(89,301.61)	-
29				
30 Net Change	38,066.60	(102,310.85)	(163,771.53)	63,723.80
31				
32 Beginning Fund Equity	326,942.70	365,009.30	262,698.45	98,926.92
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	365,009.30	262,698.45	98,926.92	162,650.72

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,150,391.53	1,166,088.25	1,220,423.91	1,266,400.33
2 Total Assets	1,150,391.53	1,166,088.25	1,220,423.91	1,266,400.33
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	990,508.14	997,053.47	1,007,373.19	1,009,188.33
6 Other Liabilities	159,883.39	169,034.78	213,050.72	257,212.00
7 Total Liabilities	1,150,391.53	1,166,088.25	1,220,423.91	1,266,400.33

**Company:** 8000  
**Company Name:** Main Agency Fund  
**Fund Name:** Agency Fund  
 Public Safety 911 Emergency 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.

SDCL 34-45-8.7 created the Public Safety 911 Emergency Fund. Source: The Department of Revenue shall transfer the surcharges collected pursuant to §§ 34-45-4 and 34-45-4.2 to the Department of Public Safety. The Department of Public Safety shall remit emergency surcharges imposed by § 34-45-4 to the public agency where the surcharges were collected. Use: Any money in the public safety 911 emergency fund is continuously appropriated for distribution as provided in this section. The Department of Public Safety shall remit each month seventy percent of the revenue collected from the 911 emergency surcharges imposed by § 34-45-4 to the public agency where the surcharges were collected. However, if the public safety answering point is not in compliance with the standards for operation and utilization of public safety answering points as determined by the board, SDCL 34-45-8.6 identifies withholding of revenue and remedies to be taken. Per § 34-45-8.6, The Department of Public Safety shall deposit thirty percent of the revenue collected from the 911 emergency surcharges imposed by § 34-45-4 into the public safety 911 emergency fund. Of this thirty percent The Department of Public Safety shall: (1) Distribute twenty-six percent of the money deposited in the fund based on the ratio of the population of each eligible public safety answering point to the population of all the eligible public safety answering points; and, (2) Transfer seventy-four percent of the money deposited in the fund to the South Dakota 911 coordination fund.

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	177,622.80	180,458.62	181,421.22	183,574.62
2 Total Assets	177,622.80	180,458.62	181,421.22	183,574.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	177,622.80	180,458.62	181,421.22	183,574.62
9 Total Fund Equity	177,622.80	180,458.62	181,421.22	183,574.62
10 Total Liabilities and Fund Equity	177,622.80	180,458.62	181,421.22	183,574.62
11				
12				
13 Use of Money and Property	1,955.73	2,270.18	2,201.26	2,153.40
14 Administering Programs	-	-	-	-
15 Other Revenue	10,000.00	565.64	-	-
16 Total Operating Revenue	11,955.73	2,835.82	2,201.26	2,153.40
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	956.15	-
21 Supplies and Materials	-	-	282.51	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	-	-	1,238.66	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	11,955.73	2,835.82	962.60	2,153.40
30				
31 Beginning Fund Equity	165,667.07	177,622.80	180,458.62	181,421.22
32 Ending Equity	177,622.80	180,458.62	181,421.22	183,574.62

**Company:** 3147

**Company Name:** National Guard Museum

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

**Fund Type:** Special Revenue

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	332,471.92	147,824.25	155,952.27	163,758.19
2 Total Assets	332,471.92	147,824.25	155,952.27	163,758.19
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Deferred Revenue	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	-	-	479.00
10 Unreserved Fund Balance	332,471.92	147,824.25	155,952.27	163,279.19
11 Total Fund Equity	332,471.92	147,824.25	155,952.27	163,758.19
12 Total Liabilities and Fund Equity	332,471.92	147,824.25	155,952.27	163,758.19
13				
14				
15 Use of Money and Property	58,723.39	7,126.03	7,412.16	6,427.17
16 Sales and Services	1,343.57	1,013.92	631.17	716.65
17 Administering Programs	128,062.36	113,180.08	168,099.79	109,325.47
18 Other Revenue	5,632.59	305.00	5,875.80	3,761.63
19 Total Operating Revenue	193,761.91	121,625.03	182,018.92	120,230.92
20				
21 Personal Services and Benefits	106,704.27	103,723.01	107,793.63	94,433.28
22 Travel	228.00	-	207.00	280.00
23 Contractual Services	77,456.98	12,945.03	7,047.87	10,790.41
24 Supplies and Materials	266.67	2,119.86	1,089.40	306.69
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	7,484.80	57,753.00	6,614.62
27 Other Expense	63,239.66	-	-	-
28 Total Operating Expenditures/Expenses	247,895.58	126,272.70	173,890.90	112,425.00
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	(180,000.00)	-	-
32 Net Transfers In (Out)	-	(180,000.00)	-	-
33				
34 Net Change	(54,133.67)	(184,647.67)	8,128.02	7,805.92
35				
36 Beginning Fund Equity	386,605.59	332,471.92	147,824.25	155,952.27
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	332,471.92	147,824.25	155,952.27	163,758.19

**Company:** 3148

**Company Name:** Military - Other Funds

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

**Fund Type:** Special Revenue

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,660,024.23	1,628,676.55	1,009,436.41	1,263,737.70
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</u>	<u>1,263,737.70</u>
4				
5 Accounts Payable	-	-	-	-
6 Advances From Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	274,179.19	158,400.00	101,698.41	13,544.00
10 Unreserved Fund Balance	2,385,845.04	1,470,276.55	907,738.00	1,250,193.70
11 Total Fund Equity	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</u>	<u>1,263,737.70</u>
12 Total Liabilities and Fund Equity	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</u>	<u>1,263,737.70</u>
13				
14				
15 Use of Money and Property	62,504.33	61,941.90	44,949.40	33,652.79
16 Sales and Services	4,622,619.52	4,688,990.51	5,682,351.01	5,665,682.56
17 Administering Programs	-	-	940.20	-
18 Other Revenue	140,312.32	234,677.74	212,813.60	186,970.79
19 Total Operating Revenue	<u>4,825,436.17</u>	<u>4,985,610.15</u>	<u>5,941,054.21</u>	<u>5,886,306.14</u>
20				
21 Personal Services and Benefits	2,818,769.07	1,478,903.12	1,333,324.45	658,078.26
22 Travel	75,977.99	58,968.01	44,168.11	45,648.11
23 Contractual Services	2,542,802.72	2,305,548.78	2,290,920.30	2,209,135.31
24 Supplies and Materials	637,221.92	640,547.44	690,576.29	827,795.25
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	176,574.69	34,406.54	36,616.57	60,229.05
27 Interest Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>6,251,346.39</u>	<u>4,518,373.89</u>	<u>4,395,605.72</u>	<u>3,800,885.98</u>
29				
30 Transfers In	-	1,416.06	2,551.80	168,881.13
31 Transfers Out	(500,000.00)	(1,500,000.00)	(2,120,000.00)	(2,000,000.00)
32 Net Transfers In (Out)	<u>(500,000.00)</u>	<u>(1,498,583.94)</u>	<u>(2,117,448.20)</u>	<u>(1,831,118.87)</u>
33				
34 Net Change	(1,925,910.22)	(1,031,347.68)	(571,999.71)	254,301.29
35				
36 Beginning Fund Equity	4,585,934.45	2,660,024.23	1,628,676.55	1,009,436.41
37 Prior Period Adjustment	-	-	(47,240.43)	-
38 Ending Equity	<u>2,660,024.23</u>	<u>1,628,676.55</u>	<u>1,009,436.41</u>	<u>1,263,737.70</u>

**Company:** 3021

**Company Name:** Veterans' Home Funds

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

**Fund Type:** Special Revenue

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

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

**Additional Information:**

Transfers out in FY2016 through FY2019 were made to the State General Fund per the General Appropriation Acts.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67
2 Total Assets	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67
9 Total Fund Equity	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67
10 Total Liabilities and Fund Equity	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67
11				
12				
13 Use of Money and Property	14,100.00	20,984.25	25,432.50	30,179.00
14 Sales and Services	-	-	-	-
15 Other Revenue	75,812.41	227,692.34	69,671.33	1,107,793.49
16 Total Operating Revenue	89,912.41	248,676.59	95,103.83	1,137,972.49
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	19,865.83	9,917.44	6,608.63	45,710.11
21 Supplies and Materials	24,747.46	27,866.54	31,066.46	32,587.62
22 Grants and Subsidies	148,639.20	-	-	-
23 Capital Outlay	178,931.00	28,422.31	1,597.38	20,311.79
24 Total Operating Expenditures/Expenses	372,183.49	66,206.29	39,272.47	98,609.52
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(282,271.08)	182,470.30	55,831.36	1,039,362.97
31				
32 Beginning Fund Equity	1,120,694.12	838,423.04	1,020,893.34	1,076,724.70
33 Ending Equity	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	88,307.27	88,430.10	79,853.34	84,478.37
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</u>	<u>84,478.37</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	88,307.27	88,430.10	79,853.34	84,478.37
10 Total Fund Equity	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</u>	<u>84,478.37</u>
11 Total Liabilities and Fund Equity	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</u>	<u>84,478.37</u>
12				
13				
14 Use of Money and Property	1,041.57	1,170.78	1,095.82	1,056.71
15 Administering Programs	600.00	600.00	600.00	600.00
16 Other Revenue	295.21	250.50	12,872.66	4,296.05
17 Total Operating Revenue	<u>1,936.78</u>	<u>2,021.28</u>	<u>14,568.48</u>	<u>5,952.76</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	54.06	678.93	339.46
22 Supplies and Materials	982.60	1,844.39	8,650.60	988.27
23 Grants and Subsidies	-	-	13,815.71	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>982.60</u>	<u>1,898.45</u>	<u>23,145.24</u>	<u>1,327.73</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	954.18	122.83	(8,576.76)	4,625.03
32				
33 Beginning Fund Equity	87,353.09	88,307.27	88,430.10	79,853.34
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>88,307.27</u>	<u>88,430.10</u>	<u>79,853.34</u>	<u>84,478.37</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	145,892.42	148,025.47	119,876.93	91,474.44
2 Total Assets	145,892.42	148,025.47	119,876.93	91,474.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	145,892.42	148,025.47	119,876.93	91,474.44
9 Total Fund Equity	145,892.42	148,025.47	119,876.93	91,474.44
10 Total Liabilities and Fund Equity	145,892.42	148,025.47	119,876.93	91,474.44
11				
12				
13 Use of Money and Property	2,254.54	2,133.05	1,851.46	1,597.51
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	2,254.54	2,133.05	1,851.46	1,597.51
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	26,661.58	-	30,000.00	30,000.00
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	26,661.58	-	30,000.00	30,000.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(24,407.04)	2,133.05	(28,148.54)	(28,402.49)
31				
32 Beginning Fund Equity	170,299.46	145,892.42	148,025.47	119,876.93
33 Ending Equity	145,892.42	148,025.47	119,876.93	91,474.44

**Company:** 5017

**Company Name:** Veterans Home Resident Funds

**Fund Name:** Resident Trust Fund

**Fund Type:** Private Purpose Trust Fund

**Purpose:** SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of sixty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. All funds in the State Treasury belong to the residents of the State Veterans Home. A small amount is held in a local checking account for day-to-day transactions by/for residents.

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

**GOAC Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,067,074.61	125,235.30	274.33	-
2 Total Assets	1,067,074.61	125,235.30	274.33	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,067,074.61	124,960.97	-	-
8 Unreserved Fund Balance	(0.00)	274.33	274.33	-
9 Total Fund Equity	1,067,074.61	125,235.30	274.33	-
10 Total Liabilities and Fund Equity	1,067,074.61	125,235.30	274.33	-
11				
12				
13 Taxes	19,924.15	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	200,343.69	-	-	-
16 Sales and Services	1,947,277.12	-	-	-
17 Administering Programs	97,485.04	-	-	-
18 Other Revenue	1,915,591.19	-	-	-
19 Total Operating Revenue	4,180,621.19	-	-	-
20				
21 Personal Services and Benefits	1,228,229.98	-	-	-
22 Travel	61,632.12	-	-	-
23 Contractual Services	1,589,108.69	305,725.67	-	-
24 Supplies and Materials	964,861.23	-	-	-
25 Grants and Subsidies	584,722.25	152,400.00	-	-
26 Capital Outlay	399,280.71	483,713.64	124,960.97	-
27 Other Expense	19,080.63	-	-	-
28 Interest Expense	7.73	-	-	-
29 Total Operating Expenditures/Expenses	4,846,923.34	941,839.31	124,960.97	-
30				
31 Transfers In	444,339.63	-	-	-
32 Transfers Out	(3,402,412.31)	-	-	(274.33)
33 Net Transfers In (Out)	(2,958,072.68)	-	-	(274.33)
34				
35 Net Change	(3,624,374.83)	(941,839.31)	(124,960.97)	(274.33)
36				
37 Beginning Fund Equity	4,691,449.44	1,067,074.61	125,235.30	274.33
38 Ending Equity	1,067,074.61	125,235.30	274.33	-

**Company:** 3023

**Company Name:** DOC Local & Endowment Funds

**Fund Name:** Dept. of Corrections Miscellaneous

**Fund Type:** Special Revenue

**Purpose:** This company accounts for numerous activities of the department. Local and Endowment funds were established/discussed in 4-8-10 and 4-8-13 (although this is dated terminology). The DOC also uses authority in 24-2-9, 24-2-26, 24-2-28, 24-2-29, 24-8-9, 24-8-11\*\*, 24-15A-4, 26-11A-2, 5-24A-13 and 5-10-6 for revenues deposited to this fund. This fund is also used for deposit of interest apportionment made by S&PL; vocational and community service program monies and expenses; phone revenues, work release, cost of incarceration, room and board, medical co-pay, commissary, employee rent and miscellaneous.

**Budget Information:** Most of this fund is included in the General Appropriations Bill. Costs associated with vocational industry (such as merchandise purchased for resale) are not included in the General Appropriations Bill.

**Additional Information:**

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of \$650,000 to the General Fund. SL 2016 ch 36 authorized the transfer of \$4,957,509 from the DOC to the State General Fund. Transfers of \$741,358.44 from the DOC Federal Fund, \$730,235.88 from the Parental Support Fund, \$3,402,412.31 from the DOC Miscellaneous Fund, and, \$83,502.37 from the Prison Industries Fund were made in FY2016.

\*\*SL 2016, ch 140, § 1 effective FY2017 revised 24-8-11 to require room and board charges be deposited to the General Fund.



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	86,788.01	93,257.75	88,768.91	89,575.36
2 Total Assets	86,788.01	93,257.75	88,768.91	89,575.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	86,788.01	93,257.75	88,768.91	89,575.36
9 Total Fund Equity	86,788.01	93,257.75	88,768.91	89,575.36
10 Total Liabilities and Fund Equity	86,788.01	93,257.75	88,768.91	89,575.36
11				
12				
13 Use of Money and Property	978.25	1,144.01	1,116.19	1,093.96
14 Other Revenue	9,500.00	8,000.00	10,000.00	5,000.00
15 Total Operating Revenue	10,478.25	9,144.01	11,116.19	6,093.96
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	3,786.35	2,657.95	10,302.44	4,153.49
20 Supplies and Materials	468.80	16.32	1,711.59	1,134.02
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	3,591.00	-
23 Total Operating Expenditures/Expenses	4,255.15	2,674.27	15,605.03	5,287.51
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	6,223.10	6,469.74	(4,488.84)	806.45
30				
31 Beginning Fund Equity	80,564.91	86,788.01	93,257.75	88,768.91
32 Ending Equity	86,788.01	93,257.75	88,768.91	89,575.36

**Company:** 5008

**Company Name:** City/County M&R Fund

**Fund Name:** City/County M&R

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund used to receipt monies from the City of Pierre and Hughes County. Use: Maintenance costs of jointly used areas in Women's Prison.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	500,000.00	500,000.00	500,000.00	500,000.00
2 Cash and Cash Equivalents	200.00	200.00	200.00	200.00
3 Total Assets	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	4,480.00	3,607.45	43,700.37	28,144.13
9 Unreserved Fund Balance	495,720.00	496,592.55	456,499.63	472,055.87
10 Total Fund Equity	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>
11 Total Liabilities and Fund Equity	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>
12				
13				
14 Use of Money and Property	30,454.33	32,686.33	22,155.03	13,157.60
15 Sales and Services	8,333,250.39	5,136,076.26	3,126,651.63	3,557,132.17
16 Other Revenue	4,118.21	165.33	10,572.13	8,589.15
17 Total Operating Revenue	<u>8,367,822.93</u>	<u>5,168,927.92</u>	<u>3,159,378.79</u>	<u>3,578,878.92</u>
18				
19 Personal Services and Benefits	755,673.60	848,655.42	899,950.93	844,598.73
20 Travel	14,763.86	16,917.15	12,230.14	18,881.84
21 Contractual Services	376,304.01	386,153.05	260,943.28	315,689.33
22 Supplies and Materials	6,526,522.79	2,556,639.33	1,659,601.70	1,813,117.56
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	90,157.24	5,560.05	119,759.64	94,231.09
25 Other Expense	-	-	-	-
26 Interest Expense	23.65	48.78	28.88	66.26
27 Total Operating Expenditures/Expenses	<u>7,763,445.15</u>	<u>3,813,973.78</u>	<u>2,952,514.57</u>	<u>3,086,584.81</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(2,142,720.38)	(1,354,954.14)	(206,864.22)	(492,294.11)
31 Net Transfers In (Out)	<u>(2,142,720.38)</u>	<u>(1,354,954.14)</u>	<u>(206,864.22)</u>	<u>(492,294.11)</u>
32				
33 Net Change	(1,538,342.60)	-	0.00	(0.00)
34				
35 Beginning Fund Equity	<u>2,038,542.60</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>
36 Ending Equity	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>	<u>500,200.00</u>

**Company:** 6504

**Company Name:** Prison Industries Revolving Fund

**Fund Name:** Prison Industries Revolving Fund

**Fund Type:** Enterprise

**Purpose:** SDCL 24-7-7 created the Prison Industries Revolving Fund. Source: Charges for good and services provided. Use: Costs associated operating various prison industries. In addition, SDCL 1-15-1.13 states that no funds, other than those for normal operating costs and replacement of existing necessary equipment, may be expended from the Prison Industries Revolving Fund for the purposes of enhancement, development, or expansion of prison industries without approval of the Corrections Commission. Effective FY2017 any cash balance in the fund in excess of \$500,000 shall be deposited to the General Fund.

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

**Additional Information:**

SL 2016 ch 36 authorized the transfer of \$4,957,509 from the DOC to the State General Fund. Transfers of \$741,358.44 from the DOC Federal Fund, \$730,235.88 from the Parental Support Fund, \$3,402,412.31 from the DOC Miscellaneous Fund, and, \$83,502.37 from the Prison Industries Fund were made in FY2016.

SL 2016, ch 140, § 2 effective in FY2017 revised 24-7-9 and will require that at the end of the fiscal year the State Treasurer shall transfer any cash balance in excess of \$500,000 from the Prison Industries Revolving Fund to the General Fund. This fund was reduced to \$500,000 in FY2016 with transfers totaling \$1,698,380.75 being made.

## Department of Corrections

### Other Fund Balances

#### Fund Not on State Accounting System - Inmate Trust

	FY2016	FY2017	FY2018	FY2019
1 Cash and Cash Equivalents	1,178,766.63	1,307,614.29	1,359,755.17	-
2 Due From Other Funds	114,619.16	122,038.36	119,094.03	-
3 Total Assets	1,293,385.79	1,429,652.65	1,478,849.20	-
4				
5 Due to Other Funds	158,291.65	201,758.81	220,297.30	-
6 Total Liabilities	158,291.65	201,758.81	220,297.30	-
7				
8 Net Assets Held in Trust for Other Purposes	1,135,094.14	1,227,893.84	1,258,551.90	-
9 Total Fund Equity	1,135,094.14	1,227,893.84	1,258,551.90	-
10 Total Liabilities and Fund Equity	1,293,385.79	1,429,652.65	1,478,849.20	-
11				
12				
13 Contributions:				
14 From Inmates	6,531,404.81	7,124,689.58	8,608,957.81	-
15				
16 Deductions:				
17 Payments made for Trust Purposes	6,698,863.50	7,031,889.88	8,578,299.75	-
18				
19 Beginning Net Assets	1,302,552.83	1,135,094.14	1,227,893.84	-
20 Ending Net Assets	1,135,094.14	1,227,893.84	1,258,551.90	-

**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 FY2019 are not yet available.

From prior GOAC meeting: Interest earned is available to purchase goods and services for the benefit of the institutional population.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	53.65	2,921.65	32,116.93	(6,442.92)
2 Total Assets	53.65	2,921.65	32,116.93	(6,442.92)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	53.65	2,921.65	32,116.93	(6,442.92)
9 Total Fund Equity	53.65	2,921.65	32,116.93	(6,442.92)
10 Total Liabilities and Fund Equity	53.65	2,921.65	32,116.93	(6,442.92)
11				
12				
13 Licenses, Permits and Fees	5,575.00	5,230.00	37,499.00	6,280.00
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	393.76
16 Total Operating Revenue	5,575.00	5,230.00	37,499.00	6,673.76
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	606.30
20 Contractual Services	9,150.72	2,000.00	5,310.01	9,576.15
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	54.00	362.00	1,109.00	1,752.00
23 Capital Outlay	-	-	1,884.71	675.16
24 Total Operating Expenditures/Expenses	9,204.72	2,362.00	8,303.72	12,609.61
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	(32,624.00)
28 Net Transfers In (Out)	-	-	-	(32,624.00)
29				
30 Net Change	(3,629.72)	2,868.00	29,195.28	(38,559.85)
31				
32 Beginning Fund Equity	3,683.37	53.65	2,921.65	32,116.93
33 Ending Equity	53.65	2,921.65	32,116.93	(6,442.92)

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,112,463.41	1,177,063.72	979,754.38	618,565.81
2 Total Assets	1,112,463.41	1,177,063.72	979,754.38	618,565.81
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	984.30	-	-
10 Unreserved Fund Balance	1,112,463.41	1,176,079.42	979,754.38	618,565.81
11 Total Fund Equity	1,112,463.41	1,177,063.72	979,754.38	618,565.81
12 Total Liabilities and Fund Equity	1,112,463.41	1,177,063.72	979,754.38	618,565.81
13				
14				
15 Licenses, Permits and Fees	-	-	-	-
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	183,295.74	192,139.05	221,751.73	224,240.56
18 Sales and Services	1,693,734.69	2,078,658.33	1,278,200.72	1,436,893.62
19 Administering Programs	78,490.60	135,379.56	85,448.83	50,114.03
20 Other Revenue	15,528.84	27,361.40	33,351.84	9,202.99
21 Total Operating Revenue	1,971,049.87	2,433,538.34	1,618,753.12	1,720,451.20
22				
23 Personal Services and Benefits	171,857.70	184,561.00	134,297.00	48,533.19
24 Travel	230.97	466.89	986.93	1,449.92
25 Contractual Services	140,790.90	137,165.52	130,128.16	210,017.94
26 Supplies and Materials	11,836.70	3,770.73	705.93	898.84
27 Grants and Subsidies	1,670,398.66	2,020,498.89	1,548,585.14	1,473,704.01
28 Capital Outlay	61,628.35	22,475.00	1,359.30	347,035.87
29 Other Expense	-	-	-	-
30 Total Operating Expenditures/Expenses	2,056,743.28	2,368,938.03	1,816,062.46	2,081,639.77
31				
32 Transfers In	-	-	-	-
33 Transfers Out	-	-	-	-
34 Net Transfers In (Out)	-	-	-	-
35				
36 Net Change	(85,693.41)	64,600.31	(197,309.34)	(361,188.57)
37				
38 Beginning Fund Equity	1,198,156.82	1,112,463.41	1,177,063.72	979,754.38
39 Prior Period Adjustment	-	-	-	-
40 Ending Equity	1,112,463.41	1,177,063.72	979,754.38	618,565.81

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	854,352.61	953,152.33	144,281.40	304,865.05
2 Total Assets	854,352.61	953,152.33	144,281.40	304,865.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	89,054.39	-	-
8 Unreserved Fund Balance	854,352.61	864,097.94	144,281.40	304,865.05
9 Total Fund Equity	854,352.61	953,152.33	144,281.40	304,865.05
10 Total Liabilities and Fund Equity	854,352.61	953,152.33	144,281.40	304,865.05
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	433,156.90	418,318.96	404,217.09	445,532.30
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	433,156.90	418,318.96	404,217.09	445,532.30
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	764.18	57,826.61	43,801.01	15,872.62
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	277,717.73	247,793.43	243,427.39	301,700.03
23 Capital Outlay	-	13,899.20	175,859.62	-
24 Other Revenue	-	-	-	-
25 Total Operating Expenditures/Expenses	278,481.91	319,519.24	463,088.02	317,572.65
26				
27 Transfers In	-	-	-	32,624.00
28 Transfers Out	-	-	(750,000.00)	-
29 Net Transfers In (Out)	-	-	(750,000.00)	32,624.00
30				
31 Net Change	154,674.99	98,799.72	(808,870.93)	160,583.65
32				
33 Beginning Fund Equity	699,677.62	854,352.61	953,152.33	144,281.40
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	854,352.61	953,152.33	144,281.40	304,865.05

**Company:** 3046

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

**Fund Name:** Prescription Drug Buy Fund

**Fund Type:** Special Revenue

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

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

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	59,946.53	(76,803.44)	122,026.26	79,342.72
2 Total Assets	59,946.53	(76,803.44)	122,026.26	79,342.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	59,946.53	(76,803.44)	122,026.26	79,342.72
9 Total Fund Equity	59,946.53	(76,803.44)	122,026.26	79,342.72
10 Total Liabilities and Fund Equity	59,946.53	(76,803.44)	122,026.26	79,342.72
11				
12				
13 Administering Programs	4,484,508.07	4,324,915.47	4,380,629.86	4,142,577.15
14 Other Revenue	-	2,937.15	-	-
15 Total Operating Revenue	4,484,508.07	4,327,852.62	4,380,629.86	4,142,577.15
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	4,477,678.19	4,464,602.59	4,366,331.23	4,184,795.96
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	464.73
24 Total Operating Expenditures/Expenses	4,477,678.19	4,464,602.59	4,366,331.23	4,185,260.69
25				
26 Transfers In	-	-	184,531.07	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	184,531.07	-
29				
30 Net Change	6,829.88	(136,749.97)	198,829.70	(42,683.54)
31				
32 Beginning Fund Equity	53,116.65	59,946.53	(76,803.44)	122,026.26
33 Ending Equity	59,946.53	(76,803.44)	122,026.26	79,342.72

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	417,888.58	432,574.59	434,375.84	445,004.96
2 Total Assets	417,888.58	432,574.59	434,375.84	445,004.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	1,399.00	283.60
8 Unreserved Fund Balance	417,888.58	432,574.59	432,976.84	444,721.36
9 Total Fund Equity	417,888.58	432,574.59	434,375.84	445,004.96
10 Total Liabilities and Fund Equity	417,888.58	432,574.59	434,375.84	445,004.96
11				
12				
13 Taxes	152,760.87	148,708.68	147,124.51	144,804.79
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	152,760.87	148,708.68	147,124.51	144,804.79
16				
17 Contractual Services	36,650.00	50,640.00	69,158.98	89,649.08
18 Grants and Subsidies	59,320.76	79,702.97	43,612.45	26,916.08
19 Capital Outlay	52,356.59	43,661.33	32,551.83	17,610.51
20 Total Operating Expenditures/Expenses	148,327.35	174,004.30	145,323.26	134,175.67
21				
22 Transfers In	26,785.30	39,981.63	-	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	26,785.30	39,981.63	-	-
25				
26 Net Change	31,218.82	14,686.01	1,801.25	10,629.12
27				
28 Beginning Fund Equity	386,669.76	417,888.58	432,574.59	434,375.84
29 Prior Period Adjustment	-	-	-	-
30 Ending Equity	417,888.58	432,574.59	434,375.84	445,004.96

**Company:** 3091

**Company Name:** Telecommunication Funds

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

**Fund Type:** Special Revenue

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,226,407.95	2,618,032.80	2,033,002.69	2,164,854.12
2 Total Assets	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>	<u>2,164,854.12</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	9,710.90	-	399.65	1,906.83
8 Unreserved Fund Balance	3,216,697.05	2,618,032.80	2,032,603.04	2,162,947.29
9 Total Fund Equity	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>	<u>2,164,854.12</u>
10 Total Liabilities and Fund Equity	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>	<u>2,164,854.12</u>
11				
12				
13 Taxes	1,374,847.62	1,338,377.90	1,324,120.62	1,303,243.11
15 Other Revenue	-	-	125.30	5,071.33
16 Total Operating Revenue	<u>1,374,847.62</u>	<u>1,338,377.90</u>	<u>1,324,245.92</u>	<u>1,308,314.44</u>
17				
18 Travel	-	-	-	-
19 Contractual Services	598,717.78	474,123.90	419,583.22	372,000.47
20 Supplies and Materials	454.95	71.40	265.68	-
21 Grants and Subsidies	560,991.56	578,264.31	679,966.65	765,043.27
22 Capital Outlay	46,054.24	54,311.81	59,460.48	39,419.27
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>1,206,218.53</u>	<u>1,106,771.42</u>	<u>1,159,276.03</u>	<u>1,176,463.01</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(26,785.30)	(839,981.63)	(750,000.00)	-
28 Net Transfers In (Out)	<u>(26,785.30)</u>	<u>(839,981.63)</u>	<u>(750,000.00)</u>	<u>-</u>
29				
30 Net Change	141,843.79	(608,375.15)	(585,030.11)	131,851.43
31				
32 Beginning Fund Equity	3,084,564.16	3,226,407.95	2,618,032.80	2,033,002.69
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>3,226,407.95</u>	<u>2,618,032.80</u>	<u>2,033,002.69</u>	<u>2,164,854.12</u>

**Company:** 3091

**Company Name:** Telecommunication Funds

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

**Fund Type:** Special Revenue

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

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32
2 Total Assets	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32
9 Total Fund Equity	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32
10 Total Liabilities and Fund Equity	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32
11				
12				
13 Administering Programs	30,468.73	44,102.63	16,066.05	27,339.50
14 Other Revenue	-	-	651,814.74	589,587.94
15 Total Operating Revenue	30,468.73	44,102.63	667,880.79	616,927.44
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	13,495.74	865.52
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	49,285.44	12,165.07	1,529,376.24	46,379.59
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	49,285.44	12,165.07	1,542,871.98	47,245.11
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(18,816.71)	31,937.56	(874,991.19)	569,682.33
30				
31 Beginning Fund Equity	(19,137.80)	(37,954.51)	(6,016.95)	2,640,754.99
32 Prior Period Adjustment	-	-	3,521,763.13	-
33 Ending Equity	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32

**Company:** 3091

**Company Name:** Telecommunication Funds

**Fund Name:** Other

**Fund Type:** Special Revenue

**Purpose:** Administratively created to record costs and reimbursement for funds received through the FCC out of the National TRS Fund. In FY2018 this fund includes homemaker services that were previously accounted for in a Dept. of Social Services fund.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	257,553.08	245,729.96	238,646.58	214,705.86
2 Total Assets	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>	<u>214,705.86</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	6,880.00	-	19,199.97
8 Unreserved Fund Balance	257,553.08	238,849.96	238,646.58	195,505.89
9 Total Fund Equity	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>	<u>214,705.86</u>
10 Total Liabilities and Fund Equity	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>	<u>214,705.86</u>
11				
12				
13 Use of Money and Property	2,963.81	3,597.13	3,178.38	2,950.84
14 Sales and Services	-	-	-	-
15 Administering Programs	17,936.59	15,939.68	27,198.10	37,077.35
16 Other Revenue	163.49	1,622.50	134.26	-
17 Total Operating Revenue	<u>21,063.89</u>	<u>21,159.31</u>	<u>30,510.74</u>	<u>40,028.19</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	1,510.07	1,511.77	1,389.27	1,186.10
21 Contractual Services	460.09	650.38	1,069.95	106.59
22 Supplies and Materials	30,015.67	24,087.58	27,607.29	29,886.63
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	399.07	6,732.70	7,527.61	32,789.59
25 Total Operating Expenditures/Expenses	<u>32,384.90</u>	<u>32,982.43</u>	<u>37,594.12</u>	<u>63,968.91</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	(11,321.01)	(11,823.12)	(7,083.38)	(23,940.72)
32				
33 Beginning Fund Equity	268,874.09	257,553.08	245,729.96	238,646.58
34 Ending Equity	<u>257,553.08</u>	<u>245,729.96</u>	<u>238,646.58</u>	<u>214,705.86</u>

**Company:** 5016

**Company Name:** Resident Investment Funds

**Fund Name:** Redfield Resident Investment

**Fund Type:** Private Purpose Trust

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	72,735.52	67,804.51	68,040.06	68,394.12
2 Total Assets	72,735.52	67,804.51	68,040.06	68,394.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	72,735.52	67,805.51	68,040.06	68,394.12
9 Total Fund Equity	72,735.52	67,805.51	68,040.06	68,394.12
10 Total Liabilities and Fund Equity	72,735.52	67,805.51	68,040.06	68,394.12
11				
12				
13 Use of Money and Property	979.08	1,007.75	896.76	834.97
14 Other Revenue	-	-	83.79	-
15 Total Operating Revenue	979.08	1,007.75	980.55	834.97
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	480.91
20 Supplies and Materials	779.55	1,767.28	668.01	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	1,713.98	4,170.48	77.99	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	2,493.53	5,937.76	746.00	480.91
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(1,514.45)	(4,930.01)	234.55	354.06
32				
33 Beginning Fund Equity	74,249.97	72,735.52	67,805.51	68,040.06
34 Ending Equity	72,735.52	67,805.51	68,040.06	68,394.12

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	88,822.16	78,056.25	106,963.25	136,416.25
2 Total Assets	88,822.16	78,056.25	106,963.25	136,416.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,917.11	-	-	-
8 Unreserved Fund Balance	84,905.05	78,056.25	106,963.25	136,416.25
9 Total Fund Equity	88,822.16	78,056.25	106,963.25	136,416.25
10 Total Liabilities and Fund Equity	88,822.16	78,056.25	106,963.25	136,416.25
11				
12				
13 Licenses, Permits and Fees	92,990.89	120,072.75	107,501.04	94,250.58
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	1,649.12	1,669.47	1,081.88	957.87
16 Administering Programs	3,235.25	3,240.80	2,740.78	2,048.46
17 Other Revenue	-	1,372.00	-	-
18 Total Operating Revenue	97,875.26	126,355.02	111,323.70	97,256.91
19				
20 Personal Services and Benefits	7,775.62	8,131.00	9,378.88	5,407.44
21 Travel	1,070.80	661.00	103.81	596.99
22 Contractual Services	58,007.70	55,886.93	51,739.01	58,076.38
23 Supplies and Materials	42,967.18	33,504.88	17,319.06	1,845.89
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	51,667.76	38,313.04	3,006.83	823.17
26 Interest Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	161,489.06	136,496.85	81,547.59	66,749.87
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(839.82)	(624.08)	(869.11)	(1,054.04)
31 Net Transfers In (Out)	(839.82)	(624.08)	(869.11)	(1,054.04)
32				
33 Net Change	(64,453.62)	(10,765.91)	28,907.00	29,453.00
34				
35 Beginning Fund Equity	153,275.78	88,822.16	78,056.25	106,963.25
36 Ending Equity	88,822.16	78,056.25	106,963.25	136,416.25

**Company:** 8314

**Company Name:** DHS/SBVI Business Enterprise Program

**Fund Name:** DHS/SBVI Business Enterprise Program

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund. Source: Percentage of profits from blind vendors operating in various public buildings. Use: Payment of sick and vacation leave, replacement of equipment and other approved costs.

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

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3036 - Petroleum Release Compensation Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,054,581.67	2,640,412.33	2,141,125.68	3,415,454.03
2 Total Assets	2,054,581.67	2,640,412.33	2,141,125.68	3,415,454.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	46.16	-	-	4,935.28
8 Unreserved Fund Balance	2,054,535.51	2,640,412.33	2,141,125.68	3,410,518.75
9 Total Fund Equity	2,054,581.67	2,640,412.33	2,141,125.68	3,415,454.03
10 Total Liabilities and Fund Equity	2,054,581.67	2,640,412.33	2,141,125.68	3,415,454.03
11				
12				
13 Taxes	1,830,387.52	1,824,457.43	1,821,201.15	3,317,002.53
14 Use of Money and Property	61,042.07	69,591.36	38,893.93	34,570.18
15 Other Revenue	41,763.63	-	-	160,000.00
16 Total Operating Revenue	1,933,193.22	1,894,048.79	1,860,095.08	3,511,572.71
17				
18 Personal Services and Benefits	367,091.07	379,561.09	377,203.04	312,625.27
19 Travel	12,931.17	8,039.75	9,548.42	10,857.25
20 Contractual Services	503,476.67	338,602.15	496,705.29	443,643.80
21 Supplies and Materials	3,464.86	3,062.18	2,864.15	2,188.32
22 Grants and Subsidies	239,605.17	578,415.76	172,857.67	590,251.87
23 Capital Outlay	1,333.32	537.20	203.16	769.00
24 Total Operating Expenditures/Expenses	1,127,902.26	1,308,218.13	1,059,381.73	1,360,335.51
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(3,500,000.00)	-	(1,300,000.00)	(876,908.85)
28 Net Transfers In (Out)	(3,500,000.00)	-	(1,300,000.00)	(876,908.85)
29				
30 Net Change	(2,694,709.04)	585,830.66	(499,286.65)	1,274,328.35
31				
32 Beginning Fund Equity	4,749,290.71	2,054,581.67	2,640,412.33	2,141,125.68
33 Ending Equity	2,054,581.67	2,640,412.33	2,141,125.68	3,415,454.03

**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. The distribution percentages of § 34A-13-20 are:

FY19: State Capital Construction Fund - 55%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 20%

FY20: State Capital Construction Fund - 60%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 19%  
Ethanol Infrastructure Incentive Fund - 1%

FY21: State Capital Construction Fund - 66%, Ethanol Fuel Fund - 15%, Petroleum Release Compensation Fund - 18%  
Ethanol Infrastructure Incentive Fund - 1%

FY22: State Capital Construction Fund - 72%, Ethanol Fuel Fund - 10%, Petroleum Release Compensation Fund - 17%  
Ethanol Infrastructure Incentive Fund - 1%

Beginning FY23: State Capital Construction Fund - 81 1/2%, Petroleum Release Compensation Fund - 17%,  
Ethanol Infrastructure Incentive Fund - 1 1/2%

**Use:** Costs of operating program (34A-13-27). If the balance of the petroleum release compensation fund falls below two million dollars and has additional accounts payable that exceed projected monthly deposits pursuant to section 1 of this Act, a transfer shall be made from the state highway fund to the petroleum release compensation fund in an amount that brings the balance of the petroleum release compensation fund to five million dollars. Any balance in the petroleum release compensation fund in excess of six million dollars, after any monthly deposit made pursuant to § 34A-13-20, shall be transferred to the state highway fund.

## **Department of Environment and Natural Resources**

### **State Accounting System - Other Fund Balances**

#### **Company 3036 - Petroleum Release Compensation Fund**

**Budget Information:** Part of the fund is included in the General Appropriations Bill and part is included as an informational budget.

**Additional Information:**

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

From prior GOAC meeting: PRCF was created in 1988 to comply with federal rules by providing financial assistance for clean-ups and \$1 million insurance coverage for tank owners. In 1991, the EPA notified the State that it must maintain a \$2 million minimum balance in the fund to be considered an underground tank insurer.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,496,867.55	861,133.59	890,277.52	1,742,502.22
2 Total Assets	1,496,867.55	861,133.59	890,277.52	1,742,502.22
3				-
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	11,779.30	11,538.25	23,237.68
8 Unreserved Fund Balance	1,496,867.55	849,354.29	878,739.27	1,719,264.54
9 Total Fund Equity	1,496,867.55	861,133.59	890,277.52	1,742,502.22
10 Total Liabilities and Fund Equity	1,496,867.55	861,133.59	890,277.52	1,742,502.22
11				
12				
13 Taxes	182,549.02	145,177.97	145,047.77	177,319.93
14 Licenses, Permits and Fees	2,106,925.97	1,788,799.46	2,063,647.41	2,754,603.55
15 Fines, Forfeits and Penalties	1,455.00	1,460.00	894.00	920.00
16 Use of Money and Property	32,851.31	29,258.52	19,949.37	17,552.85
17 Sales and Services	1,245.69	2,438.34	1,039.33	1,037.76
18 Administering Programs	-	-	-	-
19 Other Revenue	-	10,000.00	-	10,000.00
20 Total Operating Revenue	2,325,026.99	1,977,134.29	2,230,577.88	2,961,434.09
21				
22 Personal Services and Benefits	2,679,922.19	2,489,379.63	2,165,410.18	2,030,311.89
23 Travel	94,360.81	63,798.84	61,550.97	61,131.54
24 Contractual Services	494,816.72	525,780.95	480,462.45	482,884.84
25 Supplies and Materials	27,937.97	34,343.06	66,463.94	22,826.11
26 Grants and Subsidies	70,815.43	42,291.50	45,773.36	42,544.01
27 Capital Outlay	21,548.57	3,750.74	17,818.61	102,258.87
28 Other Expense	-	2,459.57	-	32.39
29 Total Operating Expenditures/Expenses	3,389,401.69	3,161,804.29	2,837,479.51	2,741,989.65
30				
31 Transfers In	479,311.72	548,936.04	636,045.56	632,780.26
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	479,311.72	548,936.04	636,045.56	632,780.26
34				
35 Net Change	(585,062.98)	(635,733.96)	29,143.93	852,224.70
36				
37 Beginning Fund Equity	2,081,930.53	1,496,867.55	861,133.59	890,277.52
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	1,496,867.55	861,133.59	890,277.52	1,742,502.22

**Company:** 3072

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

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

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-40-30 established the Environment and Natural Resources Fee Fund. Unless otherwise provided by law, this fund shall consist of all fees imposed pursuant to titles 34A, 45, 46, and 46A, and chapters 1-40, 10-39B, and 34-44 and legislative appropriations, federal grants, gifts, and civil penalties designated for deposit in the fund. The fund shall be maintained separately and administered by the department to defray the expenses associated with the programs administered by the department and any other purpose authorized by law. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

SDCL 1-40-32 requires that on July 1st of each year, \$500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30. The transfer was increased to \$600,000 for FY2017.

SDCL 10-39B-2 authorized deposit to the Environment and Natural Resources Fee Fund, the excise tax on the severance of energy minerals, to be known as a conservation tax, equal to two and four-tenths mills of the taxable value of any energy minerals severed and saved.



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

SDCL 34A-1-59 created the Air Quality Subfund. Source: Air containment fee levied per 34A-1-58. Use: Defray the expenses of all activities associated with administering the air quality permit program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-125 created the Concentrated Animal Feeding Operation Administrative Subfund. Source: Annual fee due September 30th on all concentrated animal feeding operations that are required to operate under a general or individual water pollution control permit issued under chapter 34A-2 or required to obtain approval of plans and specifications submitted after July 1, 1997, pursuant to § 34A-2-27. Uses: Defray the expenses associated with administering the concentrated animal feeding operation program. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 34A-3A-22 created the Drinking Water Administrative Subfund. Source: civil penalties received for any drinking water standards violations, and an annual fee upon all public water systems (34A-3A-20). Use: Defray expenses of all activities associated with administering the drinking water program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-121 created the Surface Water Discharge and Pretreatment Permit Administrative Subfund. Source: Various fees received pursuant to §§ 34A-2-117 to 34A-2-120 (also known as NPDES fees). Use: Defray the expenses of all activities associated with administering the surface water discharge and pretreatment industrial user permit programs. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 1-50-9 created the SARA Fee Subfund for deposit of all monies including fees received pursuant to 1-50-8. Used to defray expenses for the state emergency response commission and match for any grants the commission may receive.

**Budget Information:** Included in the General Appropriations Bill. There is normally a small special appropriation made from this fund as part of the annual water management bill.

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3073 - Water and Environment Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	33,863,479.04	26,365,379.42	24,279,745.85	27,279,128.89
2 Loans and Notes Receivable	16,264,527.08	21,345,509.91	22,239,901.91	22,602,161.96
3 Total Assets	<u>50,128,006.12</u>	<u>47,710,889.33</u>	<u>46,519,647.76</u>	<u>49,881,290.85</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	1,337,996.57	500,081.87	1,640,061.88
9 Unreserved Fund Balance	50,128,006.12	46,372,892.76	46,019,565.89	48,241,228.97
10 Total Fund Equity	<u>50,128,006.12</u>	<u>47,710,889.33</u>	<u>46,519,647.76</u>	<u>49,881,290.85</u>
11 Total Liabilities and Fund Equity	<u>50,128,006.12</u>	<u>47,710,889.33</u>	<u>46,519,647.76</u>	<u>49,881,290.85</u>
12				
13				
14 Taxes	28,489.79	34,582.79	73,274.18	21,162.92
15 Licenses, Permits and Fees	1,754,479.22	1,721,932.77	1,779,505.47	1,810,691.51
16 Use of Money and Property	745,257.29	773,237.56	668,885.46	616,068.36
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Operating Revenue	<u>2,528,226.30</u>	<u>2,529,753.12</u>	<u>2,521,665.11</u>	<u>2,447,922.79</u>
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	26,918.01	658,932.77	500,202.94	161,180.45
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	12,344,578.83	12,567,019.11	12,361,171.89	8,614,418.21
26 Capital Outlay	-	-	-	4,728.00
27 Other Expense	-	7,378.73	-	-
28 Bad Debts Expense	-	-	-	-
29 Total Operating Expenditures/Expenses	<u>12,371,496.84</u>	<u>13,233,330.61</u>	<u>12,861,374.83</u>	<u>8,780,326.66</u>
30				
31 Transfers In	10,011,993.39	8,818,900.02	9,748,468.15	10,294,046.96
32 Transfers Out	(470,816.92)	(532,439.32)	(600,000.00)	(600,000.00)
33 Net Transfers In (Out)	<u>9,541,176.47</u>	<u>8,286,460.70</u>	<u>9,148,468.15</u>	<u>9,694,046.96</u>
34				
35 Net Change	(302,094.07)	(2,417,116.79)	(1,191,241.57)	3,361,643.09
36				
37 Beginning Fund Equity	50,430,100.19	50,128,006.12	47,710,889.33	46,519,647.76
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>50,128,006.12</u>	<u>47,710,889.33</u>	<u>46,519,647.76</u>	<u>49,881,290.85</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

## **Department of Environment and Natural Resources**

### **State Accounting System - Other Fund Balances**

#### **Company 3073 - Water and Environment Fund**

the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be expended. Interest earned on the fund shall accrue to the Water and Environment Fund and be disbursed in conformance with § 46A-1-61. The fund has not carried a balance for several years.

SDCL 46-2-23 created the South Dakota Well Rehabilitation and Plugging Subfund. Source: All moneys, including Legislative Appropriations; interest on the Well Rehabilitation and Plugging Subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of title 46, chapter 34A-2A. Use: Rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

**Budget Information:** Special Appropriations are made from this fund as part of the annual water management bill.

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3074 - Board of Certification Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,248.97	40.00	8,350.50	15.60
2 Total Assets	6,248.97	40.00	8,350.50	15.60
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	6,248.97	40.00	8,350.50	15.60
9 Total Fund Equity	6,248.97	40.00	8,350.50	15.60
10 Total Liabilities and Fund Equity	6,248.97	40.00	8,350.50	15.60
11				
12				
13 Licenses, Permits and Fees	19,436.00	20,536.00	19,858.00	21,538.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	19,436.00	20,536.00	19,858.00	21,538.00
16				
17 Personal Services and Benefits	2,923.15	4,006.94	3,294.39	9,440.42
18 Travel	654.41	913.09	988.84	2,682.86
19 Contractual Services	9,697.76	21,836.28	7,264.27	17,749.62
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	13,275.32	26,756.31	11,547.50	29,872.90
24				
25 Transfers In	-	11.34	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	11.34	-	-
28				
29 Net Change	6,160.68	(6,208.97)	8,310.50	(8,334.90)
30				
31 Beginning Fund Equity	88.29	6,248.97	40.00	8,350.50
32 Ending Equity	6,248.97	40.00	8,350.50	15.60

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(53,609.54)	(137,507.11)	(352,669.80)	(89,196.61)
2 Total Assets	(53,609.54)	(137,507.11)	(352,669.80)	(89,196.61)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	6,950.00	-	-	27,889.47
8 Unreserved Fund Balance	(60,559.54)	(137,507.11)	(352,669.80)	(117,086.08)
9 Total Fund Equity	(53,609.54)	(137,507.11)	(352,669.80)	(89,196.61)
10 Total Liabilities and Fund Equity	(53,609.54)	(137,507.11)	(352,669.80)	(89,196.61)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,053,986.50	2,175,779.00	4,377,016.00	2,579,205.00
15 Total Operating Revenue	1,053,986.50	2,175,779.00	4,377,016.00	2,579,205.00
16				
17 Personal Services and Benefits	57,057.77	138,459.56	184,427.94	89,537.41
18 Travel	-	2,736.14	3,565.10	-
19 Contractual Services	391,956.99	430,492.72	441,722.44	394,581.00
20 Supplies and Materials	-	103.05	68.12	-
21 Grants and Subsidies	595,127.26	1,671,369.72	3,941,383.91	1,819,828.65
22 Capital Outlay	-	10.07	132.12	-
23 Total Operating Expenditures/Expenses	1,044,142.02	2,243,171.26	4,571,299.63	2,303,947.06
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(6,664.10)	(16,505.31)	(20,879.06)	(11,784.75)
27 Net Transfers In (Out)	(6,664.10)	(16,505.31)	(20,879.06)	(11,784.75)
28				
29 Net Change	3,180.38	(83,897.57)	(215,162.69)	263,473.19
30				
31 Beginning Fund Equity	(56,789.92)	(53,609.54)	(137,507.11)	(352,669.80)
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	(53,609.54)	(137,507.11)	(352,669.80)	(89,196.61)

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53
2 Total Assets	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53
9 Total Fund Equity	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53
10 Total Liabilities and Fund Equity	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	20,240.88	18,855.42	24,285.75	28,178.55
15 Use of Money and Property	16,001.66	17,766.04	16,674.77	16,581.13
16 Total Operating Revenue	36,242.54	36,621.46	40,960.52	44,759.68
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	-	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	36,242.54	36,621.46	40,960.52	44,759.68
31				
32 Beginning Fund Equity	1,293,282.33	1,329,524.87	1,366,146.33	1,407,106.85
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53

**Company:** 3075 (previously in company 3072)

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Environmental Livestock Cleanup Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 34A-2B-2 created the Environmental Livestock Cleanup Fund. Source: Civil actions related to damage to the environment, including actions for administrative expense recoveries, civil penalties, compensatory damages, and money paid pursuant to any agreement, stipulation, or settlement in such actions or proceedings. Interest attributable to investment of the money in the fund. Uses: All money in the Environmental Livestock Cleanup Fund is continuously appropriated to provide funds for the cleanup of discharges.

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

**Department of Environment and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3075 - Hazardous Waste Revolving Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	-	58.07	79.52	79.52
2 Total Assets	-	58.07	79.52	79.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	58.07	79.52	79.52
9 Total Fund Equity	-	58.07	79.52	79.52
10 Total Liabilities and Fund Equity	-	58.07	79.52	79.52
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	89.19	103.82	21.45	-
16 Total Operating Revenue	89.19	103.82	21.45	-
17				
18 Personal Services and Benefits	13,483.94	-	-	-
19 Travel	171.38	43.00	-	-
20 Contractual Services	527.52	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	14,182.84	43.00	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(1,830.70)	(2.75)	-	-
28 Net Transfers In (Out)	(1,830.70)	(2.75)	-	-
29				
30 Net Change	(15,924.35)	58.07	21.45	-
31				
32 Beginning Fund Equity	15,924.35	-	58.07	79.52
33 Ending Equity	-	58.07	79.52	79.52

**Company:** 3075 (previously in company 3072)

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Hazardous Waste Revolving Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 34A-11-24 established a special revolving fund to be designated as the hazardous waste revolving fund. Source: This fund shall consist of all moneys from all lawful public and private sources including legislative appropriations, federal grants, gifts, fees received pursuant to §§ 34A-11-12.1 and 34A-11-16.1 and interest on investments made on money in the fund. Use: The fund shall be maintained separately and be administered by the Department of Environment and Natural Resources in order to retain consulting and legal services and to defray such other expenses as are reasonable and necessary in order to process applications for hazardous waste disposal facilities and to monitor their operations. Fees not expended on a facilities application or monitoring shall remain a part of the fund but may not be expended for any purpose except the investigation and inspection of hazardous waste management facilities or the processing of hazardous waste management facilities permit applications or modifications. Moneys may be deposited in this fund on an ongoing basis and this fund shall constitute a continuing appropriation of these moneys to be expended for the purposes of §§ 34A-11-12.1 and 34A-11-16.1.

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

**Department of Environment and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Reclamation Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26
2 Total Assets	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26
9 Total Fund Equity	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26
10 Total Liabilities and Fund Equity	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26
11				
12				
13 Licenses, Permits and Fees	-	22,000.00	-	-
14 Fines, Forfeits and Penalties	-	134,030.95	-	-
15 Use of Money and Property	209,572.14	226,980.31	217,329.16	219,415.20
16 Other Revenue	-	1,062,500.00	-	-
17 Total Operating Revenue	209,572.14	1,445,511.26	217,329.16	219,415.20
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	23,519.58	7,000.00	3,300.00	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	20,000.00	-	-
26 Total Operating Expenditures/Expenses	23,519.58	27,000.00	3,300.00	-
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	186,052.56	1,418,511.26	214,029.16	219,415.20
33				
34 Beginning Fund Equity	16,665,077.08	16,851,129.64	18,269,640.90	18,483,670.06
35 Ending Equity	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26

**Company:** 3075 (previously in company 3072)

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Reclamation Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 45-6B-69 states that the proceeds of any surety forfeiture proceeds conducted pursuant to § 45-6B-66 and the proceeds of the disposal of any property pursuant to § 45-6B-67 shall be deposited with the State Treasurer in a special revenue fund for reclamation purposes. The special revenue fund is continuously appropriated to the board for the reclamation of affected lands which were obligated to be reclaimed under the permits upon which such surety has been forfeited. The proceeds of any surety remaining after completion of reclamation according to the approved plan shall be returned to the operator or the surety company, whichever is appropriate.

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

**Additional Information:**

From prior GOAC meeting. 99% of this fund is related to clean-up of the Brohm mine superfund site. The EPA estimates that they have \$90 million in work left to do.



**Department of Environment and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3075 - Regulated Substance Response Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10
2 Total Assets	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10
9 Total Fund Equity	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10
10 Total Liabilities and Fund Equity	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10
11				
12				
13 Fines, Forfeits and Penalties	127,499.07	2,000.00	63,485.80	158,758.00
14 Use of Money and Property	54,879.90	62,810.45	56,069.12	50,910.23
15 Other Revenue	-	-	-	5,385.00
16 Total Operating Revenue	182,378.97	64,810.45	119,554.92	215,053.23
17				
18 Personal Services and Benefits	-	41,253.91	89,017.38	151,671.99
19 Travel	-	2,648.99	5,221.46	3,840.12
20 Contractual Services	220,611.64	304,088.24	243,866.41	440,644.98
21 Supplies and Materials	-	233.88	119.78	4,096.15
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	100,880.20	37.92	49,512.22
24 Total Operating Expenditures/Expenses	220,611.64	449,105.22	338,262.95	649,765.46
25				
26 Transfers In	-	-	-	876,908.85
27 Transfers Out	-	-	(15,166.50)	(20,995.51)
28 Net Transfers In (Out)	-	-	(15,166.50)	855,913.34
29				
30 Net Change	(38,232.67)	(384,294.77)	(233,874.53)	421,201.11
31				
32 Beginning Fund Equity	4,617,869.96	4,579,637.29	4,195,342.52	3,961,467.99
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	7,054.18	22,749.13	22,953.61	23,216.82
2 Total Assets	7,054.18	22,749.13	22,953.61	23,216.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,054.18	22,749.13	22,953.61	23,216.82
9 Total Fund Equity	7,054.18	22,749.13	22,953.61	23,216.82
10 Total Liabilities and Fund Equity	7,054.18	22,749.13	22,953.61	23,216.82
11				
12				
13 Fines, Forfeits and Penalties	-	15,600.00	-	-
14 Use of Money and Property	87.58	94.95	204.48	263.21
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	87.58	15,694.95	204.48	263.21
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	87.58	15,694.95	204.48	263.21
29				
30 Beginning Fund Equity	6,966.60	7,054.18	22,749.13	22,953.61
31 Ending Equity	7,054.18	22,749.13	22,953.61	23,216.82

**Company:** 3075 (previously in company 3072)

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Well Rehabilitation and Plugging Subfund

**Fund Type:** Special Revenue

**Purpose:** 46-2-23 established in the state treasury a subfund of the water and environment fund designated as the South Dakota well rehabilitation and plugging subfund. This subfund shall consist of all moneys, including legislative appropriations; interest on the well rehabilitation and plugging subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of Title 46, chapter 34A-2A, or in any other action, proceeding or settlement based upon violation of the state's water laws, excluding criminal proceedings for criminal fines. Expenditures from this subfund shall be appropriated through the normal budget process. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature. The Water Management Board may expend appropriated money from the well rehabilitation and plugging subfund to rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

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

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash and Cash Equivalents	41,067,736.86	21,662,692.27	30,637,598.17	-
2 Restricted Cash	-	3,016.92	-	-
3 Restricted Investments	95,770.84	95,770.84	-	-
4 Restricted Net Pension Asset	61,641.00	-	1,153.00	-
5 Investments	25,778,552.05	14,709,277.51	47,843,939.38	-
6 Long Term Investments	86,136,889.94	102,433,138.11	96,877,164.95	-
8 Interest and Dividends Receivable	2,701,083.40	2,991,579.06	3,315,720.22	-
9 Loans and Notes Receivable	21,653,268.90	19,291,769.05	20,644,185.35	-
10 Long Term Loans and Notes Receivable	227,790,777.59	241,853,408.63	254,397,681.06	-
11 Advances to Component Units	-	-	-	-
12 Due From Other Governments	389,189.34	468,927.32	625,600.93	-
13 Deferred Charges and Other Assets	-	-	-	-
14 Deferred Charges - Long Term	3,330,951.35	2,953,842.27	7,010,079.07	-
15 Deferred Outflows	-	-	-	-
16 Total Assets and Deferred Outflows	<u>409,005,861.27</u>	<u>406,463,421.98</u>	<u>461,353,122.13</u>	-
17				
18 Accounts Payable	218,509.79	863,449.93	445,344.05	-
19 Due to Other Governments	-	-	-	-
20 Due to Other Funds	-	-	-	-
21 Accrued Liabilities	19,576.76	21,888.06	22,950.53	-
22 Compensated Absences Payable	36,290.76	35,687.02	38,952.41	-
23 Accrued Interest Payable	2,943,701.78	2,832,727.90	3,407,543.17	-
24 Compensated Absences Payable - LT	31,912.13	31,419.08	34,418.12	-
25 Bonds and Notes Payable	10,847,470.42	11,097,470.42	14,220,728.03	-
26 Bonds and Notes Payable - LT	171,978,337.90	160,880,867.48	200,235,686.56	-
27 Arbitrage Payable	-	-	-	-
28 Net Pension Liability	-	46,888.00	-	-
29 Deferred Inflows	91,749.00	768.00	22,475.00	-
30 Total Liabilities and Deferred Inflows	<u>186,167,548.54</u>	<u>175,811,165.89</u>	<u>218,428,097.87</u>	-
31				
32 Restricted Net Position	183,592.70	163,395.76	105,251.00	-
33 Unrestricted Net Position	<u>222,654,720.03</u>	<u>230,488,860.33</u>	<u>242,819,773.26</u>	-
34 Total Fund Equity	<u>222,838,312.73</u>	<u>230,652,256.09</u>	<u>242,925,024.26</u>	-
35 Total Liabilities and Fund Equity	<u>409,005,861.27</u>	<u>406,463,421.98</u>	<u>461,353,122.13</u>	-
36				
37				
38 Loan Interest Income	5,487,876.28	5,535,707.50	5,685,371.37	-
39 Sales and Services	-	-	-	-
40 Administering Programs	-	-	-	-
41 Other Revenue	1,409,940.84	1,427,678.16	1,528,015.05	-
42 Total Operating Revenue	<u>6,897,817.12</u>	<u>6,963,385.66</u>	<u>7,213,386.42</u>	-
43				
44 Personal Services and Benefits	317,530.48	367,218.10	338,326.18	-
45 Travel	8,752.29	9,359.18	8,272.73	-
46 Contractual Services	421,390.86	430,697.07	389,101.55	-
47 Supplies and Materials	172.19	83.48	187.64	-
48 Grants and Subsidies	917,015.09	2,605,801.91	4,222,460.54	-
49 Capital Outlay	-	-	-	-
50 Other Expense	1,449.17	68.42	548,790.47	-
51 Interest Expense	6,489,579.35	6,222,661.40	6,837,841.66	-
52 Depreciation/Amortization	-	-	-	-
53 Total Operating Expenses	<u>8,155,889.43</u>	<u>9,635,889.56</u>	<u>12,344,980.77</u>	-
54				
55 Net Income (Loss)	(1,258,072.31)	(2,672,503.90)	(5,131,594.35)	-
56				
57 Nonoperating Revenue (Expense):				
58 Investment Income	4,194,446.76	4,182,799.17	4,604,502.89	-
59 Grant and Other Income	1,993,797.75	6,342,948.64	12,843,927.34	-
60 Other Expense	(174,191.46)	(39,300.55)	(44,067.71)	-
61 Net Nonoperating Revenue (Expense):	<u>6,014,053.05</u>	<u>10,486,447.26</u>	<u>17,404,362.52</u>	-
62				
63 Income (Loss) Before Transfers	4,755,980.74	7,813,943.36	12,272,768.17	-
64				
65 Transfers In	-	-	-	-
66 Transfers Out	-	-	-	-
67 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	-
68				

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
69 Net Change	4,755,980.74	7,813,943.36	12,272,768.17	-
70				
71 Beginning Net Position	218,082,331.99	222,838,312.73	230,652,256.09	-
72 Prior Period Adjustment	-	-	-	-
73 Ending Net Position	<u>222,838,312.73</u>	<u>230,652,256.09</u>	<u>242,925,024.26</u>	-

**Company:** Not on state accounting system

**Company Name:** not applicable

**Fund Name:** State Water Pollution Control Revolving Fund

**Fund Type:** Enterprise

**Purpose:** SDCL 46A-1-60.1 created the State Water Pollution Control Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for wastewater, storm sewer, non-point source pollution control projects.

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

**Additional Information:**

The EPA provides capitalization grants to the state and requires a portion to be made available as an additional subsidy. DENR uses principal forgiveness as the method to provide the subsidy. A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2019 were not yet available.

**Company:** 3075

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Clean Water State Revolving Fund

**Fund Type:** Enterprise

**Purpose:** The department issues bonds and deposits the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared. In FY2017 DENR changed its trustee bank. As a part of the agreement all money in the fund (invested in the Cash Flow portfolio) was moved to the trustee bank. SDCL 46A-1-48 states that the no moneys derived from the sale of bonds may be required to be paid into the state treasury.

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	12,114,896.43	-	-	-
2 Total Assets	<u>12,114,896.43</u>	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	12,114,896.43	-	-	-
9 Total Fund Equity	<u>12,114,896.43</u>	-	-	-
10 Total Liabilities and Fund Equity	<u>12,114,896.43</u>	<u>-</u>	<u>-</u>	<u>-</u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	197,085.51	164,045.66	-	31,166.25
15 Other Revenue	8,550,000.00	2,250,000.00	-	-
16 Total Operating Revenue	<u>8,747,085.51</u>	<u>2,414,045.66</u>	-	<u>31,166.25</u>
17				
18 Grants and Subsidies	9,330,604.17	14,528,942.09	-	31,166.25
19 Total Operating Expenditures/Expenses	<u>9,330,604.17</u>	<u>14,528,942.09</u>	-	<u>31,166.25</u>
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Net Change	(583,518.66)	(12,114,896.43)	-	-
26				
27 Beginning Fund Equity	12,698,415.09	12,114,896.43	-	-
28 Ending Equity	<u>12,114,896.43</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash and Cash Equivalents	29,817,631.96	15,526,738.21	18,862,446.44	-
2 Restricted Cash	-	-	-	-
3 Restricted Investments	-	-	-	-
4 Restricted Net Pension Asset	51,488.00	-	2,059.00	-
5 Investments	7,469,547.82	8,079,127.40	15,496,775.94	-
6 Long Term Investments	57,428,643.34	70,163,410.50	63,583,194.90	-
7 Accounts Receivable	-	-	-	-
8 Interest and Dividends Receivable	2,044,374.26	1,960,701.11	2,079,577.59	-
9 Loans and Notes Receivable	10,042,772.48	10,802,469.23	11,540,944.48	-
10 Long Term Loans and Notes Receivable	142,785,870.29	145,369,365.57	156,522,083.50	-
11 Due From Other Governments	451,158.62	511,474.16	395,017.98	-
12 Deferred Charges and Other Assets	-	-	-	-
13 Deferred Charges - Long Term	-	-	-	-
14 Deferred Outflows	2,346,726.38	2,099,634.07	2,410,975.20	-
15 Total Assets and Deferred Outflows	<u>252,438,213.15</u>	<u>254,512,920.25</u>	<u>270,893,075.03</u>	-
16				
17 Accounts Payable	187,684.63	266,328.47	98,258.50	-
18 Due to Other Governments	-	-	-	-
19 Due to Other Funds	-	-	-	-
20 Accrued Liabilities	17,673.79	40,349.59	20,349.20	-
21 Compensated Absences Payable	28,468.13	53,585.97	33,203.28	-
22 Accrued Interest Payable	935,036.19	876,808.06	1,037,398.43	-
23 Compensated Absences Payable - LT	25,033.33	47,177.42	29,338.21	-
24 Bonds and Notes Payable	6,093,067.18	6,243,067.18	8,401,479.52	-
25 Bonds and Notes Payable - LT	58,932,983.98	52,689,916.80	64,347,424.63	-
26 Arbitrage Payable	1,165,559.11	1,550,301.62	393,610.14	-
27 Net Pension Liability	-	41,551.00	-	-
28 Deferred Inflows	76,637.00	680.00	40,128.00	-
29 Total Liabilities and Deferred Inflows	<u>67,462,143.34</u>	<u>61,809,766.11</u>	<u>74,401,189.91</u>	-
30				
31 Restricted Net Position	71,700.00	71,189.00	183,166.00	-
32 Unrestricted Net Position	<u>184,904,369.81</u>	<u>192,631,965.14</u>	<u>196,308,719.12</u>	-
33 Total Fund Equity	<u>184,976,069.81</u>	<u>192,703,154.14</u>	<u>196,491,885.12</u>	-
34 Total Liabilities and Fund Equity	<u>252,438,213.15</u>	<u>254,512,920.25</u>	<u>270,893,075.03</u>	-
35				
36				
37 Loan Interest Income	3,434,319.94	3,602,498.14	3,783,507.57	-
38 Sales and Services	-	-	-	-
39 Administering Programs	-	-	-	-
40 Other Revenue	899,092.29	915,551.73	955,394.91	-
41 Total Operating Revenue	<u>4,333,412.23</u>	<u>4,518,049.87</u>	<u>4,738,902.48</u>	-
42				
43 Personal Services and Benefits	293,980.75	812,453.09	467,555.26	-
44 Travel	7,982.74	14,207.37	8,243.10	-
45 Contractual Services	555,308.65	646,687.39	452,340.66	-
46 Supplies and Materials	172.19	370.08	187.65	-
47 Grants and Subsidies	5,297,142.02	3,438,745.38	6,408,435.33	-
48 Capital Outlay	-	-	-	-
49 Interest Expense	2,350,249.85	2,211,581.08	2,410,189.19	-
50 Other Expense	1,449.17	248.62	173,175.59	-
51 Depreciation/Amortization	-	-	-	-
52 Total Operating Expenses	<u>8,506,285.37</u>	<u>7,124,293.01</u>	<u>9,920,126.78</u>	-
53				
54 Net Income (Loss)	(4,172,873.14)	(2,606,243.14)	(5,181,224.30)	-
55				
56 Nonoperating Revenue (Expense):				
57 Investment Income	3,105,522.02	2,931,199.48	3,232,935.11	-
58 Grant and Other Income	17,973,494.80	7,868,325.09	6,206,267.91	-
59 Other Expense	(561,042.40)	(466,197.10)	(469,247.74)	-
60 Net Nonoperating Revenue (Expense):	<u>20,517,974.42</u>	<u>10,333,327.47</u>	<u>8,969,955.28</u>	-
61				
62 Income (Loss) Before Transfers	16,345,101.28	7,727,084.33	3,788,730.98	-
63				
64 Transfers In	-	-	-	-
65 Transfers Out	-	-	-	-
66 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	-
67				

**Department of Environment and Natural Resources**

**Other Fund Balances**

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
68 Net Change	16,345,101.28	7,727,084.33	3,788,730.98	-
69				
70 Beginning Net Position	168,630,968.53	184,976,069.81	192,703,154.14	-
71 Prior Period Adjustment	-	-	-	-
72 Ending Net Position	<u>184,976,069.81</u>	<u>192,703,154.14</u>	<u>196,491,885.12</u>	<u>-</u>

**Company:** Not on state accounting system

**Company Name:** not applicable

**Fund Name:** State Drinking Water Revolving Fund

**Fund Type:** Enterprise

**Purpose:**

SDCL 46A-1-60.1 created the State Drinking Water Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Company Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for drinking water projects.

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

**Additional Information:**

The EPA provides capitalization grants to the state and requires a portion to be made available as an additional subsidy. DENR uses principal forgiveness as the method to provide the subsidy. A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2019 were not yet available.

**Company:** 3075

**Company Name:** DENR Other Funds, Participating

**Fund Name:** Drinking Water State Revolving Fund

**Fund Type:** Enterprise

**Purpose:** The department issues bonds and deposits the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared. In FY2017 DENR changed its trustee bank. As a part of the agreement all money in the fund (invested in the Cash Flow portfolio) was moved to the trustee bank. SDCL 46A-1-48 states that the no moneys derived from the sale of bonds may be required to be paid into the state treasury.

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	8,856,576.40	-	-	-
2 Total Assets	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>	<u>-</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	8,856,576.40	-	-	-
9 Total Fund Equity	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>	<u>-</u>
10 Total Liabilities and Fund Equity	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>	<u>-</u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	65,954.67	107,968.17	85,924.62	21,961.72
15 Other Revenue	4,050,000.00	750,000.00	-	-
16 Total Operating Revenue	<u>4,115,954.67</u>	<u>857,968.17</u>	<u>85,924.62</u>	<u>21,961.72</u>
17				
18 Grants and Subsidies	4,439,243.14	9,714,544.57	85,924.62	21,961.72
19 Total Operating Expenditures/Expenses	<u>4,439,243.14</u>	<u>9,714,544.57</u>	<u>85,924.62</u>	<u>21,961.72</u>
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Net Change	(323,288.47)	(8,856,576.40)	-	-
26				
27 Beginning Fund Equity	9,179,864.87	8,856,576.40	-	-
28 Ending Equity	<u>8,856,576.40</u>	<u>-</u>	<u>-</u>	<u>-</u>



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	2,532.13	4,058.58	5,350.92	6,747.20
2 Total Assets	2,532.13	4,058.58	5,350.92	6,747.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,532.13	4,058.58	5,350.92	6,747.20
9 Total Fund Equity	2,532.13	4,058.58	5,350.92	6,747.20
10 Total Liabilities and Fund Equity	2,532.13	4,058.58	5,350.92	6,747.20
11				
12				
13 Use of Money and Property	2,532.13	1,526.45	1,292.34	1,396.28
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	2,532.13	1,526.45	1,292.34	1,396.28
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	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	2,532.13	1,526.45	1,292.34	1,396.28
29				
30 Beginning Fund Equity	-	2,532.13	4,058.58	5,350.92
31 Ending Equity	2,532.13	4,058.58	5,350.92	6,747.20

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	55,550.36	139,189.21	900,883.99	(249,775.18)
2 Total Assets	55,550.36	139,189.21	900,883.99	(249,775.18)
3				
4 Accounts Payable	55,550.36	139,189.21	900,883.99	(249,775.18)
5 Total Liabilities	55,550.36	139,189.21	900,883.99	(249,775.18)

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,735,353.87	6,853,777.01	6,490,662.83	7,014,289.51
2 Investments	9,271,081,985.46	9,748,554,050.32	10,335,063,135.43	11,007,600,781.90
3 Total Assets	<u>9,277,817,339.33</u>	<u>9,755,407,827.33</u>	<u>10,341,553,798.26</u>	<u>11,014,615,071.41</u>
4				
5 Accounts Payable	30,260.34	133,821.30	28,465.69	33,731.82
6 Total Liabilities	<u>30,260.34</u>	<u>133,821.30</u>	<u>28,465.69</u>	<u>33,731.82</u>
7				
8 Reserve for Encumbrances	819,393.36	533,906.10	657,439.00	204,069.02
9 Unreserved Fund Balance	9,276,967,685.63	9,754,740,099.93	10,340,867,893.57	11,014,377,270.57
10 Total Fund Equity	<u>9,277,787,078.99</u>	<u>9,755,274,006.03</u>	<u>10,341,525,332.57</u>	<u>11,014,581,339.59</u>
11 Total Liabilities and Fund Equity	<u>9,277,817,339.33</u>	<u>9,755,407,827.33</u>	<u>10,341,553,798.26</u>	<u>11,014,615,071.41</u>
12				
13				
14 Use of Money and Property	1,178,833,351.79	1,259,232,061.22	1,363,231,091.42	1,349,551,995.67
15 Sales and Services	-	-	-	-
16 Retirement Trust Revenue	228,415,372.09	243,269,294.61	248,162,763.25	255,871,055.41
17 Other Revenue	122.40	28,320.13	-	62,177.34
18 Total Operating Revenue	<u>1,407,248,846.28</u>	<u>1,502,529,675.96</u>	<u>1,611,393,854.67</u>	<u>1,605,485,228.42</u>
19				
20 Personal Services and Benefits	2,293,021.27	2,476,230.02	2,504,576.68	2,484,547.79
21 Travel	95,751.88	79,227.35	83,506.72	91,741.65
22 Contractual Services	33,547,751.77	37,504,820.41	44,310,062.42	54,656,041.92
23 Supplies and Materials	280,109.26	336,061.84	310,940.92	425,186.42
24 Capital Outlay	724,164.09	362,362.78	332,367.27	35,587.33
25 Other Expense	5,371.98	4,828.87	21,096.96	5,361.58
26 Retirement Payments	511,268,496.13	540,657,552.32	564,870,997.28	596,261,037.68
27 Loss on Investment Principal	250,787,846.17	443,621,665.33	412,708,979.88	278,469,717.03
28 Total Operating Expenditures/Expenses	<u>799,002,512.55</u>	<u>1,025,042,748.92</u>	<u>1,025,142,528.13</u>	<u>932,429,221.40</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	608,246,333.73	477,486,927.04	586,251,326.54	673,056,007.02
35				
36 Beginning Fund Equity	8,669,540,745.26	9,277,787,078.99	9,755,274,006.03	10,341,525,332.57
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>9,277,787,078.99</u>	<u>9,755,274,006.03</u>	<u>10,341,525,332.57</u>	<u>11,014,581,339.59</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 3-12C-210 authorized the annual transfer of an annual amount not to exceed three percent of the annual contributions received by the system from the South Dakota Retirement System Fund to the South Dakota Retirement System Expense Fund. The money transferred is appropriated for the payment of the administrative costs of the system. The board shall report its proposed annual budget to the Legislature for its approval. SDCL 3-12C-210 refers to the South Dakota Retirement System Expense Fund and the South Dakota Retirement System Fund .

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

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



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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	343,670.96	308,129.51	231,695.58	175,633.20
2 Total Assets	343,670.96	308,129.51	231,695.58	175,633.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	343,670.96	308,129.51	231,695.58	175,633.20
8 Total Fund Equity	343,670.96	308,129.51	231,695.58	175,633.20
9 Total Liabilities and Fund Equity	343,670.96	308,129.51	231,695.58	175,633.20
10				
11				
12 Licenses, Permits and Fees	44,200.00	45,550.00	43,050.00	46,650.00
13 Fines, Forfeits and Penalties	1,000.00	-	-	-
14 Use of Money and Property	4,495.92	4,833.38	3,967.17	3,413.76
15 Total Operating Revenue	49,695.92	50,383.38	47,017.17	50,063.76
16				
17 Personal Services and Benefits	42,882.91	80,994.83	112,682.59	90,474.39
18 Travel	1,730.06	2,754.49	1,649.71	2,024.15
19 Contractual Services	3,041.26	1,985.02	4,094.11	4,715.35
20 Supplies and Materials	239.99	190.49	5,024.69	8,912.25
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	47,894.22	85,924.83	123,451.10	106,126.14
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	1,801.70	(35,541.45)	(76,433.93)	(56,062.38)
29				
30 Beginning Fund Equity	341,869.26	343,670.96	308,129.51	231,695.58
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	343,670.96	308,129.51	231,695.58	175,633.20

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	187,996.93	215,519.74	200,662.80	193,556.14
2 Total Assets	187,996.93	215,519.74	200,662.80	193,556.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	2,386.14	300.00
8 Unreserved Fund Balance	187,996.93	215,519.74	198,276.66	193,256.14
9 Total Fund Equity	187,996.93	215,519.74	200,662.80	193,556.14
10 Total Liabilities and Fund Equity	187,996.93	215,519.74	200,662.80	193,556.14
11				
12				
13 Licenses, Permits and Fees	100,600.00	109,425.00	105,600.00	110,350.00
14 Fines, Forfeits and Penalties	-	-	-	2,000.00
15 Use of Money and Property	1,634.51	1,912.04	2,101.55	2,172.38
16 Total Operating Revenue	102,234.51	111,337.04	107,701.55	114,522.38
17				
18 Personal Services and Benefits	80,344.11	83,693.80	115,210.47	117,939.52
19 Travel	2,338.69	82.19	1,852.29	663.23
20 Contractual Services	1,631.89	-	5,087.39	684.17
21 Supplies and Materials	62.25	38.24	133.34	26.87
22 Capital Outlay	245.52	-	-	2,315.25
23 Other Expense	-	-	275.00	-
24 Total Operating Expenditures/Expenses	84,622.46	83,814.23	122,558.49	121,629.04
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	17,612.05	27,522.81	(14,856.94)	(7,106.66)
31				
32 Beginning Fund Equity	170,384.88	187,996.93	215,519.74	200,662.80
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	187,996.93	215,519.74	200,662.80	193,556.14

**Company:** 3128

**Company Name:** PUC Other Funds - Informational

**Fund Name:** Grain and Warehouse Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-43-52 created the Grain and Warehouse Fund. Source: monies collected under chapters 49-43 and 49-45 and interest earned on the fund. Use: Continuously appropriated for inspections of grain buyers and public grain warehouses.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,334,173.23	2,872,687.84	3,096,252.11	3,225,395.95
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>	<u>3,225,395.95</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,529.88	8,537.22	27,789.39	4,272.74
9 Unreserved Fund Balance	3,332,643.35	2,864,150.62	3,068,462.72	3,221,123.21
10 Total Fund Equity	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>	<u>3,225,395.95</u>
11 Total Liabilities and Fund Equity	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>	<u>3,225,395.95</u>
12				
13				
14 Taxes	1,728,599.32	1,580,888.38	2,041,874.53	1,787,525.78
15 Licenses, Permits and Fees	3,575.58	3,084.46	3,045.02	3,048.54
16 Use of Money and Property	39,756.21	45,278.03	39,140.77	36,858.93
17 Other Revenue	692.50	2,089.19	-	369.40
18 Total Operating Revenue	<u>1,772,623.61</u>	<u>1,631,340.06</u>	<u>2,084,060.32</u>	<u>1,827,802.65</u>
19				
20 Personal Services and Benefits	1,489,059.38	1,744,320.55	1,567,668.60	1,398,481.75
21 Travel	56,951.70	39,663.20	41,999.59	25,783.29
22 Contractual Services	207,236.47	274,404.75	234,616.05	229,762.71
23 Supplies and Materials	17,226.30	8,982.07	6,069.21	13,839.63
24 Capital Outlay	19,379.55	7,221.28	10,142.60	30,791.43
25 Other Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	<u>1,789,853.40</u>	<u>2,074,591.85</u>	<u>1,860,496.05</u>	<u>1,698,658.81</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	(17,229.79)	(443,251.79)	223,564.27	129,143.84
33				
34 Beginning Fund Equity	3,351,403.02	3,334,173.23	2,872,687.84	3,096,252.11
35 Prior Period Adjustment	-	(18,233.60)	-	-
36 Ending Equity	<u>3,334,173.23</u>	<u>2,872,687.84</u>	<u>3,096,252.11</u>	<u>3,225,395.95</u>

**Company:** 3128

**Company Name:** PUC Other Funds - Informational

**Fund Name:** PUC Gross Receipts Tax Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-1A-2 created the PUC Gross Receipts Tax Fund. Source: Gross receipts tax on all telecommunications companies, interest earned on fund. Use: SDCL 49-1A-7 states that all amounts deposited in the South Dakota Public Utilities Commission Gross Receipts Tax Fund are appropriated to the use of the Public Utilities Commission for its expenses in regulating public utilities as defined in chapter 49-34A and telecommunications companies as defined in subdivision 49-31-1(26).

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

**Public Utilities Commission**  
**State Accounting System - Other Fund Balances**  
**Company 3128 - One-Call Notification Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,083,957.49	1,131,969.73	1,107,327.04	1,079,775.35
2 Accounts Receivable	750.00	750.00	750.00	750.00
3 Total Assets	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>	<u>1,080,525.35</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,084,707.49	1,132,719.73	1,108,077.04	1,080,525.35
9 Total Fund Equity	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>	<u>1,080,525.35</u>
10 Total Liabilities and Fund Equity	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>	<u>1,080,525.35</u>
11				
12				
13 Licenses, Permits and Fees	825,055.41	817,060.33	796,426.47	765,824.42
14 Fines, Forfeits and Penalties	6,600.00	4,403.50	7,536.32	16,513.68
15 Use of Money and Property	10,854.94	13,530.96	14,591.16	14,546.35
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	<u>842,510.35</u>	<u>834,994.79</u>	<u>818,553.95</u>	<u>796,884.45</u>
18				
19 Personal Services and Benefits	6,878.97	8,715.08	10,834.11	10,535.61
20 Travel	24,781.48	33,940.23	38,531.45	28,996.55
21 Contractual Services	637,621.80	726,204.82	773,263.15	758,734.36
22 Supplies and Materials	18,056.76	28,753.58	20,457.69	26,169.62
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	<u>687,339.01</u>	<u>797,613.71</u>	<u>843,086.40</u>	<u>824,436.14</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	155,171.34	37,381.08	(24,532.45)	(27,551.69)
32				
33 Beginning Fund Equity	916,834.61	1,084,707.49	1,132,719.73	1,108,077.04
34 Prior Period Adjustment	12,701.54	10,631.16	(110.24)	-
35 Ending Equity	<u>1,084,707.49</u>	<u>1,132,719.73</u>	<u>1,108,077.04</u>	<u>1,080,525.35</u>

**Company:** 3128

**Company Name:** PUC Other Funds - Informational

**Fund Name:** One-Call Notification Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-7A-2 established the One-Call Notification Fund. Source: fees imposed by the one-call notification center, penalties, interest on fund. Use: Continuously appropriated for operation of the one-call notification center.

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	140,654.49	134,803.00	118,556.31	108,836.68
2 Total Assets	140,654.49	134,803.00	118,556.31	108,836.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	342.95	393.92
8 Unreserved Fund Balance	140,654.49	134,803.00	118,213.36	108,442.76
9 Total Fund Equity	140,654.49	134,803.00	118,556.31	108,836.68
10 Total Liabilities and Fund Equity	140,654.49	134,803.00	118,556.31	108,836.68
11				
12				
13 Licenses, Permits and Fees	147,493.63	82,223.52	55,586.77	91,664.49
14 Fines, Forfeits and Penalties	-	39.92	177.89	3,234.10
15 Use of Money and Property	1,594.93	1,492.03	1,262.58	1,073.65
16 Other Revenue	-	-	-	-
17 Total Operating Revenue	149,088.56	83,755.47	57,027.24	95,972.24
18				
19 Personal Services and Benefits	62,971.87	70,715.56	55,244.10	87,130.00
20 Travel	17,502.49	11,905.15	12,062.96	12,567.24
21 Contractual Services	3,283.03	3,553.97	4,370.60	3,993.91
22 Supplies and Materials	133.15	225.55	147.44	212.18
23 Capital Outlay	-	-	208.70	742.23
24 Interest Expense	371.37	1,712.05	1,240.13	1,046.31
25 Total Operating Expenditures/Expenses	84,261.91	88,112.28	73,273.93	105,691.87
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	64,826.65	(4,356.81)	(16,246.69)	(9,719.63)
32				
33 Beginning Fund Equity	75,827.84	140,654.49	134,803.00	118,556.31
34 Prior Period Adjustment	0.00	(1,494.68)	-	-
35 Ending Equity	140,654.49	134,803.00	118,556.31	108,836.68

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)
2 Total Assets	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)
9 Total Fund Equity	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)
10 Total Liabilities and Fund Equity	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)
11				
12				
13 Licenses, Permits and Fees	814,810.88	165,194.94	259,864.28	744,809.05
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	814,810.88	165,194.94	259,864.28	744,809.05
17				
18 Personal Services and Benefits	349,643.18	84,939.26	276,522.92	450,465.25
19 Travel	1,653.14	1,142.44	3,079.44	6,622.91
20 Contractual Services	475,753.75	5,876.11	152,262.83	204,316.73
21 Supplies and Materials	714.06	15.28	417.09	969.64
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	760.11	1,209.25	440.72	375.28
25 Total Operating Expenditures/Expenses	828,524.24	93,182.34	432,723.00	662,749.81
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(13,713.36)	72,012.60	(172,858.72)	82,059.24
32				
33 Beginning Fund Equity	(80,440.39)	(94,153.75)	(3,907.55)	(176,766.27)
34 Prior Period Adjustment	-	18,233.60	-	-
35 Ending Equity	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)

**Company:** 8316

**Company Name:** PUC Regulatory Assessment Fee Fund

**Fund Name:** PUC Regulatory Assessment Fee Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-1A-8 created the PUC Regulatory Assessment Fee Fund. Source: Amounts received from utilities upon application of a rate increase. The PUC may require a public utility to make a deposit of up to \$250,000 when it files for approval of a general rate case, regardless of the number of issues involved. The commission may require a deposit of up to \$50,000 dollars for the filing of a tariff for approval under the provisions of § 49-34A-4 and §§ 49-34A-25.1 to 49-34A-25.4, inclusive, or makes a filing pursuant to §§ 49-34A-97 to 49-34A-100. SDCL 49-31-12.6 allows the PUC to require a telecommunications company to make a deposit of up to \$100,000 when it files for approval of a general change in rates or prices for any noncompetitive or emerging competitive telecommunications service. Uses: 49-1A- 9 Defray expenses of processing application. Any excess is returned, or they are billed for amount under.

49-41B-12 requires the deposit of a fee for the application related to energy conversion and transmission facilities to cover the estimated cost of investigating, reviewing, processing, and serving notice of an application. The minimum fee may not be less than eight thousand dollars. SDCL 49-41B-26 states that the Public Utilities Commission shall provide the applicant with a full financial accounting relating to the expenditures of the amount received pursuant to § 49-41B-12. Except for the eight thousand dollar minimum fee required pursuant to § 49-41B-12, unused moneys shall be refunded to the applicant within thirty days of the commission's decision on the application.

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

**Public Utilities Commission**  
**State Accounting System - Other Fund Balances**  
**Company 8316 - Telecommunication Investigation Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(18.46)	-	-	-
2 Total Assets	(18.46)	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(18.46)	0.00	-	-
9 Total Fund Equity	(18.46)	0.00	-	-
10 Total Liabilities and Fund Equity	(18.46)	0.00	-	-
11				
12				
13 Licenses, Permits and Fees	-	220.71	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	220.71	-	-
17				
18 Personal Services and Benefits	-	202.25	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	-	202.25	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	-	18.46	-	-
32				
33 Beginning Fund Equity	(18.46)	(18.46)	-	-
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(18.46)	0.00	-	-

**Company:** 8316

**Company Name:** PUC Regulatory Assessment Fee Fund

**Fund Name:** Telecommunication Investigation Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 49-31-44 created the Telecommunication Investigation Fund. Source: Deposit by telecommunication companies, not to exceed seventy-five thousand dollars. Use: Defray the expense incident to conducting the hearing or investigation of the company making the deposit.

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



**Unified Judicial System**  
**State Accounting System - Other Fund Balances**  
**Company 3012 - Board of Bar Examiners**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	74,704.52	43,085.23	26,419.04	25,427.89
2 Total Assets	74,704.52	43,085.23	26,419.04	25,427.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	74,704.52	43,085.23	26,419.04	25,427.89
9 Total Fund Equity	74,704.52	43,085.23	26,419.04	25,427.89
10 Total Liabilities and Fund Equity	74,704.52	43,085.23	26,419.04	25,427.89
11				
12				
13 Licenses, Permits and Fees	56,250.00	53,875.00	58,225.00	67,825.00
14 Use of Money and Property	825.44	857.50	-	-
15 Sales and Services	-	-	-	-
16 Total Operating Revenue	57,075.44	54,732.50	58,225.00	67,825.00
17				
18 Personal Services and Benefits	29,116.96	36,839.60	36,887.88	36,671.76
19 Travel	2,775.69	4,662.86	7,001.91	4,090.20
20 Contractual Services	5,222.59	37,734.62	15,708.22	13,028.19
21 Supplies and Materials	19,194.77	18,789.44	15,293.18	15,026.00
22 Capital Outlay	-	4,296.72	-	-
23 Total Operating Expenditures/Expenses	56,310.01	102,323.24	74,891.19	68,816.15
24				
25 Transfers In	-	25,000.00	-	-
26 Transfers Out	-	(939.59)	-	-
27 Net Transfers In (Out)	-	24,060.41	-	-
28				
29 Net Change	765.43	(23,530.33)	(16,666.19)	(991.15)
30				
31 Beginning Fund Equity	73,939.09	74,704.52	43,085.23	26,419.04
32 Prior Period Adjustment	-	(8,088.96)	-	-
33 Ending Equity	74,704.52	43,085.23	26,419.04	25,427.89

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	80,324.24	42,683.68	37,677.43	217,666.53
2 Total Assets	80,324.24	42,683.68	37,677.43	217,666.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	80,324.24	42,683.68	37,677.43	217,666.53
9 Total Fund Equity	80,324.24	42,683.68	37,677.43	217,666.53
10 Total Liabilities and Fund Equity	80,324.24	42,683.68	37,677.43	217,666.53
11				
12				
13 Fines, Forfeits and Penalties	215,062.71	201,400.69	200,745.33	184,088.08
14 Use of Money and Property	1,321.60	1,778.37	-	-
15 Total Operating Revenue	216,384.31	203,179.06	200,745.33	184,088.08
16				
17 Personal Services and Benefits	64.59	64.59	-	0.84
18 Travel	385.79	554.03	3,567.25	1,815.14
19 Contractual Services	228.00	201.00	624.00	2,255.00
20 Supplies and Materials	-	-	26.70	28.00
21 Grants and Subsidies	175,000.00	240,000.00	201,533.63	-
22 Total Operating Expenditures/Expenses	175,678.38	240,819.62	205,751.58	4,098.98
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	40,705.93	(37,640.56)	(5,006.25)	179,989.10
29				
30 Beginning Fund Equity	39,618.31	80,324.24	42,683.68	37,677.43
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	80,324.24	42,683.68	37,677.43	217,666.53

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,735,542.37	5,500,708.49	5,087,069.77	5,299,532.89
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>	<u>5,299,532.89</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	841,392.39	1,290,235.35	99,132.30	328,515.65
9 Unreserved Fund Balance	5,894,149.98	4,210,473.14	4,987,937.47	4,971,017.24
10 Total Fund Equity	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>	<u>5,299,532.89</u>
11 Total Liabilities and Fund Equity	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>	<u>5,299,532.89</u>
12				
13				
14 Licenses, Permits and Fees	3,374,285.57	3,239,701.80	3,555,608.33	3,941,042.12
15 Fines, Forfeits and Penalties	3,607,613.22	3,394,271.75	3,438,059.35	3,230,610.40
16 Use of Money and Property	79,556.88	97,963.68	86,424.92	72,938.15
17 Sales and Service	-	-	-	284.40
18 Other Revenue	2,799.84	3,261.44	4,261.63	36,337.26
19 Total Operating Revenue	<u>7,064,255.51</u>	<u>6,735,198.67</u>	<u>7,084,354.23</u>	<u>7,281,212.33</u>
20				
21 Personal Services and Benefits	2,355,003.99	2,464,038.91	2,540,362.67	2,513,932.68
22 Travel	83,252.41	70,294.37	67,063.62	76,469.94
23 Contractual Services	3,536,448.12	3,326,720.92	3,231,542.49	3,614,282.38
24 Supplies and Materials	55,796.55	41,022.30	43,435.95	43,231.13
25 Grants and Subsidies	106,008.08	5,440.57	382,927.73	195,459.83
26 Capital Outlay	1,041,400.13	1,390,250.03	558,902.42	632,794.52
27 Total Operating Expenditures/Expenses	<u>7,177,909.28</u>	<u>7,297,767.10</u>	<u>6,824,234.88</u>	<u>7,076,170.48</u>
28				
29 Transfers In	7,714.86	8,926.55	7,433.93	7,421.27
30 Transfers Out	(400,000.00)	(681,192.00)	(681,192.00)	-
31 Net Transfers In (Out)	<u>(392,285.14)</u>	<u>(672,265.45)</u>	<u>(673,758.07)</u>	<u>7,421.27</u>
32				
33 Net Change	(505,938.91)	(1,234,833.88)	(413,638.72)	212,463.12
34				
35 Beginning Fund Equity	7,241,481.28	6,735,542.37	5,500,708.49	5,087,069.77
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>6,735,542.37</u>	<u>5,500,708.49</u>	<u>5,087,069.77</u>	<u>5,299,532.89</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); 1 1/2% of victim compensation collections (23A-28B-43); fax filings of papers with clerk of courts (16-2-29.1). Use: Used to pay necessary costs for court automation projects to improve information or case management systems or the administration of justice (16-2-44).

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

**Additional Information:**

GOAC reviewed on 10/30/15. UJS discussed the fees and the Odyssey computer system. Fund is expected to maintain a positive cash balance through 2020.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	-	-	-	85.20
2 Total Assets	-	-	-	85.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	-	-	85.20
9 Total Fund Equity	-	-	-	85.20
10 Total Liabilities and Fund Equity	-	-	-	85.20
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	513,041.62	486,617.89	462,416.43	475,219.42
15 Total Operating Revenue	513,041.62	486,617.89	462,416.43	475,219.42
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	513,041.62	486,617.89	462,416.43	475,134.22
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	513,041.62	486,617.89	462,416.43	475,134.22
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	-	-	-	85.20
30				
31 Beginning Fund Equity	-	-	-	-
32 Ending Equity	-	-	-	85.20

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	9,332.69	3,710.76	1,755.01	1,945.02
2 Total Assets	9,332.69	3,710.76	1,755.01	1,945.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	9,332.69	3,710.76	1,755.01	1,945.02
9 Total Fund Equity	9,332.69	3,710.76	1,755.01	1,945.02
10 Total Liabilities and Fund Equity	9,332.69	3,710.76	1,755.01	1,945.02
11				
12				
13 Use of Money and Property	57.66	81.73	96.81	38.07
14 Sales and Services	13,725.00	13,557.37	14,215.14	12,517.66
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	13,782.66	13,639.10	14,311.95	12,555.73
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	8,736.00	19,261.03	16,267.70	12,281.72
21 Supplies and Materials	-	-	-	84.00
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	8,736.00	19,261.03	16,267.70	12,365.72
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	5,046.66	(5,621.93)	(1,955.75)	190.01
31				
32 Beginning Fund Equity	4,286.03	9,332.69	3,710.76	1,755.01
33 Ending Equity	9,332.69	3,710.76	1,755.01	1,945.02

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	5,689.75	17,074.00	23,204.89	21,718.63
2 Total Assets	5,689.75	17,074.00	23,204.89	21,718.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,689.75	17,074.00	23,204.89	21,718.63
9 Total Fund Equity	5,689.75	17,074.00	23,204.89	21,718.63
10 Total Liabilities and Fund Equity	5,689.75	17,074.00	23,204.89	21,718.63
11				
12				
13 Use of Money and Property	409.38	196.39	82.81	79.60
14 Administering Programs	-	25,000.00	25,000.00	25,000.00
15 Other Revenue	200.00	-	-	-
16 Total Operating Revenue	609.38	25,196.39	25,082.81	25,079.60
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	15,007.66	11,320.37	14,076.40	24,576.93
20 Contractual Services	1,033.04	150.07	330.00	600.00
21 Supplies and Materials	783.36	2,341.70	102.12	1,388.58
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
23 Interest Expense	-	-	-	0.35
24 Total Operating Expenditures/Expenses	16,824.06	13,812.14	14,508.52	26,565.86
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(16,214.68)	11,384.25	10,574.29	(1,486.26)
31				
32 Beginning Fund Equity	21,904.43	5,689.75	17,074.00	23,204.89
33 Prior Period Adjustment	-	-	(4,443.40)	-
34 Ending Equity	5,689.75	17,074.00	23,204.89	21,718.63

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	8,369.67	8,369.67	8,369.67	
2 Total Assets	8,369.67	8,369.67	8,369.67	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	8,369.67	8,369.67	8,369.67	-
9 Total Fund Equity	8,369.67	8,369.67	8,369.67	-
10 Total Liabilities and Fund Equity	8,369.67	8,369.67	8,369.67	-
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Capital Outlay	-	-	-	8,369.67
19 Total Operating Expenditures/Expenses	-	-	-	8,369.67
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	-	-	-	(8,369.67)
26				
27 Beginning Fund Equity	8,369.67	8,369.67	8,369.67	8,369.67
28 Ending Equity	8,369.67	8,369.67	8,369.67	-

**Company:** 3024

**Company Name:** Legislative Capitol Renovation Fund

**Fund Name:** Legislative Capitol Renovation Fund

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund. SB176 of the 2008 Legislative session appropriated from the Public Buildings Fund the sum of one million three hundred forty-eight thousand dollars (\$1,348,000), or so much thereof as may be necessary, to the Legislative Research Council to complete renovation, construction, and completion of the fourth floor of the Capitol building.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,000,000.00	852,887.72	845,457.85	1,545,457.85
2 Total Assets	1,000,000.00	852,887.72	845,457.85	1,545,457.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,000,000.00	852,887.72	845,457.85	1,545,457.85
9 Total Fund Equity	1,000,000.00	852,887.72	845,457.85	1,545,457.85
10 Total Liabilities and Fund Equity	1,000,000.00	852,887.72	845,457.85	1,545,457.85
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	-	-	4,298.50	-
17 Travel	-	1,152.28	3,052.70	-
18 Contractual Services	-	145,960.00	-	-
19 Supplies and Materials	-	-	78.67	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	-	147,112.28	7,429.87	-
22				
23 Transfers In	-	-	-	700,000.00
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	700,000.00
26				
27 Net Change	-	(147,112.28)	(7,429.87)	700,000.00
28				
29 Beginning Fund Equity	1,000,000.00	1,000,000.00	852,887.72	845,457.85
30 Ending Equity	1,000,000.00	852,887.72	845,457.85	1,545,457.85

**Company:** 9047

**Company Name:** LRC Non-CAFR Funds

**Fund Name:** Legislative Priority Pilot Program Contingency Fund

**Fund Type:** will be reported in CAFR in the General Fund

**Purpose:** SDCL 4-8A-17 created the Legislative Priority Pilot Program Contingency Fund. Source: Appropriation of \$1 million from the South Dakota Risk Pool Fund and in FY19, \$700,000 from the General 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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	6,712,439.20	8,309,491.38	8,187,825.42	9,014,904.23
2 Total Assets	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>	<u>9,014,904.23</u>
3				
4 Accounts Payable	-	-	-	
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	1,625.96	17,749.04	17,933.51	1,625,392.37
8 Unreserved Fund Balance	<u>6,710,813.24</u>	<u>8,291,742.34</u>	<u>8,169,891.91</u>	<u>7,389,511.86</u>
9 Total Fund Equity	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>	<u>9,014,904.23</u>
10 Total Liabilities and Fund Equity	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>	<u>9,014,904.23</u>
11				
12				
13 Fines, Forfeits and Penalties	1,102,789.34	2,960,364.07	1,420,226.25	3,863,349.39
14 Use of Money and Property	95,537.19	106,684.21	92,133.51	94,384.95
15 Sales and Services	1,166,745.32	1,396,436.03	1,348,157.41	1,376,565.04
16 Administering Programs	190,163.91	105,786.03	559,303.75	998,004.39
17 Other Revenue	<u>153,903.47</u>	<u>193,219.08</u>	<u>113,723.03</u>	<u>82,966.74</u>
18 Total Operating Revenue	<u>2,709,139.23</u>	<u>4,762,489.42</u>	<u>3,533,543.95</u>	<u>6,415,270.51</u>
19				
20 Personal Services and Benefits	2,014,965.70	2,214,347.67	2,622,722.56	3,114,727.98
21 Travel	60,624.71	105,689.20	111,416.19	159,907.55
22 Contractual Services	602,562.19	719,660.47	916,487.43	1,398,473.24
23 Supplies and Materials	107,866.36	105,347.36	101,650.60	114,507.14
24 Grants and Subsidies	5,888.49	23,176.83	23,532.43	691,178.14
25 Capital Outlay	300,473.24	130,605.12	86,519.45	81,923.22
26 Other Expense	<u>4,542.25</u>	<u>-</u>	<u>-</u>	<u>-</u>
27 Total Operating Expenditures/Expenses	<u>3,096,922.94</u>	<u>3,298,826.65</u>	<u>3,862,328.66</u>	<u>5,560,717.27</u>
28				
29 Transfers In	-	185,070.00	181,192.00	-
30 Transfers Out	<u>(87,500.00)</u>	<u>(25,000.00)</u>	<u>-</u>	<u>(16,780.67)</u>
31 Net Transfers In (Out)	<u>(87,500.00)</u>	<u>160,070.00</u>	<u>181,192.00</u>	<u>(16,780.67)</u>
32				
33 Net Change	(475,283.71)	1,623,732.77	(147,592.71)	837,772.57
34				
35 Beginning Fund Equity	7,193,400.83	6,712,439.20	8,309,491.38	8,187,825.42
36 Prior Period Adjustment	<u>(5,677.92)</u>	<u>(26,680.59)</u>	<u>25,926.75</u>	<u>(10,693.76)</u>
37 Ending Equity	<u>6,712,439.20</u>	<u>8,309,491.38</u>	<u>8,187,825.42</u>	<u>9,014,904.23</u>

**Company:** 3000

**Company Name:** Attorney General-Other

**Fund Name:** Attorney General-Other

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund which accounts for various sources of revenue including, record check fees, consumer affairs settlements, drug seizures and AG opinions. Used for operating expenses of the Attorney General's Office.

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

**Additional Information:**

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	643,890.94	605,898.82	514,884.19	548,511.43
2 Total Assets	643,890.94	605,898.82	514,884.19	548,511.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	643,890.94	605,898.82	514,884.19	548,511.43
9 Total Fund Equity	643,890.94	605,898.82	514,884.19	548,511.43
10 Total Liabilities and Fund Equity	643,890.94	605,898.82	514,884.19	548,511.43
11				
12				
13 Fines, Forfeits and Penalties	1,480,949.60	1,362,195.08	1,231,331.06	1,064,674.00
14 Use of Money and Property	6,014.22	-	-	8,006.62
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	-	-	-	92.00
18 Total Operating Revenue	1,486,963.82	1,362,195.08	1,231,331.06	1,072,772.62
19				
20 Personal Services and Benefits	72,622.45	75,757.31	90,935.71	80,593.54
21 Travel	5,916.98	4,520.58	5,977.20	11,217.82
22 Contractual Services	771,746.49	782,899.51	920,267.07	653,528.44
23 Supplies and Materials	1,713.48	1,603.80	1,476.71	442.76
24 Grants and Subsidies	507,137.00	351,985.00	302,471.00	151,655.00
25 Capital Outlay	45,350.00	183,421.00	1,218.00	151,985.16
25 Other Expense	-	-	-	5,777.79
26 Total Operating Expenditures/Expenses	1,404,486.40	1,400,187.20	1,322,345.69	1,055,200.51
27				
28 Transfers In	-	-	-	16,055.13
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	16,055.13
31				
32 Net Change	82,477.42	(37,992.12)	(91,014.63)	33,627.24
33				
34 Beginning Fund Equity	561,413.52	643,890.94	605,898.82	514,884.19
35 Ending Equity	643,890.94	605,898.82	514,884.19	548,511.43

**Company:** 3000  
**Company Name:** Attorney General-Other  
**Fund Name:** 24/7 Sobriety Fund  
**Fund Type:** Special Revenue  
**Purpose:**

**Purpose:** SDCL 1-11-18 established the 24/7 Sobriety Fund. Source: The Office of the Attorney General may accept for deposit in the fund money from donations, gifts, grants, participation fees and user fees or payments. Uses: The fund shall be maintained and administered by the Office of the Attorney General to defray costs of operating the 24/7 sobriety program, including purchasing and maintaining equipment and funding support services in per §§ 1-11-18 and 1-11-25. Expenditures from the fund shall be budgeted through the normal budget process. Unexpended funds and interest shall remain in the fund.

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

**Additional Information:** From prior GOAC meeting. The bracelets cost \$1,300 and the charge is \$6 day for a bracelet. The goal is to make it self funding. \$1 will go to sheriffs to administer the program.

**Attorney General's Office**  
**State Accounting System - Other Fund Balances**  
**Company 3000 - Drug Control Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	197,373.89	655,762.42	(422,740.46)	35,641.20
2 Total Assets	197,373.89	655,762.42	(422,740.46)	35,641.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	335.00	335.00
8 Unreserved Fund Balance	197,373.89	655,762.42	(423,075.46)	35,306.20
9 Total Fund Equity	197,373.89	655,762.42	(422,740.46)	35,641.20
10 Total Liabilities and Fund Equity	197,373.89	655,762.42	(422,740.46)	35,641.20
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	2,056.38	-	-	1,602.91
15 Sales and Services	-	-	-	-
16 Administering Programs	1,450,000.00	1,675,000.00	802,500.00	1,599,328.59
17 Other Revenue	177.30	199,088.10	557.69	161.00
18 Total Operating Revenue	1,452,233.68	1,874,088.10	803,057.69	1,601,092.50
19				
20 Personal Services and Benefits	534,964.64	451,812.79	414,746.57	172,660.72
21 Travel	23,677.74	76,392.84	119,364.93	76,518.05
22 Contractual Services	261,776.02	275,639.31	566,930.16	284,772.36
23 Supplies and Materials	30,598.66	21,239.74	22,946.21	19,705.21
24 Grants and Subsidies	427,934.49	578,349.06	668,237.06	567,413.57
25 Capital Outlay	73,445.97	8,387.83	89,335.64	22,366.47
26 Total Operating Expenditures/Expenses	1,352,397.52	1,411,821.57	1,881,560.57	1,143,436.38
27				
28 Transfers In	-	-	-	725.54
29 Transfers Out	-	(3,878.00)	-	-
30 Net Transfers In (Out)	-	(3,878.00)	-	725.54
31				
32 Net Change	99,836.16	458,388.53	(1,078,502.88)	458,381.66
33				
34 Beginning Fund Equity	97,537.73	197,373.89	655,762.42	(422,740.46)
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	197,373.89	655,762.42	(422,740.46)	35,641.20

**Company:** 3000

**Company Name:** Attorney General-Other

**Fund Name:** Drug Control Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 23A-49-20, all moneys seized or remaining proceeds from the sale of any forfeited property, if seized pursuant to a violation of chapters 34-20B or 22-42, are to be deposited to the Drug Control Fund. Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

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

**Additional Information:**

A local bank account is also maintained and is shown on the next page.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Cash in Local Bank Accounts	172,404.22	228,340.12	228,340.12	228,340.12
3 Total Assets	172,404.22	228,340.12	228,340.12	228,340.12
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	335.00
9 Unreserved Fund Balance	172,404.22	228,340.12	228,340.12	228,005.12
10 Total Fund Equity	172,404.22	228,340.12	228,340.12	228,340.12
11 Total Liabilities and Fund Equity	172,404.22	228,340.12	228,340.12	228,340.12
12				
13				
14 Fines, Forfeits and Penalties	414,922.59	152,554.64	-	-
15 Use of Money and Property	5,369.09	3,583.39	-	-
16 Sales and Services	-	-	-	-
17 Other Revenue	268,923.70	374,655.72	-	-
18 Total Operating Revenue	689,215.38	530,793.75	-	-
19				
20 Travel	-	-	-	-
21 Contractual Services	795,512.95	474,857.85	-	-
22 Supplies and Materials	-	-	-	-
23 Total Operating Expenditures/Expenses	795,512.95	474,857.85	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(106,297.57)	55,935.90	-	-
30				
31 Beginning Fund Equity	278,701.79	172,404.22	228,340.12	228,340.12
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	172,404.22	228,340.12	228,340.12	228,340.12

**Company:** 3000  
**Company Name:** Attorney General-Other  
**Fund Name:** Drug Control Fund (Local Account)  
**Fund Type:** Special Revenue

**Purpose:** SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

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

**Additional Information:**

From prior GOAC meeting: Grants from fund must be drug related. Have used \$500,000 annually to match to the Attorney General drug grant. Prior to FY18 there was a year-end entry on the accounting system to record the fiscal year activity and ending balance in the local account. It does not appear this was made in FY2018 and FY2019.

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	(516,347.54)	(612,501.19)	(670,580.05)	(792,254.38)
2 Total Assets	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</u>	<u>(792,254.38)</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	(516,347.54)	(612,501.19)	(670,580.05)	(792,254.38)
9 Total Fund Equity	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</u>	<u>(792,254.38)</u>
10 Total Liabilities and Fund Equity	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</u>	<u>(792,254.38)</u>
11				
12				
13 Fines, Forfeits and Penalties	108,087.66	100,729.14	100,411.44	92,272.24
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	15.00
16 Total Operating Revenue	<u>108,087.66</u>	<u>100,729.14</u>	<u>100,411.44</u>	<u>92,287.24</u>
17				
18 Personal Services and Benefits	119,558.80	101,912.74	120,569.95	130,166.90
19 Travel	9,104.88	6,537.18	6,602.40	7,577.78
20 Contractual Services	86,011.63	82,630.69	27,835.07	71,321.03
21 Supplies and Materials	3,539.43	5,103.18	3,482.88	4,895.86
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	699.00	-	-
24 Total Operating Expenditures/Expenses	<u>218,214.74</u>	<u>196,882.79</u>	<u>158,490.30</u>	<u>213,961.57</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	(110,127.08)	(96,153.65)	(58,078.86)	(121,674.33)
31				
32 Beginning Fund Equity	(406,220.46)	(516,347.54)	(612,501.19)	(670,580.05)
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>(516,347.54)</u>	<u>(612,501.19)</u>	<u>(670,580.05)</u>	<u>(792,254.38)</u>

**Company:** 3010

**Company Name:** Law Enforcement

**Fund Name:** 911 Telecommunicator Training Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 34-45-31 created the 911 Telecommunicator Training Fund. Source: \$1 of the \$40 liquidated costs provided by SDCL 23-3-53. Use: All moneys are continuously appropriated for the purposes of training and certifying of 911 telecommunicators.

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

**Additional Information:**

In the 10/30/15 GOAC meeting the Attorney General's Office indicated that the Law Enforcement Officers Training Fund will provide \$528,976 to offset training costs and to bring the cash balance back to positive.



**Attorney General's Office**  
**State Accounting System - Other Fund Balances**  
**Company 3010 - Law Enforcement Officers Training Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	427,854.47	373,262.65	602,724.68	577,673.74
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>	<u>577,673.74</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	104,489.95	-	6,997.34	192,278.80
9 Unreserved Fund Balance	323,364.52	373,262.65	595,727.34	385,394.94
10 Total Fund Equity	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>	<u>577,673.74</u>
11 Total Liabilities and Fund Equity	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>	<u>577,673.74</u>
12				
13 Licenses, Permits and Fees	949,298.50	1,031,000.00	1,133,148.00	1,269,051.00
14 Fines, Forfeits and Penalties	3,221,724.48	3,021,115.06	3,005,940.64	2,760,910.83
15 Use of Money and Property	-	-	-	-
16 Sales and Services	2,700.00	-	2,550.00	-
17 Other Revenue	2,176.15	5,883.52	7,163.29	5,727.41
18 Total Operating Revenue	<u>4,175,899.13</u>	<u>4,057,998.58</u>	<u>4,148,801.93</u>	<u>4,035,689.24</u>
19				
20 Personal Services and Benefits	1,706,380.30	1,782,817.00	1,725,312.73	1,871,881.00
21 Travel	403,433.13	370,146.66	336,136.33	304,457.28
22 Contractual Services	1,166,756.79	1,470,975.36	1,408,908.91	1,339,150.15
23 Supplies and Materials	278,405.50	455,642.98	448,306.53	434,797.29
24 Grants and Subsidies	9,750.00	13,000.00	-	-
25 Capital Outlay	21,173.63	20,008.40	3,691.21	110,454.46
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>3,585,899.35</u>	<u>4,112,590.40</u>	<u>3,922,355.71</u>	<u>4,060,740.18</u>
28				
29 Transfers In	400,000.00	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>400,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	989,999.78	(54,591.82)	226,446.22	(25,050.94)
34				
35 Beginning Fund Equity	(562,145.31)	427,854.47	373,262.65	602,724.68
36 Prior Period Adjustment	-	-	3,015.81	-
37 Ending Equity	<u>427,854.47</u>	<u>373,262.65</u>	<u>602,724.68</u>	<u>577,673.74</u>

**Company:** 3010

**Company Name:** Law Enforcement

**Fund Name:** Law Enforcement Officers Training Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 23-3-51 created the Law Enforcement Officers Training Fund (LEOTF). Source: Per 23-3-52, \$40 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place thirty dollars of the forty dollar fee into the LEOTF, six dollars of the forty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the forty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the forty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the forty dollar fee into the Abused and Neglected Child Defense Fund. Use: Per SDCL 23-3-55, the funds shall be used to pay necessary costs of law enforcement, law enforcement training, and judicial training and to pay expenses for the operation of the Law Enforcement Officers Standards Commission. The funds shall be allocated for: law enforcement training programs conducted by the Office of the Attorney General through the Law Enforcement Officers Standards Commission; highway safety law enforcement training; the operation of a statewide drug enforcement unit; state law enforcement equipment; the State Forensic Laboratory; the training of prosecutors and Unified Judicial System personnel; and other law enforcement and training purposes.

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

**Additional Information:**

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

During 10/30/15 GOAC meeting the Attorney General's Office discussed this fund and effect of recent bills to strengthen the fund's financial position. The fund is to provide \$528,976 to offset training costs to the 911 Telecommunicator Fund.

**Attorney General's Office**

**State Accounting System - Other Fund Balances**

**Company 6503 - Insurance Fraud Prevention Unit Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	166,765.63	261,756.26	335,761.03	168,804.19
2 Total Assets	166,765.63	261,756.26	335,761.03	168,804.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	446.66	446.66
8 Unreserved Fund Balance	166,765.63	261,756.26	335,314.37	167,880.80
9 Total Fund Equity	166,765.63	261,756.26	335,761.03	168,327.46
10 Total Liabilities and Fund Equity	166,765.63	261,756.26	335,761.03	168,327.46
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	3,210.23	3,608.11	3,227.13	2,863.40
16 Other Revenue	250.00	334,750.00	335,000.00	1,000.00
17 Total Operating Revenue	3,460.23	338,358.11	338,227.13	3,863.40
18				
19 Personal Services and Benefits	200,838.68	219,198.41	237,862.26	154,145.05
20 Travel	3,653.54	8,341.90	8,690.23	8,423.42
21 Contractual Services	14,611.11	14,890.53	16,903.46	8,728.50
22 Supplies and Materials	-	936.64	766.41	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	219,103.33	243,367.48	264,222.36	171,296.97
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(215,643.10)	94,990.63	74,004.77	(167,433.57)
31				
32 Beginning Fund Equity	382,408.73	166,765.63	261,756.26	335,761.03
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	166,765.63	261,756.26	335,761.03	168,327.46

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	897,984.42	910,107.38	873,855.37	872,162.72
2 Total Assets	897,984.42	910,107.38	873,855.37	872,162.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	897,984.42	910,107.38	873,855.37	872,162.72
9 Total Fund Equity	897,984.42	910,107.38	873,855.37	872,162.72
10 Total Liabilities and Fund Equity	897,984.42	910,107.38	873,855.37	872,162.72
11				
12				
13 Fines, Forfeits and Penalties	-	4,736.85	100,000.00	-
14 Use of Money and Property	8,265.81	9,876.11	10,791.36	11,366.92
15 Other Revenue	159,524.15	-	-	-
16 Total Operating Revenue	167,789.96	14,612.96	110,791.36	11,366.92
17				
18 Personal Services and Benefits	-	-	125,823.05	-
19 Travel	-	-	273.38	1,075.84
20 Contractual Services	-	-	18,166.50	9,086.00
21 Supplies and Materials	2,336.00	2,490.00	2,780.44	2,897.73
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	2,336.00	2,490.00	147,043.37	13,059.57
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	165,453.96	12,122.96	(36,252.01)	(1,692.65)
31				
32 Beginning Fund Equity	732,530.46	897,984.42	910,107.38	873,855.37
33 Ending Equity	897,984.42	910,107.38	873,855.37	872,162.72

**Company:** 8302

**Company Name:** Antitrust Special Revenue Fund

**Fund Name:** Antitrust Special Revenue Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-11-6.1 created the Antitrust Special Revenue Fund. Source: Receives funds paid to the state as a result of judgments or settlements of antitrust lawsuits. Use: Release of such funds to the appropriate fund, entity or recipient (1-11-6.2); expenditures of making investigations (1-11-11).

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

**Additional Information:**

From prior GOAC meeting: Need a court order to disburse money from fund.

## School and Public Lands

### State Accounting System - Other Fund Balances

#### Company 3001 - Public Lands Weed and Pest Fund

	FY2016	FY2017	FY2018	FY2019
1 Cash Pooled with State Treasurer	300,000.00	300,000.00	280,669.16	148,637.97
2 Total Assets	300,000.00	300,000.00	280,669.16	148,637.97
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	300,000.00	300,000.00	280,669.16	148,637.97
8 Total Fund Equity	300,000.00	300,000.00	280,669.16	148,637.97
9 Total Liabilities and Fund Equity	300,000.00	300,000.00	280,669.16	148,637.97
10				
11				
12 Licenses, Permits and Fees	334,623.09	285,177.89	299,089.57	172,435.03
13 Use of Money and Property	3,492.70	3,409.51	2,577.59	1,965.56
14 Administering Programs	-	-	-	-
15 Other Revenue	-	20.81	-	-
16 Total Operating Revenue	338,115.79	288,608.21	301,667.16	174,400.59
17				
18 Personal Services and Benefits	-	26,430.90	28,114.21	28,202.82
19 Travel	6,423.51	7,834.68	1,583.26	199.95
20 Contractual Services	127,990.55	126,070.34	191,229.18	155,502.37
21 Supplies and Materials	97,510.10	112,147.14	100,071.35	122,526.64
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	231,924.16	272,483.06	320,998.00	306,431.78
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(106,191.63)	(16,125.15)	-	-
27 Net Transfers In (Out)	(106,191.63)	(16,125.15)	-	-
28				
29 Net Change	-	0.00	(19,330.84)	(132,031.19)
30				
31 Beginning Fund Equity	300,000.00	300,000.00	300,000.00	280,669.16
32 Ending Equity	300,000.00	300,000.00	280,669.16	148,637.97

**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 (\$21.25) of pesticide registration fees per 38-20A-59; interest accruing on money. Uses: Weed and pest control on public lands. Unappropriated cash at end of year over \$300,000 reverts to the Department of Agriculture's Weed and Pest Control Fund created by 38-22-35.

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

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	326,229.54	402,140.97	482,927.56	575,417.57
2 Total Assets	326,229.54	402,140.97	482,927.56	575,417.57
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	326,229.54	402,140.97	482,927.56	575,417.57
8 Total Fund Equity	326,229.54	402,140.97	482,927.56	575,417.57
9 Total Liabilities and Fund Equity	326,229.54	402,140.97	482,927.56	575,417.57
10				
11				
12 Use of Money and Property	78,483.90	75,911.43	80,786.59	92,490.01
13 Total Operating Revenue	78,483.90	75,911.43	80,786.59	92,490.01
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	78,483.90	75,911.43	80,786.59	92,490.01
26				
27 Beginning Fund Equity	247,745.64	326,229.54	402,140.97	482,927.56
28 Ending Equity	326,229.54	402,140.97	482,927.56	575,417.57

**Company:** 3009

**Company Name:** SPL Public Buildings Fund

**Fund Name:** Public Buildings Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 5-15-29.2 created the Public Buildings Fund. Source: Sale or lease of lands from enabling act plus investment earnings. Use: To be used for the construction, reconstruction, repair, renovation, furnishings and equipment of public buildings at the state capitol.

**Budget Information:** There have been no disbursements from this fund but would be included as part of the General Appropriations Bill. Historically, monies have been transferred from this fund to other funds for expenditure based upon legislative bills.

## School and Public Lands

### State Accounting System - Other Fund Balances

#### Company 3108 - Escheated Personal Property Fund

	FY2016	FY2017	FY2018	FY2019
1 Investments	557,112.99	162,068.19	225,015.88	238,106.89
2 Total Assets	557,112.99	162,068.19	225,015.88	238,106.89
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	161,162.15	162,068.19	220,568.57	226,220.37
6 Total Liabilities	161,162.15	162,068.19	220,568.57	226,220.37
7				
8 Unreserved Fund Balance	395,950.84	-	4,447.31	11,886.52
9 Total Fund Equity	395,950.84	-	4,447.31	11,886.52
10 Total Liabilities and Fund Equity	557,112.99	162,068.19	225,015.88	238,106.89
11				
12				
13 Use of Money and Property	3,200.62	4,980.42	4,447.31	7,439.21
14 Total Operating Revenue	3,200.62	4,980.42	4,447.31	7,439.21
15				
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	(400,931.26)	-	-
24 Net Transfers In (Out)	-	(400,931.26)	-	-
25				
26 Net Change	3,200.62	(395,950.84)	4,447.31	7,439.21
27				
28 Beginning Fund Equity	392,750.22	395,950.84	-	4,447.31
29 Ending Equity	395,950.84	-	4,447.31	11,886.52

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09
2 Total Assets	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09
9 Total Fund Equity	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09
10 Total Liabilities and Fund Equity	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09
11				
12				
13 Use of Money and Property	1,002.03	23,527.42	49,981.03	125,435.54
14 Other Revenue	490,241.63	768,006.92	-	-
15 Total Operating Revenue	491,243.66	791,534.34	49,981.03	125,435.54
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	491,243.66	791,534.34	49,981.03	125,435.54
28				
29 Beginning Fund Equity	2,613,027.52	3,104,271.18	3,895,805.52	3,945,786.55
30 Ending Equity	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09

**Company:** 5018  
**Company Name:** SPL Permanent Fund  
**Fund Name:** Human Services  
**Fund Type:** Permanent Fund

**Purpose:** Prior to FY2012 SDCL 5-2-2.1 stated that the Board of Regents, the Department of Corrections, and the Department of Human Services may sell extraneous real property subject to the provisions of the Constitution and approval of the Legislature. The proceeds from the sale of land under the Department of Corrections and the Department of Human Services shall be deposited in the Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund which are hereby created in the state treasury. This fund was created to account for FY1992 land sale proceeds at the Human Services Center. In the 2011 Session Laws, the Department of Corrections and Department of Human Services were removed from SDCL 5-2-2.1 and the statute now only refers to the Board of Regents. 2018 Session Laws amended Board or Regents and inserted institutional endowment lands Article VIII, section 7 of the constitution states that all lands, money, or other property donated, granted, or received from the United States or any other source for a university, agricultural college, normal schools, or other educational or charitable institution or purpose, and the proceeds of all such lands and other property so received from any source, shall be and remain perpetual funds.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	31,421,918.07	31,820,293.71	32,953,324.95	34,551,354.85
2 Loans and Notes Receivable	-	-	2,853,634.71	2,776,518.88
3 Total Assets	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>	<u>37,327,873.73</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Unreserved Fund Balance	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>	<u>37,327,873.73</u>
9 Total Fund Equity	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>	<u>37,327,873.73</u>
10 Total Liabilities and Fund Equity	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>	<u>37,327,873.73</u>
11				
12				
13 Use of Money and Property	169,016.07	370,875.64	623,442.05	1,107,949.80
14 Other Revenue	-	27,500.00	3,363,223.90	412,964.27
15 Total Operating Revenue	<u>169,016.07</u>	<u>398,375.64</u>	<u>3,986,665.95</u>	<u>1,520,914.07</u>
16				
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26				
27 Net Change	169,016.07	398,375.64	3,986,665.95	1,520,914.07
28				
29 Beginning Fund Equity	31,252,902.00	31,421,918.07	31,820,293.71	35,806,959.66
30 Prior Period Adjustment	-	-	-	-
31 Ending Equity	<u>31,421,918.07</u>	<u>31,820,293.71</u>	<u>35,806,959.66</u>	<u>37,327,873.73</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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87
2 Total Assets	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87
8 Total Fund Equity	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87
9 Total Liabilities and Fund Equity	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87
10				
11				
12 Use of Money and Property	646.52	15,176.23	27,148.45	49,318.52
13 Total Operating Revenue	646.52	15,176.23	27,148.45	49,318.52
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	646.52	15,176.23	27,148.45	49,318.52
26				
27 Beginning Fund Equity	1,685,516.15	1,686,162.67	1,701,338.90	1,728,487.35
28 Ending Equity	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87

**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

	FY2016	FY2017	FY2018	FY2019
1 Cash and Cash Equivalents	-	-	-	-
2 Investments	33,220,682.59	45,211,273.80	59,566,503.29	67,592,223.58
3 Due from Other Funds				
4 Total Assets	<u>33,220,682.59</u>	<u>45,211,273.80</u>	<u>59,566,503.29</u>	<u>67,592,223.58</u>
5				
6 Due to Other Funds	33,220,682.59	45,211,273.80	59,566,503.29	67,592,223.58
7 Total Liabilities	<u>33,220,682.59</u>	<u>45,211,273.80</u>	<u>59,566,503.29</u>	<u>67,592,223.58</u>

**Company:** 8010

**Company Name:** SPL Agency Fund

**Fund Name:** SPL Agency Fund

**Fund Type:** Agency

**Purpose:** SDCL 5-10-1 states that the income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. This fund is used for the deposit of receipts from investments, minerals, surface leases, interest on sale contracts and other sources prior to their apportionment to the permanent funds and to universities or other institutions. Amendments in the 2017 and 2018 Session Laws provided that income from certain commercial leases are to be continuously appropriated to the endowed institution for use in maintaining the property and supporting the operations of the endowed institution.

SDCL 5-10-1.1 created the Board of Regents Endowed Institution Interest and Income Fund. Source: Per SDCL 5-10-1.2, the Commissioner of School and Public Lands shall deposit revenue collected for state endowed institutions under the control of the Board of Regents pursuant to § 5-10-1 and chapters 10-4 and 10-6 in the Board of Regents Endowed Institution Interest and Income Fund, created by § 5-10-1.1, and credit the appropriate institutional account within the fund. Use: On a periodic basis the commissioner shall allocate the money to the appropriate institutions. The total allocation for an institution for a fiscal year shall be the lesser of that institution's revenue for the fiscal year plus the beginning cash balance of the institution's account or:

- \$ 236,041 for the University of South Dakota;
- \$ 548,451 for South Dakota State University;
- \$ 133,022 for South Dakota School of Mines and Technology;
- \$ 183,393 for Northern State University;
- \$ 173,360 for Dakota State University;
- \$ 173,360 for Black Hills State University;
- \$ 97,959 for the School for the Deaf;
- \$ 94,712 for the School for the Blind and the Visually Impaired; and
- \$ 77,745 for the Agricultural Experiment Station

SDCL 5-10-1.2 also states that revenue in excess of the allocation shall be credited to the corresponding institutional account. If the cash balance of any institutional account exceeds fifty percent of the maximum allocation for that institution at the end of the fiscal year, the commissioner shall allocate the portion over fifty percent to the institution in the next fiscal year in addition to the normal allocation.

SDCL 5-10-6 states that the Commissioner of School and Public Lands, after any adjustments that have been made pursuant to § 5-10-18.3, shall make a division and apportionment of all funds derived from the leasing of school and public lands, from interest, dividends, and other income on all invested funds derived from the sale of school and public lands, and from interest, dividends, and other income on invested funds derived from the five percent paid to the state by the United States on sales of public lands within the state, such apportionment to be made among the counties, and the educational, penal, and charitable institutions, as provided by law.

SDCL 5-10-18.3 provides for Common School Permanent Fund and Other Educational and Charitable Permanent Funds to be adjusted for inflation on an annual basis. The inflation adjustment requirement shall be met using realized net capital gains. If these are not sufficient, the interest, dividends, and other income shall be used. Any excess realized net capital gains shall be carried forward for the following year's inflation adjustment.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

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

**School and Public Lands**  
**State Accounting System - Other Fund Balances**  
**Company 8610 - Common School - Permanent Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	158,262,731.34	160,291,908.55	163,477,069.85	169,324,352.63
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>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>	<u>169,775,127.63</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Unreserved Fund Balance	158,713,506.34	160,742,683.55	163,927,844.85	169,775,127.63
10 Total Fund Equity	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>	<u>169,775,127.63</u>
11 Total Liabilities and Fund Equity	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>	<u>169,775,127.63</u>
12				
13				
14 Use of Money and Property	903,257.64	2,029,177.21	3,172,694.67	5,847,282.78
15 Other Revenue	282.48	-	12,466.63	-
16 Total Operating Revenue	<u>903,540.12</u>	<u>2,029,177.21</u>	<u>3,185,161.30</u>	<u>5,847,282.78</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	903,540.12	2,029,177.21	3,185,161.30	5,847,282.78
29				
30 Beginning Fund Equity	157,809,966.22	158,713,506.34	160,742,683.55	163,927,844.85
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	<u>158,713,506.34</u>	<u>160,742,683.55</u>	<u>163,927,844.85</u>	<u>169,775,127.63</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**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Investments	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87
2 Total Assets	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87
8 Total Fund Equity	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87
9 Total Liabilities and Fund Equity	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87
10				
11				
12 Use of Money and Property	10,252,832.98	11,326,993.13	11,597,567.64	12,720,176.76
13 Total Operating Revenue	10,252,832.98	11,326,993.13	11,597,567.64	12,720,176.76
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	10,227,405.20	10,196,470.79	11,282,447.16	12,112,217.52
19 Total Operating Expenditures/Expenses	10,227,405.20	10,196,470.79	11,282,447.16	12,112,217.52
20				
21 Transfers In	-	400,931.26	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	400,931.26	-	-
24				
25 Net Change	25,427.78	1,531,453.60	315,120.48	607,959.24
26				
27 Beginning Fund Equity	10,058,242.77	10,083,670.55	11,615,124.15	11,930,244.63
28 Ending Equity	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	25,000.00	24,994.96	25,000.00	25,000.00
2 Total Assets	25,000.00	24,994.96	25,000.00	25,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	16,863.00	-	355.00	9,184.00
8 Unreserved Fund Balance	8,137.00	24,994.96	24,645.00	15,816.00
9 Total Fund Equity	25,000.00	24,994.96	25,000.00	25,000.00
10 Total Liabilities and Fund Equity	25,000.00	24,994.96	25,000.00	25,000.00
11				
12				
13 Licenses, Permits and Fees	689,369.87	768,410.00	742,391.00	751,158.00
14 Total Operating Revenue	689,369.87	768,410.00	742,391.00	751,158.00
15				
16 Personal Services and Benefits	279,999.63	215,356.16	308,700.36	292,530.79
17 Travel	5,547.85	5,371.62	2,901.30	2,563.00
18 Contractual Services	221,892.50	311,202.87	263,794.57	249,126.46
19 Supplies and Materials	82,636.47	83,613.24	27,405.53	51,907.90
20 Capital Outlay	85,192.48	121,477.35	128,352.34	45,662.20
21 Total Operating Expenditures/Expenses	675,268.93	737,021.24	731,154.10	641,790.35
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(16,201.66)	(31,393.80)	(11,231.86)	(109,367.65)
25 Net Transfers In (Out)	(16,201.66)	(31,393.80)	(11,231.86)	(109,367.65)
26				
27 Net Change	(2,100.72)	(5.04)	5.04	-
28				
29 Beginning Fund Equity	24,798.72	25,000.00	24,994.96	25,000.00
30 Prior Period Adjustment	2,302.00	-	-	-
31 Ending Equity	25,000.00	24,994.96	25,000.00	25,000.00

**Company:** 3013**Company Name:** Secretary of State Other Funds**Fund Name:** Financing Statement and Annual Report Filing Fee Fund**Fund Type:** Special Revenue

**Purpose:** SDCL 57A-9-527 created the Financing Statement and Annual Report Filing Fee Fund. Source: Fees for financial statement filings, computer searches, annual reports and amendments. Use: Used to operate uniform commercial code program. At the end of each fiscal year, any funds in the financing statement and annual report filing fee fund, not otherwise appropriated, in excess of twenty-five thousand dollars, shall revert to the general fund.

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

**Secretary of State**

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	3,150.00	3,269.00	-	-
2 Total Assets	3,150.00	3,269.00	-	-
3				
4 Due to Other Funds	3,150.00	3,269.00	-	-
5 Total Liabilities	3,150.00	3,269.00	-	-

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency Fund

**Purpose:** Administratively created fund used for UCC filing fee reimbursements to counties.

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

**State Treasurer****State Accounting System - Other Fund Balances****Company 3062 - Teen Court Grant Program Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	260,796.18	68,757.63	13,153.02	213,832.90
2 Total Assets	260,796.18	68,757.63	13,153.02	213,832.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	260,796.18	68,757.63	13,153.02	213,832.90
9 Total Fund Equity	260,796.18	68,757.63	13,153.02	213,832.90
10 Total Liabilities and Fund Equity	260,796.18	68,757.63	13,153.02	213,832.90
11				
12				
13 Use of Money and Property	464.76	961.45	1,395.39	679.88
14 Total Operating Revenue	464.76	961.45	1,395.39	679.88
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	193,000.00	57,000.00	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	-	193,000.00	57,000.00	-
23				
24 Transfers In	250,000.00	-	-	200,000.00
25 Net Transfers In (Out)	250,000.00	-	-	200,000.00
26				
27 Net Change	250,464.76	(192,038.55)	(55,604.61)	200,679.88
28				
29 Beginning Fund Equity	10,331.42	260,796.18	68,757.63	13,153.02
30 Ending Equity	260,796.18	68,757.63	13,153.02	213,832.90

**Company:** 3062**Company Name:** State Treasurer Special Revenue Funds**Fund Name:** Teen Court Grant Program Fund**Fund Type:** Special Revenue

**Purpose:** SDCL 1-10-6 created the Teen Court Grant Program Fund. Source: Contributions, grants, transfers, settlement funds, interest received on moneys in the fund, and any other moneys collected for the purposes. Previous transfers have been; \$100,000 from the Energy Development Impact Fund in FY2011 and \$150,000 and \$250,000 from the General Fund in FY2013 and FY2016, respectively. Use: The State Treasurer shall distribute the fund balance quarterly to the South Dakota Teen Court Association for the purpose of administering and funding the grant program. The South Dakota Teen Court Association shall award grants to entities within the State of South Dakota that are recognized by the National Youth Court Association. The awards shall be to support the development, growth, quality, and continuation of teen court programs in South Dakota.

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



**State Treasurer**

**State Accounting System - Other Fund Balances**

**Company 8000 - Agency Fund**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	753,545.56	712,344.20	706,192.06	647,252.78
2 Total Assets	753,545.56	712,344.20	706,192.06	647,252.78
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	753,302.52	705,203.01	703,025.31	644,396.26
6 Other Liabilities	243.04	7,142.19	3,166.75	2,856.52
7 Total Liabilities	753,545.56	712,345.20	706,192.06	647,252.78

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	49,976.00	50,000.00	50,000.00	48,425.95
2 Total Assets	49,976.00	50,000.00	50,000.00	48,425.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,289.14	50,000.00	-	90,746.18
8 Unreserved Fund Balance	46,686.86	(0.00)	50,000.00	(42,320.23)
9 Total Fund Equity	49,976.00	50,000.00	50,000.00	48,425.95
10 Total Liabilities and Fund Equity	49,976.00	50,000.00	50,000.00	48,425.95
11				
12				
13 Unclaimed Property	20,173,372.17	28,328,310.19	29,276,306.63	26,316,946.60
14 Refund of Prior Year Expenditures	5,453.88	-	-	605.60
15 Total Operating Revenue	20,178,826.05	28,328,310.19	29,276,306.63	26,317,552.20
16				
17 Personal Services and Benefits	270,216.39	289,657.01	299,607.86	299,856.37
18 Travel	7,082.64	8,866.51	7,214.91	12,582.90
19 Contractual Services	472,651.77	445,348.14	1,739,012.68	3,307,414.74
20 Supplies and Materials	17,137.85	20,622.69	23,296.54	16,708.32
21 Capital Outlay	3,908.53	5,384.66	119.98	282.00
22 Other Expense	-	-	-	22,682,281.92
22 Unclaimed Property Payments	19,407,852.87	27,558,407.18	27,207,054.66	-
23 Total Operating Expenditures	20,178,850.05	28,328,286.19	29,276,306.63	26,319,126.25
24				
25 Transfers In	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(24.00)	24.00	-	(1,574.05)
29				
30 Beginning Fund Equity	50,000.00	49,976.00	50,000.00	50,000.00
31 Ending Equity	49,976.00	50,000.00	50,000.00	48,425.95

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	1,894,306.07	1,929,561.32	2,451,347.47	2,351,074.61
2 Total Assets	1,894,306.07	1,929,561.32	2,451,347.47	2,351,074.61
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances			496.68	-
8 Unreserved Fund Balance	1,894,306.07	1,929,561.32	2,450,850.79	2,351,074.61
9 Total Fund Equity	1,894,306.07	1,929,561.32	2,451,347.47	2,351,074.61
10 Total Liabilities and Fund Equity	1,894,306.07	1,929,561.32	2,451,347.47	2,351,074.61
11				
12				
13 Sales and Services	10,408,547.26	11,900,615.68	12,748,017.09	12,789,125.60
14 Other Revenue	-	-	197.94	-
15 Total Operating Revenue	10,408,547.26	11,900,615.68	12,748,215.03	12,789,125.60
16				
17 Personal Services and Benefits	10,873,430.47	10,194,120.76	10,534,143.49	11,096,173.99
18 Travel	68,000.55	66,816.91	56,548.75	49,975.96
19 Contractual Services	1,386,010.75	1,560,584.43	1,572,594.48	1,677,771.50
20 Supplies and Materials	7,661.65	5,952.87	3,948.03	5,332.25
21 Capital Outlay	44,379.67	37,885.46	59,194.13	60,144.76
22 Total Operating Expenditures/Expenses	12,379,483.09	11,865,360.43	12,226,428.88	12,889,398.46
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(1,970,935.83)	35,255.25	521,786.15	(100,272.86)
29				
30 Beginning Fund Equity	3,865,241.90	1,894,306.07	1,929,561.32	2,451,347.47
31 Ending Equity	1,894,306.07	1,929,561.32	2,451,347.47	2,351,074.61

**Company:** 3017

**Company Name:** Investment Council Operating

**Fund Name:** Investment Council Expense Fund

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

Purpose: SDCL 4-5-30 created the Investment Council Expense Fund. Source: If requested by the state investment officer during each fiscal year, the state treasurer shall transfer money from the South Dakota retirement fund, health care trust fund, education enhancement trust fund, the trust fund derived from the sale of state cement enterprises, the general fund portion of the pooled income account for the permanent school and other educational fund provided for in S.D. Const., Art. VIII, and any other specific fund approved by the Bureau of Finance and Management, other than the state pooled fund, to the investment council expense account in an amount not to exceed the ratio of the average assets in each fund for the previous fiscal year to the total average assets managed by the investment council, other than the state pooled fund, for the previous fiscal year multiplied by the difference between the budget of the investment council for each fiscal year and the total of the current fiscal year beginning cash balance in the investment council expense account plus two hundredths of a percent of the prior fiscal year's average assets in the state pooled fund. If requested by the state investment officer during each fiscal year, the state treasurer shall transfer money from the pooled income account to the investment council expense account in an amount not to exceed two hundredths of a percent of the prior fiscal year's average assets in the state pooled fund. The state investment officer may make multiple transfer requests during the fiscal year, with each request being proportionate among the funds, provided that the total transfers do not exceed the amounts provided by this section. Use: Payment of operations of the Investment Council.

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

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

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	17,793,314.30	15,854,764.22	15,637,581.70	27,677,624.17
2 Total Assets	17,793,314.30	15,854,764.22	15,637,581.70	27,677,624.17
3				
4 Due to Other Funds	17,793,314.30	15,854,764.22	15,637,581.70	27,677,624.17
5 Total Liabilities	17,793,314.30	15,854,764.22	15,637,581.70	27,677,624.17

**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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	29,124.61	31,942.77	10,460.15	63,078.25
2 Total Assets	29,124.61	31,942.77	10,460.15	63,078.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	29,124.61	31,942.77	10,460.15	63,078.25
9 Total Fund Equity	29,124.61	31,942.77	10,460.15	63,078.25
10 Total Liabilities and Fund Equity	29,124.61	31,942.77	10,460.15	63,078.25
11				
12				
13 Licenses, Permits and Fees	56,009.12	57,399.80	106,125.00	117,250.00
14 Use of Money and Property	407.13	418.36	372.34	442.05
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	56,416.25	57,818.16	106,497.34	117,692.05
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	979.96	-
20 Contractual Services	-	-	-	73.95
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	51,999.99	55,000.00	127,000.00	65,000.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	51,999.99	55,000.00	127,979.96	65,073.95
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	4,416.26	2,818.16	(21,482.62)	52,618.10
31				
32 Beginning Fund Equity	24,708.35	29,124.61	31,942.77	10,460.15
33 Ending Equity	29,124.61	31,942.77	10,460.15	63,078.25

**Company:** 3028**Company Name:** State Auditor - Other Funds**Fund Name:** Equal Access to Our Courts Fund**Fund Type:** Special Revenue

**Purpose:** SDCL16-2-59 created the Equal Access to Our Courts Fund. Source: The clerk of courts shall collect all amounts due under § 16-2-58 through 16-2-58.2 and transmit such amounts monthly to the state. Use: The Commission on Equal Access to Our Courts shall provide grants to nonprofit entities that are funded, by the Legal Services Corporation 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>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1 Cash Pooled with State Treasurer	8,015,983.14	8,385,513.26	7,930,781.87	4,670,778.19
2 Total Assets	8,015,983.14	8,385,513.26	7,930,781.87	4,670,778.19
3				
4 Accounts Payable	33,961.63	40,625.87	31,739.04	(3,362,934.27)
5 Due to Other Governments	7,982,021.51	8,344,887.39	7,899,042.83	8,033,712.46
6 Total Liabilities	8,015,983.14	8,385,513.26	7,930,781.87	4,670,778.19

**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.

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

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

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

#### **Restricted**

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

#### **Committed**

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



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

#### **Assigned**

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

#### **Unassigned**

- Tuition – Unassigned funds for a governmental agency would only include the fund balances pertaining to general funds. The Board of Regents is an enterprise agency, and looking at our funds from that stand point led us to classifying Tuition as Unassigned because of its revenue stream. This does not mean that there are no commitments against these funds. For a university, tuition is the major fund source for their campus-wide operations. Beginning in FY19 School and Public Land funds will also be contained in this fund.

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

**Board of Regents Cash Balances  
FY16 - FY19**

	Grants & Federal					Restricted Total	Clearing Funds	Plant Funds	Student Fees	Committed Total	Assigned Sales and Service	Unassigned Tuition & Other	Total All Funds
	Appropriations	Agency Funds	Other Restricted	Auxiliary System	HEFF								
Beginning Cash Balance 07/01/2015	(4,129,103.05)	2,636,988.78	5,573,648.49	29,176,389.90	27,384,517.49	60,642,441.61	12,912,053.08	33,470,727.16	28,795,663.08	75,178,443.32	36,108,519.03	35,983,030.92	207,912,434.88
Cash Receipts	168,551,467.32	4,911,047.99	21,595,646.97	93,514,589.41	29,261,065.15	317,833,816.84	7,747,747.26	68,757,616.11	107,368,408.69	183,873,772.06	69,942,004.39	152,376,229.57	724,025,822.86
Cash Disbursements	(167,001,080.99)	(5,022,340.77)	(21,021,572.57)	(69,961,753.31)	(28,880,982.64)	(291,887,730.28)	(7,563,581.82)	(85,398,207.37)	(91,772,124.13)	(184,733,913.32)	(62,075,502.48)	(139,717,204.49)	(678,414,350.57)
Transfers In/(Out)	(9,624.28)	(31,634.00)	146,770.11	(19,462,506.00)	(191,000.00)	(19,547,994.17)	143,303.48	15,624,022.10	(5,924,687.64)	9,842,637.94	(718,196.94)	(7,646,382.00)	(18,069,935.17)
<b>Ending Cash Balance FY16</b>	<b>(2,588,341.00)</b>	<b>2,494,062.00</b>	<b>6,294,493.00</b>	<b>33,266,720.00</b>	<b>27,573,600.00</b>	<b>67,040,534.00</b>	<b>13,239,522.00</b>	<b>32,454,158.00</b>	<b>38,467,260.00</b>	<b>84,160,940.00</b>	<b>43,256,824.00</b>	<b>40,995,674.00</b>	<b>235,453,972.00</b>
Beginning Cash Balance 07/01/2016	(2,588,341.00)	2,494,062.00	6,294,493.00	33,266,720.00	27,573,600.00	67,040,534.00	13,239,522.00	32,454,158.00	38,467,260.00	84,160,940.00	43,256,824.00	40,995,674.00	235,453,972.00
Cash Receipts	168,175,188.00	5,223,972.00	6,175,921.00	84,391,262.00	28,246,398.00	292,212,741.00	14,527,330.00	54,707,621.00	67,512,381.00	136,747,332.00	86,321,770.00	196,839,338.00	712,121,181.00
Cash Disbursements	(176,727,953.00)	(5,992,291.00)	(5,873,009.00)	(72,984,255.00)	(28,044,177.00)	(289,621,685.00)	(17,531,161.00)	(68,307,604.00)	(54,070,717.00)	(139,909,482.00)	(76,408,816.00)	(189,446,768.00)	(695,386,751.00)
Transfers In/(Out)	1,527,340.00	6,217.00	16,295.00	(2,855,029.00)	(191,000.00)	(1,496,177.00)	2,021,732.00	23,836,376.00	(17,481,444.00)	8,376,664.00	(5,342,579.00)	(1,815,804.00)	(277,896.00)
<b>Ending Cash Balance FY17</b>	<b>(9,613,766.00)</b>	<b>1,731,960.00</b>	<b>6,613,700.00</b>	<b>41,818,698.00</b>	<b>27,584,821.00</b>	<b>68,135,413.00</b>	<b>12,257,423.00</b>	<b>42,690,551.00</b>	<b>34,427,480.00</b>	<b>89,375,454.00</b>	<b>47,827,199.00</b>	<b>46,572,440.00</b>	<b>251,910,506.00</b>
Beginning Cash Balance 07/01/2017	(9,613,766.00)	1,735,968.00	6,613,700.00	41,818,698.00	27,584,821.00	68,139,421.00	12,257,423.00	42,690,551.00	34,427,480.00	89,375,454.00	49,037,054.00	46,572,440.00	253,124,369.00
Cash Receipts	186,873,698.00	4,818,294.00	6,493,975.00	107,010,416.00	30,376,607.00	335,572,990.00	17,904,000.00	49,196,407.00	69,049,408.00	136,149,815.00	77,910,318.00	195,607,155.00	745,240,278.00
Cash Disbursements	(186,044,606.00)	(4,477,544.00)	(6,733,058.00)	(75,342,290.00)	(31,039,475.00)	(303,636,973.00)	(16,423,138.00)	(85,272,509.00)	(54,102,530.00)	(155,798,177.00)	(68,733,007.00)	(194,981,907.00)	(723,150,064.00)
Transfers In/(Out)	4,045,575.00	(255,698.00)	(49,529.00)	(27,904,680.00)	(184,395.00)	(24,348,727.00)	(152,732.00)	45,640,715.00	(14,397,251.00)	31,090,732.00	(3,303,034.00)	(4,877,032.00)	(1,438,061.00)
<b>Ending Cash Balance FY18</b>	<b>(4,739,099.00)</b>	<b>1,821,020.00</b>	<b>6,325,088.00</b>	<b>45,582,144.00</b>	<b>26,737,558.00</b>	<b>75,726,711.00</b>	<b>13,585,553.00</b>	<b>52,255,164.00</b>	<b>34,977,107.00</b>	<b>100,817,824.00</b>	<b>54,911,331.00</b>	<b>42,320,656.00</b>	<b>273,776,522.00</b>
Beginning Cash Balance 07/01/2018	(4,739,099.00)	1,821,020.00	6,325,088.00	45,582,144.00	26,737,558.00	75,726,711.00	13,585,553.00	52,255,164.00	34,977,107.00	100,817,824.00	54,911,331.00	42,320,656.00	273,776,522.00
Cash Receipts	189,882,943.00	4,904,541.00	15,674,314.00	85,205,350.85	28,585,577.00	324,252,725.85	12,616,665.00	59,578,508.00	68,692,429.00	140,887,602.00	77,569,400.00	190,815,564.00	733,525,291.85
Cash Disbursements	(197,250,631.00)	(5,034,857.00)	(9,891,753.00)	(82,529,729.85)	(32,609,146.00)	(327,316,116.85)	(12,497,939.00)	(90,712,004.00)	(55,083,769.00)	(158,293,712.00)	(72,083,103.00)	(196,867,206.00)	(754,560,137.85)
Transfers In/(Out)	6,571,577.00	(447,720.00)	(328,393.00)	2,936,098.00	-	8,731,562.00	(453,600.00)	14,261,377.00	(15,599,114.00)	(1,791,337.00)	(4,186,128.00)	(1,750,166.00)	1,003,931.00
<b>Ending Cash Balance FY19</b>	<b>(5,535,210.00)</b>	<b>1,242,984.00</b>	<b>11,779,256.00</b>	<b>51,193,863.00</b>	<b>22,713,989.00</b>	<b>81,394,882.00</b>	<b>13,250,679.00</b>	<b>35,383,045.00</b>	<b>32,986,653.00</b>	<b>81,620,377.00</b>	<b>56,211,500.00</b>	<b>34,518,848.00</b>	<b>253,745,607.00</b>

## BHSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales and Service	Tuition & Other	
Beginning Cash Balance 07/01/2015	(149,009.19)	1,610,133.59	70,204.16	3,000,832.91	4,532,161.47	(516,833.02)	2,233,059.97	1,021,973.12	2,738,200.07	2,758,040.69	5,502,320.11	15,530,722.34
Cash Receipts	11,739,739.00	35,683.00	15,627,713.46	7,440,684.00	34,843,819.46	34,340.00	1,383,398.03	5,370,555.88	6,788,293.91	2,287,510.00	17,648,707.00	61,568,330.37
Cash Disbursements	(12,160,978.81)	(369,009.59)	(15,514,363.62)	(8,316,472.91)	(36,360,824.93)	(295,177.98)	(3,655,151.00)	(4,919,015.00)	(8,869,343.98)	(1,866,098.69)	(16,652,731.11)	(63,748,998.71)
Transfers In/(Out)	173,775.00	-	-	(295,693.00)	(121,918.00)	-	1,135,819.00	257,825.00	1,393,644.00	(359,167.00)	(1,043,956.00)	(131,397.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>(396,474.00)</b>	<b>1,276,807.00</b>	<b>183,554.00</b>	<b>1,829,351.00</b>	<b>2,893,238.00</b>	<b>(777,671.00)</b>	<b>1,097,126.00</b>	<b>1,731,339.00</b>	<b>2,050,794.00</b>	<b>2,820,285.00</b>	<b>5,454,340.00</b>	<b>13,218,657.00</b>
Beginning Cash Balance 07/01/2016	(396,474.00)	1,276,807.00	183,554.00	1,829,351.00	2,893,238.00	(777,671.00)	1,097,126.00	1,731,339.00	2,050,794.00	2,820,285.00	5,454,340.00	13,218,657.00
Cash Receipts	11,587,028.00	595,236.00	200,391.00	6,920,531.00	19,303,186.00	-	454,848.00	2,666,435.00	3,121,283.00	2,533,856.00	20,481,578.00	45,439,903.00
Cash Disbursements	(12,189,625.00)	(1,142,633.00)	(436,833.00)	(7,723,790.00)	(21,492,881.00)	(82,048.00)	(698,804.00)	(1,270,641.00)	(2,051,493.00)	(2,108,636.00)	(20,440,546.00)	(46,093,556.00)
Transfers In/(Out)	170,406.00	3,149.00	(32,111.00)	860,839.00	1,002,283.00	200,000.00	1,202,032.00	(970,533.00)	431,499.00	(850,202.00)	(492,175.00)	91,405.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>(828,665.00)</b>	<b>732,559.00</b>	<b>(84,999.00)</b>	<b>1,886,931.00</b>	<b>1,705,826.00</b>	<b>(659,719.00)</b>	<b>2,055,202.00</b>	<b>2,156,600.00</b>	<b>3,552,083.00</b>	<b>2,395,303.00</b>	<b>5,003,197.00</b>	<b>12,656,409.00</b>
Beginning Cash Balance 07/01/2017	(828,665.00)	732,559.00	(84,999.00)	1,886,931.00	1,705,826.00	(659,719.00)	2,055,202.00	2,156,600.00	3,552,083.00	2,395,303.00	5,003,197.00	12,656,409.00
Cash Receipts	12,359,897.00	-	308,233.00	6,978,400.00	19,646,530.00	173,388.00	179,749.00	2,316,713.00	2,669,850.00	2,359,363.00	20,775,680.00	45,451,423.00
Cash Disbursements	(13,267,709.00)	-	(203,425.00)	(7,917,205.00)	(21,388,339.00)	(174,152.00)	(519,189.00)	(836,659.00)	(1,530,000.00)	(1,796,565.00)	(21,567,013.00)	(46,281,917.00)
Transfers In/(Out)	258,680.00	(253,623.00)	(8,946.00)	721,825.00	717,936.00	-	536,052.00	(1,512,751.00)	(976,699.00)	321,767.00	(119,705.00)	(56,701.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>(1,477,797.00)</b>	<b>478,936.00</b>	<b>10,863.00</b>	<b>1,669,951.00</b>	<b>681,953.00</b>	<b>(660,483.00)</b>	<b>2,251,814.00</b>	<b>2,123,903.00</b>	<b>3,715,234.00</b>	<b>3,279,868.00</b>	<b>4,092,159.00</b>	<b>11,769,214.00</b>
Beginning Cash Balance 07/01/2018	(1,477,797.00)	478,936.00	10,863.00	1,669,951.00	681,953.00	(660,483.00)	2,251,814.00	2,123,903.00	3,715,234.00	3,279,868.00	4,092,159.00	11,769,214.00
Cash Receipts	12,237,705.00	-	7,781,433.00	6,198,520.00	26,217,658.00	79,693.00	697,701.00	2,204,666.00	2,982,060.00	2,471,540.00	19,256,145.00	50,927,403.00
Cash Disbursements	(12,193,576.00)	-	(7,962,657.00)	(6,762,299.00)	(26,918,532.00)	(164,619.00)	(1,101,923.00)	(874,132.00)	(2,140,674.00)	(2,311,521.00)	(21,288,685.00)	(52,659,412.00)
Transfers In/(Out)	425,907.00	(453,655.00)	(3,401.00)	987,604.00	956,455.00	-	186,725.00	(1,440,847.00)	(1,254,122.00)	(340,401.00)	135,745.00	(502,323.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>(1,007,761.00)</b>	<b>25,281.00</b>	<b>(173,762.00)</b>	<b>2,093,776.00</b>	<b>937,534.00</b>	<b>(745,409.00)</b>	<b>2,034,317.00</b>	<b>2,013,590.00</b>	<b>3,302,498.00</b>	<b>3,099,486.00</b>	<b>2,195,364.00</b>	<b>9,534,882.00</b>

## DSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2015	(202,629.83)	175,389.55	144,655.84	1,641,907.52	1,759,323.08	(159,840.42)	319,398.42	907,742.56	1,067,300.56	814,457.90	2,735,187.01	6,376,268.55
Cash Receipts	9,179,033.00	298,727.00	231,539.00	16,246,445.48	25,955,744.48	3,887,783.42	39,241.58	5,355,234.00	9,282,259.00	2,175,665.26	12,373,431.00	49,787,099.74
Cash Disbursements	(8,798,175.17)	(327,776.55)	(241,430.84)	(3,654,280.00)	(13,021,662.56)	(3,866,758.00)	(1,018,450.00)	(4,586,653.56)	(9,471,861.56)	(2,354,306.16)	(10,466,135.01)	(35,313,965.29)
Transfers In/(Out)	55,765.00	-	-	(11,844,623.00)	(11,788,858.00)	-	12,000,345.00	(216,886.00)	11,783,459.00	416,607.00	(506,353.00)	(95,145.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>233,993.00</b>	<b>146,340.00</b>	<b>134,764.00</b>	<b>2,389,450.00</b>	<b>2,904,547.00</b>	<b>(138,815.00)</b>	<b>11,340,535.00</b>	<b>1,459,437.00</b>	<b>12,661,157.00</b>	<b>1,052,424.00</b>	<b>4,136,130.00</b>	<b>20,754,258.00</b>
Beginning Cash Balance 07/01/2016	233,993.00	146,340.00	134,764.00	2,389,450.00	2,904,547.00	(138,815.00)	11,340,535.00	1,459,437.00	12,661,157.00	1,052,424.00	4,136,130.00	20,754,258.00
Cash Receipts	10,335,863.00	345,665.00	230,376.00	4,662,623.00	15,574,527.00	3,764,835.00	2,623,739.00	3,243,957.00	9,632,531.00	2,225,181.00	14,710,577.00	42,142,816.00
Cash Disbursements	(10,717,114.00)	(307,156.00)	(223,645.00)	(4,244,833.00)	(15,492,748.00)	(3,736,454.00)	(11,942,894.00)	(2,719,345.00)	(18,398,693.00)	(2,846,247.00)	(13,767,107.00)	(50,504,795.00)
Transfers In/(Out)	-	-	-	(127.00)	(127.00)	-	26,994.00	(18,732.00)	8,262.00	620,006.00	(657,411.00)	(29,270.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>(147,258.00)</b>	<b>184,849.00</b>	<b>141,495.00</b>	<b>2,807,113.00</b>	<b>2,986,199.00</b>	<b>(110,434.00)</b>	<b>2,048,374.00</b>	<b>1,965,317.00</b>	<b>3,903,257.00</b>	<b>1,051,364.00</b>	<b>4,422,189.00</b>	<b>12,363,009.00</b>
Beginning Cash Balance 07/01/2017	(147,258.00)	184,849.00	141,495.00	2,807,113.00	2,986,199.00	(110,434.00)	2,048,374.00	1,965,317.00	3,903,257.00	1,051,364.00	4,422,189.00	12,363,009.00
Cash Receipts	17,353,334.00	650,095.00	271,974.00	5,290,454.00	23,565,857.00	3,591,082.00	680,609.00	3,667,341.00	7,939,032.00	2,512,089.00	15,343,198.00	49,360,176.00
Cash Disbursements	(16,702,574.00)	(744,365.00)	(227,658.00)	(5,321,848.00)	(22,996,445.00)	(3,619,720.00)	(3,341,575.00)	(3,856,592.00)	(10,817,887.00)	(2,895,248.00)	(15,848,777.00)	(52,558,357.00)
Transfers In/(Out)	2,306.00	-	-	(871,976.00)	(869,670.00)	-	920,097.00	(52,897.00)	867,200.00	835,835.00	(662,482.00)	170,883.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>505,808.00</b>	<b>90,579.00</b>	<b>185,811.00</b>	<b>1,903,743.00</b>	<b>2,685,941.00</b>	<b>(139,072.00)</b>	<b>307,505.00</b>	<b>1,723,169.00</b>	<b>1,891,602.00</b>	<b>1,504,040.00</b>	<b>3,254,128.00</b>	<b>9,335,711.00</b>
Beginning Cash Balance 07/01/2018	505,808.00	90,579.00	185,811.00	1,903,743.00	2,685,941.00	(139,072.00)	307,505.00	1,723,169.00	1,891,602.00	1,504,040.00	3,254,128.00	9,335,711.00
Cash Receipts	17,841,628.00	518,667.00	321,640.00	5,880,115.00	24,562,050.00	3,513,463.00	7,703,188.00	3,972,015.00	15,188,666.00	2,490,322.00	15,854,639.00	58,095,677.00
Cash Disbursements	(17,662,864.00)	(476,619.00)	-	(5,679,207.00)	(23,818,690.00)	(3,598,107.00)	(7,660,029.00)	(3,582,609.00)	(14,840,745.00)	(3,724,063.00)	(17,950,985.00)	(60,334,483.00)
Transfers In/(Out)	(252,971.00)	-	(140,363.00)	(2,340.00)	(395,674.00)	-	-	(54,248.00)	(54,248.00)	911,385.00	(1,016,610.00)	(555,147.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>431,601.00</b>	<b>132,627.00</b>	<b>367,088.00</b>	<b>2,102,311.00</b>	<b>3,033,627.00</b>	<b>(223,716.00)</b>	<b>350,664.00</b>	<b>2,058,327.00</b>	<b>2,185,275.00</b>	<b>1,181,684.00</b>	<b>141,172.00</b>	<b>6,541,758.00</b>

## NSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2015	232,023.80	28,673.76	483,657.78	3,552,403.00	4,296,758.34	(1,939,103.70)	108,894.63	2,649,847.36	819,638.29	1,072,691.32	2,189,339.20	8,378,427.15
Cash Receipts	7,537,445.00	47,124.24	1,225,073.22	6,058,316.00	14,867,958.46	333,582.70	11,573,843.37	4,174,747.00	16,082,173.07	1,885,335.68	9,899,158.00	42,734,625.21
Cash Disbursements	(7,545,668.80)	(45,244.00)	(1,082,880.00)	(5,768,336.00)	(14,442,128.80)	(458,582.00)	(7,905,558.00)	(4,069,831.36)	(12,433,971.36)	(2,133,802.00)	(8,056,001.20)	(37,065,903.36)
Transfers In/(Out)	-	-	(26,289.00)	(85,628.00)	(111,917.00)	17,423.00	-	(67,001.00)	(49,578.00)	363,846.00	(289,175.00)	(86,824.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>223,800.00</b>	<b>30,554.00</b>	<b>599,562.00</b>	<b>3,756,755.00</b>	<b>4,610,671.00</b>	<b>(2,046,680.00)</b>	<b>3,777,180.00</b>	<b>2,687,762.00</b>	<b>4,418,262.00</b>	<b>1,188,071.00</b>	<b>3,743,321.00</b>	<b>13,960,325.00</b>
Beginning Cash Balance 07/01/2016	223,800.00	30,554.00	599,562.00	3,756,755.00	4,610,671.00	(2,046,680.00)	3,777,180.00	2,687,762.00	4,418,262.00	1,188,071.00	3,743,321.00	13,960,325.00
Cash Receipts	7,664,035.00	32,053.00	1,166,563.00	12,275,857.00	21,138,508.00	632,101.00	1,532,258.00	3,173,772.00	5,338,131.00	2,117,670.00	10,931,669.00	39,525,978.00
Cash Disbursements	(7,741,477.00)	(33,676.00)	(1,146,372.00)	(5,036,041.00)	(13,957,566.00)	(2,389,518.00)	(8,495,283.00)	(2,490,219.00)	(13,375,020.00)	(2,281,088.00)	(9,881,851.00)	(39,495,525.00)
Transfers In/(Out)	32,546.00	737.00	(9,800.00)	(6,580,034.00)	(6,556,551.00)	2,112,727.00	4,678,813.00	(302,001.00)	6,489,539.00	272,689.00	(205,677.00)	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>178,904.00</b>	<b>29,668.00</b>	<b>609,953.00</b>	<b>4,416,537.00</b>	<b>5,235,062.00</b>	<b>(1,691,370.00)</b>	<b>1,492,968.00</b>	<b>3,069,314.00</b>	<b>2,870,912.00</b>	<b>1,297,342.00</b>	<b>4,587,462.00</b>	<b>13,990,778.00</b>
Beginning Cash Balance 07/01/2017	178,904.00	29,668.00	609,953.00	4,416,537.00	5,235,062.00	(1,691,370.00)	1,492,968.00	3,069,314.00	2,870,912.00	1,297,342.00	4,587,462.00	13,990,778.00
Cash Receipts	7,840,819.00	34,971.00	935,860.00	6,141,432.00	14,953,082.00	4,492,250.00	20,425,511.00	3,151,790.00	28,069,551.00	1,955,304.00	10,762,325.00	55,740,262.00
Cash Disbursements	(7,792,503.00)	(33,161.00)	(967,328.00)	(6,358,490.00)	(15,151,482.00)	(4,231,136.00)	(21,552,505.00)	(2,938,353.00)	(28,721,994.00)	(1,753,041.00)	(9,504,112.00)	(55,130,629.00)
Transfers In/(Out)	446.00	(2,075.00)	(4,800.00)	621,505.00	615,076.00	(59,730.00)	(236,951.00)	445,887.00	149,206.00	459,739.00	(1,024,020.00)	200,001.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>227,666.00</b>	<b>29,403.00</b>	<b>573,685.00</b>	<b>4,820,984.00</b>	<b>5,651,738.00</b>	<b>(1,489,986.00)</b>	<b>129,023.00</b>	<b>3,728,638.00</b>	<b>2,367,675.00</b>	<b>1,959,344.00</b>	<b>4,821,655.00</b>	<b>14,800,412.00</b>
Beginning Cash Balance 07/01/2018	227,666.00	29,403.00	573,685.00	4,820,984.00	5,651,738.00	(1,489,986.00)	129,023.00	3,728,638.00	2,367,675.00	1,959,344.00	4,821,655.00	14,800,412.00
Cash Receipts	7,840,951.00	21,041.00	1,151,367.00	6,406,363.85	15,419,722.85	5,732,889.00	19,744,620.00	2,225,768.00	27,703,277.00	1,417,620.00	11,627,423.00	56,168,042.85
Cash Disbursements	(11,424,679.00)	(21,035.00)	(641,096.00)	(6,318,987.85)	(18,405,797.85)	(5,492,573.00)	(19,978,315.00)	(2,349,378.00)	(27,820,266.00)	(1,536,584.00)	(12,058,018.00)	(59,820,665.85)
Transfers In/(Out)	3,650,109.00	(2,322.00)	(78,831.00)	151,202.00	3,720,158.00	(221,710.00)	204,629.00	13,370.00	(3,711.00)	142,294.00	(266,917.00)	3,591,824.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>294,047.00</b>	<b>27,087.00</b>	<b>1,005,125.00</b>	<b>5,059,562.00</b>	<b>6,385,821.00</b>	<b>(1,471,380.00)</b>	<b>99,957.00</b>	<b>3,618,398.00</b>	<b>2,246,975.00</b>	<b>1,982,674.00</b>	<b>4,124,143.00</b>	<b>14,739,613.00</b>

## SDSMT Cash Balances

	Restricted Funds				Total	Committed Funds				Assigned Sales & Service	Unassigned Tuition & Other	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System		Clearing Funds	Plant Funds	Student Fees	Total			
Beginning Cash Balance 07/01/2015	(3,495,967.93)	109,944.35	35,646.38	6,364,873.35	3,014,496.15	33,613.81	950,071.87	781,397.58	1,765,083.26	128,610.07	411,415.03	5,319,604.51
Cash Receipts	22,495,531.00	110,136.00	180,928.00	9,340,185.00	32,126,780.00	14,177.00	1,024,137.13	14,935,591.00	15,973,905.13	5,150,268.00	11,393,005.97	64,643,959.10
Cash Disbursements	(21,742,743.07)	(133,432.35)	(185,835.38)	(8,363,807.35)	(30,425,818.15)	(89,424.81)	(1,318,466.00)	(13,364,153.58)	(14,772,044.39)	(2,902,429.07)	(10,324,898.00)	(58,425,189.61)
Transfers In/(Out)	-	-	-	-	-	-	(31,240.00)	(131,131.00)	(162,371.00)	739,946.00	(799,201.00)	(221,626.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>(2,743,180.00)</b>	<b>86,648.00</b>	<b>30,739.00</b>	<b>7,341,251.00</b>	<b>4,715,458.00</b>	<b>(41,634.00)</b>	<b>624,503.00</b>	<b>2,221,704.00</b>	<b>2,804,573.00</b>	<b>3,116,395.00</b>	<b>680,322.00</b>	<b>11,316,748.00</b>
Beginning Cash Balance 07/01/2016	(2,743,180.00)	86,648.00	30,739.00	7,341,251.00	4,715,458.00	(41,634.00)	624,503.00	2,221,704.00	2,804,573.00	3,116,395.00	680,322.00	11,316,748.00
Cash Receipts	21,063,175.00	84,719.00	189,419.00	8,975,657.00	30,312,970.00	527,286.00	635,832.00	10,717,870.00	11,880,988.00	5,592,319.00	18,432,839.00	66,219,116.00
Cash Disbursements	(22,461,519.00)	(91,435.00)	(202,984.00)	(8,886,763.00)	(31,642,701.00)	(621,630.00)	(1,799,603.00)	(9,583,302.00)	(12,004,535.00)	(3,858,293.00)	(17,061,328.00)	(64,566,857.00)
Transfers In/(Out)	-	-	-	649.00	649.00	-	(649.00)	(4,413.00)	(5,062.00)	-	4,413.00	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>(4,141,524.00)</b>	<b>79,932.00</b>	<b>17,174.00</b>	<b>7,430,794.00</b>	<b>3,386,376.00</b>	<b>(135,978.00)</b>	<b>(539,917.00)</b>	<b>3,351,859.00</b>	<b>2,675,964.00</b>	<b>4,850,421.00</b>	<b>2,056,246.00</b>	<b>12,969,007.00</b>
Beginning Cash Balance 07/01/2017	(4,141,524.00)	79,932.00	17,174.00	7,430,794.00	3,386,376.00	(135,978.00)	(539,917.00)	3,351,859.00	2,675,964.00	4,850,421.00	2,056,246.00	12,969,007.00
Cash Receipts	20,733,637.00	86,210.00	2,370,073.00	19,771,764.00	42,961,684.00	947,594.00	2,286,643.00	9,010,255.00	12,244,492.00	5,925,570.00	17,467,564.00	78,599,310.00
Cash Disbursements	(18,805,398.00)	(67,986.00)	(2,405,157.00)	(9,264,254.00)	(30,542,795.00)	(779,668.00)	(12,018,426.00)	(8,879,305.00)	(21,677,399.00)	(3,585,966.00)	(17,268,581.00)	(73,074,741.00)
Transfers In/(Out)	43,437.00	-	-	(10,774,106.00)	(10,730,669.00)	-	10,774,106.00	-	10,774,106.00	(43,437.00)	-	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>(2,169,848.00)</b>	<b>98,156.00</b>	<b>(17,910.00)</b>	<b>7,164,198.00</b>	<b>5,074,596.00</b>	<b>31,948.00</b>	<b>502,406.00</b>	<b>3,482,809.00</b>	<b>4,017,163.00</b>	<b>7,146,588.00</b>	<b>2,255,229.00</b>	<b>18,493,576.00</b>
Beginning Cash Balance 07/01/2018	(2,169,848.00)	98,156.00	(17,910.00)	7,164,198.00	5,074,596.00	31,948.00	502,406.00	3,482,809.00	4,017,163.00	7,146,588.00	2,255,229.00	18,493,576.00
Cash Receipts	19,891,414.00	134,725.00	587,428.00	9,698,306.00	30,311,873.00	482,210.00	550,240.00	8,385,866.00	9,418,316.00	5,427,973.00	16,712,395.00	61,870,557.00
Cash Disbursements	(19,495,390.00)	(102,360.00)	(106,433.00)	(9,939,690.00)	(29,643,873.00)	(570,518.00)	(579,258.00)	(8,110,066.00)	(9,259,842.00)	(3,888,246.00)	(17,318,202.00)	(60,110,163.00)
Transfers In/(Out)	80,000.00	-	554,344.00	18,074.00	652,418.00	-	(30,503.00)	(50,154.00)	(80,657.00)	(604,081.00)	3,915.00	(28,405.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>(1,693,824.00)</b>	<b>130,521.00</b>	<b>1,017,429.00</b>	<b>6,940,888.00</b>	<b>6,395,014.00</b>	<b>(56,360.00)</b>	<b>442,885.00</b>	<b>3,708,455.00</b>	<b>4,094,980.00</b>	<b>8,082,234.00</b>	<b>1,653,337.00</b>	<b>20,225,565.00</b>

## SDSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2015	(4,113,377.19)	285,835.25	1,733,530.22	8,368,380.07	6,274,368.35	(873,807.37)	12,407,057.90	9,035,519.00	20,568,769.53	20,922,597.21	6,096,926.29	53,862,661.38
Cash Receipts	72,052,662.19	1,193,200.75	912,513.00	32,441,801.93	106,600,177.87	334,558.37	41,885,500.00	44,661,897.00	86,881,955.37	37,566,503.54	53,302,811.71	284,351,448.49
Cash Disbursements	(71,829,761.00)	(940,078.00)	(1,074,455.22)	(25,979,498.00)	(99,823,792.22)	(74,309.00)	(44,165,402.00)	(37,641,995.00)	(81,881,706.00)	(30,821,032.75)	(50,783,637.00)	(263,310,167.97)
Transfers In/(Out)	190,966.00	(31,059.00)	44,476.00	(4,728,561.00)	(4,524,178.00)	109,419.00	(385,221.90)	(4,183,680.00)	(4,459,482.90)	(5,131,373.00)	(2,345,468.00)	(16,460,501.90)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>(3,699,510.00)</b>	<b>507,899.00</b>	<b>1,616,064.00</b>	<b>10,102,123.00</b>	<b>8,526,576.00</b>	<b>(504,139.00)</b>	<b>9,741,934.00</b>	<b>11,871,741.00</b>	<b>21,109,536.00</b>	<b>22,536,695.00</b>	<b>6,270,633.00</b>	<b>58,443,440.00</b>
Beginning Cash Balance 07/01/2016	(3,699,510.00)	507,899.00	1,616,064.00	10,102,123.00	8,526,576.00	(504,139.00)	9,741,934.00	11,871,741.00	21,109,536.00	22,536,695.00	6,270,633.00	58,443,440.00
Cash Receipts	69,330,296.00	999,529.00	1,372,405.00	29,589,669.00	101,291,899.00	-	39,533,707.00	22,845,687.00	62,379,394.00	50,838,222.00	75,361,066.00	289,870,581.00
Cash Disbursements	(74,112,275.00)	(1,353,839.00)	(945,241.00)	(27,929,872.00)	(104,341,227.00)	(1,196,955.00)	(35,159,365.00)	(20,088,242.00)	(56,444,562.00)	(40,878,077.00)	(72,577,947.00)	(274,241,813.00)
Transfers In/(Out)	2,550,044.00	2,331.00	40,956.00	17,939.00	2,611,270.00	-	11,011,109.00	(4,438,829.00)	6,572,280.00	(8,477,427.00)	(843,431.00)	(137,308.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>(5,931,445.00)</b>	<b>155,920.00</b>	<b>2,084,184.00</b>	<b>11,779,859.00</b>	<b>8,088,518.00</b>	<b>(1,701,094.00)</b>	<b>25,127,385.00</b>	<b>10,190,357.00</b>	<b>33,616,648.00</b>	<b>24,019,413.00</b>	<b>8,210,321.00</b>	<b>73,934,900.00</b>
Beginning Cash Balance 07/01/2017	(5,931,445.00)	155,920.00	2,084,184.00	11,779,859.00	8,088,518.00	(1,701,094.00)	25,127,385.00	10,190,357.00	33,616,648.00	24,019,413.00	8,210,321.00	73,934,900.00
Cash Receipts	73,583,452.00	1,079,629.00	1,290,456.00	46,625,028.00	122,578,565.00	1,355,492.00	22,867,823.00	25,044,877.00	49,268,192.00	47,710,815.00	74,815,439.00	294,373,011.00
Cash Disbursements	(74,653,740.00)	(770,407.00)	(948,206.00)	(27,678,898.00)	(104,051,251.00)	(163,262.00)	(43,547,632.00)	(20,751,624.00)	(64,462,518.00)	(41,945,135.00)	(71,717,576.00)	(282,176,480.00)
Transfers In/(Out)	2,492,043.00	-	(35,783.00)	(16,065,944.00)	(13,609,684.00)	48,862.00	28,615,853.00	(4,350,151.00)	24,314,564.00	(5,406,166.00)	(5,471,570.00)	(172,856.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>(4,509,690.00)</b>	<b>465,142.00</b>	<b>2,390,651.00</b>	<b>14,660,045.00</b>	<b>13,006,148.00</b>	<b>(460,002.00)</b>	<b>33,063,429.00</b>	<b>10,133,459.00</b>	<b>42,736,886.00</b>	<b>24,378,927.00</b>	<b>5,836,614.00</b>	<b>85,958,575.00</b>
Beginning Cash Balance 07/01/2018	(4,509,690.00)	465,142.00	2,390,651.00	14,660,045.00	13,006,148.00	(460,002.00)	33,063,429.00	10,133,459.00	42,736,886.00	24,378,927.00	5,836,614.00	85,958,575.00
Cash Receipts	77,341,040.00	1,055,705.00	3,105,685.00	34,181,625.00	115,684,055.00	461,213.00	20,996,248.00	25,693,339.00	47,150,800.00	43,657,883.00	73,209,287.00	279,702,025.00
Cash Disbursements	(78,747,510.00)	(1,263,729.00)	(377,988.00)	(33,461,759.00)	(113,850,986.00)	(87,493.00)	(51,100,294.00)	(22,336,693.00)	(73,524,480.00)	(39,612,579.00)	(70,635,299.00)	(297,623,344.00)
Transfers In/(Out)	2,651,532.00	8,257.00	(659,904.00)	3,384,452.00	5,384,337.00	(150.00)	10,177,679.00	(6,602,242.00)	3,575,287.00	(5,263,815.00)	(4,522,599.00)	(826,790.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>(3,264,628.00)</b>	<b>265,375.00</b>	<b>4,458,444.00</b>	<b>18,764,363.00</b>	<b>20,223,554.00</b>	<b>(86,432.00)</b>	<b>13,137,062.00</b>	<b>6,887,863.00</b>	<b>19,938,493.00</b>	<b>23,160,416.00</b>	<b>3,888,003.00</b>	<b>67,210,466.00</b>

## USD Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2015	444,332.99	427,012.28	2,000,982.60	6,247,993.05	9,120,320.92	2,310,246.54	17,464,254.37	5,909,144.11	25,683,645.02	7,476,469.22	16,770,541.17	59,050,976.33
Cash Receipts	41,014,910.01	3,226,177.00	1,174,580.40	21,987,157.00	67,402,824.41	2,184,209.46	12,851,496.00	24,931,243.89	39,966,949.35	19,438,373.00	46,853,024.00	173,661,170.76
Cash Disbursements	(40,907,779.00)	(3,206,800.28)	(604,445.00)	(17,879,359.05)	(62,598,383.33)	(2,755,197.00)	(27,327,644.37)	(20,548,308.00)	(50,631,149.37)	(19,655,385.00)	(43,433,802.17)	(176,318,719.87)
Transfers In/(Out)	(108,000.00)	(575.00)	-	(2,508,001.00)	(2,616,576.00)	(277.00)	2,904,320.00	(485,671.00)	2,418,372.00	2,123,518.78	(2,662,229.00)	(736,914.22)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>443,464.00</b>	<b>445,814.00</b>	<b>2,571,118.00</b>	<b>7,847,790.00</b>	<b>11,308,186.00</b>	<b>1,738,982.00</b>	<b>5,892,426.00</b>	<b>9,806,409.00</b>	<b>17,437,817.00</b>	<b>9,382,976.00</b>	<b>17,527,534.00</b>	<b>55,656,513.00</b>
Beginning Cash Balance 07/01/2016	443,464.00	445,814.00	2,571,118.00	7,847,790.00	11,308,186.00	1,738,982.00	5,892,426.00	9,806,409.00	17,437,817.00	9,382,976.00	17,527,534.00	55,656,513.00
Cash Receipts	43,801,758.00	3,166,770.00	915,586.00	21,966,925.00	69,851,039.00	9,421,292.00	9,927,237.00	18,532,246.00	37,880,775.00	21,212,109.00	55,459,485.00	184,403,408.00
Cash Disbursements	(44,198,198.00)	(3,063,552.00)	(649,728.00)	(19,162,956.00)	(67,074,434.00)	(9,365,237.00)	(10,195,427.00)	(11,288,773.00)	(30,849,437.00)	(21,624,793.00)	(55,717,989.00)	(175,266,653.00)
Transfers In/(Out)	(1,164,058.00)	-	-	2,845,705.00	1,681,647.00	(290,995.00)	6,882,303.00	(10,526,556.00)	(3,935,248.00)	1,875,124.00	378,477.00	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>(1,117,034.00)</b>	<b>549,032.00</b>	<b>2,836,976.00</b>	<b>13,497,464.00</b>	<b>15,766,438.00</b>	<b>1,504,042.00</b>	<b>12,506,539.00</b>	<b>6,523,326.00</b>	<b>20,533,907.00</b>	<b>10,845,416.00</b>	<b>17,647,507.00</b>	<b>64,793,268.00</b>
Beginning Cash Balance 07/01/2017	(1,117,034.00)	549,032.00	2,836,976.00	13,497,464.00	15,766,438.00	1,504,042.00	12,506,539.00	6,523,326.00	20,533,907.00	10,845,416.00	17,647,507.00	64,793,268.00
Cash Receipts	50,915,093.00	2,953,249.00	713,886.00	22,203,338.00	76,785,566.00	7,012,602.00	2,752,836.00	20,048,539.00	29,813,977.00	15,534,942.00	55,656,376.00	177,790,861.00
Cash Disbursements	(50,423,210.00)	(2,856,521.00)	(1,509,154.00)	(18,801,595.00)	(73,590,480.00)	(7,455,200.00)	(4,293,012.00)	(12,127,421.00)	(23,875,633.00)	(14,403,000.00)	(59,073,562.00)	(170,942,675.00)
Transfers In/(Out)	1,251,314.00	-	-	(1,535,984.00)	(284,670.00)	(141,864.00)	5,031,558.00	(8,318,417.00)	(3,428,723.00)	(96,153.00)	3,809,547.00	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>626,163.00</b>	<b>645,760.00</b>	<b>2,041,708.00</b>	<b>15,363,223.00</b>	<b>18,676,854.00</b>	<b>919,580.00</b>	<b>15,997,921.00</b>	<b>6,126,027.00</b>	<b>23,043,528.00</b>	<b>11,881,205.00</b>	<b>18,039,868.00</b>	<b>71,641,455.00</b>
Beginning Cash Balance 07/01/2018	626,163.00	645,760.00	2,041,708.00	15,363,223.00	18,676,854.00	919,580.00	15,997,921.00	6,126,027.00	23,043,528.00	11,881,205.00	18,039,868.00	71,641,455.00
Cash Receipts	50,577,561.00	3,153,281.00	2,399,063.00	22,840,421.00	78,970,326.00	2,154,097.00	4,301,912.00	20,865,061.00	27,321,070.00	16,392,215.00	54,054,643.00	176,738,254.00
Cash Disbursements	(52,766,849.00)	(3,159,179.00)	(685,941.00)	(20,367,787.00)	(76,979,756.00)	(2,576,083.00)	(5,197,846.00)	(13,166,178.00)	(20,940,107.00)	(16,075,466.00)	(57,616,017.00)	(171,611,346.00)
Transfers In/(Out)	17,000.00	-	(238.00)	(1,602,894.00)	(1,586,132.00)	(231,740.00)	3,722,847.00	(7,464,993.00)	(3,973,886.00)	968,490.00	3,916,300.00	(675,228.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>(1,546,125.00)</b>	<b>639,862.00</b>	<b>3,754,592.00</b>	<b>16,232,963.00</b>	<b>19,081,292.00</b>	<b>265,854.00</b>	<b>18,824,834.00</b>	<b>6,359,917.00</b>	<b>25,450,605.00</b>	<b>13,166,444.00</b>	<b>18,394,794.00</b>	<b>76,093,135.00</b>



## BOR Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Other Restricted	HEFF	Total	Clearing Funds	Fees	Total	Sales & Service	Tuition Pool	
Beginning Cash Balance 07/01/2015	3,307,299.70	610,549.24	27,384,517.49	31,302,366.43	14,049,255.24	8,490,039.35	22,539,294.59	2,935,652.62	2,277,302.11	59,054,615.75
Cash Receipts	4,205,955.72	1,913,857.48	29,261,065.15	35,380,878.35	959,096.31	7,939,139.92	8,898,236.23	1,438,348.91	906,091.89	46,623,555.38
Cash Disbursements	(3,866,714.14)	(2,009,288.83)	(28,880,982.64)	(34,756,985.61)	(24,133.03)	(6,642,167.63)	(6,666,300.66)	(2,342,448.81)	-	(43,765,735.08)
Transfers In/(Out)	(322,130.28)	128,583.11	(191,000.00)	(384,547.17)	16,738.48	(1,098,143.64)	(1,081,405.16)	1,128,425.28	-	(337,527.05)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>3,324,411.00</b>	<b>643,701.00</b>	<b>27,573,600.00</b>	<b>31,541,712.00</b>	<b>15,000,957.00</b>	<b>8,688,868.00</b>	<b>23,689,825.00</b>	<b>3,159,978.00</b>	<b>3,183,394.00</b>	<b>61,574,909.00</b>
Beginning Cash Balance 07/01/2016	3,324,411.00	643,701.00	27,573,600.00	31,541,712.00	15,000,957.00	8,688,868.00	23,689,825.00	3,159,978.00	3,183,394.00	61,574,909.00
Cash Receipts	4,337,885.00	2,021,372.00	28,246,398.00	34,605,655.00	181,816.00	6,332,414.00	6,514,230.00	1,802,413.00	1,462,124.00	44,384,422.00
Cash Disbursements	(5,218,319.00)	(2,059,827.00)	(28,044,177.00)	(35,322,323.00)	(130,797.00)	(6,630,195.00)	(6,760,992.00)	(2,811,682.00)	-	(44,894,997.00)
Transfers In/(Out)	(61,598.00)	17,250.00	(191,000.00)	(235,348.00)	-	(1,220,380.00)	(1,220,380.00)	1,217,231.00	-	(238,497.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>2,382,379.00</b>	<b>622,496.00</b>	<b>27,584,821.00</b>	<b>30,589,696.00</b>	<b>15,051,976.00</b>	<b>7,170,707.00</b>	<b>22,222,683.00</b>	<b>3,367,940.00</b>	<b>4,645,518.00</b>	<b>60,825,837.00</b>
Beginning Cash Balance 07/01/2017	2,382,379.00	622,496.00	27,584,821.00	30,589,696.00	15,051,976.00	7,170,707.00	22,222,683.00	3,367,940.00	4,645,518.00	60,825,837.00
Cash Receipts	4,029,439.00	50,478.00	30,376,607.00	34,456,524.00	331,592.00	5,809,893.00	6,141,485.00	1,391,766.00	786,573.00	42,776,348.00
Cash Disbursements	(4,349,258.00)	(394,353.00)	(31,039,475.00)	(35,783,086.00)	-	(4,712,576.00)	(4,712,576.00)	(2,091,581.00)	(2,286.00)	(42,589,529.00)
Transfers In/(Out)	-	-	(184,395.00)	(184,395.00)	-	(608,922.00)	(608,922.00)	622,730.00	(1,408,802.00)	(1,579,389.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>2,062,560.00</b>	<b>278,621.00</b>	<b>26,737,558.00</b>	<b>29,078,739.00</b>	<b>15,383,568.00</b>	<b>7,659,102.00</b>	<b>23,042,670.00</b>	<b>3,290,855.00</b>	<b>4,021,003.00</b>	<b>59,433,267.00</b>
Beginning Cash Balance 07/01/2018	2,062,560.00	278,621.00	26,737,558.00	29,078,739.00	15,383,568.00	7,659,102.00	23,042,670.00	3,290,855.00	4,021,003.00	59,433,267.00
Cash Receipts	4,105,601.00	56,533.00	28,585,577.00	32,747,711.00	193,041.00	5,345,714.00	5,538,755.00	5,171,722.00	101,032.00	43,559,220.00
Cash Disbursements	(4,904,316.00)	-	(32,609,146.00)	(37,513,462.00)	(8,546.00)	(4,664,713.00)	(4,673,259.00)	(4,556,189.00)	-	(46,742,910.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>1,263,845.00</b>	<b>335,154.00</b>	<b>22,713,989.00</b>	<b>24,312,988.00</b>	<b>15,568,063.00</b>	<b>8,340,103.00</b>	<b>23,908,166.00</b>	<b>3,906,388.00</b>	<b>4,122,035.00</b>	<b>56,249,577.00</b>

## SDSBVI Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2015	(151,023.00)	-	242,322.00	91,299.00	8,522.00	(12,010.00)	(3,488.00)	351,407.00	-	439,218.00
Cash Receipts	325,439.00	-	151,674.00	477,113.00	0.00	0.00	-	371,428.00	-	848,541.00
Cash Disbursements	(149,261.00)	-	(85,390.00)	(234,651.00)	0.00	(686.00)	(686.00)	(140,525.00)	-	(375,862.00)
Transfers In/(Out)	0.00	-	0.00	-	0.00	0.00	-	0.00	-	-
(Debit)/Credit to Balance Sheet	0.00	-	0.00	-	0.00	0.00	-	0.00	-	-
<b>Ending Cash Balance FY16</b>	<b>25,155.00</b>	<b>-</b>	<b>308,606.00</b>	<b>333,761.00</b>	<b>8,522.00</b>	<b>(12,696.00)</b>	<b>(4,174.00)</b>	<b>582,310.00</b>	<b>-</b>	<b>911,897.00</b>
Beginning Cash Balance 07/01/2016	25,155.00	0.00	308,606.00	333,761.00	8,522.00	(12,696.00)	(4,174.00)	582,310.00	-	911,897.00
Cash Receipts	55,148.00	4,008.00	0.00	59,156.00	0.00	0.00	0.00	322,112.00	-	381,268.00
Cash Disbursements	(89,426.00)	0.00	(60,415.00)	(149,841.00)	(8,522.00)	(16,228.00)	(24,750.00)	(239,163.00)	-	(413,754.00)
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00	28,924.00	28,924.00	(28,924.00)	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
<b>Ending Cash Balance FY17</b>	<b>(9,123.00)</b>	<b>4,008.00</b>	<b>248,191.00</b>	<b>243,076.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>636,335.00</b>	<b>-</b>	<b>879,411.00</b>
Beginning Cash Balance 07/01/2017	(9,123.00)	4,008.00	248,191.00	243,076.00	0.00	0.00	0.00	636,335.00	-	879,411.00
Cash Receipts	58,027.00	0.00	358,087.00	416,114.00	0.00	3,236.00	3,236.00	319,295.00	-	738,645.00
Cash Disbursements	(50,214.00)	(960.00)	(71,496.00)	(122,670.00)	0.00	(170.00)	(170.00)	(249,219.00)	-	(372,059.00)
Transfers In/(Out)	(2,651.00)	0.00	0.00	(2,651.00)	0.00	0.00	0.00	2,651.00	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
<b>Ending Cash Balance FY18</b>	<b>(3,961.00)</b>	<b>3,048.00</b>	<b>534,782.00</b>	<b>533,869.00</b>	<b>0.00</b>	<b>3,066.00</b>	<b>3,066.00</b>	<b>709,062.00</b>	<b>-</b>	<b>1,245,997.00</b>
Beginning Cash Balance 07/01/2018	(3,961.00)	3,048.00	534,782.00	533,869.00	0.00	3,066.00	3,066.00	709,062.00	-	1,245,997.00
Cash Receipts	47,043.00	0.00	173,206.00	220,249.00	59.00	0.00	59.00	322,157.00	-	542,465.00
Cash Disbursements	(55,447.00)	(1,701.00)	(71,041.00)	(128,189.00)	0.00	0.00	0.00	(205,632.00)	-	(333,821.00)
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
<b>Ending Cash Balance FY19</b>	<b>(12,365.00)</b>	<b>1,347.00</b>	<b>636,947.00</b>	<b>625,929.00</b>	<b>59.00</b>	<b>3,066.00</b>	<b>3,125.00</b>	<b>825,587.00</b>	<b>-</b>	<b>1,454,641.00</b>

## SDSD Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2015	(752.40)	-	252,100.27	251,347.87	-	-	-	578,493.01	-	829,840.88
Cash Receipts	752.40	-	177,768.41	178,520.81	-	-	-	228,196.95	-	406,717.76
Cash Disbursements	-	-	(223,483.68)	(223,483.68)	-	(6,850.00)	(6,850.00)	(200,635.96)	-	(430,969.64)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY16</b>	<b>-</b>	<b>-</b>	<b>206,385.00</b>	<b>206,385.00</b>	<b>-</b>	<b>(6,850.00)</b>	<b>(6,850.00)</b>	<b>606,054.00</b>	<b>-</b>	<b>805,589.00</b>
Beginning Cash Balance 07/01/2016	-	-	206,385.00	206,385.00	-	(6,850.00)	(6,850.00)	606,054.00	-	805,589.00
Cash Receipts	-	-	79,809.00	79,809.00	-	-	-	347,275.00	-	427,084.00
Cash Disbursements	-	-	(147,964.00)	(147,964.00)	-	-	-	(189,050.00)	-	(337,014.00)
Transfers In/(Out)	-	-	-	-	-	6,850.00	6,850.00	(190,759.00)	-	(183,909.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY17</b>	<b>-</b>	<b>-</b>	<b>138,230.00</b>	<b>138,230.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>573,520.00</b>	<b>-</b>	<b>711,750.00</b>
Beginning Cash Balance 07/01/2017	-	-	138,230.00	138,230.00	-	-	-	573,520.00	-	711,750.00
Cash Receipts	-	14,140.00	194,928.00	209,068.00	-	-	-	201,174.00	-	410,242.00
Cash Disbursements	-	(4,144.00)	(6,281.00)	(10,425.00)	-	-	-	(13,252.00)	-	(23,677.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY18</b>	<b>-</b>	<b>9,996.00</b>	<b>326,877.00</b>	<b>336,873.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,442.00</b>	<b>-</b>	<b>1,098,315.00</b>
Beginning Cash Balance 07/01/2018	-	9,996.00	326,877.00	336,873.00	-	-	-	761,442.00	-	1,098,315.00
Cash Receipts	-	21,122.00	97,959.00	119,081.00	-	5,584,599.00	5,584,599.00	217,968.00	-	5,921,648.00
Cash Disbursements	-	(10,234.00)	(46,597.00)	(56,831.00)	-	(5,094,339.00)	(5,094,339.00)	(172,823.00)	-	(5,323,993.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY19</b>	<b>-</b>	<b>20,884.00</b>	<b>378,239.00</b>	<b>399,123.00</b>	<b>-</b>	<b>490,260.00</b>	<b>490,260.00</b>	<b>806,587.00</b>	<b>-</b>	<b>1,695,970.00</b>







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
2010	Financial and Technical Assistance	2,598,723.00	2,566,295.12	32,427.88	0.00	2,349,269.00	1,963,123.88	8,622.53	377,522.59	1,045,463.00	371,832.62	8,538.04	665,092.34
2020	Environmental Services	4,143,431.00	4,136,016.62	7,414.38	0.00	6,090,992.00	4,878,045.57	384,537.31	828,409.12	3,531,270.00	2,594,530.74	14,699.64	922,039.62
2040	Regulated Response Fund - Informational	-	-	-	-	-	-	-	-	1,750,001.00	649,765.46	-	1,100,235.54
2050	Livestock Cleanup Fund - Informational	-	-	-	-	-	-	-	-	765,000.00	-	-	765,000.00
2061	Petroleum Release Compensation	-	-	-	-	-	-	-	-	489,796.00	357,505.37	4,935.28	127,355.35
2062	Petroleum Release Compensation - Informational	-	-	-	-	-	-	-	-	2,100,000.00	1,002,830.14	-	1,097,169.86
<b>Total Department 20</b>		<b>6,742,154.00</b>	<b>6,702,311.74</b>	<b>39,842.26</b>	<b>0.00</b>	<b>8,440,261.00</b>	<b>6,841,169.45</b>	<b>393,159.84</b>	<b>1,205,931.71</b>	<b>9,681,530.00</b>	<b>4,976,464.33</b>	<b>28,172.96</b>	<b>4,676,892.71</b>
2501	South Dakota Retirement System	-	-	-	-	-	-	-	-	4,575,314.00	4,142,448.50	188,469.02	244,396.48
<b>Total Department 25</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,575,314.00</b>	<b>4,142,448.50</b>	<b>188,469.02</b>	<b>244,396.48</b>
2610	Public Utilities Commission	586,220.00	586,220.00	-	0.00	232,042.00	178,982.02	918.82	52,141.16	4,128,720.00	3,489,826.70	4,966.66	633,926.64
<b>Total Department 26</b>		<b>586,220.00</b>	<b>586,220.00</b>	<b>-</b>	<b>0.00</b>	<b>232,042.00</b>	<b>178,982.02</b>	<b>918.82</b>	<b>52,141.16</b>	<b>4,128,720.00</b>	<b>3,489,826.70</b>	<b>4,966.66</b>	<b>633,926.64</b>
2701	State Bar Association - Informational	-	-	-	-	-	-	-	-	581,500.00	-	-	581,500.00
271	Unified Judicial System	45,288,838.00	44,296,677.38	-	992,160.62	724,481.00	454,692.99	-	269,788.01	9,305,994.00	7,559,982.45	328,515.65	1,417,495.90
2721	Equal Access to Our Courts	-	-	-	-	-	-	-	-	200,000.00	65,073.95	-	134,926.05
<b>Total Department 27</b>		<b>45,288,838.00</b>	<b>44,296,677.38</b>	<b>-</b>	<b>992,160.62</b>	<b>724,481.00</b>	<b>454,692.99</b>	<b>-</b>	<b>269,788.01</b>	<b>10,087,494.00</b>	<b>7,625,056.40</b>	<b>328,515.65</b>	<b>2,133,921.95</b>
2810	Legislative Operations	6,827,144.00	6,524,625.29	299,535.84	2,982.87	-	-	-	-	8,370.00	8,369.67	-	0.33
2815	Legislative Priority Fund	-	-	-	-	-	-	-	-	746,689.00	-	-	746,689.00
2880	Auditor General	3,761,461.00	3,539,624.94	818.25	221,017.81	-	-	-	-	-	-	-	-
<b>Total Department 28</b>		<b>10,588,605.00</b>	<b>10,064,250.23</b>	<b>300,354.09</b>	<b>224,000.68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>755,059.00</b>	<b>8,369.67</b>	<b>-</b>	<b>746,689.33</b>
2900	Legal Services Program	5,128,249.00	5,128,093.11	155.89	(0.00)	667,671.00	466,067.45	571.59	201,031.96	4,766,262.00	3,230,068.39	1,461,231.37	74,962.24
2911	Criminal Investigation	6,165,464.00	5,903,775.74	261,688.26	0.00	5,484,142.00	2,674,306.94	2,466,982.73	342,852.33	6,602,319.00	6,150,539.33	164,161.00	287,618.67
2912	Law Enforcement Training	499,507.00	499,507.00	-	-	-	-	-	-	2,268,760.00	2,076,448.25	192,278.80	32.95
2913	911 Training	-	-	-	-	-	-	-	-	230,562.00	213,961.57	-	16,600.43
2915	Insurance Fraud Unit - Informational	-	-	-	-	-	-	-	-	269,710.00	234,534.27	-	35,175.73
<b>Total Department 29</b>		<b>11,793,220.00</b>	<b>11,531,375.85</b>	<b>261,844.15</b>	<b>(0.00)</b>	<b>6,151,813.00</b>	<b>3,140,374.39</b>	<b>2,467,554.32</b>	<b>543,884.29</b>	<b>14,137,613.00</b>	<b>11,905,551.81</b>	<b>1,817,671.17</b>	<b>414,390.02</b>
3001	Administration	565,016.00	553,078.83	59.00	11,878.17	-	-	-	-	325,493.00	306,431.78	-	19,061.22
<b>Total Department 30</b>		<b>565,016.00</b>	<b>553,078.83</b>	<b>59.00</b>	<b>11,878.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,493.00</b>	<b>306,431.78</b>	<b>-</b>	<b>19,061.22</b>
3101	Secretary of State	1,213,701.00	983,267.75	162,183.00	68,250.25	4,554,634.00	339,906.05	3,403,488.00	811,239.95	678,924.00	641,435.35	9,184.00	28,304.65
<b>Total Department 31</b>		<b>1,213,701.00</b>	<b>983,267.75</b>	<b>162,183.00</b>	<b>68,250.25</b>	<b>4,554,634.00</b>	<b>339,906.05</b>	<b>3,403,488.00</b>	<b>811,239.95</b>	<b>678,924.00</b>	<b>641,435.35</b>	<b>9,184.00</b>	<b>28,304.65</b>
3201	Treasury Management	547,881.00	509,702.97	27,464.89	10,713.14	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	28,925,040.00	26,319,126.25	90,746.18	2,515,167.57
3210	Investment of State Funds	-	-	-	-	-	-	-	-	8,884,000.00	7,994,979.86	-	889,020.14
3211	Performance Based Compensation	-	-	-	-	-	-	-	-	11,302,056.00	4,894,418.60	-	6,407,637.40
<b>Total Department 32</b>		<b>547,881.00</b>	<b>509,702.97</b>	<b>27,464.89</b>	<b>10,713.14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,111,096.00</b>	<b>39,208,524.71</b>	<b>90,746.18</b>	<b>9,811,825.11</b>
3300	State Auditor	1,303,157.00	1,286,972.32	-	16,184.68	-	-	-	-	-	-	-	-
<b>Total Department 33</b>		<b>1,303,157.00</b>	<b>1,286,972.32</b>	<b>-</b>	<b>16,184.68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL BILL APPROPRIATIONS</b>		<b>1,607,249,152.00</b>	<b>1,558,030,507.21</b>	<b>31,899,423.73</b>	<b>17,319,221.06</b>	<b>1,705,909,663.00</b>	<b>1,409,440,466.86</b>	<b>20,738,969.79</b>	<b>275,730,226.35</b>	<b>1,405,671,584.00</b>	<b>1,249,711,132.59</b>	<b>52,734,500.32</b>	<b>103,225,951.09</b>

Maintenance and repair appropriations are included in the general bill amounts. In accordance with SDCL 4-8-22, these appropriations are available for expenditure for two full fiscal years and may be obligated and carried over for up to two additional years. The following unspent maintenance and repair amounts are included in the encumbrances and carry-forward amounts.

Program	General	Federal	Other
0125	14,718,057.52	433,603.00	4,089,246.00
0612	-	2,471,078.40	904,417.25
0621	-	3,185,750.00	3,543,103.00
111	-	-	1,150,545.89
150	6,942,937.11	-	13,693,253.98
1621	1,986,609.85	6,046,115.73	-
	<b>23,647,604.48</b>	<b>12,136,547.13</b>	<b>23,380,566.12</b>

**Carry-over Appropriations**

0101	Office of the Governor	302.65	302.65	-	-	-	-	-	-	-	-	-	-
0105	Gov Office of Economic Development	208,309.42	174,442.71	5,443.68	28,423.03	-	-	-	-	14,265,673.40	11,872,372.20	500,000.00	1,893,301.20
0111	Bureau of Finance and Management	26,623.17	26,419.57	-	203.60	-	-	-	-	605,021.76	567,646.18	-	37,375.58
0121	Administrative Services	-	-	-	-	-	-	-	-	748.54	748.54	-	-
0123	Central Services	-	-	-	-	-	-	-	-	119,507.74	119,221.26	-	286.48
0124	State Engineer	-	-	-	-	-	-	-	-	2,742.36	2,742.36	-	-

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
0126	Office of Hearing Examiners	955.50	955.50	-	-	-	-	-	-	-	-	-	-
0128	Risk Management Admin - Informational	-	-	-	-	-	-	-	-	1,713.42	1,713.42	-	-
0131	Data Centers	-	-	-	-	-	-	-	-	578,716.11	578,716.11	-	-
0132	Development	-	-	-	-	-	-	-	-	194,441.44	194,441.44	-	-
0133	Telecommunications Services	-	-	-	-	-	-	-	-	475,298.88	475,298.88	-	-
0136	State Radio Engineering	349,260.25	349,260.25	-	-	-	-	-	-	-	-	-	-
0141	Personnel Management/Employee Benefits	-	-	-	-	-	-	-	-	1,048.39	1,038.39	-	10.00
0210	Secretariat	-	-	-	-	-	-	-	-	4,474.37	2,210.38	-	2,263.99
0220	Business Tax	-	-	-	-	-	-	-	-	8,596.77	4,631.85	-	3,964.92
0230	Motor Vehicles	-	-	-	-	-	-	-	-	54,822.32	3,387.90	-	51,434.42
0240	Property and Special Taxes	14,075.20	12,423.20	-	1,652.00	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	643.00	495.00	-	148.00
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	13,999.43	12,841.00	-	1,158.43
0282	Video Lottery	-	-	-	-	-	-	-	-	294.98	-	-	294.98
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	4,184.80	2,689.00	-	1,495.80
030	Secretary	-	-	-	-	18,139.32	12,920.40	-	5,218.92	-	-	-	-
031	Agricultural Services & Assistance	2,529.10	1,874.50	-	654.60	83,331.91	30,726.34	-	52,605.57	23,314.48	23,314.48	-	-
032	Agricultural Development & Promotion	13,497.17	5,887.41	-	7,609.76	-	-	-	-	-	-	-	-
0330	Animal Industry Board	12,219.70	12,219.70	-	0.00	-	-	-	-	-	-	-	-
035	State Fair	-	-	-	-	-	-	-	-	38,280.00	27,144.00	-	11,136.00
0420	Tourism	-	-	-	-	-	-	-	-	201,062.80	51,062.80	-	150,000.00
0441	Arts	-	-	-	-	-	-	-	-	706.36	706.36	-	-
0610	Wildlife - Informational	-	-	-	-	118,813.21	110,922.46	-	7,890.75	196,833.63	187,376.40	-	9,457.23
0622	Snowmobile Trails - Informational	-	-	-	-	-	-	-	-	9,000.50	9,000.50	-	-
0710	Office of Tribal Relations	605.30	605.30	-	-	-	-	-	-	-	-	-	-
083	Medical Services	4,620,668.00	-	-	4,620,668.00	-	-	-	-	-	-	-	-
0901	Administration	21,345.76	16,793.64	-	4,552.12	-	-	-	-	-	-	-	-
0903	Health Systems Develop. and Reg.	45,048.76	45,008.72	-	40.04	-	-	-	-	-	-	-	-
0904	Family and Community Health	37,956.18	30,136.34	-	7,819.84	160.99	-	160.99	-	-	-	-	-
1001	Secretariat Administration	-	-	-	-	561,947.22	219,495.16	700.00	341,752.06	-	-	-	-
1004	Unemployment Insurance Service	-	-	-	-	290,103.21	134,347.00	-	155,756.21	-	-	-	-
1005	Field Operations	-	-	-	-	45.96	-	-	45.96	-	-	-	-
1063	Insurance	-	-	-	-	-	-	-	-	91,973.70	28,170.20	-	63,803.50
111	General Operations	-	-	-	-	3,855.78	-	-	3,855.78	16,719,168.76	15,755,797.43	147,515.45	815,855.88
1201	General Administration	2,854.89	2,854.89	-	-	-	-	-	-	-	-	-	-
1210	Workforce Education Fund	-	-	-	-	-	-	-	-	1,434,391.26	1,084,041.43	143,724.18	206,625.65
1211	State Aid to General Education	5,418,546.00	5,418,546.00	-	-	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	66,348.00	66,348.00	-	-	-	-	-	-	-	-	-	-
1219	Technology and Innovation in Schools	1,534,301.30	1,177,380.70	107,971.02	248,949.58	-	-	-	-	643,104.67	635,403.01	-	7,701.66
1222	Postsecondary Technical Institutes	250,000.00	-	250,000.00	-	-	-	-	-	-	-	-	-
1232	Education Resources	71,493.97	71,493.97	-	-	5,904.04	5,896.20	-	7.84	-	-	-	-
1242	History	302.65	302.65	-	-	605.30	605.30	-	-	5,520.13	5,520.13	-	-
1243	Library Services	11,606.12	11,606.12	-	(0.00)	-	-	-	-	-	-	-	-
1410	Administration	-	-	-	-	-	-	-	-	1,018.85	1,018.85	-	-
1421	Highway Patrol	-	-	-	-	401.07	401.07	-	-	803,383.27	803,233.27	-	150.00
1431	Emergency Services & Homeland Security	6,420.65	6,420.65	-	-	15,655.72	15,587.56	-	68.16	-	-	-	-
1432	Emergency Disaster	-	-	-	-	-	-	-	-	859.44	859.44	-	-
1441	Legal and Regulatory Services	43,731.26	43,637.00	-	94.26	-	-	-	-	19,085.59	16,485.91	-	2,599.68
1451	911 Coordination Board - Informational	-	-	-	-	-	-	-	-	143.24	143.24	-	-
150	Central Office	332,169.22	298,349.29	33,519.39	300.54	-	-	-	-	-	-	-	-
1516	Research Pool	727,800.53	672,747.56	54,389.51	663.46	-	-	-	-	-	-	-	-
1621	Army Guard	193.99	74.39	-	119.60	835.19	-	-	835.19	-	-	-	-
1711	Veterans' Benefits and Services	12,838.54	12,838.54	-	-	-	-	-	-	-	-	-	-
1721	State Veterans' Home	-	-	-	-	-	-	-	-	101,698.41	48,728.37	-	52,970.04
1811	Administration	406,754.00	121,955.25	284,798.75	-	-	-	-	-	-	-	-	-
1821	Mike Durfee State Prison	342,079.29	326,889.94	15,189.35	(0.00)	-	-	-	-	-	-	-	-
1822	State Penitentiary	1,141,151.67	1,016,175.67	124,976.00	(0.00)	-	-	-	-	-	-	-	-
1823	Women's Prison	77,385.36	77,265.36	-	120.00	-	-	-	-	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	43,700.37	41,590.00	-	2,110.37
1831	Juvenile Community Corrections	50.00	50.00	-	-	-	-	-	-	-	-	-	-
1910	Developmental Disabilities	253,757.59	103,308.60	-	150,448.99	260,900.58	106,601.48	-	154,299.10	-	-	-	-
1911	SDDC - Redfield	57,718.50	54,735.95	-	2,982.55	71,521.29	67,825.50	-	3,695.79	-	-	-	-
1920	Long Term Services and Support	69,779.88	69,652.58	-	127.30	69,798.86	69,671.58	-	127.28	-	-	-	-
1950	Rehabilitation Services	29.32	29.32	-	-	1,636.40	1,636.40	-	-	-	-	-	-
1951	Telecommunication Services for the Deaf	-	-	-	-	-	-	-	-	1,798.65	1,798.65	-	-
2010	Financial and Technical Assistance	-	-	-	-	3,871.58	3,871.58	-	-	9,051.00	9,051.00	-	-
2020	Environmental Services	95.00	-	-	95.00	289,238.04	282,850.72	3,224.29	3,163.03	2,487.25	2,487.25	-	-
2501	South Dakota Retirement System	-	-	-	-	-	-	-	-	657,439.00	608,552.25	15,600.00	33,286.75





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>Nonbudgeted Expenditures</b>													
0111	Bureau of Finance and Management	-	-	-	-	-	-	-	-	-	3,931,540.73	-	(3,931,540.73)
0118	School Aid Transition Fund	-	-	-	-	-	-	-	-	-	32,434,471.99	-	(32,434,471.99)
0120	Off-Budget Supplies for Resale	-	-	-	-	-	-	-	-	-	9,082,964.55	-	(9,082,964.55)
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	-	142,838.49	-	(142,838.49)
0140	Bureau of Human Resources	-	-	-	-	-	-	-	-	-	284,851.42	-	(284,851.42)
0145	Workers Compensation	-	-	-	-	-	-	-	-	-	5,529,156.28	-	(5,529,156.28)
0146	Health Insurance	-	-	-	-	-	-	-	-	-	145,439,396.17	-	(145,439,396.17)
0147	Sect. 125 Employer Pd Premiums/Claims	-	-	-	-	-	-	-	-	-	15,114,499.43	-	(15,114,499.43)
0148	Life Insurance	-	-	-	-	-	-	-	-	-	3,310,877.23	-	(3,310,877.23)
0211	Ethanol Fuel Payments	-	-	-	-	-	-	-	-	-	5,360,914.46	-	(5,360,914.46)
0240	Property and Special Taxes	-	-	-	-	-	-	-	-	-	30,563.79	-	(30,563.79)
031	Agricultural Services & Assistance	-	-	-	-	-	-	-	-	-	7,266,688.68	-	(7,266,688.68)
085	Behavioral Health	-	-	-	-	-	-	-	-	-	33,733.90	-	(33,733.90)
0911	Health Services	-	-	-	-	-	7,149,771.44	-	(7,149,771.44)	-	3,573,257.89	-	(3,573,257.89)
1065	Subsequent Injury & Ins. Exam Funds	-	-	-	-	-	-	-	-	-	1,006,508.21	-	(1,006,508.21)
1202	Revenue Center Mineral Leasing	-	-	-	-	-	602,898.41	-	(602,898.41)	-	-	-	-
1432	Emergency Disaster	-	-	-	-	-	5,324,342.58	-	(5,324,342.58)	-	1,350,535.96	1,590.80	(1,352,126.76)
1520	University of South Dakota	-	-	-	-	-	-	-	-	-	123,115,608.17	-	(123,115,608.17)
1530	South Dakota State University	-	-	-	-	-	-	-	-	-	126,394,966.40	-	(126,394,966.40)
1540	SD School of Mines and Technology	-	-	-	-	-	-	-	-	-	10,106,143.10	-	(10,106,143.10)
1550	Northern State University	-	-	-	-	-	-	-	-	-	9,681,044.96	-	(9,681,044.96)
1560	Black Hills State University	-	-	-	-	-	-	-	-	-	10,115,276.24	-	(10,115,276.24)
1570	Dakota State University	-	-	-	-	-	-	-	-	-	12,133,983.46	-	(12,133,983.46)
1621	Army Guard	-	-	-	-	-	-	-	-	-	112,425.00	479.00	(112,904.00)
1721	State Veterans' Home	-	-	-	-	-	-	-	-	-	30,000.00	-	(30,000.00)
1810	City/County M&R	-	-	-	-	-	-	-	-	-	5,287.51	-	(5,287.51)
1900	Secretary	-	-	-	-	-	1,016,995.00	-	(1,016,995.00)	-	-	-	-
1911	SDDC - Redfield	-	-	-	-	-	-	-	-	-	64,449.82	19,199.97	(83,649.79)
1970	Service to the Blind & Visually Impaired	-	-	-	-	-	-	-	-	-	66,749.87	-	(66,749.87)
2041	Misc Continuous Appropriation	-	-	-	-	-	62,160.79	-	(62,160.79)	-	53,127.97	-	(53,127.97)
2502	SDRS Operations	-	-	-	-	-	-	-	-	-	649,208,503.62	-	(649,208,503.62)
2900	Legal Services Program	-	-	-	-	-	-	-	-	-	13,059.57	-	(13,059.57)
3001	Administration	-	-	-	-	-	-	-	-	-	12,112,217.52	-	(12,112,217.52)
3300	State Auditor	-	-	-	-	-	1,301,064.56	-	(1,301,064.56)	-	-	-	-
<b>TOTAL NONBUDGETED EXPENDITURES</b>		-	-	-	-	-	15,457,232.78	-	(15,457,232.78)	-	1,187,105,642.39	21,269.77	(1,187,126,912.16)

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