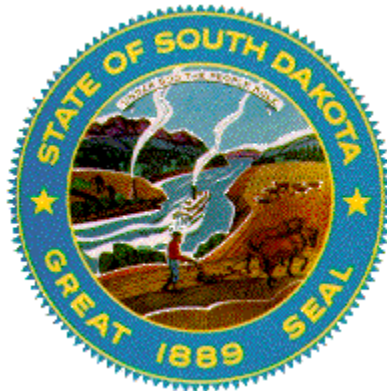


# 2024 Government Operations and Audit Committee



## Other Fund Information by Agency

Prepared by Department of Legislative Audit



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RUSSELL A. OLSON  
AUDITOR GENERAL

September 20, 2024

TO: Government Operations and Audit Committee

FROM: Mike Kogelmann  
State Government Audit Manager

Subject: Fiscal Year (FY) 2024 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 2-7 provide a listing of the funds by agencies with a recap of the assets, revenue and expenses. Pages 8-12 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 (pages 337-348).

As noted earlier, the amounts shown were obtained primarily from the state's accounting system and are unaudited. The Government Accounting Standards Board passed a new standard which changed the reporting for fiduciary funds starting for State fiscal year 2022. One of these changes eliminated the use of agency funds and created a new fund type called custodial funds. The state's accounting system still uses agency funds and not custodial funds so those changes are not reflected in this report.

**FY2024 OTHER FUND LISTING**

Fund Name	Blue Book Page	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)	Change in Net Assets Inc (Decr)
<b>01 - Governor's Office</b>									
Company 3015 - Private Activities Bond Fund	13	478,463.67	478,463.67	-	478,463.67	469,010.57	-	(149,462.71)	319,547.86
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	79,715,224.94	79,715,224.94	-	79,715,224.94	26,101,725.40	12,453,008.08	(14,592,568.97)	(943,851.65)
Company 3052 - Rural Rehabilitation Fund	15	6,210,988.19	9,562,078.74	-	9,562,078.74	394,138.11	20,355.20	-	373,782.91
Company 3052 - Value Added Finance Authority	16	-	-	-	-	-	-	-	-
Company 3178 - Energy Conservation Loan Special Revenue Fund	17	7,456,814.60	12,625,055.46	-	12,622,055.46	366,923.23	40,901.05	-	326,022.18
Company 3178 - GOED Special Revenue Fund	18	8,494,142.27	10,325,419.39	-	10,325,419.39	1,082,672.60	1,025,525.62	-	57,146.98
Company 3178 - Ethanol Infrastructure Incentive Fund	19	1,000,000.00	1,000,000.00	-	1,000,000.00	273,389.04	51.14	(47,454.20)	225,883.70
Company 3178 - Rural Broadband Fund	20	39,599.79	39,599.79	-	39,599.79	-	-	-	-
Company 3186 - Economic Development Partnership Fund	21	46,103.63	46,103.63	-	46,103.63	5,176.04	-	-	5,176.04
Company 3187 - Local Infrastructure Improvement Grant Fund	22	6,372,166.27	6,372,166.27	-	6,372,166.27	146,555.20	1,557,776.52	1,470,000.00	58,778.68
Company 3188 - SD Housing Infrastructure Fund	23	142,826,468.54	142,826,468.54	-	142,826,468.54	2,938,154.35	10,119,534.01	-	(7,181,379.66)
Company 3188 - SD Housing Opportunity Fund	24	(35,487.67)	(35,487.67)	-	(35,487.67)	1,526,927.59	2,751,877.97	1,189,462.71	(35,487.67)
Company 6510 - Revolving Economic Development and Initiative Fund	25	98,788,072.74	134,815,329.96	-	134,815,329.96	3,024,293.80	648,503.24	-	2,375,790.56
Company 6518 - Science and Technology Authority	26	17,584,858.15	17,584,858.15	-	17,584,858.15	305,707.06	6,735,339.78	-	(6,429,632.72)
Company 6529 - South Dakota Ellsworth Development Authority	27	-	-	-	-	-	-	-	-
Company 8015 - Reinvestment Payment Fund	28	4,494,352.76	4,494,352.76	4,494,352.76	-	-	-	-	-
Company 9012 - Research Proof-of-Concept Fund	29	48,449.65	48,449.65	-	48,449.65	25,000.00	-	-	25,000.00
<b>011 - Bureau of Finance and Management</b>									
Company 3003 - Dakota Cement Trust	30	-	339,554,492.35	-	339,554,492.35	22,831,738.07	3,054,015.93	(14,668,288.95)	5,109,433.19
Company 3004 - Health Care Trust	31	-	207,877,639.05	-	207,877,639.05	13,087,368.17	1,465,387.37	(7,276,454.01)	4,345,526.79
Company 3005 - Education Enhancement Trust	32	-	682,469,133.77	-	682,469,133.77	55,045,622.19	5,380,197.83	(26,389,450.09)	23,275,974.27
Company 3005 - Postsecondary Scholarship Grant Fund	33	-	7,625,000.00	-	7,625,000.00	-	-	-	-
Company 6010 - Budgetary Accounting Fund	34	6,339,444.78	6,339,444.78	-	6,339,444.78	8,002,493.19	7,107,873.33	-	894,619.86
<b>0115 - South Dakota Building Authority</b>									
Company 6013 - Building Authority	35	1,091,084.37	1,091,084.37	267,600,900.00	(266,509,815.63)	30,484,062.13	10,861,556.23	(194,655.89)	19,427,850.01
<b>012 - Bureau of Administration</b>									
Company 3007 - State Capital Construction Fund	36	-	-	-	-	14,869,317.62	-	(14,869,317.62)	-
Company 3007 - Statewide M&R Fund	37	6,217.26	6,217.26	-	6,217.26	6,217.26	-	-	6,217.26
Company 3029 - Extraordinary Litigation Fund	39	595,527.34	595,527.34	-	595,527.34	14,994.33	1,219,332.29	-	(1,204,337.96)
Company 3113 - Maintenance of Buildings and Grounds	40	(174,352.11)	(174,352.11)	-	(174,352.11)	1,603,725.49	3,689,834.29	-	(2,086,108.80)
Company 3195 - Obligation Recovery Center	41	497.21	497.21	-	497.21	849,904.81	851,596.48	-	(1,691.67)
Company 6003 - Records Management Internal Service Fund	42	127,569.60	127,569.60	-	127,569.60	262,423.09	335,385.24	-	(72,962.15)
Company 6004 - Buildings and Grounds	43	426,870.33	426,870.33	-	426,870.33	9,266,478.02	9,080,004.20	-	186,473.82
Company 6005 - Central Mail Services Fund	44	377,443.36	377,443.36	-	377,443.36	3,486,396.59	3,616,174.61	-	(129,778.02)
Company 6007 - Central Duplicating	45	511,874.10	511,874.10	-	511,874.10	1,221,487.70	1,124,352.47	-	97,135.23
Company 6008 - Fleet & Travel Management	46	(875,774.35)	(875,774.35)	-	(875,774.35)	15,009,432.95	16,550,487.87	-	(1,541,054.92)
Company 6014 - Public Entity Pool for Liability	47	10,819,073.84	10,819,073.84	-	10,819,073.84	3,890,571.77	4,064,285.31	-	(173,713.54)
Company 6015 - Procurement Management Internal Service Fund	48	173,810.72	173,810.72	-	173,810.72	935,943.45	968,502.66	-	(32,559.21)
Company 6016 - State Engineer	49	587,951.36	587,951.36	-	587,951.36	2,333,612.82	2,032,626.59	-	300,986.23
Company 6019 - BOA Support Services	50	456,176.63	456,176.63	-	456,176.63	1,641,485.06	1,624,852.78	-	16,632.28
Company 6021 - Property Management Internal Service Fund	51	(14,828.21)	(14,828.21)	-	(14,828.21)	477,243.17	499,087.15	-	(21,843.98)
Company 6509 - Special State Flag Account	52	18,076.27	18,076.27	-	18,076.27	64,090.66	61,036.60	-	3,054.06
Company 6511 - Federal Surplus Property	53	462,135.64	462,135.64	-	462,135.64	1,497,157.98	1,674,430.59	-	(177,272.61)
Company 8000 - Agency Fund	54	20,000.00	20,000.00	20,000.00	-	-	-	-	-
Company 9013 - Liability Captive Insurance Company - STA	55	3,329,437.48	3,329,437.48	-	3,329,437.48	635,170.77	430,126.02	-	205,044.75
Company 9028 - Liability Captive Insurance Company Fund	56	2,607,368.28	2,607,368.28	-	2,607,368.28	144,893.86	72,291.15	-	72,602.71
Company 9034 - Property & Casualty Captive Insurance Company Fund	57	9,085,151.92	9,160,151.92	-	9,160,151.92	10,099,411.39	7,043,081.01	-	3,056,330.38
<b>013 - Bureau of Information and Telecommunications</b>									
Company 3008 - SDPB/Tower Rent	58	249,552.97	249,552.97	-	249,552.97	354,007.88	384,975.45	-	(30,967.57)
Company 3026 - SD Public Broadcasting - Other	59	28,328.16	28,328.16	-	28,328.16	1,467,922.28	1,678,811.59	17,000.00	(193,889.31)
Company 3027 - SDPB - PBC	60	233,324.93	233,324.93	-	233,324.93	2,197,764.00	2,214,449.77	-	(16,685.77)
Company 6001 - Data Processing Internal Service Fund	61	5,477,569.78	5,477,569.78	-	5,477,569.78	36,704,778.91	31,771,216.39	-	4,933,562.52
Company 6002 - Capitol Communications Systems Internal Service Fund	62	698,367.92	698,367.92	-	698,367.92	23,461,574.18	25,050,955.94	-	(1,589,381.76)
Company 6011 - Dakota Digital Network	63	415,653.18	415,653.18	-	415,653.18	805,438.22	933,115.07	-	(127,676.85)
Company 6502 - Radio Communications Fund	64	877,918.50	877,918.50	-	877,918.50	867,580.48	722,998.02	(18,815.60)	125,766.86
Company 9057 - State IT Modernization Fund	65	9,392,644.90	9,392,644.90	-	9,392,644.90	-	2,399,854.47	7,018,780.00	4,618,925.53
<b>014 - Bureau of Human Resources</b>									
Company 3035 - State Employees Benefits Plan Fund	66	38,114,287.78	38,214,287.78	575.90	38,213,711.88	193,175,345.00	194,854,091.46	-	(1,678,746.46)
Company 3035 - State Employees Workers' Compensation Program Fund	67	8,735,405.41	8,935,405.41	-	8,935,405.41	6,848,994.73	6,510,689.18	-	338,305.55

**FY2024 OTHER FUND LISTING**

Fund Name	Blue Book Page	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)	Change in Net Assets Inc (Decr)
Company 3035 - Dakota Cement Life and Workers' Compensation	68	179,555.11	179,555.11	-	179,555.11	8,641.77	780.30	-	7,861.47
Company 6009 - Human Resources - Labor & Mgmt.	69	1,320,749.74	1,320,749.74	-	1,320,749.74	6,591,533.47	6,070,642.87	-	520,890.60
Company 8000 - Agency Fund	70	10,683.45	10,683.45	10,683.45	-	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	71	176,054.01	176,054.01	-	176,054.01	255,554.06	218,364.75	-	37,189.31
<b>02 - Department of Revenue</b>									
Company 3037 - South Dakota Gaming Commission Fund	73	6,785,443.93	6,785,443.93	5,388,000.00	1,397,443.93	18,851,309.77	10,636,368.16	(8,177,078.38)	37,863.23
Company 3076 - License Plate Revolving Fund	75	1,823,027.63	1,962,348.64	-	1,962,348.64	5,112,065.61	5,165,583.53	-	(53,517.92)
Company 3076 - Sales and Use Tax Collection Fund	76	-	-	-	-	14,824,768.56	14,824,768.56	-	-
Company 3078 - Cigarette Stamp Purchasing Fund	77	60,890.82	60,890.82	-	60,890.82	24,326.02	22,685.49	-	1,640.53
Company 3078 - Ethanol Fuel Fund	78	-	-	-	-	-	-	-	-
Company 3078 - Renewal Facility Tax Fund	80	-	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund	81	3,515,173.49	3,515,173.49	-	3,515,173.49	11,993,033.53	9,452,627.14	(1,325,210.79)	1,215,195.60
Company 3185 - South Dakota-Bred Racing Fund	82	112,956.51	112,956.51	-	112,956.51	31,048.40	57,210.00	-	(26,161.60)
Company 3185 - Special Racing Revolving Fund	83	112,098.62	112,098.62	-	112,098.62	68,718.68	105,840.00	-	(37,121.32)
Company 6516 - Lottery Operating Fund	85	11,848,831.39	12,545,670.77	396,905.41	12,148,765.36	87,135,127.47	68,074,749.30	(19,155,369.20)	(94,991.03)
Company 6516 - Video Lottery Operating Fund	86	5,133,248.20	5,133,248.20	37,678.00	5,095,570.20	3,213,434.34	2,306,532.43	(214,000.00)	692,901.91
Company 8000 - Agency Fund	87	149,874,054.58	149,874,054.58	149,874,054.58	-	-	-	-	-
<b>03 - Department of Agriculture and Natural Resources</b>									
Company 3002 - Wheat Commission	89	1,470,852.68	1,470,852.68	-	1,470,852.68	1,697,681.26	1,828,477.24	-	(130,795.98)
Company 3036 - Petroleum Release Compensation Fund	90	6,000,000.00	6,000,000.00	-	6,000,000.00	3,240,045.40	1,059,173.34	(2,180,872.06)	-
Company 3050 - Apiary Fund	91	48,911.02	48,911.02	-	48,911.02	121,029.17	108,666.92	(10,667.18)	1,695.07
Company 3050 - Dairy Inspection Fund	92	199,063.14	199,063.14	-	199,063.14	444,175.60	475,087.22	4,708.62	(26,203.00)
Company 3050 - Feed and Remedy Fund	93	1,216,440.26	1,216,440.26	-	1,216,440.26	699,734.49	479,921.02	(16,856.60)	202,956.87
Company 3050 - Fertilizer Fund	94	600,660.33	600,660.33	-	600,660.33	424,103.99	414,647.21	(38,430.93)	(28,974.15)
Company 3050 - Honey Industry Fund	95	16,420.08	16,420.08	-	16,420.08	7,408.26	-	-	7,408.26
Company 3050 - Nursery Fund	96	426,919.25	426,919.25	-	426,919.25	88,669.79	51,244.17	(3,995.01)	33,430.61
Company 3050 - Pesticide Regulatory Fund	97	1,280,728.70	1,280,728.70	-	1,280,728.70	944,488.91	581,420.13	(262,506.18)	100,562.60
Company 3050 - Seed Fund	98	103,445.89	103,445.89	-	103,445.89	77,336.44	78,538.48	(6,293.34)	(7,495.38)
Company 3050 - Weed and Pest Control Fund	99	1,240,401.06	1,240,401.06	-	1,240,401.06	521,018.41	391,702.73	-	129,315.68
Company 3050 - Agricultural Mediation Operating Fund	100	10,640.02	10,640.02	-	10,640.02	14,350.00	15,897.70	(732.47)	(2,280.17)
Company 3050 - Japanese Beetle	101	-	-	-	-	-	-	-	-
Company 3050 - Hemp regulatory Program Fund	102	99,776.29	99,776.29	-	99,776.29	30,032.77	318.28	-	29,714.49
Company 3050 - Not Identified	103	(2,365.12)	(2,365.12)	-	(2,365.12)	-	292,205.66	281,898.99	(10,306.67)
Company 3050 - Environment and Natural Resources Fee Fund	104	4,067,830.72	4,067,830.72	-	4,067,830.72	3,099,336.15	2,375,833.83	412,276.00	1,135,778.32
Company 3050 - VW Settlement	106	0.01	0.01	-	0.01	18.24	38,546.84	38,606.87	78.27
Company 3053 - American Dairy Association	107	324,866.23	324,866.23	-	324,866.23	4,642,249.21	4,706,120.60	-	(63,871.39)
Company 3054 - Oilseeds Fund	108	873,655.26	873,655.26	-	873,655.26	320,184.58	396,015.59	-	(75,831.01)
Company 3054 - Pulse Crops Fund	109	240,219.98	240,219.98	-	240,219.98	29,981.85	63,281.40	-	(33,299.55)
Company 3054 - Soybean Research and Promotion	110	10,479,734.08	10,479,734.08	-	10,479,734.08	13,883,352.95	14,042,268.06	-	(158,915.11)
Company 3055 - Corn Utilization Council	111	6,076,675.91	6,076,675.91	-	6,076,675.91	6,569,675.46	7,162,524.16	-	(592,848.70)
Company 3056 - Forestry Fund	112	33,383.00	33,383.00	363.10	33,019.90	114,430.55	147,737.61	(5,085.57)	(38,392.63)
Company 3057 - Brand Fund	113	1,538,050.25	1,538,050.25	-	1,538,050.25	151,764.33	420,535.79	-	(268,771.46)
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	114	541,527.34	541,527.34	254,163.75	287,363.59	1,724,270.64	2,117,930.05	-	(393,659.41)
Company 3061 - Conservation District Special Revenue Fund	115	2,397,550.28	3,295,788.68	-	3,295,788.68	73,201.53	-	-	73,201.53
Company 3063 - Coordinated Natural Resources Conservation Fund	116	1,149,022.05	1,149,022.05	-	1,149,022.05	500,492.01	492,268.03	41,461.84	49,685.82
Company 3063 - Pesticide Recycling and Disposal Fund	118	777,204.60	777,204.60	-	777,204.60	634,155.19	564,380.63	(58,084.17)	11,690.39
Company 3073 - Water and Environment Fund	119	34,752,729.51	51,217,407.49	-	51,217,407.49	3,588,730.89	9,484,291.86	11,456,561.99	5,561,001.02
Company 3074 - Board of Certification Fund	120	18,814.40	18,814.40	-	18,814.40	37,514.45	27,195.94	120.00	10,438.51
Company 3074 - Other Activities	121	(206,689.29)	(206,689.29)	-	(206,689.29)	2,625,875.00	2,798,410.43	10,119.70	(162,415.73)
Company 3075 - Environmental Livestock Cleanup Fund	122	1,608,735.85	1,608,735.85	-	1,608,735.85	43,824.68	-	-	43,824.68
Company 3075 - Hazardous Waste Revolving Fund	123	134.28	134.28	-	134.28	0.86	-	-	0.86
Company 3075 - Reclamation Fund	124	20,512,958.57	20,512,958.57	-	20,512,958.57	441,072.39	-	102,124.50	543,196.89
Company 3075 - Regulated Substance Response Fund	125	3,873,358.57	3,873,358.57	-	3,873,358.57	233,594.19	163,526.80	(7,490.05)	62,577.34
Company 3075 - Well Rehabilitation and Plugging Subfund	126	25,328.14	25,328.14	-	25,328.14	542.74	-	-	542.74
Company 3075 - VW Settlement	127	2,556,905.26	2,556,905.26	-	2,556,905.26	1,718,898.79	1,053,174.40	(42,357.58)	623,366.81
Company 3150 - Other Disease Control	128	590,122.38	590,122.38	-	590,122.38	-	40,080.58	-	(40,080.58)
Company 3151 - Livestock Disease Emergency Fund	129	2,247,984.26	2,247,984.26	-	2,247,984.26	366,163.43	-	-	366,163.43
Company 6503 - Board of Veterinary Medical Examiners	130	212,421.48	212,421.48	-	212,421.48	36,808.41	65,203.41	-	(28,395.00)
Company 6507 - South Dakota Rodent Control Fund	131	20,258.30	20,258.30	-	20,258.30	126,925.91	126,682.43	(1,053.90)	(810.42)
Company 6515 - State Fair Fund	132	48,121.05	48,121.05	-	48,121.05	5,744,713.87	8,512,499.75	-	(2,767,785.88)

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**FY2024 OTHER FUND LISTING**

Fund Name	Blue Book Page	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)	Change in Net Assets Inc (Decr)
Company 8000 - Agency Fund	133	63,743.38	63,743.38	63,743.38	-	-	-	-	-
Company 9029 - Animal Disease Research and Diagnostic Laboratory	134	1,743,679.34	1,743,679.34	-	1,743,679.34	908,969.92	3,438,262.35	2,570,900.00	41,607.57
Company 3075 - Clean Water State Revolving Fund	135	-	-	-	-	-	-	-	-
Company 3075 - Drinking Water State Revolving Fund	137	-	-	-	-	-	-	-	-
<b>04 - Department of Tourism and State Development</b>									
Company 3006 - Tourism Promotion Fund	140	9,954,789.03	9,954,789.03	2,262.00	9,952,527.03	18,042,680.23	21,016,193.27	4,519,800.89	1,546,287.85
Company 3143 - Arts - Donations and Receipts	141	1,415,481.53	1,415,481.53	-	1,415,481.53	1,308,599.93	1,216,607.41	(21,347.50)	70,645.02
<b>06 - Department of Game, Fish and Parks</b>									
Company 3121 - Game, Fish and Parks Administration	143	86,059.64	86,059.64	50,034.73	36,024.91	24,597.12	3,372,463.20	3,385,034.04	37,167.96
Company 3122 - Department of Game, Fish and Parks Fund	144	13,242,741.68	13,242,741.68	1,243,973.04	11,998,768.64	40,521,399.80	42,968,961.82	10,294,853.39	7,847,291.37
Company 3123 - Animal Damage Control Fund	146	49,110.19	49,110.19	-	49,110.19	287,818.57	2,554,542.57	2,275,000.00	8,276.00
Company 3124 - Land Acquisition and Development Fund	147	-	-	-	0.00	462.97	-	(21,382.80)	(20,919.83)
Company 3125 - Parks and Recreation Fund	148	(1,609,890.77)	(1,609,890.77)	2,582,304.69	(4,192,195.46)	30,110,773.25	32,829,479.69	867,953.15	(1,850,753.29)
Company 3125 - Custer State Park Bond Redemption Fund	149	1,177,842.76	1,177,842.76	-	1,177,842.76	3,157,848.18	157,580.70	(1,960,325.06)	1,039,942.42
Company 3125 - Custer State Park Improvement Fund	150	325,734.09	325,734.09	-	325,734.09	7,052.63	-	-	7,052.63
Company 3125 - HMC Natural Resources Recovery Fund	151	697,961.91	697,961.91	-	697,961.91	15,111.91	-	-	15,111.91
Company 3126 - Snowmobile Trails Fund	152	702,109.11	702,109.11	-	702,109.11	956,621.27	806,758.48	-	149,862.79
<b>07 - Department of Tribal Relations</b>									
Company 3025 - Tribal Relations Other Fund	154	154,033.75	154,033.75	-	154,033.75	4,200.00	196,000.00	-	(191,800.00)
<b>08 - Department of Social Services</b>									
Company 3079 - Prescription Drug Plan Fund	156	20,328.92	20,328.92	-	20,328.92	266,586.10	270,242.78	-	(3,656.68)
Company 3079 - SS-Other/Local Donated	157	9,937,939.88	9,937,939.88	-	9,937,939.88	4,205,807.91	4,557,700.70	244,000.00	(107,892.79)
Company 3079 - Opioid Abatement and Remediation Fund	158	14,640,035.36	14,640,035.36	-	14,640,035.36	12,565,720.82	649,668.50	-	11,916,052.32
Company 6503 - Board of Alcohol and Drug Professionals	159	153,157.68	153,157.68	-	153,157.68	220,007.27	140,142.75	-	79,864.52
Company 6503 - Board of Counselor Examiners	160	330,637.53	330,637.53	-	330,637.53	67,204.77	96,026.90	-	(28,822.13)
Company 6503 - Board of Examiners of Psychologists	161	136,719.22	136,719.22	-	136,719.22	72,208.72	64,467.52	-	7,741.20
Company 6503 - Board of Social Work Examiners	162	441,735.53	441,735.53	-	441,735.53	193,721.51	120,461.92	-	73,259.59
Company 8000 - Agency Fund	163	19,821,575.76	19,821,575.76	19,821,575.76	-	-	-	-	-
Company 8311 - HSC Resident Investment	164	189,904.36	189,904.36	-	189,904.36	13,839.14	4,566.04	2,354.80	11,627.90
Company 8311 - Unclaimed Funds Account	165	7,081.16	7,081.16	-	7,081.16	4,777.06	-	-	4,777.06
Company 8313 - Child Care Fund	166	30,860.39	30,860.39	-	30,860.39	688,348.26	662,513.22	-	25,835.04
Company 8328 - Children's Trust Fund	167	4,573.96	4,573.96	-	4,573.96	65,196.21	92,092.17	27,098.00	202.04
<b>09 - Department of Health</b>									
Company 3047 - Health Special Services Fund	169	4,811,423.35	4,812,643.35	-	4,812,643.35	12,935,032.49	11,259,321.97	(1,025,928.49)	649,782.03
Company 3049 - Tobacco Prevention and Reduction Trust Fund	170	1,437,092.77	1,437,092.77	-	1,437,092.77	5,019,658.70	5,348,268.78	(20,751.22)	(349,361.30)
Company 6018 - State Laboratory Fund	171	2,310,297.97	2,310,297.97	-	2,310,297.97	3,132,753.98	3,683,778.48	-	(551,024.50)
Company 6503 - Board of Dentistry	172	491,202.07	491,202.07	-	491,202.07	462,763.81	508,870.11	(32.35)	(46,138.65)
Company 6503 - Board of Examiners for Speech-Language Pathology	173	258,049.32	258,049.32	-	258,049.32	97,153.69	58,224.16	(1,348.96)	37,580.57
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	174	119,665.03	119,665.03	-	119,665.03	45,165.23	38,351.21	-	6,814.02
Company 6503 - Board of Massage Therapy	175	18,028.43	18,028.43	-	18,028.43	75,991.00	77,882.72	(7,089.69)	(8,981.41)
Company 6503 - Board of Nursing	176	1,469,347.76	1,473,586.99	-	1,473,586.99	1,675,437.41	1,498,098.48	-	177,338.93
Company 6503 - Board of Nursing Facility Administrators	177	26,978.48	26,978.48	-	26,978.48	11,060.90	43,871.66	-	(32,810.76)
Company 6503 - Board of Pharmacy	178	255,109.48	255,109.48	-	255,109.48	1,308,932.69	1,302,454.78	-	6,477.91
Company 6503 - Board of Chiropractic Examiners	179	282,749.14	282,749.14	-	282,749.14	79,089.36	117,947.03	(147.84)	(39,005.51)
Company 6503 - Board of Funeral Service	180	81,458.05	81,458.05	-	81,458.05	73,495.62	86,839.33	-	(13,343.71)
Company 6503 - Board of Medical & Osteopathic Examiners	181	5,280,352.65	5,284,445.69	-	5,284,445.69	1,069,645.60	3,092,127.71	(1,158,648.00)	(3,181,130.11)
Company 6503 - Board of Examiners in Optometry	182	95,131.32	95,131.32	-	95,131.32	80,563.92	90,219.80	-	(9,655.88)
Company 6503 - Board of Podiatry Examiners	183	26,495.73	26,495.73	-	26,495.73	20,956.19	23,817.57	3,489.93	628.55
Company 6503 - Board of Certified Professional Midwives	184	1,745.33	1,745.33	-	1,745.33	11,075.21	11,094.09	(854.41)	(873.29)
Company 6503 - Health Board Administration	185	51.72	51.72	-	51.72	-	6,408.04	6,408.04	-
Company 6503 - Board of Physical Therapy	186	1,226,130.64	1,226,130.64	-	1,226,130.64	204,000.00	136,092.64	1,158,223.28	1,226,130.64
<b>10 - Department of Labor and Regulation</b>									
Company 3022 - South Dakota Appraisal Management Companies Fund	188	231,860.42	231,860.42	-	231,860.42	67,873.71	117,968.33	281,955.04	231,860.42
Company 3022 - Dept of Labor Admin Fund	189	8,113.34	8,113.34	-	8,113.34	37,825.56	31,859.06	2,146.84	8,113.34
Company 3022 - SD Real Estate Appraiser Fund	190	306,296.67	306,296.67	-	306,296.67	208,179.53	170,765.69	268,882.83	306,296.67
Company 3030 - Employment Security Contingency Fund	191	783,957.62	783,957.62	-	783,957.62	1,042,379.07	-	(999,844.09)	42,534.98
Company 3181 - Banking Special Revenue Fund	192	-	-	-	-	-	-	-	-
Company 3183 - Insurance Operating Fund	193	175,000.00	175,000.00	-	175,000.00	15,758,096.89	4,042,238.57	(11,715,858.32)	-
Company 3183 - Investor Education	194	962.78	962.78	-	962.78	20.85	-	-	20.85
Company 3183 - SD Insurance Producers Continuing Education	195	93,685.16	93,685.16	-	93,685.16	47,395.02	62,387.51	(2,519.62)	(17,512.11)



**FY2024 OTHER FUND LISTING**

Fund Name	Blue Book Page	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)	Change in Net Assets Inc (Decr)
Company 3183 - SD Real Estate Appraiser Fund	196	-	-	-	-	-	-	(274,426.11)	(274,426.11)
Company 3183 - South Dakota Appraisal Management Companies Fund	197	-	-	-	-	-	-	(286,582.21)	(286,582.21)
Company 3183 - Securities Operating Fund	198	15,000.00	15,000.00	-	15,000.00	49,936,157.78	-	(49,936,157.78)	-
Company 6503 - Board of Abstractors	199	368,427.00	368,427.00	-	368,427.00	61,290.48	50,807.88	(86.95)	10,395.65
Company 6503 - Board of Accountancy	200	352,603.78	352,603.78	-	352,603.78	349,642.50	384,575.53	(9,105.16)	(44,038.19)
Company 6503 - Board of Barber Examiners	201	23,240.80	23,240.80	-	23,240.80	32,570.50	40,201.52	(1,174.72)	(8,805.74)
Company 6503 - Boxing Commission	202	105,399.99	105,399.99	-	105,399.99	35,339.34	44,700.82	(48.56)	(9,410.04)
Company 6503 - Cosmetology Commission	203	170,977.16	170,977.16	-	170,977.16	387,297.84	431,360.27	(12,953.17)	(57,015.60)
Company 6503 - Electrical Commission	204	553,161.29	553,161.29	-	553,161.29	1,866,529.02	2,431,737.75	(84,250.19)	(649,458.92)
Company 6503 - Plumbing Commission	205	394,097.30	394,097.30	-	394,097.30	899,570.75	912,905.98	(30,704.82)	(44,040.05)
Company 6503 - SD Board of Technical Professions	206	850,864.82	850,864.82	-	850,864.82	477,397.01	546,342.27	(11,075.86)	(80,021.12)
Company 6503 - SD Real Estate Commission	207	758,711.48	758,711.48	-	758,711.48	497,230.31	440,479.56	(17,597.75)	39,153.00
Company 6525 - Subsequent Injury Fund	208	339,576.79	339,576.79	-	339,576.79	21,563.26	421,180.17	(770.44)	(400,387.35)
Company 6526 - Banking Special Revenue Fund	209	7,317,345.88	7,317,345.88	-	7,317,345.88	5,590,781.72	5,447,110.49	(205,262.11)	(61,590.88)
Company 6526 - Insurance Examination Fund	210	5,790,328.64	5,790,328.64	-	5,790,328.64	887,066.27	424,269.42	-	462,796.85
Company 8000 - Agency Fund	211	3,135.00	3,135.00	3,135.00	-	-	-	-	-
Company 8304 - Private Workers Compensation	212	934,131.14	934,131.14	-	934,131.14	89,790.33	529,540.48	356,624.06	(83,126.09)
Company 9011 - Dept of Labor Other	213	11,033.34	11,033.34	-	11,033.34	879,521.21	1,704,853.71	836,365.84	11,033.34
Company (Local) - Unemployment Compensation	214	-	-	-	-	-	-	-	-
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	215	2,146,530.13	2,146,530.13	-	2,146,530.13	281,570.79	212,459.78	(87.92)	69,023.09
<b>11 - Department of Transportation</b>									
Company 3040 - Highway Fund	216	102,654,050.08	109,240,295.88	2,133,144.25	107,107,151.63	400,535,571.52	411,153,815.05	(4,539,143.73)	(15,157,387.26)
Company 3040 - Local Bridge Improvement Grant Fund	218	44,519,062.54	44,519,062.54	-	44,519,062.54	7,188,628.04	18,263,054.68	8,000,000.00	(3,074,426.64)
Company 3041 - State Aeronautics Fund	219	13,045,442.79	13,045,474.04	-	13,045,474.04	3,201,882.52	2,462,954.04	-	738,928.48
Company 3042 - Railroad Administration Fund	220	213,265.58	213,340.58	57,228.07	156,112.51	79,993.06	226,052.30	-	(146,059.24)
Company 3044 - Local Government Transportation Technology Transfer Fund	221	325,000.00	325,000.00	-	325,000.00	283,596.57	426,004.35	-	(142,407.78)
Company 3044 - Railroad Trust Fund	222	60,920,005.27	84,465,293.41	-	84,465,293.41	1,367,466.64	70,168.66	6,250,000.00	7,547,297.98
Company 6012 - Special Aviation Internal Service Fund	223	2,180,744.30	2,180,744.30	-	2,180,744.30	745,268.57	489,914.50	-	255,354.07
<b>12 - Department of Education</b>									
Company 3138 - Hagen-Harvey Memorial Scholarship	225	914,583.21	914,583.21	-	914,583.21	20,546.39	30,500.00	-	(9,953.61)
Company 3138 - State Institute Fund	226	534,998.49	534,998.49	-	534,998.49	325,833.48	97,462.70	(50,185.77)	178,185.01
Company 3138 - Professional Teachers Practices and Standards Commission	227	6,578.16	6,578.16	-	6,578.16	-	159,965.17	50,185.77	(109,779.40)
Company 3138 - Dept. of Education Other	228	10,875,659.06	10,875,659.06	-	10,875,659.06	2,201,082.67	2,643,106.99	-	(442,024.32)
Company 3139 - Archeological Research Center	229	1,632,242.37	1,632,242.37	-	1,632,242.37	1,224,400.73	1,034,791.97	53,665.59	243,274.35
Company 3139 - Historical Society Special Revenue Fund	230	293,485.71	293,485.71	-	293,485.71	152,785.32	83,103.93	-	69,681.39
Company 3139 - Other Activities	231	149,665.70	149,665.70	-	149,665.70	26,067.49	186,960.53	-	(160,893.04)
Company 3145 - Historical Preservation Loan and Grant Fund	232	252,198.25	252,198.25	-	252,198.25	6,238.82	114,723.26	100,000.00	(8,484.44)
Company 3146 - State Library	233	10,262.63	10,462.63	-	10,462.63	941.50	198.05	-	743.45
Company 3189 - Workforce Education Fund	234	1,617,487.13	1,617,487.13	-	1,617,487.13	55,143.16	1,357,280.54	490,000.00	(812,137.38)
Company 8000 - Agency Fund	235	148,903.81	153,045.97	153,045.97	-	-	-	-	-
Company 8501 - Tuition Subaccount Fund	236	-	-	-	-	-	-	(0.61)	(0.61)
Company 8501 - Technical College Equipment Fund	237	216,563.84	216,563.84	-	216,563.84	-	-	-	-
Company 8501 - Build SD Scholarship Administration	238	221.22	221.22	-	221.22	19.45	-	0.61	20.06
Company 8501 - Postsecondary Technical College M&R	239	-	-	-	-	-	0.45	-	(0.45)
<b>14 - Department of Public Safety</b>									
Company 3040 - Highway Fund	241	-	1,400.00	-	(31,530,745.73)	266,193.85	31,778,128.13	(18,811.45)	(31,530,745.73)
Company 3048 - Boiler Inspection Fund	242	87,365.12	87,365.12	-	87,365.12	296,915.00	281,852.90	(18,811.45)	(3,749.35)
Company 3050 - Environment and Natural Resources Fee Fund	243	-	-	-	(10,667.37)	-	10,667.37	-	(10,667.37)
Company 3056 - Wildland Fire Revolving Fund	244	605,686.26	605,686.26	-	605,686.26	230,152.56	390,368.46	272,650.07	112,434.17
Company 3059 - State Fire Suppression Special Revenue Fund	245	(6,121,658.24)	(6,121,658.24)	-	(6,121,658.24)	3,630,973.06	6,736,358.87	2,250,931.00	(854,454.81)
Company 3144 - S.D. 911 Coordination Fund	246	9,908,316.88	9,908,316.88	-	9,908,316.88	4,138,457.28	4,320,021.46	(11,223.52)	(192,787.70)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	247	(8,326,358.31)	1,621,358.13	-	1,621,358.13	122,233.67	5,353,454.01	4,589,166.97	(642,053.37)
Company 3177 - State Motor Vehicle Fund	248	2,572,052.33	2,575,167.33	-	2,575,167.33	9,265,729.80	10,593,454.37	(602,246.61)	(1,929,971.18)
Company 3184 - Cigarette Fire Safety Standard Act Fund	249	163,750.69	163,750.69	-	163,750.69	16,269.56	35,779.40	(3,132.71)	(22,642.55)
Company 3184 - Motorcycle Safety	250	1,126,451.22	1,126,451.22	-	1,126,451.22	891,329.71	1,031,924.59	(9,353.25)	(149,948.13)
Company 3184 - One Call Notification Fund	251	1,204,124.17	1,204,124.17	-	1,204,124.17	1,017,893.08	1,006,556.25	1,192,787.34	1,204,124.17
Company 3184 - Victim's Compensation	252	1,048,348.12	1,048,348.12	-	1,048,348.12	572,935.95	443,369.48	(5,930.55)	123,635.92
Company 3184 - Other	253	626,431.41	626,431.41	-	626,431.41	367,379.33	1,334,257.89	1,127,963.93	161,085.37
Company 3194 - Peace Fund	254	-	-	-	-	4,147.72	4,147.72	-	-

**FY2024 OTHER FUND LISTING**

Fund Name	Blue Book Page	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)	Change in Net Assets Inc (Decr)
Company 6022 - Public Safety Inspections Fund	255	153,222.03	153,222.03	-	153,222.03	1,938,354.09	1,993,025.74	(62,660.17)	(117,331.82)
Company 8000 - Agency Fund	256	1,250,086.45	1,250,086.45	1,250,086.45	-	-	-	-	-
<b>16 - Department of the Military</b>									
Company 3147 - National Guard Museum and State Weapons Collection Fund	258	200,831.34	200,831.34	-	200,831.34	4,348.29	-	-	4,348.29
Company 3148 - General Militia Fund and Special Militia Fund	259	282,189.06	282,189.06	-	282,189.06	154,911.25	239,693.56	1,322.50	(83,459.81)
<b>17 - Department of Veterans Affairs</b>									
Company 3021 - State Veterans' Home Operating Fund	261	397,443.28	397,443.28	-	397,443.28	7,762,380.11	5,992,488.54	(1,998,007.30)	(228,115.73)
Company 3021 - Veterans' Home Capital Fund	262	2,251,412.97	2,251,412.97	-	2,251,412.97	81,435.47	441,783.69	-	(360,348.22)
Company 3149 - Veterans Affairs Division Special Revenue Fund	263	674,338.64	674,338.64	-	674,338.64	33,626.53	162,709.16	-	(129,082.63)
Company 3149 - State Veteran's Cemetery Operating Fund	264	636,456.56	636,456.56	-	636,456.56	230,642.10	-	-	230,642.10
Company 5017 - Resident Trust Fund	265	59,470.75	59,470.75	-	59,470.75	1,287.62	-	-	1,287.62
<b>18 - Department of Corrections</b>									
Company 3023 - Correctional Health Future Funds	267	306,808.83	306,808.83	-	306,808.83	-	-	-	-
Company 5008 - City/County M&R	268	75,449.38	75,449.38	-	75,449.38	13,469.01	3,558.28	-	9,910.73
Company 6504 - Prison Industries Revolving Fund	269	500,000.00	500,200.00	-	500,200.00	6,028,985.84	5,471,160.15	(557,825.69)	-
Company 9070 - Incarceration Construction Fund	270	612,267,115.26	612,267,115.26	-	612,267,115.26	-	267,976.74	246,970,973.00	246,702,996.26
Company Local - Inmate trust	271	-	-	-	-	-	-	-	-
<b>19 - Department of Human Services</b>									
Company 3046 - Fund for Registration of Interpreters for the Deaf	273	(20,844.86)	(20,844.86)	-	(20,844.86)	8,843.67	15,279.41	-	(6,435.74)
Company 3046 - DHS - Other Fees	274	545,648.67	545,648.67	-	545,648.67	2,466,547.69	2,553,757.26	-	(87,209.57)
Company 3046 - Prescription Drug Plan Fund	275	880,897.16	880,897.16	-	880,897.16	658,659.54	381,470.63	-	277,188.91
Company 3064 - DHS Other Funds	276	392,968.22	392,968.22	-	392,968.22	4,140,605.35	3,964,578.77	-	176,026.58
Company 3091 - Telecommunication Fund for Other Disabilities	277	9,999.82	9,999.82	-	9,999.82	162,652.79	333,774.06	-	(171,121.27)
Company 3091 - Telecommunication Fund for the Deaf	278	2,799,332.45	2,799,332.45	-	2,799,332.45	1,463,875.09	1,266,554.20	-	197,320.89
Company 3091 - Other	279	4,481,192.11	4,481,192.11	-	4,481,192.11	430,939.52	332,459.39	-	98,480.13
Company 5016 - Redfield Resident Investment	280	102,485.63	102,485.63	-	102,485.63	43,794.58	65,526.92	-	(21,732.34)
Company 6508 - DHS Canteen Fund	281	65,924.78	65,924.78	-	65,924.78	1,525.09	3,255.76	-	(1,730.67)
Company 8314 - DHS/SBVI Business Enterprise Program	282	226,577.20	226,577.20	-	226,577.20	150,146.54	147,546.57	(1,824.74)	775.23
<b>25 - South Dakota Retirement System</b>									
Company 3090 - SDRS Supplemental Retirement Admin	284	15,767.36	15,767.36	-	15,767.36	1,821.81	-	-	1,821.81
Company 8000 - Agency Fund	285	2,340,179.96	2,340,179.96	2,340,179.96	-	-	-	-	-
Company 8901 - S.D. Retirement System Pension	286	8,257,387.55	12,801,925,276.42	119,373.89	12,801,805,902.53	1,278,592,979.48	1,358,183,316.13	-	(79,590,336.65)
<b>26 - Public Utilities Commission</b>									
Company 3014 - Telephone Solicitation Fund	288	32,124.69	32,124.69	-	32,124.69	40,659.02	47,525.00	-	(6,865.98)
Company 3128 - Grain and Warehouse Fund	289	351,884.85	351,884.85	-	351,884.85	129,285.57	120,336.36	-	8,949.21
Company 3128 - Gross Receipts Tax fund	290	2,671,637.16	2,671,637.16	-	2,671,637.16	2,008,771.46	2,396,450.90	-	(387,679.44)
Company 3128 - One-Call Notification Fund	291	-	750.00	-	750.00	-	-	(1,192,787.34)	(1,192,787.34)
Company 3128 - Pipeline Safety Account	292	160,807.90	160,807.90	-	160,807.90	170,893.64	135,833.22	-	35,060.42
Company 8316 - PUC Regulatory Assessment Fee Fund	293	(36,006.30)	(36,006.30)	-	(36,006.30)	963,859.79	791,077.19	-	172,782.60
Company 8316 - Telecommunication Investigation Fund	294	-	-	-	-	-	-	-	-
<b>27 - Unified Judicial System</b>									
Company 3012 - Board of Bar Examiners	296	72,989.95	72,989.95	-	72,989.95	90,327.76	63,366.53	-	26,961.23
Company 3012 - Court Appointed Special Advocates Fund	297	824,100.64	824,100.64	-	824,100.64	199,959.27	378,649.95	-	(178,690.68)
Company 3012 - Court Automation Fund	298	4,977,215.95	4,977,215.95	-	4,977,215.95	8,617,582.14	9,078,685.32	5,902.63	(455,200.55)
Company 3012 - Court Security Fund	299	4,564,733.89	4,564,733.89	-	4,564,733.89	97,197.91	410,221.72	-	(313,023.81)
Company 3028 - Equal Access to Our Courts Fund	300	39,714.91	39,714.91	-	39,714.91	107,252.82	200,000.00	-	(92,747.18)
Company 3039 - Reimbursement for Referee Services	301	-	-	-	-	429,892.00	429,892.00	-	-
Company 8303 - Drug Screening	302	-	-	-	-	11,364.18	11,364.18	-	-
Company 8303 - Other	303	12,927.17	12,927.17	-	12,927.17	6,492.07	165,318.38	27.92	(158,798.39)
<b>28 - Legislative Research Council</b>									
Company 9047 - Legislative Contingency Fund	305	1,545,457.85	1,545,457.85	-	1,545,457.85	-	-	-	-
<b>29 - Attorney General's Office</b>									
Company 3000 - Attorney General Other	307	13,317,105.75	13,317,105.75	-	13,317,105.75	3,656,246.58	4,538,179.97	-	(881,933.39)
Company 3000 - 24/7 Sobriety Fund	308	624,834.31	624,834.31	-	624,834.31	1,170,289.10	1,159,707.98	-	10,581.12
Company 3000 - Drug Control Fund	309	218,219.44	218,219.44	-	218,219.44	617,481.36	500,436.07	-	117,045.29
Company 3000 - Drug Control Fund (Local Account)	310	-	228,340.12	-	228,340.12	-	-	-	-
Company 3010 - 911 Telecommunicator Training Fund	311	(125,909.55)	(125,909.55)	-	(125,909.55)	228,786.12	139,291.90	-	89,494.22
Company 3010 - Law Enforcement Officers Training Fund	312	697,158.19	697,158.19	-	697,158.19	4,994,171.28	4,672,385.09	-	321,786.19
Company 6503 - Insurance Fraud Prevention Unit Fund	313	370,644.75	370,644.75	-	370,644.75	333,660.23	235,633.91	-	98,026.32
Company 8302 - Antitrust Special Revenue Fund	314	214,235.07	214,235.07	-	214,235.07	9,328.52	19,299.00	-	(9,970.48)

**FY2024 OTHER FUND LISTING**

Fund Name	Blue Book Page	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)	Change in Net Assets Inc (Decr)
<b>30 - School and Public Lands</b>									
Company 3001 - Public Lands Weed and Pest Fund	316	287,787.86	287,787.86	-	287,787.86	324,530.34	336,742.48	-	(12,212.14)
Company 3009 - Public Buildings Fund	317	-	1,076,574.66	-	1,076,574.66	112,702.31	-	-	112,702.31
Company 3108 - Escheated Personal Property Fund	318	-	307,736.76	261,949.46	45,787.30	12,477.15	-	-	12,477.15
Company 5018 - Human Services	319	-	4,932,287.72	-	4,932,287.72	127,610.58	-	-	127,610.58
Company 5018 - Permanent Fund	320	-	44,765,099.22	-	44,765,099.22	1,249,495.47	-	-	1,249,495.47
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Blind and Visually Impaired support fund	321	-	2,137,524.91	-	2,137,524.91	55,303.09	-	-	55,303.09
Company 8010 - Permanent Fund - Interest and Income	322	-	94,623,152.02	94,623,152.02	-	-	-	-	-
Company 8610 - Common School - Permanent Fund	323	-	215,916,225.85	-	215,916,225.85	13,976,958.45	-	-	13,976,958.45
Company 8610 - Common School - Interest and Income	324	-	15,415,371.61	-	15,415,371.61	15,599,538.34	12,809,869.20	-	2,789,669.14
<b>31 - Secretary of State</b>									
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	326	25,000.00	25,000.00	-	25,000.00	817,838.00	678,413.84	(139,424.16)	-
<b>320 - State Treasurer</b>									
Company 3062 - Teen Court Grant Program Fund	328	243.96	243.96	-	243.96	242.50	-	-	242.50
Company 8000 - Agency Fund	329	754,618.81	754,618.81	754,618.81	-	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	330	50,000.00	50,000.00	-	50,000.00	40,883,113.17	40,883,113.17	-	-
<b>321 - State Investment Council</b>									
Company 3017 - Investment Council Expense Fund	332	2,949,332.01	2,949,332.01	-	2,949,332.01	17,023,643.68	16,446,103.43	-	577,540.25
Company 8000 - Agency Fund	333	147,620,631.02	147,620,631.02	147,620,631.02	-	-	-	-	-
<b>33 - State Auditor</b>									
Company 8000 - Agency Fund	335	9,518,438.09	9,518,438.09	9,518,438.09	-	-	-	-	-

## Balance in State's Cash Flow Portfolio

Fund	June 2022	June 2023	June 2024
<b>General Fund:</b>			
Company 1000 - Budget Reserve Fund	169,583,491.90	176,760,689.70	108,298,383.70
Company 1000 - General Revenue Replacement Fund	137,499,726.01	62,115,881.77	133,724,048.70
Company 1000 - State General Fund	541,146,478.49	587,721,982.66	521,650,511.20
<b>Federal Funds:</b>			
Company 2000 - Federal Stimulus Funds (COVID-19)	963,253,051.36	827,751,790.37	637,707,159.76
Company 2002 - DANR Federal	(2,563,712.98)	(2,075,949.52)	(2,364,713.75)
Company 2002 - DANR Indirect Costs	1,098.55	208,095.69	188,205.12
Company 2003 - Dept. of Human Services Federal	(3,760,376.60)	(1,751,959.11)	(3,271,325.56)
Company 2003 - Dept. of Human Services Indirect Costs	250,000.00	250,000.00	250,000.00
Company 2004 - Dept. of Social Services Federal	(8,010,217.16)	(3,980,285.80)	(5,302,626.83)
Company 2005 - Governor's Office Federal	5,757,919.71	25,677,652.80	4,327,450.57
Company 2006 - Attorney General Federal	(538,635.72)	(301,133.34)	(876,618.49)
Company 2007 - Secretary of State Federal	10,192,156.41	10,806,731.49	11,295,338.66
Company 2010 - Arts and History Federal	(88,710.44)	(108,520.09)	(261,221.75)
Company 2011 - State Auditor Federal	-	-	-
Company 2012 - Dept. of Labor Federal	4,104,903.38	3,878,923.16	2,597,015.83
Company 2012 - Dept. of Labor Federal Indirect Costs	772,523.85	744,738.41	693,949.28
Company 2015 - Dept. of Revenue Federal	(372,954.50)	(191,481.50)	-
Company 2016 - Public Utilities Commission Federal	(73,950.38)	(75,737.93)	(119,065.81)
Company 2018 - Dept. of Health Federal	543,375.79	181,736.35	959,708.16
Company 2018 - Dept. of Health Indirect Costs	231,692.67	242,587.88	79,909.97
Company 2019 - Dept. of Agriculture Federal	-	-	-
Company 2019 - Dept. of Agriculture Indirect Costs	-	-	-
Company 2021 - Dept. of Corrections Federal	(10,916.17)	(53,377.39)	(39,558.15)
Company 2023 - Dept. of Game, Fish and Parks Federal	(157,550.27)	(703,676.45)	(546,283.44)
Company 2024 - Dept. of Education Federal	562,651.66	576,337.77	2,315,207.05
Company 2024 - Dept. of Education Indirect Costs	(313.82)	139,785.75	181,581.52
Company 2025 - Dept. of Military and Veterans Affairs Federal	(4,217,446.76)	(8,131,201.34)	(6,556,389.71)
Company 2026 - Animal Industry Board Federal	(222,623.08)	(132,481.98)	(434,021.85)
Company 2027 - Public Safety Federal	(1,875,786.66)	(864,526.96)	(1,617,381.12)
Company 2028 - Educational Telecommunications Federal	(4,720.82)	-	-
Company 2029 - Game and Fish Federal	(1,755,029.59)	(2,670,324.92)	(252,447.29)
Company 2030 - Dept. of Military Federal Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	14,705.75	-	-
Company 2033 - Transportation Federal	19,070,300.38	19,703,999.87	20,032,897.58
Company 2034 - Institutional M & R Federal Fund	2,508,739.95	1,924,346.78	2,124,686.34
Company 2035 - Emergency Management Federal	(2,829,316.24)	(10,643,500.40)	(2,373,210.91)
Company 2037 - Veterans' Affairs Federal Fund	(1,648,689.88)	(828,729.01)	(360,400.83)
<b>Other Funds:</b>			
Company 3000 - 24/7 Sobriety Fund	576,011.20	614,253.19	624,834.31
Company 3000 - Attorney General Other	11,322,477.18	14,199,039.14	13,317,105.75
Company 3000 - Drug Control Fund	65,442.77	101,174.15	218,219.44
Company 3001 - Public Lands Weed and Pest Fund	271,316.39	300,000.00	287,787.86
Company 3002 - Wheat Commission	1,031,226.67	1,601,648.66	1,470,852.68
Company 3006 - Tourism Promotion Fund	5,695,337.41	8,408,501.18	9,954,789.03
Company 3007 - State Capital Construction Fund	-	-	-
Company 3007 - Statewide M&R Fund	852,822.29	-	6,217.26
Company 3008 - SDPB/Tower Rent	313,686.07	280,520.54	249,552.97
Company 3010 - 911 Telecommunicator Training Fund	(223,967.20)	(215,403.77)	(125,909.55)
Company 3010 - Law Enforcement Officers Training Fund	(263,307.52)	375,372.00	697,158.19
Company 3012 - Board of Bar Examiners	54,169.11	46,028.72	72,989.95
Company 3012 - Court Appointed Special Advocates Fund	1,004,628.63	1,002,791.32	824,100.64
Company 3012 - Court Automation Fund	5,703,993.25	5,432,416.50	4,977,215.95
Company 3012 - Court Security Fund	5,000,000.00	4,877,757.70	4,564,733.89
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	25,000.00	25,000.00	25,000.00
Company 3014 - Telephone Solicitation Fund	42,128.13	38,990.67	32,124.69
Company 3015 - Private Activities Bond Fund	323,495.77	158,915.81	478,463.67
Company 3016 - Employer's Investment in South Dakota's Future Fund	63,504,907.00	80,659,076.59	79,715,224.94
Company 3017 - Investment Council Expense Fund	2,855,261.26	2,371,791.76	2,949,332.01
Company 3021 - State Veterans' Home Operating Fund	2,814,449.67	625,559.01	397,443.28
Company 3021 - Veterans' Home Capital Fund	2,472,123.28	2,611,761.19	2,251,412.97
Company 3022 - South Dakota Appraisal Management Companies Fund	-	-	231,860.42
Company 3022 - Dept of Labor Admin Fund	-	-	8,113.34
Company 3022 - SD Real Estate Appraiser Fund	-	-	306,296.67
Company 3023 - Correctional Health Future Funds	-	306,808.83	306,808.83
Company 3025 - Tribal Relations Other Funds	258,820.59	345,833.75	154,033.75
Company 3026 - SD Public Broadcasting - Other	44,824.63	222,217.47	28,328.16
Company 3027 - SDPB - PBC	1,003,350.20	250,010.70	233,324.93

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

Fund	June 2022	June 2023	June 2024
Company 3028 - Equal Access to Our Courts Fund	225,321.74	132,462.09	39,714.91
Company 3029 - Extraordinary Litigation Fund	962,410.94	1,799,865.30	595,527.34
Company 3030 - Employment Security Contingency Fund	690,972.85	741,422.64	783,957.62
Company 3035 - Dakota Cement Life and Workers' Compensation	178,414.94	171,693.64	179,555.11
Company 3035 - State Employees Benefits Plan Fund	44,922,853.59	39,792,656.18	38,114,287.78
Company 3035 - State Employees Workers' Compensation Program Fund	7,387,018.14	8,397,099.86	8,735,405.41
Company 3036 - Petroleum Release Compensation Fund	6,311,123.11	6,000,000.00	6,000,000.00
Company 3037 - South Dakota Gaming Commission Fund	6,497,609.79	6,319,580.70	6,785,443.93
Company 3039 - Reimbursement for Referee Services	-	-	-
Company 3040 - Highway Fund	136,228,617.33	118,337,789.04	102,654,050.08
Company 3040 - Local Bridge Improvement Grant Fund	43,601,523.11	47,593,489.18	44,519,062.54
Company 3041 - State Aeronautics Fund	9,108,922.30	12,306,006.31	13,045,442.79
Company 3042 - Railroad Administration Fund	542,203.81	386,668.90	213,265.58
Company 3044 - Local Government Transportation Technology Transfer Fund	544,471.42	576,435.66	325,000.00
Company 3044 - Railroad Trust Fund	46,797,953.79	50,547,147.23	60,920,005.27
Company 3046 - DHS - Other Fees	451,582.83	632,858.24	545,648.67
Company 3046 - Fund for Registration of Interpreters for the Deaf	(11,457.30)	(14,409.12)	(20,844.86)
Company 3046 - Prescription Drug Plan Fund	488,785.81	603,708.25	880,897.16
Company 3047 - Health Special Services Fund	3,901,542.94	4,161,641.32	4,811,423.35
Company 3048 - Boiler Inspection Fund	54,276.89	91,114.47	87,365.12
Company 3049 - Tobacco Prevention and Reduction Trust Fund	1,384,611.67	1,786,454.07	1,437,092.77
Company 3050 - Agricultural Mediation Operating Fund	44,774.47	12,920.19	10,640.02
Company 3050 - Apiary Fund	134,960.33	47,215.95	48,911.02
Company 3050 - Dairy Inspection Fund	164,061.57	225,266.14	199,063.14
Company 3050 - Environment and Natural Resources Fee Fund	2,642,856.61	2,932,052.40	4,067,830.72
Company 3050 - Feed and Remedy Fund	661,030.01	1,013,483.39	1,216,440.26
Company 3050 - Fertilizer Fund	672,635.15	629,634.48	600,660.33
Company 3050 - Hemp Regulatory Program Fund	49,012.50	39,761.80	68,976.29
Company 3050 - Honey Industry Fund	6,026.77	9,011.82	16,420.08
Company 3050 - Japanese Beetle	(5.56)	-	-
Company 3050 - Not Identified	2,388.02	38,241.55	28,434.88
Company 3050 - Nursery Fund	348,492.56	393,488.64	426,919.25
Company 3050 - Pesticide Regulatory Fund	843,137.40	1,180,166.10	1,280,728.70
Company 3050 - Seed Fund	96,113.82	110,941.27	103,445.89
Company 3050 - VW Settlement	(53.68)	(78.26)	0.01
Company 3050 - Weed and Pest Control Fund	971,267.88	1,111,085.38	1,240,401.06
Company 3052 - Rural Rehabilitation Fund	5,498,033.78	5,809,053.10	6,210,988.19
Company 3052 - South Dakota Certified Beef Fund	-	-	-
Company 3052 - Value Added Finance Authority	1,609.06	-	-
Company 3053 - American Dairy Association	482,656.92	388,737.62	324,866.23
Company 3054 - Oilseeds Fund	1,037,879.84	949,486.27	873,655.26
Company 3054 - Pulse Crops Fund	282,050.69	273,519.53	240,219.98
Company 3054 - Soybean Research and Promotion	11,198,676.73	10,638,649.19	10,479,734.08
Company 3055 - Corn Utilization Council	5,854,554.93	6,669,524.61	6,076,675.91
Company 3056 - Forestry Fund	66,751.61	71,775.63	33,383.00
Company 3056 - Wildland Fire Revolving Fund	339,842.92	493,252.09	605,686.26
Company 3057 - Brand Fund	1,962,450.93	1,806,821.71	1,538,050.25
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	958,752.86	887,660.61	541,527.34
Company 3059 - State Fire Suppression Special Revenue Fund	(7,602,102.07)	(5,267,203.43)	(6,121,658.24)
Company 3061 - Conservation District Special Revenue Fund	3,039,186.17	2,575,318.83	2,397,550.28
Company 3062 - Teen Court Grant Program Fund	20,734.72	1.46	243.96
Company 3063 - Coordinated Natural Resources Conservation Fund	1,314,475.12	1,361,512.18	1,391,278.59
Company 3063 - Pesticide Recycling and Disposal Fund	499,894.03	503,338.26	534,948.06
Company 3064 - DHS Other Funds	144,548.28	216,941.64	392,968.22
Company 3072 - Environment and Natural Resources Fee Fund	-	-	-
Company 3073 - Water and Environment Fund	29,738,827.34	30,785,415.00	34,752,729.51
Company 3074 - Board of Certification Fund	5,494.90	8,375.89	18,814.40
Company 3074 - Other Activities	(574,986.03)	(44,273.56)	(206,689.29)
Company 3075 - Clean Water State Revolving Fund	-	-	-
Company 3075 - Drinking Water State Revolving Fund	-	-	-
Company 3075 - Environmental Livestock Cleanup Fund	1,528,756.54	1,564,911.17	1,608,735.85
Company 3075 - Hazardous Waste Revolving Fund	5.32	133.42	134.28
Company 3075 - VW Settlement	2,985,173.57	1,519,566.41	2,142,933.22
Company 3075 - Reclamation Fund	19,544,689.17	19,969,761.68	20,512,958.57
Company 3075 - Regulated Substance Response Fund	4,386,807.78	4,224,753.27	4,287,330.61
Company 3075 - Well Rehabilitation and Plugging Subfund	24,262.62	24,785.40	25,328.14
Company 3076 - License Plate Revolving Fund	4,921,614.71	2,015,866.56	1,823,027.63
Company 3076 - Sales and Use Tax Collection Fund	-	-	-
Company 3078 - Cigarette Stamp Purchasing Fund	59,030.33	59,250.29	60,890.82
Company 3078 - Ethanol Fuel Fund	100,000.00	-	-
Company 3079 - Opioid Abatement and Remediation Fund	-	2,723,983.04	14,640,035.36

## Balance in State's Cash Flow Portfolio

Fund	June 2022	June 2023	June 2024
Company 3079 - Prescription Drug Plan Fund	4,774.43	23,985.60	20,328.92
Company 3079 - SS-Other/Local Donated	9,781,180.83	10,045,832.67	9,937,939.88
Company 3090 - SDRS Supplemental Retirement Admin	13,499.96	13,945.55	15,767.36
Company 3091 - Other	4,160,695.29	4,382,711.98	4,481,192.11
Company 3091 - Telecommunication Fund for Other Disabilities	359,311.12	181,121.09	9,999.82
Company 3091 - Telecommunication Fund for the Deaf	2,435,359.36	2,602,011.56	2,799,332.45
Company 3113 - Maintenance of Buildings and Grounds	1,405,524.45	1,911,756.69	(174,352.11)
Company 3121 - Game, Fish and Parks Administration	102,913.87	47,901.68	86,059.64
Company 3122 - Department of Game, Fish and Parks Fund	13,357,864.57	5,640,156.99	13,242,741.68
Company 3123 - Animal Damage Control Fund	41,256.95	40,834.19	49,110.19
Company 3124 - Land Acquisition and Development Fund	20,740.53	20,919.83	-
Company 3125 - Custer State Park Bond Redemption Fund	2,057,959.35	137,900.34	1,177,842.76
Company 3125 - Custer State Park Improvement Fund	315,951.17	318,681.46	325,734.09
Company 3125 - HMC Natural Resources Recovery Fund	676,998.86	682,850.00	697,961.91
Company 3125 - Parks and Recreation Fund	607,539.99	946,085.65	(1,609,890.77)
Company 3126 - Snowmobile Trails Fund	916,255.72	552,246.32	702,109.11
Company 3128 - Grain and Warehouse Fund	330,490.72	342,935.64	351,884.85
Company 3128 - Gross Receipts Tax fund	2,986,336.90	3,059,077.28	2,671,637.16
Company 3128 - One-Call Notification Fund	1,199,920.43	1,192,787.34	-
Company 3128 - Pipeline Safety Account	142,602.26	125,813.90	160,807.90
Company 3138 - Dept. of Education Other	10,370,776.95	11,317,683.38	10,875,659.06
Company 3138 - Hagen-Harvey Memorial Scholarship	933,933.71	924,536.82	914,583.21
Company 3138 - Professional Teachers Practices and Standards Commission	130,216.02	116,357.56	6,578.16
Company 3138 - State Institute Fund	308,726.46	353,625.26	534,998.49
Company 3139 - Archeological Research Center	1,187,799.25	1,388,968.02	1,632,242.37
Company 3139 - Historical Society Special Revenue Fund	241,542.56	223,804.32	293,485.71
Company 3139 - Other Activities	395,575.79	310,558.74	149,665.70
Company 3143 - Arts - Donations and Receipts	1,118,187.23	1,344,836.51	1,415,481.53
Company 3144 - S.D. 911 Coordination Fund	11,323,682.23	10,101,104.58	9,908,316.88
Company 3144 - Special Emergency and Disaster Special Revenue Fund	(5,621,997.47)	(5,118,001.23)	(8,326,358.31)
Company 3145 - Historical Preservation Loan and Grant Fund	234,080.90	260,682.69	252,198.25
Company 3146 - State Library	8,085.95	9,519.18	10,262.63
Company 3147 - National Guard Museum and State Weapons Collection Fund	194,799.45	196,483.05	200,831.34
Company 3148 - General Militia Fund and Special Militia Fund	332,542.69	365,648.87	282,189.06
Company 3149 - State Veteran's Cemetery Operating Fund	200,789.00	405,814.46	636,456.56
Company 3149 - Veterans Affairs Division Special Revenue Fund	1,076,764.30	803,421.27	674,338.64
Company 3150 - Other Disease Control	630,202.96	630,202.96	590,122.38
Company 3151 - Livestock Disease Emergency Fund	1,602,796.91	1,881,820.83	2,247,984.26
Company 3177 - State Motor Vehicle Fund	7,970,062.83	8,079,083.79	6,087,225.82
Company 3178 - Energy Conservation Loan Special Revenue Fund	7,682,980.43	7,813,465.73	7,456,814.60
Company 3178 - Ethanol Infrastructure Incentive Fund	518,351.60	774,116.30	1,000,000.00
Company 3178 - GOED Special Revenue Fund	7,345,596.14	7,954,156.97	8,494,142.27
Company 3178 - Rural Broadband Fund	39,599.79	39,599.79	39,599.79
Company 3181 - Banking Special Revenue Fund	-	-	-
Company 3183 - South Dakota Appraisal Management Companies Fund	308,662.26	286,582.21	-
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	933.85	941.93	962.78
Company 3183 - SD Insurance Producers Continuing Education	120,612.24	111,197.27	93,685.16
Company 3183 - SD Real Estate Appraiser Fund	252,221.63	274,426.11	-
Company 3183 - Securities Operating Fund	14,750.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	181,697.62	186,393.24	163,750.69
Company 3184 - Motorcycle Safety	1,181,984.52	1,276,399.35	1,126,451.22
Company 3184 - One-Call Notification Fund	-	-	1,204,124.17
Company 3184 - Other	337,853.70	465,346.04	626,431.41
Company 3184 - Victim's Compensation	948,668.83	924,712.20	1,048,348.12
Company 3185 - South Dakota-Bred Racing Fund	168,848.42	139,118.11	112,956.51
Company 3185 - Special Racing Revolving Fund	171,310.69	149,219.94	112,098.62
Company 3186 - Economic Development Partnership Fund	259,411.82	40,927.59	46,103.63
Company 3187 - Local Infrastructure Improvement Grant Fund	6,150,762.13	6,313,387.59	6,372,166.27
Company 3188 - SD Housing Infrastructure Fund	-	150,007,848.20	142,826,468.54
Company 3188 - SD Housing Opportunity Fund	150,000,000.00	-	(35,487.67)
Company 3189 - Workforce Education Fund	2,379,211.45	2,429,624.51	1,617,487.13
Company 3194 - Peace Fund	80,583.00	-	-
Company 3195 - Obligation Recovery Center	654.26	2,188.88	497.21
Company 3208 - Performance Improvement Fund	-	-	0.17
Company 5008 - City/County M&R	63,585.62	65,538.65	75,449.38
Company 5016 - Redfield Resident Investment	152,772.49	124,217.97	102,485.63
Company 5017 - Resident Trust Fund	57,684.75	58,183.13	59,470.75
Company 6001 - Data Processing Internal Service Fund	5,231,424.34	544,007.26	5,477,569.78
Company 6002 - Capitol Communications Systems Internal Service Fund	2,742,142.99	2,287,749.68	698,367.92
Company 6003 - Records Management Internal Service Fund	213,915.94	200,531.75	127,569.60

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

Fund	June 2022	June 2023	June 2024
Company 6004 - Buildings and Grounds	1,599,713.93	240,396.51	426,870.33
Company 6005 - Central Mail Services Fund	790,586.20	507,221.38	377,443.36
Company 6007 - Central Duplicating	230,182.50	414,738.87	511,874.10
Company 6008 - Fleet & Travel Management	1,081,018.42	665,280.57	(875,774.35)
Company 6009 - Human Resources - Labor & Mgmt.	594,038.90	799,859.14	1,320,749.74
Company 6010 - Budgetary Accounting Fund	4,273,568.23	5,444,824.92	6,339,444.78
Company 6011 - Dakota Digital Network	503,215.14	543,330.03	415,653.18
Company 6012 - Special Aviation Internal Service Fund	2,074,889.60	1,925,390.23	2,180,744.30
Company 6013 - Building Authority	12,792,248.03	2,156,234.36	1,091,084.37
Company 6014 - Public Entity Pool for Liability	10,132,666.53	10,992,787.38	10,819,073.84
Company 6015 - Procurement Management Internal Service Fund	141,322.85	206,369.93	173,810.72
Company 6016 - State Engineer	536,944.63	286,965.13	587,951.36
Company 6018 - State Laboratory Fund	3,569,491.41	2,861,322.47	2,310,297.97
Company 6019 - BOA Support Services	466,077.46	439,544.35	456,176.63
Company 6021 - Property Management Internal Service Fund	93,179.45	7,015.77	(14,828.21)
Company 6022 - Public Safety Inspections Fund	266,994.27	270,553.85	153,222.03
Company 6502 - Radio Communications Fund	5,156,250.85	752,151.64	877,918.50
Company 6503 - Board of Certified Professional Midwives	1,106.23	2,618.62	1,745.33
Company 6503 - Board of Abstractors	355,915.32	358,031.35	368,427.00
Company 6503 - Board of Accountancy	414,130.17	396,641.97	352,603.78
Company 6503 - Board of Alcohol and Drug Professionals	63,369.04	73,293.16	153,157.68
Company 6503 - Board of Barber Examiners	34,795.19	32,046.54	23,240.80
Company 6503 - Board of Chiropractic Examiners	365,158.14	321,754.65	282,749.14
Company 6503 - Board of Counselor Examiners	202,492.41	359,459.66	330,637.53
Company 6503 - Board of Dentistry	596,516.74	537,340.72	491,202.07
Company 6503 - Board of Examiners for Speech-Language Pathology	229,101.84	220,468.75	258,049.32
Company 6503 - Board of Examiners in Optometry	113,607.19	104,787.20	95,131.32
Company 6503 - Board of Examiners of Psychologists	125,606.29	128,978.02	136,719.22
Company 6503 - Board of Funeral Service	121,118.26	94,801.76	81,458.05
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	108,664.73	112,851.01	119,665.03
Company 6503 - Board of Massage Therapy	18,754.83	27,009.84	18,028.43
Company 6503 - Board of Medical & Osteopathic Examiners	7,149,654.06	8,457,286.81	5,280,352.65
Company 6503 - Board of Nursing	980,461.07	1,291,526.08	1,469,347.76
Company 6503 - Board of Nursing Facility Administrators	29,980.07	59,789.24	26,978.48
Company 6503 - Board of Pharmacy	431,884.44	248,631.57	255,109.48
Company 6503 - Board of Physical Therapy	-	-	1,226,130.64
Company 6503 - Board of Podiatry Examiners	29,329.43	25,867.18	26,495.73
Company 6503 - Board of Social Work Examiners	315,840.91	368,475.94	441,735.53
Company 6503 - Board of Veterinary Medical Examiners	211,341.44	240,816.48	212,421.48
Company 6503 - Boxing Commission	130,859.15	114,810.03	105,399.99
Company 6503 - Cosmetology Commission	216,667.58	227,992.76	170,977.16
Company 6503 - Electrical Commission	1,526,054.93	1,202,620.21	553,161.29
Company 6503 - Health Board Administration	(15,219.78)	51.72	51.72
Company 6503 - Insurance Fraud Prevention Unit Fund	28,429.01	272,618.43	370,644.75
Company 6503 - Plumbing Commission	545,535.99	438,137.35	394,097.30
Company 6503 - SD Board of Technical Professions	840,642.84	930,885.94	850,864.82
Company 6503 - SD Real Estate Commission	622,770.13	719,558.48	758,711.48
Company 6504 - Prison Industries Revolving Fund	422,342.70	500,000.00	500,000.00
Company 6507 - South Dakota Rodent Control Fund	23,248.90	21,068.72	20,258.30
Company 6508 - DHS Canteen Fund	68,429.54	67,655.45	65,924.78
Company 6509 - Special State Flag Account	3,794.35	15,022.21	18,076.27
Company 6510 - Revolving Economic Development and Initiative Fund	104,294,086.78	89,413,594.62	98,788,072.74
Company 6511 - Federal Surplus Property	611,113.39	639,408.25	462,135.64
Company 6515 - State Fair Fund	1,346,202.17	2,815,906.93	48,121.05
Company 6516 - Lottery Operating Fund	9,196,333.05	12,333,659.73	11,850,092.72
Company 6516 - Video Lottery Operating Fund	3,931,244.91	4,435,786.49	5,131,986.87
Company 6518 - Science and Technology Authority	11,043,583.41	24,014,490.87	17,584,858.15
Company 6525 - Subsequent Injury Fund	1,200,887.22	739,964.14	339,576.79
Company 6526 - Banking Special Revenue Fund	6,920,863.00	7,378,936.76	7,317,345.88
Company 6526 - Insurance Examination Fund	5,304,748.73	5,327,531.79	5,790,328.64
Company 8000 - Agency Funds	180,491,275.02	247,380,853.38	331,426,128.97
Company 8015 - Reinvestment Payment Fund	-	1,926,120.00	4,494,352.76
Company 8301 - State Workers Unemployment Compensation	271,881.40	138,864.70	176,054.01
Company 8302 - Antitrust Special Revenue Fund	426,288.61	224,205.55	214,235.07
Company 8303 - Drug Screening	-	-	-
Company 8303 - Other	276,381.72	171,725.56	12,927.17
Company 8304 - Private Workers Compensation	1,146,847.81	1,253,932.07	934,131.14
Company 8311 - HSC Resident Investment	167,503.81	178,276.46	189,904.36
Company 8311 - Unclaimed Funds Account	4,960.28	2,304.10	7,081.16
Company 8313 - Child Care Fund	138,236.86	95,385.16	30,860.39
Company 8314 - DHS/SBVI Business Enterprise Program	202,709.90	225,801.97	226,577.20

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

Fund	June 2022	June 2023	June 2024
Company 8316 - PUC Regulatory Assessment Fee Fund	(37,294.84)	(208,799.58)	(36,006.30)
Company 8324 - Unclaimed Property Trust Fund	50,000.00	50,000.00	50,000.00
Company 8328 - Children's Trust Fund	11,523.94	4,371.92	4,573.96
Company 8501 - Build SD Scholarship Administration	-	201.16	221.22
Company 8501 - Technical College Equipment Fund	216,563.84	216,563.84	216,563.84
Company 8501 - Postsecondary Technical College M&R	-	0.45	-
Company 8501 - Tuition Subaccount Fund	0.61	0.61	-
Company 8901 - S.D. Retirement System Pension	9,510,362.56	7,823,763.55	8,257,387.55
Company 9011 - Dept. of Labor Other	-	-	11,033.34
Company 9012 - Research Proof-of-Concept Fund	23,449.65	23,449.65	48,449.65
Company 9013 - Liability Captive Insurance Company - STA	2,925,269.88	3,124,392.73	3,329,437.48
Company 9028 - Liability Captive Insurance Company Fund	2,491,591.43	2,534,765.57	2,607,368.28
Company 9029 - Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund	2,132,722.65	1,702,071.77	1,743,679.34
Company 9034 - Property & Casualty Captive Insurance Company Fund	6,182,420.42	6,028,821.54	9,085,151.92
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	2,039,547.67	2,076,734.01	2,146,530.13
Company 9047 - Legislative Contingency Fund	1,545,457.85	1,545,457.85	1,545,457.85
Company 9057 - IT Modernization Fund	8,912,966.31	4,773,719.37	9,392,644.90
Company 9070 - Incarceration Construction Fund	16,640,449.00	365,564,119.00	612,267,115.26
Company 9000 - Warrant Imprest Fund	31,045,806.01	38,924,901.53	38,904,888.75
Various - Board of Regents	290,280,250.89	298,469,789.89	295,099,414.33
Held in State's Cash Flow Portfolio	<u>3,358,775,070.55</u>	<u>3,635,555,703.68</u>	<u>3,706,177,560.40</u>



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	325,618.43	323,495.77	158,915.81	478,463.67
2 Total Assets	325,618.43	323,495.77	158,915.81	478,463.67
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	325,618.43	323,495.77	158,915.81	478,463.67
8 Total Fund Equity	325,618.43	323,495.77	158,915.81	478,463.67
9 Total Liabilities and Fund Equity	325,618.43	323,495.77	158,915.81	478,463.67
10				
11				
12 Use of Money and Property	3,678.68	1,723.64	1,055.69	2,620.75
13 Sales and Services	313,544.58	311,421.92	146,841.96	466,389.82
14 Total Revenue	317,223.26	313,145.56	147,897.65	469,010.57
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	(333,792.93)	(315,268.22)	(312,477.61)	(149,462.71)
24 Net Transfers	(333,792.93)	(315,268.22)	(312,477.61)	(149,462.71)
25				
26 Net Change	(16,569.67)	(2,122.66)	(164,579.96)	319,547.86
27				
28 Beginning Fund Equity	342,188.10	325,618.43	323,495.77	158,915.81
29 Ending Equity	325,618.43	323,495.77	158,915.81	478,463.67

**Company:** 3015

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

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

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	46,375,807.58	63,504,907.00	80,659,076.59	79,715,224.94
2 Total Assets	46,375,807.58	63,504,907.00	80,659,076.59	79,715,224.94
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	8,400,000.00	-	7,793,000.00	9,274,926.66
8 Unreserved Fund Balance	37,975,807.58	63,504,907.00	72,866,076.59	70,440,298.28
9 Total Fund Equity	46,375,807.58	63,504,907.00	80,659,076.59	79,715,224.94
10 Total Liabilities and Fund Equity	46,375,807.58	63,504,907.00	80,659,076.59	79,715,224.94
11				
12				
13 Taxes	16,700,639.94	22,562,285.61	24,404,266.92	24,584,207.68
14 Use of Money and Property	553,337.11	509,433.33	417,886.83	1,516,242.72
15 Sales and Services	-	-	-	-
16 Other Revenue	106,148.96	81,399.96	42,699.98	1,275.00
17 Total Revenue	17,360,126.01	23,153,118.90	24,864,853.73	26,101,725.40
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	175,000.00	-	4,049,747.79	3,450,252.21
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	2,988,946.21	5,994,123.66	3,660,936.35	9,002,755.87
24 Capital Outlay	-	-	-	-
25 Total Expenditures/Expenses	3,163,946.21	5,994,123.66	7,710,684.14	12,453,008.08
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(96,064.41)	(29,895.82)	-	(14,592,568.97)
29 Net Transfers In (Out)	(96,064.41)	(29,895.82)	-	(14,592,568.97)
30				
31 Net Change	14,100,115.39	17,129,099.42	17,154,169.59	(943,851.65)
32				
33 Beginning Fund Equity	32,275,692.19	46,375,807.58	63,504,907.00	80,659,076.59
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	46,375,807.58	63,504,907.00	80,659,076.59	79,715,224.94

**Company:** 3016

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

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

**Fund Type:** Special Revenue

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

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

**Governors Office of Economic Development**

**State Accounting System - Other Fund Balances**

**Company 3052 - Rural Rehabilitation Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	4,557,411.93	5,498,033.78	5,809,053.10	6,210,988.19
2 Loans and Notes Receivable	4,121,929.31	3,516,736.79	3,379,242.73	3,351,090.55
3 Total Assets	<u>8,679,341.24</u>	<u>9,014,770.57</u>	<u>9,188,295.83</u>	<u>9,562,078.74</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	8,679,341.24	9,014,770.57	9,188,295.83	9,562,078.74
10 Total Fund Equity	<u>8,679,341.24</u>	<u>9,014,770.57</u>	<u>9,188,295.83</u>	<u>9,562,078.74</u>
11 Total Liabilities and Fund Equity	<u>8,679,341.24</u>	<u>9,014,770.57</u>	<u>9,188,295.83</u>	<u>9,562,078.74</u>
12				
13				
14 Taxes	-	-	-	-
15 Licenses, Permits and Fees	-	-	-	-
16 Use of Money and Property	290,175.90	200,429.33	158,575.97	128,202.28
17 Sales and Services	-	-	-	-
18 Other Revenue	135,000.00	135,000.00	135,000.00	265,935.83
19 Total Revenue	<u>425,175.90</u>	<u>335,429.33</u>	<u>293,575.97</u>	<u>394,138.11</u>
20				
21 Personal Services and Benefits	41,321.03	-	490.24	17,156.90
22 Travel	-	-	-	-
23 Contractual Services	8,084.05	-	1,943.17	3,198.30
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	176,124.31	-	117,617.30	-
26 Capital Outlay	-	-	-	-
27 Other Expense	-	-	-	-
28 Bad Debts Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>225,529.39</u>	<u>-</u>	<u>120,050.71</u>	<u>20,355.20</u>
30				
31 Transfers In	-	-	-	168.58
32 Transfers Out	-	-	-	(168.58)
33 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	199,646.51	335,429.33	173,525.26	373,782.91
36				
37 Beginning Fund Equity	8,479,694.73	8,679,341.24	9,014,770.57	9,188,295.83
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>8,679,341.24</u>	<u>9,014,770.57</u>	<u>9,188,295.83</u>	<u>9,562,078.74</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.

**Governors Office of Economic Development**

**State Accounting System - Other Fund Balances**

**Company 3052 - Value Added Finance Authority**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,549.82	1,609.06	-	-
2 Loans and Notes Receivable	-	-	-	-
3 Total Assets	<u>3,549.82</u>	<u>1,609.06</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	3,549.82	1,609.06	-	-
10 Total Fund Equity	<u>3,549.82</u>	<u>1,609.06</u>	<u>-</u>	<u>-</u>
11 Total Liabilities and Fund Equity	<u>3,549.82</u>	<u>1,609.06</u>	<u>-</u>	<u>-</u>
12				
13				
14 Licenses, Permits and Fees	-	-	-	-
15 Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16				
17 Personal Services and Benefits	658.59	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	514.44	1,940.76	1,609.06	-
20 Supplies and Materials	19.73	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	<u>1,192.76</u>	<u>1,940.76</u>	<u>1,609.06</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	(1,192.76)	(1,940.76)	(1,609.06)	-
30				
31 Beginning Fund Equity	4,742.58	3,549.82	1,609.06	-
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>3,549.82</u>	<u>1,609.06</u>	<u>-</u>	<u>-</u>

**Company:** 3052

**Company Name:** Rural Rehabilitation

**Fund Name:** Value Added Finance Authority

**Fund Type:** Enterprise

**Purpose:** SDCL 1-53-35 established the Board of Economic Development as the administrator of the value added agriculture subfund. Source: Fees, bonds or other revenue as authorized by the authority. Use: To make grants or loans for agricultural development, feasibility studies, or marketing.

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

**Other Information:** This fund was under Dept. of Agriculture prior to FY2020. The fund was repealed by SL 2020, ch 4, § 1 and is placed under the Economic Development Finance Authority.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,918,654.81	7,682,980.43	7,813,465.73	7,456,814.60
2 Loans and Notes Receivable	5,645,482.68	4,080,223.45	3,079,026.11	2,095,995.21
3 Advances to Other Funds	505,506.54	449,339.14	393,171.74	-
4 Advances to Component Units	-	-	1,010,369.70	3,072,245.65
5 Total Assets	<u>12,069,644.03</u>	<u>12,212,543.02</u>	<u>12,296,033.28</u>	<u>12,625,055.46</u>
6				
7 Accounts Payable	-	-	-	-
8 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9				
10 Reserve for Encumbrances	-	-	-	-
11 Unreserved Fund Balance	12,069,644.03	12,212,543.02	12,296,033.28	12,622,055.46
12 Total Fund Equity	<u>12,069,644.03</u>	<u>12,212,543.02</u>	<u>12,296,033.28</u>	<u>12,622,055.46</u>
13 Total Liabilities and Fund Equity	<u>12,069,644.03</u>	<u>12,212,543.02</u>	<u>12,296,033.28</u>	<u>12,622,055.46</u>
14				
15				
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	257,351.37	175,451.31	116,938.34	366,923.23
18 Administering Programs	-	-	-	-
19 Other Revenue	-	-	-	-
20 Total Revenue	<u>257,351.37</u>	<u>175,451.31</u>	<u>116,938.34</u>	<u>366,923.23</u>
21				
22 Personal Services and Benefits	19,251.08	31,868.41	32,716.49	39,791.51
23 Travel	-	-	-	-
24 Contractual Services	424.18	683.91	731.59	1,109.54
25 Supplies and Materials	-	-	-	-
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	-	-	-	-
28 Bad Debts Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>19,675.26</u>	<u>32,552.32</u>	<u>33,448.08</u>	<u>40,901.05</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	237,676.11	142,898.99	83,490.26	326,022.18
36				
37 Beginning Fund Equity	11,831,967.92	12,069,644.03	12,212,543.02	12,296,033.28
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>12,069,644.03</u>	<u>12,212,543.02</u>	<u>12,296,033.28</u>	<u>12,622,055.46</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	6,152,287.40	7,345,596.14	7,954,156.97	8,494,142.27
2 Loans and Notes Receivable	4,435,574.83	2,839,596.61	2,314,115.44	1,831,277.12
3 Total Assets	<u>10,587,862.23</u>	<u>10,185,192.75</u>	<u>10,268,272.41</u>	<u>10,325,419.39</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	2,000,000.00
9 Unreserved Fund Balance	10,587,862.23	10,185,192.75	10,268,272.41	8,325,419.39
10 Total Fund Equity	<u>10,587,862.23</u>	<u>10,185,192.75</u>	<u>10,268,272.41</u>	<u>10,325,419.39</u>
11 Total Liabilities and Fund Equity	<u>10,587,862.23</u>	<u>10,185,192.75</u>	<u>10,268,272.41</u>	<u>10,325,419.39</u>
12				
13				
14 Use of Money and Property	96,399.47	71,654.78	57,618.36	38,628.62
15 Sales and Services	30,682.78	33,934.16	46,770.00	70,129.30
16 Other Revenue	1,207,735.69	624,057.29	441,150.02	973,914.68
17 Total Revenue	<u>1,334,817.94</u>	<u>729,646.23</u>	<u>545,538.38</u>	<u>1,082,672.60</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	25,696.90	15,083.16	10,338.22	18,347.76
21 Contractual Services	407,545.85	645,577.69	169,490.88	753,705.93
22 Supplies and Materials	146,343.84	245,116.09	215,522.70	235,428.29
23 Grants and Subsidies	4,000.00	225,000.00	-	-
24 Capital Outlay	79.00	1,538.77	2,106.92	-
25 Other Expenses	-	-	65,000.00	18,043.64
26 Total Expenditures/Expenses	<u>583,665.59</u>	<u>1,132,315.71</u>	<u>462,458.72</u>	<u>1,025,525.62</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	751,152.35	(402,669.48)	83,079.66	57,146.98
33				
34 Beginning Fund Equity	9,836,709.88	10,587,862.23	10,185,192.75	10,268,272.41
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>10,587,862.23</u>	<u>10,185,192.75</u>	<u>10,268,272.41</u>	<u>10,325,419.39</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	336,920.81	518,351.60	774,116.30	1,000,000.00
2 Total Assets	336,920.81	518,351.60	774,116.30	1,000,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	336,920.81	518,351.60	774,116.30	1,000,000.00
9 Total Fund Equity	336,920.81	518,351.60	774,116.30	1,000,000.00
10 Total Liabilities and Fund Equity	336,920.81	518,351.60	774,116.30	1,000,000.00
11				
12 Taxes	175,057.92	181,460.81	255,802.76	273,389.04
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	175,057.92	181,460.81	255,802.76	273,389.04
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	34.80	30.02	38.06	51.14
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	34.80	30.02	38.06	51.14
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	(47,454.20)
28 Net Transfers In (Out)	-	-	-	(47,454.20)
29				
30 Net Change	175,023.12	181,430.79	255,764.70	225,883.70
31				
32 Beginning Fund Equity	161,897.69	336,920.81	518,351.60	774,116.30
33 Ending Equity	336,920.81	518,351.60	774,116.30	1,000,000.00

**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 FY2020 thru 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 began receiving a portion of the petroleum tank inspection fees beginning in FY2020.

**Governor's Office of Economic Development**

**State Accounting System - Other Fund Balances**

**Company 3178 - Rural Broadband Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	79,843.55	39,599.79	39,599.79	39,599.79
2 Total Assets	79,843.55	39,599.79	39,599.79	39,599.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	79,843.55	39,599.79	39,599.79	39,599.79
9 Total Fund Equity	79,843.55	39,599.79	39,599.79	39,599.79
10 Total Liabilities and Fund Equity	79,843.55	39,599.79	39,599.79	39,599.79
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	-	-	-	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	40,243.76	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	-	40,243.76	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	-	(40,243.76)	-	-
31				
32 Beginning Fund Equity	79,843.55	79,843.55	39,599.79	39,599.79
33 Ending Equity	79,843.55	39,599.79	39,599.79	39,599.79

**Company:** 3178

**Company Name:** Energy Conservation Fund

**Fund Name:** Rural Broadband Fund

**Fund Type:** Special Revenue

**Purpose:** SL 2019, SB 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	276,497.14	259,411.82	40,927.59	46,103.63
2 Total Assets	276,497.14	259,411.82	40,927.59	46,103.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	276,497.14	259,411.82	40,927.59	46,103.63
9 Total Fund Equity	276,497.14	259,411.82	40,927.59	46,103.63
10 Total Liabilities and Fund Equity	276,497.14	259,411.82	40,927.59	46,103.63
11				
12				
13 Use of Money and Property	12,486.60	6,298.86	2,536.62	5,176.04
14 Total Operating Revenue	12,486.60	6,298.86	2,536.62	5,176.04
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	171,764.00	23,384.18	221,020.85	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	171,764.00	23,384.18	221,020.85	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(159,277.40)	(17,085.32)	(218,484.23)	5,176.04
29				
30 Beginning Fund Equity	435,774.54	276,497.14	259,411.82	40,927.59
31 Ending Equity	276,497.14	259,411.82	40,927.59	46,103.63

**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 to 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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,685,400.27	6,150,762.13	6,313,387.59	6,372,166.27
2 Total Assets	5,685,400.27	6,150,762.13	6,313,387.59	6,372,166.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	612,679.00	969,882.75	756,250.00	672,270.00
8 Unreserved Fund Balance	5,072,721.27	5,180,879.38	5,557,137.59	5,699,896.27
9 Total Fund Equity	5,685,400.27	6,150,762.13	6,313,387.59	6,372,166.27
10 Total Liabilities and Fund Equity	5,685,400.27	6,150,762.13	6,313,387.59	6,372,166.27
11				
12				
13 Use of Money and Property	141,797.93	96,041.61	57,095.88	146,555.20
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	141,797.93	96,041.61	57,095.88	146,555.20
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	150,000.00	168,750.00	125,000.00	156,250.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	1,232,503.10	931,929.75	1,239,470.42	1,401,526.52
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	1,382,503.10	1,100,679.75	1,364,470.42	1,557,776.52
25				
26 Transfers In	1,470,000.00	1,470,000.00	1,470,000.00	1,470,000.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	1,470,000.00	1,470,000.00	1,470,000.00	1,470,000.00
29				
30 Net Change	229,294.83	465,361.86	162,625.46	58,778.68
31				
32 Beginning Fund Equity	5,456,105.44	5,685,400.27	6,150,762.13	6,313,387.59
33 Ending Equity	5,685,400.27	6,150,762.13	6,313,387.59	6,372,166.27

**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.

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

	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	150,007,848.20	142,826,468.54
2 Total Assets	<u>150,007,848.20</u>	<u>142,826,468.54</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	150,007,848.20	142,826,468.54
9 Total Fund Equity	<u>150,007,848.20</u>	<u>142,826,468.54</u>
10 Total Liabilities and Fund Equity	<u>150,007,848.20</u>	<u>142,826,468.54</u>
11		
12		
13 Use of Money and Property	7,848.20	2,938,154.35
14 Other Revenue	-	-
15 Total Revenue	<u>7,848.20</u>	<u>2,938,154.35</u>
16		
17 Grants and Subsidies	-	10,119,534.01
18 Total Expenditures/Expenses	<u>-</u>	<u>10,119,534.01</u>
19		
20 Transfers In	150,000,000.00	-
21 Transfers Out	-	-
22 Net Transfers In (Out)	<u>150,000,000.00</u>	<u>-</u>
23		
24 Net Change	150,007,848.20	(7,181,379.66)
25		
26 Beginning Fund Equity	-	150,007,848.20
27 Ending Equity	<u>150,007,848.20</u>	<u>142,826,468.54</u>

**Company:** 3188

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

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

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

**Purpose:** SB 41 passed during the 2023 session, which was an amendment to HB 1033 passed during the 2022 session, authorized the transfer of \$150 million from the general fund to the South Dakota Housing Infrastructure Fund. Uses: \$100 million may be used for loans and \$50 million for grants for the construction of housing infrastructure.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	112,934.10	150,000,000.00	-	(35,487.67)
2 Total Assets	112,934.10	150,000,000.00	-	(35,487.67)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	112,934.10	150,000,000.00	-	(35,487.67)
9 Total Fund Equity	112,934.10	150,000,000.00	-	(35,487.67)
10 Total Liabilities and Fund Equity	112,934.10	150,000,000.00	-	(35,487.67)
11				
12				
13 Use of Money and Property	62,542.33	31,898.68	12,271.13	26,927.59
14 Other Revenue	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
15 Total Revenue	1,562,542.33	1,531,898.68	1,512,271.13	1,526,927.59
16				
17 Grants and Subsidies	2,823,401.16	3,000,101.00	2,864,748.74	2,751,877.97
18 Total Expenditures/Expenses	2,823,401.16	3,000,101.00	2,864,748.74	2,751,877.97
19				
20 Transfers In	1,373,792.93	151,355,268.22	1,352,477.61	1,189,462.71
21 Transfers Out	-	-	(150,000,000.00)	-
22 Net Transfers In (Out)	1,373,792.93	151,355,268.22	(148,647,522.39)	1,189,462.71
23				
24 Net Change	112,934.10	149,887,065.90	(150,000,000.00)	(35,487.67)
25				
26 Beginning Fund Equity	-	112,934.10	150,000,000.00	-
27 Ending Equity	112,934.10	150,000,000.00	-	(35,487.67)

**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 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.

**Other Information:** \$150 million was transferred to this fund in FY22 based on HB 1033 passed during the 2022 legislative session. These funds were later redistributed to the South Dakota Housing Infrastructure Fund based on SB 41 passed during the 2023 legislative session. This fund can be found on the previous page.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	94,978,646.05	104,294,086.78	89,413,594.62	98,788,072.74
2 Loans and Notes Receivable	35,400,173.85	27,180,928.28	43,025,944.78	36,027,257.22
3 Total Assets	<u>130,378,819.90</u>	<u>131,475,015.06</u>	<u>132,439,539.40</u>	<u>134,815,329.96</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	130,378,819.90	131,475,015.06	132,439,539.40	134,815,329.96
10 Total Fund Equity	<u>130,378,819.90</u>	<u>131,475,015.06</u>	<u>132,439,539.40</u>	<u>134,815,329.96</u>
11 Total Liabilities and Fund Equity	<u>130,378,819.90</u>	<u>131,475,015.06</u>	<u>132,439,539.40</u>	<u>134,815,329.96</u>
12				
13				
14 Taxes	-	-	-	-
15 Use of Money and Property	2,608,932.41	1,813,807.42	1,376,851.12	759,957.48
16 Sales and Services	19,792.67	22,386.48	235,740.65	34,685.00
17 Other Revenue	33,440.86	34,233.75	25,449.53	2,229,651.32
18 Total Revenue	<u>2,662,165.94</u>	<u>1,870,427.65</u>	<u>1,638,041.30</u>	<u>3,024,293.80</u>
19				
20 Personal Services and Benefits	402,758.26	343,423.38	320,602.85	310,398.35
21 Travel	4,018.14	8,031.60	7,136.57	7,900.41
22 Contractual Services	307,496.76	248,417.84	313,896.08	329,525.94
23 Supplies and Materials	4,202.20	1,498.68	774.44	678.54
24 Grants and Subsidies	154,831.67	135,824.01	31,107.02	-
25 Capital Outlay	119.76	-	-	-
26 Bad Debts Expense	-	37,036.98	-	-
27 Total Expenditures/Expenses	<u>873,426.79</u>	<u>774,232.49</u>	<u>673,516.96</u>	<u>648,503.24</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	1,788,739.15	1,096,195.16	964,524.34	2,375,790.56
34				
35 Beginning Fund Equity	128,590,080.75	130,378,819.90	131,475,015.06	132,439,539.40
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>130,378,819.90</u>	<u>131,475,015.06</u>	<u>132,439,539.40</u>	<u>134,815,329.96</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. 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.

2020 Senate Bill 192 created the small business economic disaster relief subfund to make loans to small businesses adversely affected by the COVID-19 state of emergency. The subfund was funded from \$9 million transferred from various state Funds and a \$1.5 million grant from the Economic Development Finance Authority. This subfund and the associated loan program is repealed on July 1, 2025.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	11,151,285.86	11,043,583.41	24,014,490.87	17,584,858.15
2 Total Assets	11,151,285.86	11,043,583.41	24,014,490.87	17,584,858.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	11,151,285.86	11,043,583.41	24,014,490.87	17,584,858.15
8 Total Fund Equity	11,151,285.86	11,043,583.41	24,014,490.87	17,584,858.15
9 Total Liabilities and Fund Equity	11,151,285.86	11,043,583.41	24,014,490.87	17,584,858.15
10				
11				
12 Use of Money and Property	389,237.56	226,226.08	102,964.19	-
13 Other Revenue	-	-	-	305,707.06
14 Total Revenue	389,237.56	226,226.08	102,964.19	305,707.06
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	4,914,670.00	333,928.53	132,056.73	6,735,339.78
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	4,914,670.00	333,928.53	132,056.73	6,735,339.78
23				
24 Transfers In	-	-	13,000,000.00	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	13,000,000.00	-
27				
28 Net Change	(4,525,432.44)	(107,702.45)	12,970,907.46	(6,429,632.72)
29				
30 Beginning Fund Equity	15,676,718.30	11,151,285.86	11,043,583.41	24,014,490.87
31 Ending Equity	11,151,285.86	11,043,583.41	24,014,490.87	17,584,858.15

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash and Cash Equivalents	16,416,870.00	3,188,667.00	2,403,370.00	-
2 Accounts Receivable	861,070.00	997,090.00	548,821.00	-
3 Interest Receivable	-	-	-	-
4 Due From Primary Government	767,151.60	-	-	-
5 Prepaid Expenses	-	-	11,301.00	-
6 Other Assets	2,051,541.00	1,561,661.00	432,504.00	-
7 Long-term Loans Receivable	50,000.00	50,000.00	50,000.00	-
8 Capital Assets, net	19,976,764.00	18,471,956.00	29,097,959.00	-
9 Construction in Progress	-	8,521,115.00	-	-
10 Assets Held for Development, net	547,985.00	530,658.00	-	-
11 Total Assets	<u>40,671,381.60</u>	<u>33,321,147.00</u>	<u>32,543,955.00</u>	-
12				
13 Accounts Payable	536,755.00	793,579.00	262,667.00	-
14 Accrued Interest	95,837.57	50,756.00	47,284.00	-
15 Advances from Primary Government	-	-	-	-
16 Unearned Revenue	2,223,305.00	1,394,986.00	274,672.00	-
17 Loans Payable	32,791,248.43	18,609,879.00	17,447,694.00	-
18 Total Liabilities	<u>35,647,146.00</u>	<u>20,849,200.00</u>	<u>18,032,317.00</u>	-
19				
20 Net Investment in Capital Assets	85,709.00	9,907,133.00	13,755,875.00	-
21 Unreserved Fund Balance	4,938,527.00	2,564,814.00	742,494.00	-
22 Total Fund Equity	<u>5,024,236.00</u>	<u>12,471,947.00</u>	<u>14,498,369.00</u>	-
23 Total Liabilities and Fund Equity	<u>40,671,382.00</u>	<u>33,321,147.00</u>	<u>32,530,686.00</u>	-
24				
25 Sales and Services	2,769,015.00	3,071,433.00	3,738,387.00	-
26 Operating Grants and Contributions	200,285.00	260,004.00	619,489.00	-
27 Capital Grants and Contributions	2,330,842.00	8,103,045.00	2,717,597.00	-
28 Other Revenue	425,858.00	100,673.00	734,385.00	-
29 Total Revenue	<u>5,726,000.00</u>	<u>11,535,155.00</u>	<u>7,809,858.00</u>	-
30				
31 Personal Services and Benefits	-	-	-	-
32 Travel	7,756.00	15,032.00	9,926.00	-
33 Contractual Services	1,334,754.00	1,255,152.00	2,178,627.00	-
34 Supplies and Materials	-	-	-	-
35 Capital Outlay	274,079.00	923,007.00	1,082,259.00	-
36 Development (Gains) Losses	-	-	-	-
38 Interest Expense	663,167.00	455,181.00	395,671.00	-
39 Impairment of Property	-	-	-	-
40 Donation of Property to Other Govt.	-	-	-	-
41 Other Expense and Depreciation	2,718,008.00	1,439,072.00	2,116,953.00	-
42 Total Expenses	<u>4,997,764.00</u>	<u>4,087,444.00</u>	<u>5,783,436.00</u>	-
43				
44 Net Change	728,236.00	7,447,711.00	2,026,422.00	-
45				
46 Beginning Fund Equity	4,296,000.00	5,024,236.00	12,471,947.00	-
47 Prior Period Adjustment	-	-	-	-
48 Ending Equity	<u>5,024,236.00</u>	<u>12,471,947.00</u>	<u>14,498,369.00</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 State's ACFR. FY2024 is not yet available.

**Governor's Office of Economic Development**  
**State Accounting System - Other Fund Balances**  
**Company 8015 - Reinvestment Payment Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	4,013,713.79	-	1,926,120.00	4,494,352.76
2 Total Assets	4,013,713.79	-	1,926,120.00	4,494,352.76
3				
4 Accounts Payable	4,013,713.79	-	1,926,120.00	4,494,352.76
5 Total Liabilities	4,013,713.79	-	1,926,120.00	4,494,352.76
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	-	-	-
9 Total Fund Equity	-	-	-	-
10 Total Liabilities and Fund Equity	4,013,713.79	-	1,926,120.00	4,494,352.76
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total 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 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 (reported in General Fund for ACFR)

**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.

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	23,449.65	23,449.65	23,449.65	48,449.65
2 Total Assets	23,449.65	23,449.65	23,449.65	48,449.65
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	23,449.65	23,449.65	23,449.65	48,449.65
9 Total Fund Equity	23,449.65	23,449.65	23,449.65	48,449.65
10 Total Liabilities and Fund Equity	23,449.65	23,449.65	23,449.65	48,449.65
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	25,000.00
16 Total Revenue	-	-	-	25,000.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	-	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	-	-	-	25,000.00
31				
32 Beginning Fund Equity	23,449.65	23,449.65	23,449.65	23,449.65
33 Ending Equity	23,449.65	23,449.65	23,449.65	48,449.65

**Company:** 9012

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

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

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	324,849,491.44	333,173,651.30	334,445,059.16	339,554,492.35
2 Total Assets	324,849,491.44	333,173,651.30	334,445,059.16	339,554,492.35
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	324,849,491.44	333,173,651.30	334,445,059.16	339,554,492.35
8 Total Fund Equity	324,849,491.44	333,173,651.30	334,445,059.16	339,554,492.35
9 Total Liabilities and Fund Equity	324,849,491.44	333,173,651.30	334,445,059.16	339,554,492.35
10				
11				
12 Use of Money and Property	27,222,916.99	25,708,305.14	18,030,795.66	22,831,738.07
13 Total Revenue	27,222,916.99	25,708,305.14	18,030,795.66	22,831,738.07
14				
15 Contractual Services	1,106,336.27	1,160,388.75	1,489,420.45	1,343,634.65
16 Loss on Investment Principal	1,994,402.48	2,241,379.14	900,831.37	1,710,381.28
17 Total Expenditures/Expenses	3,100,738.75	3,401,767.89	2,390,251.82	3,054,015.93
18				
19 Transfers In	-	-	-	-
20 Transfers Out	(13,435,863.19)	(13,982,377.39)	(14,369,135.98)	(14,668,288.95)
21 Net Transfers In (Out)	(13,435,863.19)	(13,982,377.39)	(14,369,135.98)	(14,668,288.95)
22				
23 Net Change	10,686,315.05	8,324,159.86	1,271,407.86	5,109,433.19
24				
25 Beginning Fund Equity	314,163,176.39	324,849,491.44	333,173,651.30	334,445,059.16
26 Ending Equity	324,849,491.44	333,173,651.30	334,445,059.16	339,554,492.35

**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 initial corpus of the trust fund was \$238,000,000.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	196,725,735.01	201,903,016.46	203,532,112.26	207,877,639.05
2 Total Assets	196,725,735.01	201,903,016.46	203,532,112.26	207,877,639.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	196,725,735.01	201,903,016.46	203,532,112.26	207,877,639.05
8 Total Fund Equity	196,725,735.01	201,903,016.46	203,532,112.26	207,877,639.05
9 Total Liabilities and Fund Equity	196,725,735.01	201,903,016.46	203,532,112.26	207,877,639.05
10				
11				
12 Use of Money and Property	10,924,889.73	12,736,424.45	9,551,919.70	13,087,368.17
13 Administering Programs	-	-	-	-
14 Total Revenue	10,924,889.73	12,736,424.45	9,551,919.70	13,087,368.17
15				
16 Contractual Services	491,835.72	542,378.99	772,625.84	672,706.77
17 Loss on Investment Principal	757,712.14	1,177,527.53	537,873.53	792,680.60
18 Total Expenditures/Expenses	1,249,547.86	1,719,906.52	1,310,499.37	1,465,387.37
19				
20 Transfers In	50,000,000.00	-	-	-
21 Transfers Out	(5,676,706.16)	(5,839,236.48)	(6,612,324.53)	(7,276,454.01)
22 Net Transfers In (Out)	44,323,293.84	(5,839,236.48)	(6,612,324.53)	(7,276,454.01)
23				
24 Net Change	53,998,635.71	5,177,281.45	1,629,095.80	4,345,526.79
25				
26 Beginning Fund Equity	142,727,099.30	196,725,735.01	201,903,016.46	203,532,112.26
27 Ending Equity	196,725,735.01	201,903,016.46	203,532,112.26	207,877,639.05

**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. In FY2021, \$50 million was transferred to the fund from the State General 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 initial corpus of the trust fund was \$85,631,023.97.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	618,406,820.16	646,732,886.95	659,193,159.50	682,469,133.77
2 Total Assets	618,406,820.16	646,732,886.95	659,193,159.50	682,469,133.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	618,406,820.16	644,732,886.95	659,193,159.50	682,469,133.77
8 Total Fund Equity	618,406,820.16	644,732,886.95	659,193,159.50	682,469,133.77
9 Total Liabilities and Fund Equity	618,406,820.16	644,732,886.95	659,193,159.50	682,469,133.77
10				
11				
12 Use of Money and Property	42,916,800.00	46,603,436.12	33,648,896.80	44,682,272.73
13 Other Revenue	8,714,844.50	10,895,879.88	11,986,298.99	10,363,349.46
14 Total Revenue	51,631,644.50	57,499,316.00	45,635,195.79	55,045,622.19
15				
16 Contractual Services	2,134,642.62	2,226,318.07	2,919,633.95	2,530,326.37
17 Loss on Investment Principal	2,932,598.49	5,273,274.00	4,977,292.25	2,849,871.46
18 Total Expenditures/Expenses	5,067,241.11	7,499,592.07	7,896,926.20	5,380,197.83
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(22,515,469.78)	(23,673,657.14)	(25,277,997.04)	(26,389,450.09)
22 Net Transfers In (Out)	(22,515,469.78)	(23,673,657.14)	(25,277,997.04)	(26,389,450.09)
23				
24 Net Change	24,048,933.61	26,326,066.79	12,460,272.55	23,275,974.27
25				
26 Beginning Fund Equity	594,357,886.55	618,406,820.16	646,732,886.95	659,193,159.50
27 Ending Equity	618,406,820.16	644,732,886.95	659,193,159.50	682,469,133.77

**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 initial corpus of the trust fund was \$329,329,930.47.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00
2 Total Assets	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00
8 Total Fund Equity	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00
9 Total Liabilities and Fund Equity	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00
10				
11				
12 Use of Money and Property	-	-	-	-
13 Total Revenue	-	-	-	-
14				
15 Contractual Services	-	-	-	-
16 Total Expenditures/Expenses	-	-	-	-
17				
18 Transfers In	-	-	-	-
19 Transfers Out	-	-	-	-
20 Net Transfers In (Out)	-	-	-	-
21				
22 Net Change	-	-	-	-
23				
24 Beginning Fund Equity	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00
25 Ending Equity	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00

**Company:** 3005

**Company Name:** Education Enhancement Trust

**Fund Name:** Postsecondary Scholarship Grant Fund

**Fund Type:** Special Revenue

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

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

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,274,004.47	4,273,568.23	5,444,824.92	6,339,444.78
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>3,274,004.47</u>	<u>4,273,568.23</u>	<u>5,444,824.92</u>	<u>6,339,444.78</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	421,657.41	27,140.14	191,846.89	-
9 Unreserved Fund Balance	<u>2,852,347.06</u>	<u>4,246,428.09</u>	<u>5,252,978.03</u>	<u>6,339,444.78</u>
10 Total Fund Equity	<u>3,274,004.47</u>	<u>4,273,568.23</u>	<u>5,444,824.92</u>	<u>6,339,444.78</u>
11 Total Liabilities and Fund Equity	<u>3,274,004.47</u>	<u>4,273,568.23</u>	<u>5,444,824.92</u>	<u>6,339,444.78</u>
12				
13				
14 Use of Money and Property	86,696.64	58,110.08	34,190.38	-
15 Sales and Services	5,506,324.70	6,223,914.51	6,409,540.82	7,869,609.51
16 Other Revenue	<u>13,300.00</u>	<u>56,523.34</u>	<u>15,426.94</u>	<u>132,883.68</u>
17 Total Revenue	<u>5,606,321.34</u>	<u>6,338,547.93</u>	<u>6,459,158.14</u>	<u>8,002,493.19</u>
18				
19 Personal Services and Benefits	1,698,687.29	1,876,347.83	1,935,427.81	2,608,758.59
20 Travel	3,102.65	1,053.95	18,929.08	15,549.95
21 Contractual Services	3,003,041.52	3,261,121.96	3,171,142.62	4,265,603.60
22 Supplies and Materials	66,699.02	76,539.67	83,240.49	90,047.13
23 Capital Outlay	1,072,193.50	123,920.76	79,161.45	127,914.06
24 Other Expense	8,472.00	-	-	-
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	<u>5,852,195.98</u>	<u>5,338,984.17</u>	<u>5,287,901.45</u>	<u>7,107,873.33</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	(245,874.64)	999,563.76	1,171,256.69	894,619.86
33				
34 Beginning Fund Equity	3,519,879.11	3,274,004.47	4,273,568.23	5,444,824.92
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>3,274,004.47</u>	<u>4,273,568.23</u>	<u>5,444,824.92</u>	<u>6,339,444.78</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:**

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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	23,871,586.14	12,792,248.03	2,156,234.36	1,091,084.37
2 Total Assets	<u>23,871,586.14</u>	<u>12,792,248.03</u>	<u>2,156,234.36</u>	<u>1,091,084.37</u>
3				
4 Accounts Payable	-	-	-	-
4 Bonds and Notes Payable	317,635,900.00	307,820,900.00	288,093,900.00	267,600,900.00
5 Total Liabilities	<u>317,635,900.00</u>	<u>307,820,900.00</u>	<u>288,093,900.00</u>	<u>267,600,900.00</u>
6				
7 Unreserved Fund Balance	(293,764,313.86)	(295,028,651.97)	(285,937,665.64)	(266,509,815.63)
8 Total Fund Equity	<u>(293,764,313.86)</u>	<u>(295,028,651.97)</u>	<u>(285,937,665.64)</u>	<u>(266,509,815.63)</u>
9 Total Liabilities and Fund Equity	<u>23,871,586.14</u>	<u>12,792,248.03</u>	<u>2,156,234.36</u>	<u>1,091,084.37</u>
10				
11				
12 Use of Money and Property	29,523,017.51	30,180,021.72	30,454,463.57	30,483,974.39
13 Other Revenue	10,000.00	21,122.83	10.00	87.74
14 Bond Proceeds	-	-	-	-
15 Premium on Bonds Issued	10,000,654.28	1,345,000.00	-	-
16 Proceeds of Refunding Bonds	-	-	-	-
17 Total Revenue	<u>39,533,671.79</u>	<u>31,546,144.55</u>	<u>30,454,473.57</u>	<u>30,484,062.13</u>
18				
19 Personal Services and Benefits	322.95	322.95	129.18	129.18
20 Travel	5,733.10	11,092.79	7,003.59	1,272.44
21 Contractual Services	719,511.99	615,134.80	659,376.83	655,307.11
22 Supplies and Materials	2,552.83	2,159.94	1,500.00	4,128.59
23 Capital Outlay	7,721,701.84	21,506,812.06	10,568,598.12	1,077,972.97
24 Interest Expense	10,851,907.46	10,466,492.63	9,856,193.33	9,122,745.94
25 Total Expenditures/Expenses	<u>19,301,730.17</u>	<u>32,602,015.17</u>	<u>21,092,801.05</u>	<u>10,861,556.23</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(7,229,046.79)	(208,467.49)	(270,686.19)	(194,655.89)
29 Net Transfers	<u>(7,229,046.79)</u>	<u>(208,467.49)</u>	<u>(270,686.19)</u>	<u>(194,655.89)</u>
30				
31 Net Change	13,002,894.83	(1,264,338.11)	9,090,986.33	19,427,850.01
32				
33 Beginning Fund Equity	(306,767,208.69)	(293,764,313.86)	(295,028,651.97)	(285,937,665.64)
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>(293,764,313.86)</u>	<u>(295,028,651.97)</u>	<u>(285,937,665.64)</u>	<u>(266,509,815.63)</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 percent of South Dakota's gross domestic product for the most recently completed calendar year as calculated by the United States Bureau of Economic Analysis.

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

**Additional Information:**

A separately issued audited report is issued annually 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**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
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	11,470,517.56	12,971,679.02	14,173,856.11	14,854,136.74
13 Use of Money and Property	14,556.40	9,595.36	5,575.45	15,180.88
14 Total Revenue	11,485,073.96	12,981,274.38	14,179,431.56	14,869,317.62
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	4,806,139.40	4,280,088.69	2,595,521.64	3,925,146.61
23 Transfers Out	(16,291,213.36)	(17,261,363.07)	(16,774,953.20)	(18,794,464.23)
24 Net Transfers In (Out)	(11,485,073.96)	(12,981,274.38)	(14,179,431.56)	(14,869,317.62)
25				
26 Net Change	-	-	-	-
27				
28 Beginning Fund Equity	-	-	-	-
29 Prior Period Adjustment	-	-	-	-
30 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%



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

The fund shall be a participating fund and shall be credited for all interest earned on fund balances. Expenditures from the fund shall be made only upon approval by the Legislature. All monies received in this fund are transferred to the following funds 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%

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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	901,315.30	852,822.29	-	6,217.26
2 Total Assets	901,315.30	852,822.29	-	6,217.26
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	901,315.30	852,822.29	-	-
9 Total Fund Equity	901,315.30	852,822.29	-	-
10 Total Liabilities and Fund Equity	901,315.30	852,822.29	-	-
11				
12				
13 Use of Money and Property	38,215.26	16,824.91	7,098.69	6,217.26
14 Sales and Services	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	-	-	147,659.93	-
17 Total Revenue	38,215.26	16,824.91	154,758.62	6,217.26
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Capital Outlay	855,437.25	815,317.92	1,007,580.91	-
24 Total Expenditures/Expenses	855,437.25	815,317.92	1,007,580.91	-
25				
26 Transfers In	750,000.00	750,000.00	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	750,000.00	750,000.00	-	-
29				
30 Net Change	(67,221.99)	(48,493.01)	(852,822.29)	6,217.26
31				
32 Beginning Fund Equity	968,537.29	901,315.30	852,822.29	-
33 Ending Equity	901,315.30	852,822.29	-	6,217.26

**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:**

Transfers In for FY2020 thru FY2022 were from the Maintenance of Buildings and Grounds Fund.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(270,318.53)	962,410.94	1,799,865.30	595,527.34
2 Total Assets	(270,318.53)	962,410.94	1,799,865.30	595,527.34
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	(270,318.53)	962,410.94	1,799,865.30	595,527.34
9 Total Fund Equity	(270,318.53)	962,410.94	1,799,865.30	595,527.34
10 Total Liabilities and Fund Equity	(270,318.53)	962,410.94	1,799,865.30	595,527.34
11				
12				
13 Use of Money and Property	1,896.84	2,345.96	667.68	14,994.33
14 Other Revenue	30.00	-	7,320.00	-
15 Total Revenue	1,926.84	2,345.96	7,987.68	14,994.33
16				
17 Personal Services and Benefits	-	-	-	43,167.90
18 Travel	2,046.80	269.72	-	1,017.83
19 Contractual Services	535,297.94	636,605.56	291,266.42	737,241.40
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Interest Expense	646.38	-	480.71	-
23 Insurance Claims	117,335.98	32,741.21	878,786.19	437,905.16
24 Total Expenditures/Expenses	655,327.10	669,616.49	1,170,533.32	1,219,332.29
25				
26 Transfers In	-	1,900,000.00	2,000,000.00	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	1,900,000.00	2,000,000.00	-
29				
30 Net Change	(653,400.26)	1,232,729.47	837,454.36	(1,204,337.96)
31				
32 Beginning Fund Equity	383,081.73	(270,318.53)	962,410.94	1,799,865.30
33 Ending Equity	(270,318.53)	962,410.94	1,799,865.30	595,527.34

**Company:** 3029

**Company Name:** BOA Special Revenue Fund (Info)

**Fund Name:** Extraordinary Litigation Fund

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

**Purpose:** SDCL 1-33-8.11 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 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. 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 Human Resources and 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.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,220,411.29	1,405,524.45	1,911,756.69	(174,352.11)
2 Advances to Other Funds	-	-	-	-
3 Total Assets	<u>2,220,411.29</u>	<u>1,405,524.45</u>	<u>1,911,756.69</u>	<u>(174,352.11)</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	-	-	321,068.90
10 Unreserved Fund Balance	2,220,411.29	1,405,524.45	1,911,756.69	(495,421.01)
11 Total Fund Equity	<u>2,220,411.29</u>	<u>1,405,524.45</u>	<u>1,911,756.69</u>	<u>(174,352.11)</u>
12 Total Liabilities and Fund Equity	<u>2,220,411.29</u>	<u>1,405,524.45</u>	<u>1,911,756.69</u>	<u>(174,352.11)</u>
13				
14				
15 Use of Money and Property	40,932.66	29,314.37	19,145.27	42,057.73
16 Sales and Services	2,945,887.39	1,979,412.37	3,237,269.14	1,527,076.36
17 Administering Programs	-	-	-	33,000.00
18 Other Revenue	-	-	-	1,591.40
19 Total Revenue	<u>2,986,820.05</u>	<u>2,008,726.74</u>	<u>3,256,414.41</u>	<u>1,603,725.49</u>
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Capital Outlay	2,037,048.02	2,073,613.58	2,750,182.17	3,689,834.29
26 Total Expenditures/Expenses	<u>2,037,048.02</u>	<u>2,073,613.58</u>	<u>2,750,182.17</u>	<u>3,689,834.29</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(750,000.00)	(750,000.00)	-	-
30 Net Transfers In (Out)	<u>(750,000.00)</u>	<u>(750,000.00)</u>	<u>-</u>	<u>-</u>
31				
32 Net Change	199,772.03	(814,886.84)	506,232.24	(2,086,108.80)
33				
34 Beginning Fund Equity	2,020,639.26	2,220,411.29	1,405,524.45	1,911,756.69
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>2,220,411.29</u>	<u>1,405,524.45</u>	<u>1,911,756.69</u>	<u>(174,352.11)</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 Human Resources and 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.

**Bureau of Administration**  
**State Accounting System - Other Fund Balances**  
**Company 3195 - Obligation Recovery Center**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	654.26	2,188.88	497.21
2 Advances to Other Funds	-	-	-
3 Total Assets	<u>654.26</u>	<u>2,188.88</u>	<u>497.21</u>
4			
5 Accounts Payable	-	-	-
6 Due to Other Funds	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
8			
9 Reserve for Encumbrances	-	-	-
10 Unreserved Fund Balance	654.26	2,188.88	497.21
11 Total Fund Equity	<u>654.26</u>	<u>2,188.88</u>	<u>497.21</u>
12 Total Liabilities and Fund Equity	<u>654.26</u>	<u>2,188.88</u>	<u>497.21</u>
13			
14			
15 Use of Money and Property	-	-	-
16 Sales and Services	-	-	-
17 Administering Programs	-	-	-
18 Other Revenue	682,725.32	688,157.67	849,904.81
19 Total Revenue	<u>682,725.32</u>	<u>688,157.67</u>	<u>849,904.81</u>
20			
21 Personal Services and Benefits	-	-	-
22 Travel	-	-	-
23 Contractual Services	682,071.06	686,623.05	851,596.48
24 Supplies and Materials	-	-	-
25 Capital Outlay	-	-	-
26 Total Expenditures/Expenses	<u>682,071.06</u>	<u>686,623.05</u>	<u>851,596.48</u>
27			
28 Transfers In	-	-	-
29 Transfers Out	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
31			
32 Net Change	654.26	1,534.62	(1,691.67)
33			
34 Beginning Fund Equity	-	654.26	2,188.88
35 Prior Period Adjustment	-	-	-
36 Ending Equity	<u>654.26</u>	<u>2,188.88</u>	<u>497.21</u>

**Company:** 3195

**Company Name:** Obligation Recovery Center (ORC)

**Fund Name:** Obligation Recovery Center

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-55-2 created the Obligation Recovery Center which is attached to the Bureau of Human Resources and Administration for budgetary and reporting purposes. The center is a central repository for identification, registration, oversight, and collection of debts owed to any agency or department of the state or to any postsecondary technical institute supported by the state under §13-39A-42. Source: Collection of debts. Use: Payments for administration of the recovery center.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	164,863.30	213,915.94	200,531.75	127,569.60
2 Total Assets	164,863.30	213,915.94	200,531.75	127,569.60
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	15,119.01	-
9 Unreserved Fund Balance	164,863.30	213,915.94	185,412.74	127,569.60
10 Total Fund Equity	164,863.30	213,915.94	200,531.75	127,569.60
11 Total Liabilities and Fund Equity	164,863.30	213,915.94	200,531.75	127,569.60
12				
13				
14 Use of Money and Property	4,348.64	2,813.63	1,788.72	-
15 Sales and Services	255,843.55	243,810.70	232,623.91	256,961.78
16 Other Revenue	2,158.14	-	-	5,461.31
17 Total Revenue	262,350.33	246,624.33	234,412.63	262,423.09
18				
19 Personal Services and Benefits	173,615.98	124,157.44	132,706.63	156,355.49
20 Travel	-	1,033.18	-	144.80
21 Contractual Services	60,659.25	57,901.84	65,207.65	109,254.95
22 Supplies and Materials	10,325.11	14,479.23	12,364.25	12,493.92
23 Capital Outlay	5,200.30	-	37,518.29	57,136.08
24 Total Expenditures/Expenses	249,800.64	197,571.69	247,796.82	335,385.24
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	12,549.69	49,052.64	(13,384.19)	(72,962.15)
31				
32 Beginning Fund Equity	152,313.61	164,863.30	213,915.94	200,531.75
33 Ending Equity	164,863.30	213,915.94	200,531.75	127,569.60

**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 Human Resources and Administration pursuant to this section. Uses: The Commissioner of Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,362,333.74	1,599,713.93	240,396.51	426,870.33
2 Total Assets	<u>1,362,333.74</u>	<u>1,599,713.93</u>	<u>240,396.51</u>	<u>426,870.33</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	121,452.67	6,885.08
9 Unreserved Fund Balance	1,362,333.74	1,599,713.93	118,943.84	419,985.25
10 Total Fund Equity	<u>1,362,333.74</u>	<u>1,599,713.93</u>	<u>240,396.51</u>	<u>426,870.33</u>
11 Total Liabilities and Fund Equity	<u>1,362,333.74</u>	<u>1,599,713.93</u>	<u>240,396.51</u>	<u>426,870.33</u>
12				
13 Use of Money and Property	10,132.74	6,340.82	2,259.26	-
14 Sales and Services	7,082,807.74	7,618,718.80	6,938,644.79	9,259,268.80
15 Administering Programs	-	-	-	-
16 Other Revenue	14,895.70	10,421.80	3,731.83	7,209.22
17 Total Revenue	<u>7,107,836.18</u>	<u>7,635,481.42</u>	<u>6,944,635.88</u>	<u>9,266,478.02</u>
18				
19 Personal Services and Benefits	3,762,491.02	3,857,249.24	4,398,138.76	4,797,437.20
20 Travel	2,171.71	4,381.48	11,327.71	8,684.60
21 Contractual Services	2,329,632.76	2,588,189.41	2,800,837.46	3,250,129.57
22 Supplies and Materials	798,595.51	923,475.83	994,577.74	890,559.80
23 Capital Outlay	44,105.40	24,635.44	98,277.59	133,131.82
24 Interest Expense	366.47	169.83	794.04	61.21
25 Total Expenditures/Expenses	<u>6,937,362.87</u>	<u>7,398,101.23</u>	<u>8,303,953.30</u>	<u>9,080,004.20</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	170,473.31	237,380.19	(1,359,317.42)	186,473.82
32				
33 Beginning Fund Equity	<u>1,191,860.43</u>	<u>1,362,333.74</u>	<u>1,599,713.93</u>	<u>240,396.51</u>
34 Ending Equity	<u>1,362,333.74</u>	<u>1,599,713.93</u>	<u>240,396.51</u>	<u>426,870.33</u>

**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 Human Resources and 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 Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	719,839.33	790,586.20	507,221.38	377,443.36
2 Total Assets	719,839.33	790,586.20	507,221.38	377,443.36
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	7,249.49	-	5,365.31	1,029.00
9 Unreserved Fund Balance	712,589.84	790,586.20	501,856.07	376,414.36
10 Total Fund Equity	719,839.33	790,586.20	507,221.38	377,443.36
11 Total Liabilities and Fund Equity	719,839.33	790,586.20	507,221.38	377,443.36
12				
13				
14 Use of Money and Property	14,806.02	9,679.10	5,883.32	-
15 Sales and Services	3,456,648.53	3,093,044.88	3,133,664.37	3,467,661.32
16 Other Revenue	23,665.90	-	-	18,735.27
17 Total Revenue	3,495,120.45	3,102,723.98	3,139,547.69	3,486,396.59
18				
19 Personal Services and Benefits	418,763.39	403,993.79	459,342.10	485,910.12
20 Travel	168.11	157.96	210.16	282.48
21 Contractual Services	178,880.01	187,115.14	206,693.81	233,608.57
22 Supplies and Materials	2,754,915.75	2,440,564.31	2,667,350.51	2,890,127.51
23 Capital Outlay	48,673.57	145.91	89,315.93	6,245.93
24 Interest Expense	0.90	-	-	-
25 Total Expenditures/Expenses	3,401,401.73	3,031,977.11	3,422,912.51	3,616,174.61
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	93,718.72	70,746.87	(283,364.82)	(129,778.02)
32				
33 Beginning Fund Equity	626,120.61	719,839.33	790,586.20	507,221.38
34 Ending Equity	719,839.33	790,586.20	507,221.38	377,443.36

**Company:** 6005

**Company Name:** Central Mail Services Fund

**Fund Name:** Central Mail Service Fund

**Fund Type:** Internal Service

**Purpose:** SDCL 1-33-8.12 created a Central Mail Service Fund to encompass the operations of the capitol central mail system. The Commissioner of the Bureau of Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	92,875.23	230,182.50	414,738.87	511,874.10
2 Total Assets	92,875.23	230,182.50	414,738.87	511,874.10
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	34,829.71	1,029.00
9 Unreserved Fund Balance	92,875.23	230,182.50	379,909.16	510,845.10
10 Total Fund Equity	92,875.23	230,182.50	414,738.87	511,874.10
11 Total Liabilities and Fund Equity	92,875.23	230,182.50	414,738.87	511,874.10
12				
13				
14 Use of Money and Property	8,485.89	3,476.77	1,566.39	-
15 Sales and Services	812,167.57	1,020,211.32	1,146,288.00	1,212,538.31
16 Other Revenue	32.50	-	416.47	8,949.39
17 Total Revenue	820,685.96	1,023,688.09	1,148,270.86	1,221,487.70
18				
19 Personal Services and Benefits	365,917.32	344,229.46	350,197.39	415,462.84
20 Travel	-	-	-	-
21 Contractual Services	334,721.42	290,896.77	327,415.72	361,039.50
22 Supplies and Materials	203,589.37	212,916.13	258,031.34	298,183.43
23 Capital Outlay	21,856.00	38,338.46	28,070.04	49,666.70
24 Interest Expense	1.26	-	-	-
25 Total Expenditures/Expenses	926,085.37	886,380.82	963,714.49	1,124,352.47
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(105,399.41)	137,307.27	184,556.37	97,135.23
32				
33 Beginning Fund Equity	198,274.64	92,875.23	230,182.50	414,738.87
34 Ending Equity	92,875.23	230,182.50	414,738.87	511,874.10

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,354,704.03	1,081,018.42	665,280.57	(875,774.35)
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Advances From Other Funds	-	-	-	-
8 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9				
10 Reserve for Encumbrances	229,577.66	1,241,513.00	1,710,384.00	1,479,996.37
11 Unreserved Fund Balance	2,125,126.37	(160,494.58)	(1,045,103.43)	(2,355,770.72)
12 Total Fund Equity	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>
13 Total Liabilities and Fund Equity	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>
14				
15 Use of Money and Property	10,850.36	13,264.69	20,439.59	-
16 Sales and Services	13,256,580.37	16,268,594.78	14,199,556.42	14,403,204.37
17 Administering Programs	-	-	-	-
18 Other Revenue	1,733,507.47	1,086,111.31	519,399.28	606,228.58
19 Total Revenue	<u>15,000,938.20</u>	<u>17,367,970.78</u>	<u>14,739,395.29</u>	<u>15,009,432.95</u>
20				
21 Personal Services and Benefits	674,590.80	610,226.36	580,694.99	738,314.13
22 Travel	1,833.00	1,295.50	2,525.47	1,078.42
23 Contractual Services	2,009,535.61	1,952,283.43	2,559,057.27	3,012,929.58
24 Supplies and Materials	5,252,294.26	7,900,843.27	7,375,439.35	7,499,351.82
25 Capital Outlay	5,009,497.31	7,730,752.45	4,355,157.30	4,900,864.28
26 Other Expense	-	-	-	-
27 Interest Expense	482,145.19	446,255.38	282,258.76	397,949.64
28 Total Expenditures/Expenses	<u>13,429,896.17</u>	<u>18,641,656.39</u>	<u>15,155,133.14</u>	<u>16,550,487.87</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	1,571,042.03	(1,273,685.61)	(415,737.85)	(1,541,054.92)
35				
36 Beginning Fund Equity	783,662.00	2,354,704.03	1,081,018.42	665,280.57
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</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 under supervision of the Commissioner of Human Resources and Administration 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
2 Total Assets	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
3 Accounts Payable	-	-	-	-
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	4,922.90	67.25	99.70
8 Unreserved Fund Balance	10,445,069.89	10,127,743.63	10,992,720.13	10,818,974.14
9 Total Fund Equity	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
10 Total Liabilities and Fund Equity	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
11				
12				
13 Use of Money and Property	231,756.93	161,592.90	84,672.75	-
14 Sales and Services	1,240,323.74	2,748,824.66	4,163,243.51	3,685,462.62
15 Other Revenue	27,016.59	33,762.90	929.19	205,109.15
16 Total Revenue	1,499,097.26	2,944,180.46	4,248,845.45	3,890,571.77
17				
18 Personal Services and Benefits	685,691.27	567,715.66	650,062.75	843,651.86
19 Travel	31,623.42	43,359.01	37,911.88	38,528.66
20 Contractual Services	2,058,632.68	1,924,405.12	2,540,234.37	2,466,692.56
21 Supplies and Materials	8,010.00	8,491.72	2,396.13	6,281.21
22 Capital Outlay	2,154.26	2,612.31	5,184.47	5,718.87
23 Insurance Claims	-	710,000.00	152,935.00	703,412.15
24 Total Expenditures/Expenses	2,786,111.63	3,256,583.82	3,388,724.60	4,064,285.31
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(1,287,014.37)	(312,403.36)	860,120.85	(173,713.54)
31				
32 Beginning Fund Equity	11,732,084.26	10,445,069.89	10,132,666.53	10,992,787.38
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	155,374.48	141,322.85	206,369.93	173,810.72
2 Total Assets	155,374.48	141,322.85	206,369.93	173,810.72
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	4,885.00	977.97
9 Unreserved Fund Balance	155,374.48	141,322.85	201,484.93	172,832.75
10 Total Fund Equity	155,374.48	141,322.85	206,369.93	173,810.72
11 Total Liabilities and Fund Equity	155,374.48	141,322.85	206,369.93	173,810.72
12				
13				
14 Use of Money and Property	3,473.65	3,325.86	1,518.83	-
15 Sales and Services	650,196.09	598,941.07	594,668.59	602,662.95
16 Other Revenue	164,776.60	212,130.73	272,324.10	333,280.50
17 Total Revenue	818,446.34	814,397.66	868,511.52	935,943.45
18				
19 Personal Services and Benefits	568,561.72	617,467.06	565,932.65	734,051.33
20 Travel	-	938.49	-	-
21 Contractual Services	213,217.04	208,052.80	234,443.69	221,586.10
22 Supplies and Materials	5,773.88	1,641.94	1,480.52	1,781.04
23 Capital Outlay	70,007.50	349.00	1,607.58	11,084.19
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	857,560.14	828,449.29	803,464.44	968,502.66
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(39,113.80)	(14,051.63)	65,047.08	(32,559.21)
32				
33 Beginning Fund Equity	194,488.28	155,374.48	141,322.85	206,369.93
34 Ending Equity	155,374.48	141,322.85	206,369.93	173,810.72

**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 Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	620,565.33	536,944.63	286,965.13	587,951.36
2 Total Assets	620,565.33	536,944.63	286,965.13	587,951.36
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	16,246.46	16,495.40	126.00	26,905.00
9 Unreserved Fund Balance	604,318.87	520,449.23	286,839.13	561,046.36
10 Total Fund Equity	620,565.33	536,944.63	286,965.13	587,951.36
11 Total Liabilities and Fund Equity	620,565.33	536,944.63	286,965.13	587,951.36
12				
13 Use of Money and Property	12,606.39	9,132.88	4,951.44	-
14 Sales and Services	1,410,788.77	1,406,327.30	1,453,533.20	2,325,270.90
15 Administering Programs	-	-	-	-
16 Other Revenues	-	-	-	8,341.92
17 Total Revenue	1,423,395.16	1,415,460.18	1,458,484.64	2,333,612.82
18				
19 Personal Services and Benefits	1,154,612.52	1,185,501.82	1,337,277.66	1,599,608.66
20 Travel	33,895.96	51,848.92	55,380.38	64,591.55
21 Contractual Services	212,455.89	224,968.32	259,792.74	357,456.89
22 Supplies and Materials	9,261.40	12,273.50	29,887.38	8,648.77
23 Capital Outlay	14,546.10	24,488.32	26,124.48	2,320.72
24 Interest Expense	0.43	-	1.50	-
25 Total Expenditures/Expenses	1,424,772.30	1,499,080.88	1,708,464.14	2,032,626.59
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(1,377.14)	(83,620.70)	(249,979.50)	300,986.23
32				
33 Beginning Fund Equity	621,942.47	620,565.33	536,944.63	286,965.13
34 Ending Equity	620,565.33	536,944.63	286,965.13	587,951.36

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	376,090.41	466,077.46	439,544.35	456,176.63
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	300.00	5,890.00	6,887.87	505.99
10 Unreserved Fund Balance	375,790.41	460,187.46	432,656.48	455,670.64
11 Total Fund Equity	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>
12 Total Liabilities and Fund Equity	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>
13				
14				
15 Use of Money and Property	2,299.74	1,287.41	706.75	-
16 Sales and Services	1,363,557.79	1,424,717.00	1,422,886.00	1,641,485.00
17 Other Revenue	403.00	-	-	0.06
18 Total Revenue	<u>1,366,260.53</u>	<u>1,426,004.41</u>	<u>1,423,592.75</u>	<u>1,641,485.06</u>
19				
20 Personal Services and Benefits	1,115,495.44	1,138,842.24	1,262,474.85	1,349,674.47
21 Travel	6,803.62	2,921.10	7,996.61	12,666.07
22 Contractual Services	184,074.84	181,572.64	155,401.76	234,118.71
23 Supplies and Materials	6,823.33	6,858.89	6,907.86	7,852.23
24 Capital Outlay	6,875.27	5,822.49	17,324.78	19,200.06
25 Interest Expense	5.00	-	20.00	1,341.24
26 Total Expenditures/Expenses	<u>1,320,077.50</u>	<u>1,336,017.36</u>	<u>1,450,125.86</u>	<u>1,624,852.78</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	46,183.03	89,987.05	(26,533.11)	16,632.28
33				
34 Beginning Fund Equity	329,907.38	376,090.41	466,077.46	439,544.35
35 Ending Equity	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	96,916.55	93,179.45	7,015.77	(14,828.21)
2 Total Assets	96,916.55	93,179.45	7,015.77	(14,828.21)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	169.41	5,163.71	-
9 Unreserved Fund Balance	96,916.55	93,010.04	1,852.06	(14,828.21)
10 Total Fund Equity	96,916.55	93,179.45	7,015.77	(14,828.21)
11 Total Liabilities and Fund Equity	96,916.55	93,179.45	7,015.77	(14,828.21)
12				
13				
14 Use of Money and Property	1,905.76	1,513.02	817.58	-
15 Sales and Services	375,070.50	426,284.81	353,807.11	473,426.35
16 Other Revenue	121.50	-	216.75	3,816.82
17 Total Revenue	377,097.76	427,797.83	354,841.44	477,243.17
18				
19 Personal Services and Benefits	235,589.61	235,469.73	259,028.96	305,395.16
20 Travel	4,746.70	4,066.35	7,191.54	5,958.31
21 Contractual Services	104,212.78	182,277.13	129,877.11	171,324.64
22 Supplies and Materials	9,549.38	8,429.68	10,461.41	10,606.35
23 Capital Outlay	4,401.70	1,252.80	34,446.10	5,802.69
24 Interest Expense	0.64	39.24	-	-
25 Total Expenditures/Expenses	358,500.81	431,534.93	441,005.12	499,087.15
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	18,596.95	(3,737.10)	(86,163.68)	(21,843.98)
32				
33 Beginning Fund Equity	78,319.60	96,916.55	93,179.45	7,015.77
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	96,916.55	93,179.45	7,015.77	(14,828.21)

**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 Human Resources and Administration pursuant to this section. Uses: The Commissioner of Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	18,860.67	3,794.35	15,022.21	18,076.27
2 Total Assets	18,860.67	3,794.35	15,022.21	18,076.27
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	18,860.67	3,794.35	15,022.21	18,076.27
9 Total Fund Equity	18,860.67	3,794.35	15,022.21	18,076.27
10 Total Liabilities and Fund Equity	18,860.67	3,794.35	15,022.21	18,076.27
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	58,827.86	75,263.74	70,603.95	64,090.66
15 Total Revenue	58,827.86	75,263.74	70,603.95	64,090.66
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	46,886.78	90,330.06	59,376.09	61,036.60
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	46,886.78	90,330.06	59,376.09	61,036.60
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	11,941.08	(15,066.32)	11,227.86	3,054.06
29				
30 Beginning Fund Equity	6,919.59	18,860.67	3,794.35	15,022.21
31 Ending Equity	18,860.67	3,794.35	15,022.21	18,076.27

**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 Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	767,903.59	149,103.09	639,408.25	462,135.64
2 Total Assets	<u>767,903.59</u>	<u>149,103.09</u>	<u>639,408.25</u>	<u>462,135.64</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	767,903.59	611,113.39	639,408.25	462,135.64
10 Total Fund Equity	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>	<u>462,135.64</u>
11 Total Liabilities and Fund Equity	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>	<u>462,135.64</u>
12				
13				
14 Use of Money and Property	9,156.72	7,749.13	6,094.11	-
15 Sales and Services	2,170,710.85	1,926,245.70	2,111,203.94	1,481,367.70
16 Administering Programs	-	-	5,148.00	2,978.71
17 Other Revenue	850.00	-	1,388.99	12,811.57
18 Total Revenue	<u>2,180,717.57</u>	<u>1,933,994.83</u>	<u>2,123,835.04</u>	<u>1,497,157.98</u>
19				
20 Personal Services and Benefits	628,745.99	577,442.78	592,331.32	637,468.66
21 Travel	932.50	3,795.07	4,686.97	5,992.04
22 Contractual Services	487,989.00	566,886.43	621,771.46	474,145.51
23 Supplies and Materials	565,659.41	942,415.80	875,420.00	555,171.14
24 Capital Outlay	2,116.74	229.00	1,320.00	1,643.00
25 Other Expense	-	-	-	-
26 Interest Expense	-	15.95	10.43	10.24
27 Total Expenditures/Expenses	<u>1,685,443.64</u>	<u>2,090,785.03</u>	<u>2,095,540.18</u>	<u>1,674,430.59</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	495,273.93	(156,790.20)	28,294.86	(177,272.61)
34				
35 Beginning Fund Equity	272,629.66	767,903.59	611,113.39	639,408.25
36 Ending Equity	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>	<u>462,135.64</u>

**Company:** 6511

**Company Name:** Federal Surplus Property

**Fund Name:** Federal Surplus Property

**Fund Type:** Enterprise

**Purpose:** SDCL 5-24-13 authorized the Bureau of Human Resources and 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	100,857.48	149,103.09	19,598.70	20,000.00
2 Due From Other Governments	-	-	-	-
3 Total Assets	<u>100,857.48</u>	<u>149,103.09</u>	<u>19,598.70</u>	<u>20,000.00</u>
4				
5 Due to Other Funds	100,857.48	149,103.09	19,598.70	20,000.00
6 Other Liabilities	-	-	-	-
7 Total Liabilities	<u>100,857.48</u>	<u>149,103.09</u>	<u>19,598.70</u>	<u>20,000.00</u>

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,004,080.77	2,925,269.88	3,124,392.73	3,329,437.48
2 Total Assets	<u>3,004,080.77</u>	<u>2,925,269.88</u>	<u>3,124,392.73</u>	<u>3,329,437.48</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	53.92	-	-
9 Unreserved Fund Balance	3,004,080.77	2,925,215.96	3,124,392.73	3,329,437.48
10 Total Fund Equity	<u>3,004,080.77</u>	<u>2,925,269.88</u>	<u>3,124,392.73</u>	<u>3,329,437.48</u>
11 Total Liabilities and Fund Equity	<u>3,004,080.77</u>	<u>2,925,269.88</u>	<u>3,124,392.73</u>	<u>3,329,437.48</u>
12				
13				
14 Use of Money and Property	66,995.45	45,469.26	26,542.16	-
15 Sales and Services	306,639.00	339,044.00	400,454.00	566,721.00
16 Other Revenue	-	-	-	68,449.77
17 Total Revenue	<u>373,634.45</u>	<u>384,513.26</u>	<u>426,996.16</u>	<u>635,170.77</u>
18				
19 Personal Services and Benefits	2,722.78	7,290.22	7,081.40	3,273.22
20 Travel	-	1,327.59	2,935.76	612.81
21 Contractual Services	198,153.04	272,382.86	217,800.63	426,188.25
22 Supplies and Materials	-	-	-	-
23 Capital Outlay	-	-	55.52	51.74
24 Interest Expense	-	-	-	-
25 Insurance Claims	-	182,323.48	-	-
26 Total Expenditures/Expenses	<u>200,875.82</u>	<u>463,324.15</u>	<u>227,873.31</u>	<u>430,126.02</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	172,758.63	(78,810.89)	199,122.85	205,044.75
33				
34 Beginning Fund Equity	2,831,322.14	3,004,080.77	2,925,269.88	3,124,392.73
35 Ending Equity	<u>3,004,080.77</u>	<u>2,925,269.88</u>	<u>3,124,392.73</u>	<u>3,329,437.48</u>

**Company:** 9013

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

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

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

**Purpose:** SDCL 5-14-40 created the Liability Captive Insurance Company Fund. Part of this fund was separated to account for the portion providing coverage to the Science and Technology Authority. Source: The fund was capitalized with \$2.5 million released from the Science and Technology Authority indemnity fund (per SL 2015, HB 1186). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Human Resources and 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:**

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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,450,939.31	2,491,591.43	2,534,765.57	2,607,368.28
2 Total Assets	2,450,939.31	2,491,591.43	2,534,765.57	2,607,368.28
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	26.96	-	-
8 Unreserved Fund Balance	2,450,939.31	2,491,564.47	2,534,765.57	2,607,368.28
9 Total Fund Equity	2,450,939.31	2,491,591.43	2,534,765.57	2,607,368.28
10 Total Liabilities and Fund Equity	2,450,939.31	2,491,591.43	2,534,765.57	2,607,368.28
11				
12				
13 Use of Money and Property	55,173.97	37,273.07	21,647.22	-
14 Sales and Services	132,804.00	100,603.00	113,632.00	88,416.00
15 Other Revenue	-	-	-	56,477.86
16 Total Revenue	187,977.97	137,876.07	135,279.22	144,893.86
17				
18 Personal Services and Benefits	1,696.44	3,692.21	2,383.65	2,392.68
19 Travel	-	378.50	2,921.75	612.81
20 Contractual Services	74,696.68	93,153.24	86,771.92	69,263.85
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	27.76	21.81
23 Interest Expense	-	-	-	-
24 Total Expenditures/Expenses	76,393.12	97,223.95	92,105.08	72,291.15
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	111,584.85	40,652.12	43,174.14	72,602.71
31				
32 Beginning Fund Equity	2,339,354.46	2,450,939.31	2,491,591.43	2,534,765.57
33 Ending Equity	2,450,939.31	2,491,591.43	2,534,765.57	2,607,368.28

**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 Human Resources and 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:**

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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,540,879.27	6,182,420.42	6,028,821.54	9,085,151.92
2 Deferred Charges and Other Assets	75,000.00	75,000.00	75,000.00	75,000.00
3 Total Assets	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	388.22	-	-
10 Unreserved Fund Balance	5,615,879.27	6,257,032.20	6,103,821.54	9,160,151.92
11 Total Fund Equity	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>
12 Total Liabilities and Fund Equity	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>
13				
14 Use of Money and Property	142,332.30	91,437.62	55,352.65	-
15 Sales and Services	3,652,456.94	5,329,616.62	6,763,630.43	9,562,698.06
16 Administering Programs	-	-	-	-
17 Other Revenue	306.13	376.42	64,550.84	536,713.33
18 Total Revenue	<u>3,795,095.37</u>	<u>5,421,430.66</u>	<u>6,883,533.92</u>	<u>10,099,411.39</u>
19				
20 Personal Services and Benefits	58,221.85	42,743.86	35,984.03	41,103.18
21 Travel	10,760.48	28,203.40	9,693.21	11,470.80
22 Contractual Services	3,262,532.57	3,788,280.00	4,896,685.41	5,839,623.03
23 Supplies and Materials	283.19	241.72	79.69	66.25
24 Capital Outlay	56.18	-	407.24	268.42
25 Interest Expense	-	-	-	-
26 Insurance Claims	1,079,905.63	920,420.53	2,094,283.22	1,150,549.33
27 Total Expenditures/Expenses	<u>4,411,759.90</u>	<u>4,779,889.51</u>	<u>7,037,132.80</u>	<u>7,043,081.01</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	(616,664.53)	641,541.15	(153,598.88)	3,056,330.38
34				
35 Beginning Fund Equity	6,232,543.80	5,615,879.27	6,257,420.42	6,103,821.54
36 Ending Equity	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</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 Human Resources and 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:**

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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	366,383.61	313,686.07	280,520.54	249,552.97
2 Total Assets	366,383.61	313,686.07	280,520.54	249,552.97
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	274,965.01	11,406.10	-	-
8 Unreserved Fund Balance	91,418.60	302,279.97	280,520.54	249,552.97
9 Total Fund Equity	366,383.61	313,686.07	280,520.54	249,552.97
10 Total Liabilities and Fund Equity	366,383.61	313,686.07	280,520.54	249,552.97
11				
12				
13 Use of Money and Property	368,340.10	332,527.83	-	-
14 Sales and Services	-	-	356,697.42	354,007.88
15 Other Revenue	-	-	-	-
16 Total Revenue	368,340.10	332,527.83	356,697.42	354,007.88
17				
18 Personal Services and Benefits	-	-	178,245.14	199,696.44
19 Travel	-	-	-	-
20 Contractual Services	97,592.23	49,686.86	168,446.99	155,138.74
21 Supplies and Materials	8,149.00	16,340.00	23,451.15	17,785.27
22 Capital Outlay	15,298.30	319,198.51	19,719.67	12,355.00
23 Total Expenditures/Expenses	121,039.53	385,225.37	389,862.95	384,975.45
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	247,300.57	(52,697.54)	(33,165.53)	(30,967.57)
30				
31 Beginning Fund Equity	119,083.04	366,383.61	313,686.07	280,520.54
32 Ending Equity	366,383.61	313,686.07	280,520.54	249,552.97

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	24,919.95	44,824.63	222,217.47	28,328.16
2 Total Assets	24,919.95	44,824.63	222,217.47	28,328.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	24,919.95	44,824.63	222,217.47	28,328.16
9 Total Fund Equity	24,919.95	44,824.63	222,217.47	28,328.16
10 Total Liabilities and Fund Equity	24,919.95	44,824.63	222,217.47	28,328.16
11				
12				
13 Use of Money and Property	34,717.33	40,545.35	4,834.64	204.92
14 Sales and Services	58,995.05	61,582.34	53,607.40	68,686.00
15 Administering Programs	1,397,246.18	1,389,034.89	1,447,372.27	1,372,000.00
16 Other Revenue	2,520.07	672.20	6,870.76	27,031.36
17 Total Revenue	1,493,478.63	1,491,834.78	1,512,685.07	1,467,922.28
18				
19 Personal Services and Benefits	573,730.09	425,245.98	125,459.53	431,182.73
20 Travel	113,018.97	24,582.69	140,827.13	185,441.87
21 Contractual Services	842,302.76	1,024,408.58	1,054,151.04	1,013,912.18
22 Supplies and Materials	12,570.04	3,162.85	12,369.72	11,307.66
23 Capital Outlay	52.88	-	3,984.81	36,941.18
24 Interest Expense	20.00	30.00	-	25.97
25 Total Expenditures/Expenses	1,541,694.74	1,477,430.10	1,336,792.23	1,678,811.59
26				
27 Transfers In	7,000.00	5,500.00	1,500.00	17,000.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	7,000.00	5,500.00	1,500.00	17,000.00
30				
31 Net Change	(41,216.11)	19,904.68	177,392.84	(193,889.31)
32				
33 Beginning Fund Equity	66,136.06	24,919.95	44,824.63	222,217.47
34 Ending Equity	24,919.95	44,824.63	222,217.47	28,328.16

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,318,464.51	1,003,350.20	250,010.70	233,324.93
2 Total Assets	1,318,464.51	1,003,350.20	250,010.70	233,324.93
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	70,190.71	68,899.45	-	-
9 Unreserved Fund Balance	1,248,273.80	934,450.75	250,010.70	233,324.93
10 Total Fund Equity	1,318,464.51	1,003,350.20	250,010.70	233,324.93
11 Total Liabilities and Fund Equity	1,318,464.51	1,003,350.20	250,010.70	233,324.93
12				
13				
14 Use of Money and Property	-	-	-	-
15 Administering Programs	2,639,676.63	1,923,134.85	1,979,837.00	2,197,764.00
16 Other Revenue	-	255.00	10,718.00	-
17 Total Revenue	2,639,676.63	1,923,389.85	1,990,555.00	2,197,764.00
18				
19 Personal Services and Benefits	654,216.21	723,867.59	1,101,095.87	1,073,345.93
20 Travel	-	36,977.79	5,691.35	231.00
21 Contractual Services	1,115,784.18	1,249,841.07	1,331,144.00	1,046,157.14
22 Supplies and Materials	30,420.55	71,020.85	581.20	875.00
23 Capital Outlay	247,238.69	156,796.86	305,382.08	93,840.70
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	2,047,659.63	2,238,504.16	2,743,894.50	2,214,449.77
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	592,017.00	(315,114.31)	(753,339.50)	(16,685.77)
32				
33 Beginning Fund Equity	726,447.51	1,318,464.51	1,003,350.20	250,010.70
34 Ending Equity	1,318,464.51	1,003,350.20	250,010.70	233,324.93

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	6,768,798.59	5,231,424.34	544,007.26	5,477,569.78
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>6,768,798.59</u>	<u>5,231,424.34</u>	<u>544,007.26</u>	<u>5,477,569.78</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	489,221.72	686,918.03	185,319.93	976,042.72
10 Unreserved Fund Balance	6,279,576.87	4,544,506.31	358,687.33	4,501,527.06
11 Total Fund Equity	<u>6,768,798.59</u>	<u>5,231,424.34</u>	<u>544,007.26</u>	<u>5,477,569.78</u>
12 Total Liabilities and Fund Equity	<u>6,768,798.59</u>	<u>5,231,424.34</u>	<u>544,007.26</u>	<u>5,477,569.78</u>
13				
14				
15 Use of Money and Property	74,524.59	63,717.94	47,126.51	-
16 Sales and Services	29,059,407.46	24,923,961.09	24,342,133.08	36,634,477.86
17 Administering Programs	-	-	-	-
18 Other Revenue	-	7,269.64	4,593.00	70,301.05
19 Total Revenue	<u>29,133,932.05</u>	<u>24,994,948.67</u>	<u>24,393,852.59</u>	<u>36,704,778.91</u>
20				
21 Personal Services and Benefits	19,346,469.97	19,078,909.09	20,479,961.21	23,605,177.10
22 Travel	12,296.91	58,893.00	124,020.82	85,869.25
23 Contractual Services	6,007,323.65	6,538,831.56	7,543,683.81	7,737,217.89
24 Supplies and Materials	65,581.14	49,085.75	36,452.17	21,357.54
25 Capital Outlay	1,096,245.44	777,073.81	880,232.24	318,099.38
26 Interest Expense	41,863.94	29,529.71	16,919.42	3,495.23
27 Total Expenditures/Expenses	<u>26,569,781.05</u>	<u>26,532,322.92</u>	<u>29,081,269.67</u>	<u>31,771,216.39</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	2,564,151.00	(1,537,374.25)	(4,687,417.08)	4,933,562.52
34				
35 Beginning Fund Equity	<u>4,204,647.59</u>	<u>6,768,798.59</u>	<u>5,231,424.34</u>	<u>544,007.26</u>
36 Ending Equity	<u>6,768,798.59</u>	<u>5,231,424.34</u>	<u>544,007.26</u>	<u>5,477,569.78</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,770,467.74	2,742,142.99	2,287,749.68	698,367.92
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,770,467.74</u>	<u>2,742,142.99</u>	<u>2,287,749.68</u>	<u>698,367.92</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	969,809.28	1,414,811.49	666,794.87	810,204.83
10 Unreserved Fund Balance	1,800,658.46	1,327,331.50	1,620,954.81	(111,836.91)
11 Total Fund Equity	<u>2,770,467.74</u>	<u>2,742,142.99</u>	<u>2,287,749.68</u>	<u>698,367.92</u>
12 Total Liabilities and Fund Equity	<u>2,770,467.74</u>	<u>2,742,142.99</u>	<u>2,287,749.68</u>	<u>698,367.92</u>
13				
14				
15 Use of Money and Property	34,661.67	20,124.98	8,688.48	-
16 Sales and Services	22,846,728.47	18,332,612.22	19,283,007.57	23,378,782.72
17 Administering Programs	45,000.00	137,500.00	42,000.00	-
18 Other Revenue	14,044.08	80,769.56	96,993.41	82,791.46
19 Total Revenue	<u>22,940,434.22</u>	<u>18,571,006.76</u>	<u>19,430,689.46</u>	<u>23,461,574.18</u>
20				
21 Personal Services and Benefits	6,608,849.49	6,699,074.73	7,297,336.26	8,837,330.51
22 Travel	101,168.01	159,678.28	175,401.86	210,414.09
23 Contractual Services	12,628,464.33	11,057,506.73	10,732,043.55	15,405,851.68
24 Supplies and Materials	36,959.91	28,347.15	51,164.82	52,686.87
25 Capital Outlay	2,547,900.16	654,493.03	1,628,624.47	544,568.15
26 Interest Expense	4,750.83	231.59	511.81	104.64
27 Total Expenditures/Expenses	<u>21,928,092.73</u>	<u>18,599,331.51</u>	<u>19,885,082.77</u>	<u>25,050,955.94</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	1,012,341.49	(28,324.75)	(454,393.31)	(1,589,381.76)
34				
35 Beginning Fund Equity	1,758,126.25	2,770,467.74	2,742,142.99	2,287,749.68
36 Ending Equity	<u>2,770,467.74</u>	<u>2,742,142.99</u>	<u>2,287,749.68</u>	<u>698,367.92</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	466,776.72	503,215.14	543,330.03	415,653.18
2 Total Assets	466,776.72	503,215.14	543,330.03	415,653.18
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	497.00	1,351.55	6,775.00	-
9 Unreserved Fund Balance	466,279.72	501,863.59	536,555.03	415,653.18
10 Total Fund Equity	466,776.72	503,215.14	543,330.03	415,653.18
11 Total Liabilities and Fund Equity	466,776.72	503,215.14	543,330.03	415,653.18
12				
13				
14 Use of Money and Property	13,233.84	8,012.66	4,964.05	-
15 Sales and Services	677,778.27	693,499.27	762,004.48	790,687.20
16 Administering Programs	-	-	-	-
17 Other Revenue	952.87	205.18	199.17	14,751.02
18 Total Revenue	691,964.98	701,717.11	767,167.70	805,438.22
19				
20 Personal Services and Benefits	495,575.08	441,574.99	480,511.28	529,254.22
21 Travel	4,606.53	9,154.96	5,944.74	4,603.00
22 Contractual Services	239,929.72	210,254.34	236,681.62	390,308.04
23 Supplies and Materials	542.82	3,661.44	-	44.16
24 Capital Outlay	75.30	632.96	3,915.17	8,905.65
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	740,729.45	665,278.69	727,052.81	933,115.07
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	(48,764.47)	36,438.42	40,114.89	(127,676.85)
33				
34 Beginning Fund Equity	515,541.19	466,776.72	503,215.14	543,330.03
35 Ending Equity	466,776.72	503,215.14	543,330.03	415,653.18

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,093,000.60	5,156,250.85	752,151.64	877,918.50
2 Accounts Receivable	944.00	-	-	-
3 Total Assets	<u>5,093,944.60</u>	<u>5,156,250.85</u>	<u>752,151.64</u>	<u>877,918.50</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	4,620,920.00	4,621,377.39	-	479.00
10 Unreserved Fund Balance	473,024.60	534,873.46	752,151.64	877,439.50
11 Total Fund Equity	<u>5,093,944.60</u>	<u>5,156,250.85</u>	<u>752,151.64</u>	<u>877,918.50</u>
12 Total Liabilities and Fund Equity	<u>5,093,944.60</u>	<u>5,156,250.85</u>	<u>752,151.64</u>	<u>877,918.50</u>
13				
14 Licenses, Permits and Fees	5,202.00	-	-	-
15 Use of Money and Property	-	-	1,887.06	-
16 Sales and Services	842,985.70	843,804.18	865,101.10	858,804.68
17 Administering Programs	-	-	-	-
18 Other Revenue	13,551.57	3,664.17	61,099.24	8,775.80
19 Total Revenue	<u>861,739.27</u>	<u>847,468.35</u>	<u>928,087.40</u>	<u>867,580.48</u>
20				
21 Personal Services and Benefits	80,463.09	70,500.73	85,549.52	101,157.16
22 Travel	1,244.17	16,859.74	5,039.52	3,276.84
23 Contractual Services	550,293.08	677,809.59	599,615.56	586,789.96
24 Supplies and Materials	607.25	1,366.69	5,070.49	15,580.06
25 Capital Outlay	83,386.29	6,272.41	4,621,417.39	16,194.00
26 Interest Expense	-	-	-	-
27 Total Expenditures/Expenses	<u>715,993.88</u>	<u>772,809.16</u>	<u>5,316,692.48</u>	<u>722,998.02</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(14,816.91)	(12,352.94)	(15,494.13)	(18,815.60)
31 Net Transfers In (Out)	<u>(14,816.91)</u>	<u>(12,352.94)</u>	<u>(15,494.13)</u>	<u>(18,815.60)</u>
32				
33 Net Change	130,928.48	62,306.25	(4,404,099.21)	125,766.86
34				
35 Beginning Fund Equity	4,963,016.12	5,093,944.60	5,156,250.85	752,151.64
36 Ending Equity	<u>5,093,944.60</u>	<u>5,156,250.85</u>	<u>752,151.64</u>	<u>877,918.50</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 SDCL 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 Information and Telecommunications**

**State Accounting System - Other Fund Balances**

**Company 9057 - State IT Modernization Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	9,940,225.60	8,912,966.31	4,773,719.37	9,392,644.90
2 Total Assets	9,940,225.60	8,912,966.31	4,773,719.37	9,392,644.90
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	9,940,225.60	8,276,000.00	-	1,738,145.53
9 Unreserved Fund Balance	-	636,966.31	4,773,719.37	7,654,499.37
10 Total Fund Equity	9,940,225.60	8,912,966.31	4,773,719.37	9,392,644.90
11 Total Liabilities and Fund Equity	9,940,225.60	8,912,966.31	4,773,719.37	9,392,644.90
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	-	-	-	-
16 Total Revenue	-	-	-	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	59,774.40	5,165,133.29	4,139,246.94	1,775,256.23
21 Supplies and Materials	-	126.00	-	-
22 Capital Outlay	-	-	-	624,598.24
23 Interest Expense	-	-	-	-
24 Total Expenditures/Expenses	59,774.40	5,165,259.29	4,139,246.94	2,399,854.47
25				
26 Transfers In	10,000,000.00	4,138,000.00	-	7,018,780.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	10,000,000.00	4,138,000.00	-	7,018,780.00
29				
30 Net Change	9,940,225.60	(1,027,259.29)	(4,139,246.94)	4,618,925.53
31				
32 Beginning Fund Equity	-	9,940,225.60	8,912,966.31	4,773,719.37
33 Ending Equity	9,940,225.60	8,912,966.31	4,773,719.37	9,392,644.90

**Company:** 9057

**Company Name:** State IT Modernization Fund

**Fund Name:** State IT Modernization Fund

**Fund Type:** To be rolled into General Fund for ACFR reporting

Purpose: 2021 HB 1261 created the State IT Modernization Fund in a new §1-33-64. However, HB1261 was tabled. Source: Funded with \$10 million transferred from the General Fund per SL 2021 SB 64. SB 64 was a revision to the FY2021 appropriation bill and did not establish the new fund. Additional funds were transferred to the State IT Modernization Fund based on additional bills being passed during subsequent legislative sessions as well. Use: Per HB 1261 which was tabled, SDCL 1-33-64 stated the moneys in the fund shall be used to replace or update applications and programs difficult or costly to fix or that have a propensity to fail regularly, as well as to improve digital access to state agency information for the public. The fund shall be under control of the Bureau of Information and Telecommunications. Any amounts appropriated in this Act not lawfully expended or obligated by June 30, 2025 shall revert to the General Fund. Because HB 1261 was tabled this reversion likely does not apply.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	60,682,245.89	44,922,853.59	39,792,656.18	38,114,287.78
2 Deferred Charges and Other Assets	100,000.00	100,000.00	100,000.00	100,000.00
3 Total Assets	<u>60,782,245.89</u>	<u>45,022,853.59</u>	<u>39,892,656.18</u>	<u>38,214,287.78</u>
4				
5 Accounts Payable	50.00	-	-	-
6 Deferred Revenue	589.59	-	197.84	575.90
7 Total Liabilities	<u>639.59</u>	<u>-</u>	<u>197.84</u>	<u>575.90</u>
8				
9 Reserve for Encumbrances	-	400.90	-	7,089.16
10 Unreserved Fund Balance	60,781,606.30	45,022,454.69	39,892,458.34	38,206,622.72
11 Total Fund Equity	<u>60,781,606.30</u>	<u>45,022,855.59</u>	<u>39,892,458.34</u>	<u>38,213,711.88</u>
12 Total Liabilities and Fund Equity	<u>60,782,245.89</u>	<u>45,022,855.59</u>	<u>39,892,656.18</u>	<u>38,214,287.78</u>
13				
14				
15 Use of Money and Property	532,403.46	693,906.78	493,509.61	-
16 Sales and Services	181,564,706.11	147,299,274.12	157,476,581.83	175,883,429.32
17 Other Revenue	7,989,228.43	12,027,260.52	12,674,643.21	17,291,915.68
18 Total Revenue	<u>190,086,338.00</u>	<u>160,020,441.42</u>	<u>170,644,734.65</u>	<u>193,175,345.00</u>
19				
20 Personal Services and Benefits	1,010,883.05	1,017,205.61	995,164.37	1,031,546.97
21 Travel	21,697.05	21,563.86	23,470.54	18,432.90
22 Contractual Services	32,271,252.32	32,766,746.32	31,490,344.43	31,350,625.86
23 Supplies and Materials	39,694.21	25,207.12	34,045.30	57,166.56
24 Capital Outlay	6,765.52	572.30	3,916.10	625.45
25 Other Expense	2,264.61	3,573.19	-	-
26 Interest Expense	-	-	-	-
27 Insurance Claims	143,627,156.76	144,727,395.00	143,228,189.16	162,395,693.72
28 Total Expenditures/Expenses	<u>176,979,713.52</u>	<u>178,562,263.40</u>	<u>175,775,129.90</u>	<u>194,854,091.46</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	13,106,624.48	(18,541,821.98)	(5,130,395.25)	(1,678,746.46)
35				
36 Beginning Fund Equity	47,674,981.82	60,781,606.30	45,022,853.59	39,892,458.34
37 Prior Period Adjustment	-	2,783,071.27	-	-
38 Ending Equity	<u>60,781,606.30</u>	<u>45,022,855.59</u>	<u>39,892,458.34</u>	<u>38,213,711.88</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-1 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.

**Additional Information:** Changes effective for FY2022 include that the State will only make the full single rate payment for the plan with the lowest actuarial value and that costs beyond the receipts for each of the other plans offered by the state shall be paid by the employee through premiums.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,435,979.55	7,387,018.14	8,397,099.86	8,735,405.41
2 Deferred Charges and Other Assets	200,000.00	200,000.00	200,000.00	200,000.00
3 Total Assets	<u>3,635,979.55</u>	<u>7,587,018.14</u>	<u>8,597,099.86</u>	<u>8,935,405.41</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	400.90	-	-
9 Unreserved Fund Balance	3,635,979.55	7,586,617.24	8,597,099.86	8,935,405.41
10 Total Fund Equity	<u>3,635,979.55</u>	<u>7,587,018.14</u>	<u>8,597,099.86</u>	<u>8,935,405.41</u>
11 Total Liabilities and Fund Equity	<u>3,635,979.55</u>	<u>7,587,018.14</u>	<u>8,597,099.86</u>	<u>8,935,405.41</u>
12				
13				
14 Use of Money and Property	78,201.00	48,955.27	33,601.85	-
15 Sales and Services	6,004,275.78	9,608,757.91	6,779,426.06	6,669,792.33
16 Other Revenue	44,968.42	14,024.41	26,209.12	179,202.40
17 Total Revenue	<u>6,127,445.20</u>	<u>9,671,737.59</u>	<u>6,839,237.03</u>	<u>6,848,994.73</u>
18				
19 Personal Services and Benefits	269,165.20	254,975.18	334,501.85	251,062.46
20 Travel	-	77.00	3,257.80	3,768.74
21 Contractual Services	190,854.92	152,030.95	181,397.29	517,814.77
22 Supplies and Materials	2,855.62	1,045.86	873.32	621.46
23 Capital Outlay	5,998.91	-	400.90	722.97
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Insurance Claims	5,574,138.89	5,314,174.32	5,308,724.15	5,736,698.78
27 Total Expenditures/Expenses	<u>6,043,013.54</u>	<u>5,722,303.31</u>	<u>5,829,155.31</u>	<u>6,510,689.18</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	84,431.66	3,949,434.28	1,010,081.72	338,305.55
34				
35 Beginning Fund Equity	3,551,547.89	3,635,979.55	7,587,018.14	8,597,099.86
36 Prior Period Adjustment	-	1,604.31	-	-
37 Ending Equity	<u>3,635,979.55</u>	<u>7,587,018.14</u>	<u>8,597,099.86</u>	<u>8,935,405.41</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 3-6E-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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	177,407.52	178,414.94	171,693.64	179,555.11
2 Total Assets	177,407.52	178,414.94	171,693.64	179,555.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	177,407.52	178,414.94	171,693.64	179,555.11
9 Total Fund Equity	177,407.52	178,414.94	171,693.64	179,555.11
10 Total Liabilities and Fund Equity	177,407.52	178,414.94	171,693.64	179,555.11
11				
12				
13 Use of Money and Property	3,995.81	2,662.14	1,548.10	-
14 Sales and Services	-	-	-	-
15 Other Revenue	36,577.78	4,534.08	5,362.60	8,641.77
16 Total Revenue	40,573.59	7,196.22	6,910.70	8,641.77
17				
18 Personal Services and Benefits	826.20	826.20	826.20	780.30
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Insurance Claims	4,534.08	5,362.60	12,805.80	-
26 Total Expenditures/Expenses	5,360.28	6,188.80	13,632.00	780.30
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	35,213.31	1,007.42	(6,721.30)	7,861.47
33				
34 Beginning Fund Equity	142,194.21	177,407.52	178,414.94	171,693.64
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	177,407.52	178,414.94	171,693.64	179,555.11

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,021,901.84	594,038.90	799,859.14	1,320,749.74
2 Total Assets	<u>1,021,901.84</u>	<u>594,038.90</u>	<u>799,859.14</u>	<u>1,320,749.74</u>
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	168,858.00	69,068.16	1,897.98	65,324.52
9 Unreserved Fund Balance	853,043.84	524,970.74	797,961.16	1,255,425.22
10 Total Fund Equity	<u>1,021,901.84</u>	<u>594,038.90</u>	<u>799,859.14</u>	<u>1,320,749.74</u>
11 Total Liabilities and Fund Equity	<u>1,021,901.84</u>	<u>594,038.90</u>	<u>799,859.14</u>	<u>1,320,749.74</u>
12				
13				
14 Use of Money and Property	23,234.99	15,193.28	7,290.43	-
15 Sales and Services	4,241,045.79	4,709,307.86	5,968,572.48	6,573,677.44
16 Other Revenue	52.47	259.00	-	17,856.03
17 Total Revenue	<u>4,264,333.25</u>	<u>4,724,760.14</u>	<u>5,975,862.91</u>	<u>6,591,533.47</u>
18				
19 Personal Services and Benefits	3,499,334.08	3,670,114.29	4,149,499.81	4,519,825.78
20 Travel	34,330.75	73,442.92	90,528.49	102,386.33
21 Contractual Services	709,715.63	1,159,881.47	1,253,315.85	1,302,421.76
22 Supplies and Materials	84,456.36	214,647.78	131,998.58	126,124.52
23 Capital Outlay	98,924.22	34,536.62	144,699.94	19,884.48
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	<u>4,426,761.04</u>	<u>5,152,623.08</u>	<u>5,770,042.67</u>	<u>6,070,642.87</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	(162,427.79)	(427,862.94)	205,820.24	520,890.60
32				
33 Beginning Fund Equity	1,184,329.63	1,021,901.84	594,038.90	799,859.14
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>1,021,901.84</u>	<u>594,038.90</u>	<u>799,859.14</u>	<u>1,320,749.74</u>

**Company:** 6009

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

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

**Fund Type:** Internal Service

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	220,443.53	9,525.25	9,563.07	10,683.45
2 Total Assets	220,443.53	9,525.25	9,563.07	10,683.45
3				
4 Escrow Payable	220,443.53	9,525.25	9,563.07	10,683.45
5 Total Liabilities	220,443.53	9,525.25	9,563.07	10,683.45

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	388,813.22	271,881.40	138,864.70	176,054.01
2 Total Assets	388,813.22	271,881.40	138,864.70	176,054.01
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	388,813.22	271,881.40	138,864.70	176,054.01
9 Total Fund Equity	388,813.22	271,881.40	138,864.70	176,054.01
10 Total Liabilities and Fund Equity	388,813.22	271,881.40	138,864.70	176,054.01
11				
12				
13 Use of Money and Property	2,153.29	1,987.95	2,561.46	-
14 Sales and Services	769,317.56	72,611.62	112,636.71	250,366.68
15 Other Revenue	125,532.38	-	-	5,187.38
16 Total Operating Revenue	897,003.23	74,599.57	115,198.17	255,554.06
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Insurance Claims	554,469.66	191,531.39	248,214.87	218,364.75
24 Total Operating Expenditures/Expenses	554,469.66	191,531.39	248,214.87	218,364.75
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	342,533.57	(116,931.82)	(133,016.70)	37,189.31
31				
32 Beginning Fund Equity	46,279.65	388,813.22	271,881.40	138,864.70
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	388,813.22	271,881.40	138,864.70	176,054.01

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,923,114.78	6,497,609.79	6,319,580.70	6,785,443.93
2 Total Assets	5,923,114.78	6,497,609.79	6,319,580.70	6,785,443.93
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	4,914,000.00	5,020,000.00	4,960,000.00	5,388,000.00
6 Total Liabilities	4,914,000.00	5,020,000.00	4,960,000.00	5,388,000.00
7				
8 Reserve for Encumbrances	5,992.00	-	117,470.76	19,588.15
9 Unreserved Fund Balance	1,003,122.78	1,477,609.79	1,242,109.94	1,377,855.78
10 Total Fund Equity	1,009,114.78	1,477,609.79	1,359,580.70	1,397,443.93
11 Total Liabilities and Fund Equity	5,923,114.78	6,497,609.79	6,319,580.70	6,785,443.93
12				
13				
14 Taxes	11,470,816.37	12,744,383.01	12,677,191.43	13,168,694.13
15 Licenses, Permits and Fees	398,365.97	5,374,547.48	5,285,287.67	5,627,618.44
16 Fines, Forfeits and Penalties	11,643.08	53,958.77	37,700.00	6,200.00
17 Use of Money and Property	41,660.66	30,362.82	19,279.97	48,797.20
18 Sales and Services	-	-	-	-
19 Other Revenue	-	937.53	-	-
20 Total Revenue	11,922,486.08	18,204,189.61	18,019,459.07	18,851,309.77
21				
22 Personal Services and Benefits	926,046.69	1,008,675.75	1,026,953.88	1,128,724.64
23 Travel	32,890.75	77,010.94	50,901.75	55,048.95
24 Contractual Services	250,329.91	406,820.13	570,884.48	485,083.36
25 Supplies and Materials	16,509.00	27,344.17	22,063.21	36,906.22
26 Grants and Subsidies	9,110,705.18	8,818,100.41	8,679,840.91	8,827,626.86
27 Capital Outlay	962.11	12,521.35	12,876.44	98,635.77
28 Other Expense	-	-	309.60	4,342.36
29 Total Expenditures/Expenses	10,337,443.64	10,350,472.75	10,363,830.27	10,636,368.16
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(6,358,977.34)	(7,381,502.96)	(7,773,657.89)	(8,177,078.38)
33 Net Transfers In (Out)	(6,358,977.34)	(7,381,502.96)	(7,773,657.89)	(8,177,078.38)
34				
35 Net Change	(4,773,934.90)	472,213.90	(118,029.09)	37,863.23
36				
37 Beginning Fund Equity	5,783,049.68	1,009,114.78	1,477,609.79	1,359,580.70
38 Prior Period Adjustment	-	(3,718.89)	-	-
39 Ending Equity	1,009,114.78	1,477,609.79	1,359,580.70	1,397,443.93

**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(3). 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 shall be considered in calculating the proration required by this subdivision; and

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

(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.

**Additional Information:** In FY2020 devise licenses of \$5,624,000 were deposited on 7/1/19 and \$4,726,000 was deposited between 6/26 and 6/29/2020, These later deposits generally are recorded in the next fiscal year. Starting in FY2021 the devise licenses deposited at year-end were recorded as deferred revenue rather than as revenue.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,882,776.64	4,921,614.71	2,015,866.56	1,823,027.63
2 Accounts Receivable	-	-	-	139,321.01
3 Total Assets	<u>2,882,776.64</u>	<u>4,921,614.71</u>	<u>2,015,866.56</u>	<u>1,962,348.64</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	5,270,822.94	2,356,326.19	1,272,756.66
9 Unreserved Fund Balance	2,882,776.64	(349,208.23)	(340,459.63)	689,591.98
10 Total Fund Equity	<u>2,882,776.64</u>	<u>4,921,614.71</u>	<u>2,015,866.56</u>	<u>1,962,348.64</u>
11 Total Liabilities and Fund Equity	<u>2,882,776.64</u>	<u>4,921,614.71</u>	<u>2,015,866.56</u>	<u>1,962,348.64</u>
12				
13				
14 Licenses, Permits and Fees	4,646,288.69	4,713,845.06	4,802,739.19	5,022,707.71
15 Use of Money and Property	-	36,125.07	34,000.41	89,357.90
16 Other Revenue	48,339.96	-	3,987.00	-
17 Total Revenue	<u>4,694,628.65</u>	<u>4,749,970.13</u>	<u>4,840,726.60</u>	<u>5,112,065.61</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	1,054,433.96	1,115,885.76	961,114.51	1,259,786.53
22 Supplies and Materials	1,063,501.36	1,595,246.30	6,785,360.24	3,905,797.00
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Expenditures/Expenses	<u>2,117,935.32</u>	<u>2,711,132.06</u>	<u>7,746,474.75</u>	<u>5,165,583.53</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	2,576,693.33	2,038,838.07	(2,905,748.15)	(53,517.92)
32				
33 Beginning Fund Equity	306,083.31	2,882,776.64	4,921,614.71	2,015,866.56
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>2,882,776.64</u>	<u>4,921,614.71</u>	<u>2,015,866.56</u>	<u>1,962,348.64</u>

**Company:** 3076

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

**Fund Name:** License Plate Revolving Fund

**Fund Type:** Special Revenue

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	504.25	-	-	-
2 Total Assets	504.25	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	344,454.47	315,252.89	181,655.04	319,245.00
8 Unreserved Fund Balance	(343,950.22)	(315,252.89)	(181,655.04)	(319,245.00)
9 Total Fund Equity	504.25	-	(0.00)	-
10 Total Liabilities and Fund Equity	504.25	-	(0.00)	-
11				
12				
13 Taxes	11,751,051.58	11,728,098.07	12,898,423.79	14,824,768.56
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	11,751,051.58	11,728,098.07	12,898,423.79	14,824,768.56
17				
18 Personal Services and Benefits	9,575,276.64	9,537,114.18	10,094,096.13	11,887,878.76
19 Travel	76,383.57	154,835.14	234,653.17	206,116.28
20 Contractual Services	1,699,364.27	1,643,013.38	1,711,877.50	2,051,817.01
21 Supplies and Materials	310,194.15	325,580.24	379,063.61	445,848.93
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	89,832.95	67,555.13	478,733.38	233,107.58
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	11,751,051.58	11,728,098.07	12,898,423.79	14,824,768.56
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	-	-	(0.00)	0.00
32				
33 Beginning Fund Equity	-	504.25	-	(0.00)
34 Prior Period Adjustment	504.25	(504.25)	-	-
35 Ending Equity	504.25	-	(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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	61,755.73	59,030.33	59,250.29	60,890.82
2 Total Assets	61,755.73	59,030.33	59,250.29	60,890.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	61,755.73	59,030.33	59,250.29	60,890.82
9 Total Fund Equity	61,755.73	59,030.33	59,250.29	60,890.82
10 Total Liabilities and Fund Equity	61,755.73	59,030.33	59,250.29	60,890.82
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	32,942.04	28,013.98	26,326.11	24,326.02
15 Total Revenue	32,942.04	28,013.98	26,326.11	24,326.02
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	32,992.76	30,739.38	26,106.15	22,685.49
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Expenditures/Expenses	32,992.76	30,739.38	26,106.15	22,685.49
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(50.72)	(2,725.40)	219.96	1,640.53
31				
32 Beginning Fund Equity	61,806.45	61,755.73	59,030.33	59,250.29
33 Ending Equity	61,755.73	59,030.33	59,250.29	60,890.82

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	100,000.00	100,000.00	-	-
2 Total Assets	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	-	-
9 Total Fund Equity	100,000.00	100,000.00	-	-
10 Total Liabilities and Fund Equity	100,000.00	100,000.00	-	-
11				
12				
13 Taxes	2,695,288.53	1,892,524.34	155,796.56	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	2,695,288.53	1,892,524.34	155,796.56	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	3,000,002.40	1,183,372.89	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	3,000,002.40	1,183,372.89	-	-
25				
26 Transfers In	1,629,121.33	863,068.14	39,776.08	-
27 Transfers Out	(1,324,407.46)	(1,572,219.59)	(513,216.66)	-
28 Net Transfers In (Out)	304,713.87	(709,151.45)	(473,440.58)	-
29				
30 Net Change	-	-	(317,644.02)	-
31				
32 Beginning Fund Equity	100,000.00	100,000.00	100,000.00	-
33 Prior Period Adjustment	-	-	217,644.02	-
34 Ending Equity	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 year (\$7.0 million for FY2011 and FY2011, \$4.0 million for FY2012 and FY2013, \$4.5 million for FY2014 through

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

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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</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	8,209,629.32	12,828,714.12	15,054,524.32	14,939,745.25
15 Paid to companies	-	(58,639.50)	(4,997.26)	-
16 Paid to counties	(5,720,815.42)	(9,121,315.18)	(10,599,603.59)	(10,827,499.78)
17 Moved to General Fund	(2,488,813.90)	(3,648,759.44)	(4,449,923.47)	(4,112,245.47)
18 Use of Money and Property	-	-	-	-
19 Total Revenue	(0.00)	(0.00)	0.00	0.00
20				
21 Grants and Subsidies	-	-	-	-
22 Total Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(0.00)	(0.00)	0.00	0.00
29				
30 Beginning Fund Equity	-	-	-	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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,550,456.90	2,346,564.89	3,576,885.28	3,515,173.49
2 Cash and Cash Equivalents	-	-	-	-
3 Accounts Receivable	-	-	-	-
4 Total Assets	<u>3,550,456.90</u>	<u>2,346,564.89</u>	<u>3,576,885.28</u>	<u>3,515,173.49</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	84,130.52	15,550.18	206,716.35	1,558,503.32
10 Unreserved Fund Balance	3,466,326.38	2,331,014.71	3,370,168.93	1,956,670.17
11 Total Fund Equity	<u>3,550,456.90</u>	<u>2,346,564.89</u>	<u>3,576,885.28</u>	<u>3,515,173.49</u>
12 Total Liabilities and Fund Equity	<u>3,550,456.90</u>	<u>2,346,564.89</u>	<u>3,576,885.28</u>	<u>3,515,173.49</u>
13				
14				
15 Taxes	3,963,246.05	4,188,271.21	3,994,769.24	4,141,933.78
16 Licenses, Permits and Fees	6,364,504.61	6,308,485.63	6,631,116.37	7,793,075.46
17 Fines, Forfeits and Penalties	2,680.00	1,960.00	2,480.00	1,902.00
18 Use of Money and Property	185,675.57	125,605.38	19,467.09	56,031.52
19 Sales and Services	-	-	-	-
20 Other Revenue	-	-	5,744.67	90.77
21 Total Revenue	<u>10,516,106.23</u>	<u>10,624,322.22</u>	<u>10,653,577.37</u>	<u>11,993,033.53</u>
22				
23 Personal Services and Benefits	4,019,200.31	4,027,289.03	4,355,108.43	5,158,855.74
24 Travel	35,696.23	67,268.23	82,502.81	77,053.58
25 Contractual Services	2,227,778.54	3,231,925.09	1,764,664.51	2,243,464.43
26 Supplies and Materials	825,004.35	730,913.73	755,598.30	775,320.38
27 Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
28 Capital Outlay	15,095.72	13,080.86	102,465.04	164,663.91
29 Total Expenditures/Expenses	<u>8,156,044.25</u>	<u>9,103,746.04</u>	<u>8,093,608.19</u>	<u>9,452,627.14</u>
30				
31 Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
32 Transfers Out	(1,834,927.61)	(2,491,189.29)	(1,596,593.46)	(2,358,479.89)
33 Net Transfers In (Out)	<u>(801,658.51)</u>	<u>(1,457,920.19)</u>	<u>(563,324.36)</u>	<u>(1,325,210.79)</u>
34				
35 Net Change	1,558,403.47	62,655.99	1,996,644.82	1,215,195.60
36				
37 Beginning Fund Equity	2,455,493.81	3,550,456.90	2,346,564.89	3,576,885.28
38 Prior Period Adjustment (Note 1)	(463,440.38)	(1,266,548.00)	(766,324.43)	(1,276,907.39)
39 Ending Equity	<u>3,550,456.90</u>	<u>2,346,564.89</u>	<u>3,576,885.28</u>	<u>3,515,173.49</u>

**Company:** 3177

**Company Name:** State Motor Vehicle Fund

**Fund Name:** State Motor Vehicle Fund

**Fund Type:** Special Revenue

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

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

**Additional Information:**

Note 1. The prior period account is used for distributions to the Local Government Highway and Bridge Fund.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	167,182.86	168,848.42	139,118.11	112,956.51
2 Total Assets	167,182.86	168,848.42	139,118.11	112,956.51
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	167,182.86	168,848.42	139,118.11	112,956.51
9 Total Fund Equity	167,182.86	168,848.42	139,118.11	112,956.51
10 Total Liabilities and Fund Equity	167,182.86	168,848.42	139,118.11	112,956.51
11				
12				
13 Use of Money and Property	9,196.58	5,936.16	2,703.35	3,474.95
14 Sales and Services	34,168.63	34,406.15	28,316.34	27,573.45
15 Total Revenue	43,365.21	40,342.31	31,019.69	31,048.40
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	38,400.00	38,676.75	60,750.00	57,210.00
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	38,400.00	38,676.75	60,750.00	57,210.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	4,965.21	1,665.56	(29,730.31)	(26,161.60)
30				
31 Beginning Fund Equity	162,217.65	167,182.86	168,848.42	139,118.11
32 Ending Equity	167,182.86	168,848.42	139,118.11	112,956.51

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	224,077.15	171,310.69	149,219.94	112,098.62
2 Total Assets	224,077.15	171,310.69	149,219.94	112,098.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	224,077.15	171,310.69	149,219.94	112,098.62
9 Total Fund Equity	224,077.15	171,310.69	149,219.94	112,098.62
10 Total Liabilities and Fund Equity	224,077.15	171,310.69	149,219.94	112,098.62
11				
12				
13 Use of Money and Property	-	-	-	2,484.78
14 Sales and Services	82,695.69	78,888.12	69,439.25	66,233.90
15 Total Revenue	82,695.69	78,888.12	69,439.25	68,718.68
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	170,527.37	131,654.58	91,530.00	105,840.00
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	170,527.37	131,654.58	91,530.00	105,840.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(87,831.68)	(52,766.46)	(22,090.75)	(37,121.32)
30				
31 Beginning Fund Equity	311,908.83	224,077.15	171,310.69	149,219.94
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	224,077.15	171,310.69	149,219.94	112,098.62

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	9,239,984.76	9,196,333.05	12,332,398.40	11,848,831.39
2 Cash and Cash Equivalents	45,001.73	67,564.17	42,496.82	59,013.46
3 Restricted Receivables	631,743.69	631,743.69	631,743.69	631,743.69
4 Accounts Receivable	(405,794.49)	13,318.70	8,071.36	6,082.23
5 Total Assets	<u>9,510,935.69</u>	<u>9,908,959.61</u>	<u>13,014,710.27</u>	<u>12,545,670.77</u>
6				
7 Accounts Payable	333,850.68	314,417.68	772,529.88	397,179.89
8 Due to Other Funds	(2,801.10)	(300.00)	(1,576.00)	(274.48)
9 Due to Other Governments	4,795.20	-	-	-
10 Total Liabilities	<u>335,844.78</u>	<u>314,117.68</u>	<u>770,953.88</u>	<u>396,905.41</u>
11				
12 Reserve for Encumbrances	1,323.00	-	-	34,424.27
13 Unreserved Fund Balance	<u>9,173,767.91</u>	<u>9,594,841.93</u>	<u>12,243,756.39</u>	<u>12,114,341.09</u>
14 Total Fund Equity	<u>9,175,090.91</u>	<u>9,594,841.93</u>	<u>12,243,756.39</u>	<u>12,148,765.36</u>
15 Total Liabilities and Fund Equity	<u>9,510,935.69</u>	<u>9,908,959.61</u>	<u>13,014,710.27</u>	<u>12,545,670.77</u>
16				
17				
18 Licenses, Permits and Fees	159,468.19	162,953.30	166,165.37	172,151.55
19 Use of Money and Property	270,143.80	195,355.16	128,551.23	1,038.78
20 Sales and Services	73,291,416.26	75,065,577.46	84,848,290.00	86,587,334.31
21 Other Revenue	1,826.50	135,280.03	17,554.79	374,602.83
22 Total Revenue	<u>73,722,854.75</u>	<u>75,559,165.95</u>	<u>85,160,561.39</u>	<u>87,135,127.47</u>
23				
24 Personal Services and Benefits	1,340,109.35	1,428,714.46	1,486,521.55	1,689,746.00
25 Travel	140,710.85	155,203.64	161,017.54	169,513.26
26 Contractual Services	11,429,949.89	12,335,022.50	13,799,326.52	14,034,014.87
27 Supplies and Materials	1,287,984.22	1,105,518.50	562,656.48	947,417.13
28 Capital Outlay	47,519.10	92,559.31	10,072.44	10,652.21
29 Other Expense	120,745.97	191,787.00	216,540.00	182,522.00
30 Bad Debts Expense	-	8,509.84	8,993.39	1,570.00
31 Insurance Claims	-	-	-	-
32 Lottery Prizes	44,960,664.37	45,395,011.97	49,650,873.77	51,039,313.83
33 Total Expenditures/Expenses	<u>59,327,683.75</u>	<u>60,712,327.22</u>	<u>65,896,001.69</u>	<u>68,074,749.30</u>
34				
35 Transfers In	3,745.86	-	-	-
36 Transfers Out	(12,451,282.76)	(14,853,104.68)	(16,615,645.24)	(19,155,369.20)
37 Net Transfers In (Out)	<u>(12,447,536.90)</u>	<u>(14,853,104.68)</u>	<u>(16,615,645.24)</u>	<u>(19,155,369.20)</u>
38				
39 Net Change	1,947,634.10	(6,265.95)	2,648,914.46	(94,991.03)
40				
41 Beginning Fund Equity	7,227,456.81	9,175,090.91	9,594,841.93	12,243,756.39
42 Prior Period Adjustment	-	426,016.97	-	-
43 Ending Equity	<u>9,175,090.91</u>	<u>9,594,841.93</u>	<u>12,243,756.39</u>	<u>12,148,765.36</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**

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,955,933.18	3,931,244.91	4,437,047.82	5,133,248.20
2 Accounts Receivable	20,304.00	-	-	-
3 Total Assets	<u>2,976,237.18</u>	<u>3,931,244.91</u>	<u>4,437,047.82</u>	<u>5,133,248.20</u>
4				
5 Accounts Payable	582.28	582.28	582.28	-
6 Due to Other Funds	8,870.05	-	-	-
7 Other Liabilities	24,600.00	215,400.00	34,400.00	37,678.00
8 Total Liabilities	<u>34,052.33</u>	<u>215,982.28</u>	<u>34,982.28</u>	<u>37,678.00</u>
9				
10 Reserve for Encumbrances	-	4,044.00	-	6,943.57
11 Unreserved Fund Balance	2,942,184.85	3,711,218.63	4,402,065.54	5,088,626.63
12 Total Fund Equity	<u>2,942,184.85</u>	<u>3,715,262.63</u>	<u>4,402,065.54</u>	<u>5,095,570.20</u>
13 Total Liabilities and Fund Equity	<u>2,976,237.18</u>	<u>3,931,244.91</u>	<u>4,437,047.82</u>	<u>5,133,248.20</u>
14				
15				
16 Licenses, Permits and Fees	1,335,018.52	1,365,712.57	1,421,695.95	1,445,254.97
17 Fines, Forfeits and Penalties	-	-	-	-
18 Use of Money and Property	76,763.45	47,086.44	34,017.59	2,348.17
19 Sales and Services	1,496,133.86	1,628,672.42	1,644,379.72	1,658,698.55
20 Other Revenue	29.18	2,212.27	19,876.33	107,132.65
21 Total Revenue	<u>2,907,945.01</u>	<u>3,043,683.70</u>	<u>3,119,969.59</u>	<u>3,213,434.34</u>
22				
23 Personal Services and Benefits	711,350.06	635,482.59	723,525.70	824,802.12
24 Travel	6,453.81	6,666.50	14,192.43	14,779.11
25 Contractual Services	1,393,472.18	1,403,321.90	1,459,423.82	1,453,724.18
26 Supplies and Materials	17,672.74	11,050.04	14,995.62	11,782.02
27 Capital Outlay	1,735.79	84.89	7,029.11	1,445.00
28 Other Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>2,130,684.58</u>	<u>2,056,605.92</u>	<u>2,219,166.68</u>	<u>2,306,532.43</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(157,447.69)	(214,000.00)	(214,000.00)	(214,000.00)
33 Net Transfers In (Out)	<u>(157,447.69)</u>	<u>(214,000.00)</u>	<u>(214,000.00)</u>	<u>(214,000.00)</u>
34				
35 Net Change	619,812.74	773,077.78	686,802.91	692,901.91
36				
37 Beginning Fund Equity	2,322,372.11	2,942,184.85	3,715,262.63	4,402,065.54
38 Prior Period Adjustment	-	-	-	602.75
39 Ending Equity	<u>2,942,184.85</u>	<u>3,715,262.63</u>	<u>4,402,065.54</u>	<u>5,095,570.20</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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	176,568,813.12	130,235,169.55	142,408,663.55	149,874,054.58
2 Total Assets	176,568,813.12	130,235,169.55	142,408,663.55	149,874,054.58
3				
4 Accounts Payable	30,494.04	36,333.33	33,091.91	43,411.86
5 Accrued Liabilities	-	-	-	-
6 Due to Other Funds	70,146,350.71	47,863,267.92	53,600,990.69	52,224,243.15
7 Due to Other Governments	73,081,632.46	58,270,705.04	54,555,465.79	75,055,474.71
8 Bonds and Notes Payable	1,342,817.70	1,325,040.26	1,313,089.27	1,352,372.46
9 Other Liabilities	31,967,518.21	22,739,823.00	32,906,025.89	21,198,552.40
10 Total Liabilities	176,568,813.12	130,235,169.55	142,408,663.55	149,874,054.58

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3002 - Wheat Commission**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	868,720.74	1,031,226.67	1,601,648.66	1,470,852.68
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>868,720.74</u>	<u>1,031,226.67</u>	<u>1,601,648.66</u>	<u>1,470,852.68</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	868,720.74	1,031,226.67	1,601,648.66	1,470,852.68
10 Total Fund Equity	<u>868,720.74</u>	<u>1,031,226.67</u>	<u>1,601,648.66</u>	<u>1,470,852.68</u>
11 Total Liabilities and Fund Equity	<u>868,720.74</u>	<u>1,031,226.67</u>	<u>1,601,648.66</u>	<u>1,470,852.68</u>
12				
13				
14 Licenses, Permits and Fees	1,523,593.27	1,832,264.88	2,121,485.83	1,665,350.09
15 Use of Money and Property	13,447.51	9,493.00	8,086.22	32,331.17
16 Total Revenue	<u>1,537,040.78</u>	<u>1,841,757.88</u>	<u>2,129,572.05</u>	<u>1,697,681.26</u>
17				
18 Personal Services and Benefits	184,793.40	187,251.95	201,150.06	193,477.24
19 Travel	-	-	-	-
20 Contractual Services	831,000.00	1,492,000.00	1,358,000.00	1,635,000.00
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	<u>1,015,793.40</u>	<u>1,679,251.95</u>	<u>1,559,150.06</u>	<u>1,828,477.24</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	521,247.38	162,505.93	570,421.99	(130,795.98)
32				
33 Beginning Fund Equity	347,473.36	868,720.74	1,031,226.67	1,601,648.66
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>868,720.74</u>	<u>1,031,226.67</u>	<u>1,601,648.66</u>	<u>1,470,852.68</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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3036 - Petroleum Release Compensation Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	6,010,110.60	6,311,123.11	6,000,000.00	6,000,000.00
2 Total Assets	<u>6,010,110.60</u>	<u>6,311,123.11</u>	<u>6,000,000.00</u>	<u>6,000,000.00</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	440.00	154.17	-
8 Unreserved Fund Balance	6,010,110.60	6,310,683.11	5,999,845.83	6,000,000.00
9 Total Fund Equity	<u>6,010,110.60</u>	<u>6,311,123.11</u>	<u>6,000,000.00</u>	<u>6,000,000.00</u>
10 Total Liabilities and Fund Equity	<u>6,010,110.60</u>	<u>6,311,123.11</u>	<u>6,000,000.00</u>	<u>6,000,000.00</u>
11				
12				
13 Taxes	3,164,926.24	3,100,417.03	2,987,382.44	3,098,408.90
14 Use of Money and Property	103,380.05	88,924.87	55,727.85	141,636.50
15 Other Revenue	-	4,037.99	-	-
16 Total Revenue	<u>3,268,306.29</u>	<u>3,193,379.89</u>	<u>3,043,110.29</u>	<u>3,240,045.40</u>
17				
18 Personal Services and Benefits	236,273.62	231,735.01	242,680.64	291,232.37
19 Travel	10,766.46	2,674.70	7,294.87	6,477.17
20 Contractual Services	479,885.00	396,753.13	470,359.33	558,914.27
21 Supplies and Materials	5,024.74	3,349.07	1,662.03	2,478.31
22 Grants and Subsidies	302,615.85	84,018.87	165,416.38	198,599.05
23 Capital Outlay	196.58	198.56	321.48	1,472.17
24 Total Expenditures/Expenses	<u>1,034,762.25</u>	<u>718,729.34</u>	<u>887,734.73</u>	<u>1,059,173.34</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(1,473,346.48)	(2,173,638.04)	(2,466,498.67)	(2,180,872.06)
28 Net Transfers In (Out)	<u>(1,473,346.48)</u>	<u>(2,173,638.04)</u>	<u>(2,466,498.67)</u>	<u>(2,180,872.06)</u>
29				
30 Net Change	760,197.56	301,012.51	(311,123.11)	-
31				
32 Beginning Fund Equity	5,249,913.04	6,010,110.60	6,311,123.11	6,000,000.00
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>6,010,110.60</u>	<u>6,311,123.11</u>	<u>6,000,000.00</u>	<u>6,000,000.00</u>

**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.

**Budget Information:** Part of the fund is included in the General Appropriations Bill and part is included as an informational budget.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Apiary Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	86,135.65	134,960.33	47,215.95	48,911.02
2 Total Assets	86,135.65	134,960.33	47,215.95	48,911.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	86,135.65	134,960.33	47,215.95	48,911.02
9 Total Fund Equity	86,135.65	134,960.33	47,215.95	48,911.02
10 Total Liabilities and Fund Equity	86,135.65	134,960.33	47,215.95	48,911.02
11				
12				
13 Licenses, Permits and Fees	79,439.43	148,008.34	82,186.00	119,204.00
14 Use of Money and Property	433.69	-	600.99	1,825.17
15 Other Revenue	-	-	-	-
16 Total Revenue	79,873.12	148,008.34	82,786.99	121,029.17
17				
18 Personal Services and Benefits	748.82	81,737.18	89,315.56	93,934.51
19 Travel	717.60	4,058.58	5,340.93	5,824.00
20 Contractual Services	7,938.01	4,503.78	3,113.25	5,377.64
21 Supplies and Materials	1,230.24	480.07	1,700.55	2,225.95
22 Capital Outlay	-	-	220.00	1,304.82
23 Other Expense	-	21.65	-	-
24 Total Expenditures/Expenses	10,634.67	90,801.26	99,690.29	108,666.92
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(8,382.40)	(70,841.08)	(10,667.18)
28 Net Transfers In (Out)	-	(8,382.40)	(70,841.08)	(10,667.18)
29				
30 Net Change	69,238.45	48,824.68	(87,744.38)	1,695.07
31				
32 Beginning Fund Equity	16,897.20	86,135.65	134,960.33	47,215.95
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	86,135.65	134,960.33	47,215.95	48,911.02

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Dairy Inspection Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	143,951.22	164,061.57	225,266.14	199,063.14
2 Total Assets	143,951.22	164,061.57	225,266.14	199,063.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	143,951.22	164,061.57	225,266.14	199,063.14
9 Total Fund Equity	143,951.22	164,061.57	225,266.14	199,063.14
10 Total Liabilities and Fund Equity	143,951.22	164,061.57	225,266.14	199,063.14
11				
12				
13 Licenses, Permits and Fees	352,587.48	416,345.36	445,956.41	439,834.70
14 Use of Money and Property	-	-	-	692.26
15 Other Revenue	-	90.00	5,114.16	3,648.64
16 Total Revenue	352,587.48	416,435.36	451,070.57	444,175.60
17				
18 Personal Services and Benefits	263,307.07	272,307.61	286,921.98	365,277.50
19 Travel	12,363.19	37,456.81	44,381.78	44,669.35
20 Contractual Services	82,814.92	45,949.24	45,599.23	53,915.32
21 Supplies and Materials	7,906.54	9,576.02	7,652.71	8,473.65
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	3,840.81	5,245.34	2,751.40
24 Total Expenditures/Expenses	366,391.72	369,130.49	389,801.04	475,087.22
25				
26 Transfers In	-	-	-	4,708.62
27 Transfers Out	-	(27,194.52)	(64.96)	-
28 Net Transfers In (Out)	-	(27,194.52)	(64.96)	4,708.62
29				
30 Net Change	(13,804.24)	20,110.35	61,204.57	(26,203.00)
31				
32 Beginning Fund Equity	157,755.46	143,951.22	164,061.57	225,266.14
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	143,951.22	164,061.57	225,266.14	199,063.14

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Feed and Remedy Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	342,969.87	661,030.01	1,013,483.39	1,216,440.26
2 Total Assets	342,969.87	661,030.01	1,013,483.39	1,216,440.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	342,969.87	661,030.01	1,013,483.39	1,216,440.26
9 Total Fund Equity	342,969.87	661,030.01	1,013,483.39	1,216,440.26
10 Total Liabilities and Fund Equity	342,969.87	661,030.01	1,013,483.39	1,216,440.26
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	798,202.10	759,127.38	1,064,907.43	682,976.64
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	-	417.58	3,284.68	16,757.85
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	-	-	-	-
20 Total Revenue	798,202.10	759,544.96	1,068,192.11	699,734.49
21				
22 Personal Services and Benefits	83,238.06	109,059.33	148,186.25	154,334.40
23 Travel	-	4,371.00	7,162.22	6,557.88
24 Contractual Services	382,392.10	296,419.33	508,148.07	313,735.27
25 Supplies and Materials	1,718.17	2,471.31	3,180.95	3,975.47
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	-	18,304.60	36,060.25	1,318.00
28 Other Expense	-	-	-	-
29 Interest Expense	536.60	-	-	-
30 Bad Debts Expense	-	-	-	-
31 Total Expenditures/Expenses	467,884.93	430,625.57	702,737.74	479,921.02
32				
33 Transfers In	-	-	18,304.83	-
34 Transfers Out	-	(10,859.25)	(31,305.82)	(16,856.60)
35 Net Transfers In (Out)	-	(10,859.25)	(13,000.99)	(16,856.60)
36				
37 Net Change	330,317.17	318,060.14	352,453.38	202,956.87
38				
39 Beginning Fund Equity	12,652.70	342,969.87	661,030.01	1,013,483.39
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	342,969.87	661,030.01	1,013,483.39	1,216,440.26

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3050 - Fertilizer Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	616,386.19	672,635.15	629,634.48	600,660.33
2 Total Assets	616,386.19	672,635.15	629,634.48	600,660.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	616,386.19	672,635.15	629,634.48	600,660.33
9 Total Fund Equity	616,386.19	672,635.15	629,634.48	600,660.33
10 Total Liabilities and Fund Equity	616,386.19	672,635.15	629,634.48	600,660.33
11				
12				
13 Licenses, Permits and Fees	347,106.53	358,125.67	367,058.19	407,604.60
14 Use of Money and Property	18,994.59	11,134.76	5,720.91	16,499.39
15 Other Revenue	-	-	-	-
16 Total Revenue	366,101.12	369,260.43	372,779.10	424,103.99
17				
18 Personal Services and Benefits	249,017.37	161,215.00	177,666.50	200,397.79
19 Travel	594.73	8,740.57	10,968.45	8,910.56
20 Contractual Services	269,467.54	125,519.93	169,429.25	201,473.78
21 Supplies and Materials	12,633.17	1,474.74	2,781.05	3,327.82
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	150.00	-	35,910.00	537.26
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	531,862.81	296,950.24	396,755.25	414,647.21
26				
27 Transfers In	-	-	1,681.00	-
28 Transfers Out	-	(16,061.23)	(20,705.52)	(38,430.93)
29 Net Transfers In (Out)	-	(16,061.23)	(19,024.52)	(38,430.93)
30				
31 Net Change	(165,761.69)	56,248.96	(43,000.67)	(28,974.15)
32				
33 Beginning Fund Equity	782,147.88	616,386.19	672,635.15	629,634.48
34 Ending Equity	616,386.19	672,635.15	629,634.48	600,660.33

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Honey Industry Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	7,111.68	6,026.77	9,011.82	16,420.08
2 Total Assets	7,111.68	6,026.77	9,011.82	16,420.08
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	7,111.68	6,026.77	9,011.82	16,420.08
9 Total Fund Equity	7,111.68	6,026.77	9,011.82	16,420.08
10 Total Liabilities and Fund Equity	7,111.68	6,026.77	9,011.82	16,420.08
11				
12				
13 Licenses, Permits and Fees	7,007.11	5,238.00	7,156.00	7,232.00
14 Use of Money and Property	132.35	60.35	39.74	176.26
15 Total Revenue	7,139.46	5,298.35	7,195.74	7,408.26
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	7,597.22	6,383.26	6,103.69	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	7,597.22	6,383.26	6,103.69	-
24				
25 Transfers In	-	-	1,893.00	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	1,893.00	-
28				
29 Net Change	(457.76)	(1,084.91)	2,985.05	7,408.26
30				
31 Beginning Fund Equity	7,569.44	7,111.68	6,026.77	9,011.82
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	7,111.68	6,026.77	9,011.82	16,420.08

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Nursery Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	298,153.65	348,492.56	393,488.64	426,919.25
2 Total Assets	298,153.65	348,492.56	393,488.64	426,919.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	298,153.65	348,492.56	393,488.64	426,919.28
9 Total Fund Equity	298,153.65	348,492.56	393,488.64	426,919.28
10 Total Liabilities and Fund Equity	298,153.65	348,492.56	393,488.64	426,919.28
11				
12				
13 Licenses, Permits and Fees	85,979.68	89,347.75	86,310.00	80,530.00
14 Use of Money and Property	5,163.53	3,965.60	2,703.49	8,139.79
15 Other Revenue	-	-	-	-
16 Total Revenue	91,143.21	93,313.35	89,013.49	88,669.79
17				
18 Personal Services and Benefits	5,195.53	29,744.32	30,343.52	36,274.25
19 Travel	1,564.97	4,560.90	5,869.50	5,456.25
20 Contractual Services	11,846.38	3,922.63	2,207.19	8,223.85
21 Supplies and Materials	1,068.23	1,754.09	1,266.89	1,289.79
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	729.74	-
24 Total Expenditures/Expenses	19,675.11	39,981.94	40,416.84	51,244.14
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(2,992.50)	(3,600.57)	(3,995.01)
28 Net Transfers In (Out)	-	(2,992.50)	(3,600.57)	(3,995.01)
29				
30 Net Change	71,468.10	50,338.91	44,996.08	33,430.64
31				
32 Beginning Fund Equity	226,685.55	298,153.65	348,492.56	393,488.64
33 Ending Equity	298,153.65	348,492.56	393,488.64	426,919.28

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Pesticide Regulatory Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	380,418.47	843,137.40	1,180,166.10	1,280,728.70
2 Total Assets	380,418.47	843,137.40	1,180,166.10	1,280,728.70
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	380,418.47	843,137.40	1,180,166.10	1,280,728.70
9 Total Fund Equity	380,418.47	843,137.40	1,180,166.10	1,280,728.70
10 Total Liabilities and Fund Equity	380,418.47	843,137.40	1,180,166.10	1,280,728.70
11				
12				
13 Licenses, Permits and Fees	773,813.60	798,395.41	985,579.33	922,548.09
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	14,487.74	11,075.93	8,865.89	20,061.37
16 Sales and Service	1,600.00	-	-	-
17 Administering Programs	-	-	-	-
18 Other Revenue	5,988.27	1,056.50	1,120.00	1,879.45
19 Total Revenue	795,889.61	810,527.84	995,565.22	944,488.91
20				
21 Personal Services and Benefits	196,780.63	122,751.21	476,247.21	438,333.81
22 Travel	1,059.89	7,968.14	15,429.44	12,443.33
23 Contractual Services	167,995.04	154,758.50	80,618.57	85,237.09
24 Supplies and Materials	4,751.55	4,980.64	17,988.29	21,027.61
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	2,198.60	28,202.02	95,409.84	24,378.29
27 Other Expense	-	-	-	-
28 Interest Expense	18,555.58	13,247.80	5,533.93	-
29 Total Expenditures/Expenses	391,341.29	331,908.31	691,227.28	581,420.13
30				
31 Transfers In	-	-	84,758.78	-
32 Transfers Out	-	(15,900.11)	(52,068.02)	(262,506.18)
33 Net Transfers In (Out)	-	(15,900.11)	32,690.76	(262,506.18)
34				
35 Net Change	404,548.32	462,719.42	337,028.70	100,562.60
36				
37 Beginning Fund Equity	(24,129.85)	380,418.47	843,137.40	1,180,166.10
38 Prior Period Adjustment	-	(0.49)	-	-
39 Ending Equity	380,418.47	843,137.40	1,180,166.10	1,280,728.70

**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 \$45 of each annual pesticide registration fee and a portion of late renewal fees. Use: Defray the expenses of all activities associated with administering the pesticide program. Unexpended funds and interest shall remain in the fund until appropriated.

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

**Other Information:** 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. Effective FY2021 the annual registration fee was increased from \$120 to \$165 and this fund's share from \$20 to \$45.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Seed Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	105,422.39	96,113.82	110,941.27	103,445.89
2 Total Assets	105,422.39	96,113.82	110,941.27	103,445.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	105,422.39	96,113.82	110,941.27	103,445.89
9 Total Fund Equity	105,422.39	96,113.82	110,941.27	103,445.89
10 Total Liabilities and Fund Equity	105,422.39	96,113.82	110,941.27	103,445.89
11				
12				
13 Licenses, Permits and Fees	104,377.27	69,573.14	104,600.00	74,725.00
14 Use of Money and Property	1,253.05	775.89	847.30	2,611.44
15 Other Revenue	-	-	-	-
16 Total Revenue	105,630.32	70,349.03	105,447.30	77,336.44
17				
18 Personal Services and Benefits	6,259.00	46,365.31	52,031.48	57,721.12
19 Travel	820.42	5,361.24	5,745.26	6,344.84
20 Contractual Services	20,410.87	21,744.95	18,635.68	7,428.45
21 Supplies and Materials	1,753.94	1,562.90	1,283.20	1,062.07
22 Grants and Subsidies	-	-	6,055.00	5,982.00
23 Capital Outlay	-	-	771.38	-
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	29,244.23	75,034.40	84,522.00	78,538.48
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	(4,623.20)	(6,097.85)	(6,293.34)
30 Net Transfers In (Out)	-	(4,623.20)	(6,097.85)	(6,293.34)
31				
32 Net Change	76,386.09	(9,308.57)	14,827.45	(7,495.38)
33				
34 Beginning Fund Equity	29,036.30	105,422.39	96,113.82	110,941.27
35 Ending Equity	105,422.39	96,113.82	110,941.27	103,445.89

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Weed and Pest Control Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	855,219.13	971,267.88	1,111,085.38	1,240,401.06
2 Total Assets	855,219.13	971,267.88	1,111,085.38	1,240,401.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	855,219.13	971,267.88	1,111,085.38	1,240,401.06
9 Total Fund Equity	855,219.13	971,267.88	1,111,085.38	1,240,401.06
10 Total Liabilities and Fund Equity	855,219.13	971,267.88	1,111,085.38	1,240,401.06
11				
12				
13 Licenses, Permits and Fees	504,043.15	496,188.91	477,615.77	499,841.64
14 Use of Money and Property	21,069.99	11,639.29	6,946.56	21,176.77
15 Other Revenue	-	-	-	-
16 Total Revenue	525,113.14	507,828.20	484,562.33	521,018.41
17				
18 Personal Services and Benefits	8,080.42	14.25	7.96	13.47
19 Travel	4,491.32	6,458.04	5,125.32	6,557.06
20 Contractual Services	1,877.90	1,553.67	1,427.01	2,261.11
21 Supplies and Materials	-	-	295.27	301.53
22 Grants and Subsidies	387,705.09	383,753.49	392,151.80	382,569.56
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	402,154.73	391,779.45	399,007.36	391,702.73
26				
27 Transfers In	-	-	54,968.23	-
28 Transfers Out	-	-	(705.70)	-
29 Net Transfers In (Out)	-	-	54,262.53	-
30				
31 Net Change	122,958.41	116,048.75	139,817.50	129,315.68
32				
33 Beginning Fund Equity	732,260.72	855,219.13	971,267.88	1,111,085.38
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	855,219.13	971,267.88	1,111,085.38	1,240,401.06

**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. Effective FY2021 the annual registration fee was increased from \$120 to \$165.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Agricultural Mediation Operating Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	68,115.59	44,774.47	12,920.19	10,640.02
2 Total Assets	68,115.59	44,774.47	12,920.19	10,640.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	68,115.59	44,774.47	12,920.19	10,640.02
9 Total Fund Equity	68,115.59	44,774.47	12,920.19	10,640.02
10 Total Liabilities and Fund Equity	68,115.59	44,774.47	12,920.19	10,640.02
11				
12				
13 Licenses, Permits and Fees	20,300.00	10,100.00	8,100.00	12,900.00
14 Sales and Services	4,000.00	1,375.00	900.00	1,450.00
15 Other Revenue	-	-	-	-
16 Total Revenue	24,300.00	11,475.00	9,000.00	14,350.00
17				
18 Personal Services and Benefits	8.38	26,365.75	24,240.30	6,690.51
19 Travel	403.00	1,380.01	1,952.14	1,674.75
20 Contractual Services	13,095.65	4,180.30	11,346.03	7,373.07
21 Supplies and Materials	606.07	150.48	14.48	150.87
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	59.57	412.24	8.50
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	14,113.10	32,136.11	37,965.19	15,897.70
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(2,680.01)	(2,889.09)	(732.47)
29 Net Transfers In (Out)	-	(2,680.01)	(2,889.09)	(732.47)
30				
31 Net Change	10,186.90	(23,341.12)	(31,854.28)	(2,280.17)
32				
33 Beginning Fund Equity	57,928.69	68,115.59	44,774.47	12,920.19
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	68,115.59	44,774.47	12,920.19	10,640.02

**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.

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



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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	(5.56)	(5.56)	-	-
2 Total Assets	(5.56)	(5.56)	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(5.56)	(5.56)	-	-
9 Total Fund Equity	(5.56)	(5.56)	-	-
10 Total Liabilities and Fund Equity	(5.56)	(5.56)	-	-
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	-	-	-	-
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 Expenditures/Expenses	-	-	-	-
26				
27 Transfers In	-	-	5.56	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	5.56	-
30				
31 Net Change	-	-	5.56	-
32				
33 Beginning Fund Equity	(5.56)	(5.56)	(5.56)	-
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(5.56)	(5.56)	-	-

**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.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - Hemp Regulatory Program Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	17,200.00	49,012.50	70,061.80	99,776.29
2 Total Assets	17,200.00	49,012.50	70,061.80	99,776.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	17,200.00	49,012.50	70,061.80	99,776.29
9 Total Fund Equity	17,200.00	49,012.50	70,061.80	99,776.29
10 Total Liabilities and Fund Equity	17,200.00	49,012.50	70,061.80	99,776.29
11				
12				
13 Licenses, Permits and Fees	17,200.00	31,812.50	41,860.00	28,850.00
14 Use of Money and Property	-	-	205.64	1,182.77
15 Other Revenue	-	-	-	-
16 Total Revenue	17,200.00	31,812.50	42,065.64	30,032.77
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	3,416.34	318.28
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	17,600.00	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	-	-	21,016.34	318.28
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	17,200.00	31,812.50	21,049.30	29,714.49
32				
33 Beginning Fund Equity	-	17,200.00	49,012.50	70,061.80
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	17,200.00	49,012.50	70,061.80	99,776.29

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Hemp Regulatory Program Fund

**Fund Type:** Special Revenue

Purpose: SDCL 38-35-6 created the Hemp Regulatory Program Fund. Source: All application fees, license fees, inspection fees, and other fees or revenue paid to the state from the operation of the hemp regulatory program.

Use: All moneys in the fund created in this section shall be used for the purpose of administering the hemp regulatory program. Interest earned on money in the fund shall be deposited into the fund.

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

**Department of Agriculture and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3050 - Not Identified**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,388.02	7,941.55	(2,365.12)
2 Total Assets	<u>2,388.02</u>	<u>7,941.55</u>	<u>(2,365.12)</u>
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	2,388.02	7,941.55	(2,365.12)
9 Total Fund Equity	<u>2,388.02</u>	<u>7,941.55</u>	<u>(2,365.12)</u>
10 Total Liabilities and Fund Equity	<u>2,388.02</u>	<u>7,941.55</u>	<u>(2,365.12)</u>
11			
12 Taxes	-	-	-
13 Licenses, Permits and Fees	-	-	-
14 Fines, Forfeits and Penalties	-	-	-
15 Use of Money and Property	45.47	-	-
16 Other Revenue	-	-	-
17 Total Operating Revenue	<u>45.47</u>	<u>-</u>	<u>-</u>
18			
19 Personal Services and Benefits	88,684.23	58,284.69	6,055.34
20 Travel	-	152.00	172.28
21 Contractual Services	259,541.60	204,001.20	269,418.29
22 Supplies and Materials	15,403.93	14,995.71	11,275.96
23 Grants and Subsidies	-	-	-
24 Capital Outlay	-	-	5,283.79
25 Interest Expense	-	98.33	-
26 Total Operating Expenditures/Expenses	<u>363,629.76</u>	<u>277,531.93</u>	<u>292,205.66</u>
27			
28 Transfers In	348,940.81	385,099.82	304,792.13
29 Transfers Out	-	(102,014.36)	(22,893.14)
30 Net Transfers In (Out)	<u>348,940.81</u>	<u>283,085.46</u>	<u>281,898.99</u>
31			
32 Net Change	(14,643.48)	5,553.53	(10,306.67)
33			
34 Beginning Fund Equity	-	-	-
35 Prior Period Adjustment	17,031.50	2,388.02	7,941.55
36 Ending Equity	<u>2,388.02</u>	<u>7,941.55</u>	<u>(2,365.12)</u>

**Company:** 3050

**Company Name:** Agricultural Services

**Fund Name:** Not Identified

**Fund Type:** Special Revenue

**Purpose:** Appears to be an administratively created fund. Source: Transfer from other programs within the department to cover indirect costs.

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

**Department of Agriculture and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3050 - Environment and Natural Resources Fee Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,485,375.69	2,642,856.61	2,932,052.40	4,067,830.72
2 Total Assets	2,485,375.69	2,642,856.61	2,932,052.40	4,067,830.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	6,660.00	2,190.00	4,886.12	8,601.00
8 Unreserved Fund Balance	2,478,715.69	2,640,666.61	2,927,166.28	4,059,229.72
9 Total Fund Equity	2,485,375.69	2,642,856.61	2,932,052.40	4,067,830.72
10 Total Liabilities and Fund Equity	2,485,375.69	2,642,856.61	2,932,052.40	4,067,830.72
11				
12				
13 Taxes	81,546.30	167,600.57	188,599.65	148,776.57
14 Licenses, Permits and Fees	2,043,634.57	3,202,281.22	3,138,072.47	2,889,838.21
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	47,247.81	40,203.37	27,230.53	60,418.58
17 Sales and Services	19,761.18	694.00	591.34	240.62
18 Administering Programs	-	-	-	-
19 Other Revenue	1,000.00	4,675.75	10,948.34	62.17
20 Total Revenue	2,193,189.86	3,415,454.91	3,365,442.33	3,099,336.15
21				
22 Personal Services and Benefits	2,039,601.51	2,295,163.86	2,357,419.15	1,425,711.03
23 Travel	38,042.25	133,917.99	62,841.49	78,751.86
24 Contractual Services	439,814.04	588,379.89	651,224.79	701,855.68
25 Supplies and Materials	34,245.74	15,282.77	35,723.79	37,369.49
26 Grants and Subsidies	37,167.57	60,474.92	47,874.61	40,009.59
27 Capital Outlay	137,976.00	513,611.46	276,608.36	91,353.77
28 Other Expense	-	0.56	15.03	700.00
29 Interest Expense	-	-	1,165.66	82.41
30 Total Expenditures/Expenses	2,726,847.11	3,606,831.45	3,432,872.88	2,375,833.83
31				
32 Transfers In	651,304.32	600,000.00	600,048.38	571,895.11
33 Transfers Out	-	(234,111.03)	(242,793.09)	(159,619.11)
34 Net Transfers In (Out)	651,304.32	365,888.97	357,255.29	412,276.00
35				
36 Net Change	117,647.07	174,512.43	289,824.74	1,135,778.32
37				
38 Beginning Fund Equity	2,367,219.87	2,485,375.69	2,642,856.61	2,932,052.40
39 Prior Period Adjustment	508.75	(17,031.51)	(628.95)	-
40 Ending Equity	2,485,375.69	2,642,856.61	2,932,052.40	4,067,830.72

**Company:** 3050

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

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

**Fund Type:** Special Revenue

**Purpose:** SDCL 1-41-23 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, \$600,000 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 § 1-41-23.

SDCL 10-39B-2 authorized deposit to the Environment and Natural Resources Fee Fund, the excise tax on the severance of energy minerals, to be known as a conservation tax, equal to two and four-tenths mills of the

**Department of Agriculture and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3050 - Environment and Natural Resources Fee Fund**

taxable value of any energy minerals severed and saved.

SDCL 34A-1-59 created the Air Quality Subfund. Source: Air containment fee levied per 34A-1-58. Use: Defray the expenses of all activities associated with administering the air quality permit program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-125 created the Concentrated Animal Feeding Operation Administrative Subfund. Source: Annual fee due September 30th on all concentrated animal feeding operations that are required to operate under a general or individual water pollution control permit issued under chapter 34A-2 or required to obtain approval of plans and specifications submitted after July 1, 1997, pursuant to § 34A-2-27. Uses: Defray the expenses associated with administering the concentrated animal feeding operation program. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 34A-3A-22 created the Drinking Water Administrative Subfund. Source: civil penalties received for any drinking water standards violations, and an annual fee upon all public water systems (34A-3A-20). Use: Defray expenses of all activities associated with administering the drinking water program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-121 created the Surface Water Discharge and Pretreatment Permit Administrative Subfund. Source: Various fees received pursuant to §§ 34A-2-117 to 34A-2-120 (also known as NPDES fees). Use: Defray the expenses of all activities associated with administering the surface water discharge and pretreatment industrial user permit programs. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 1-50-9 created the SARA Fee Subfund for deposit of all monies including fees received pursuant to 1-50-8. Used to defray expenses for the state emergency response commission and match for any grants the commission may receive.

**Budget Information:** Included in the General Appropriations Bill. There is normally a small special appropriation made from this fund as part of the annual water management bill.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3050 - VW Settlement**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(53.68)	(78.26)	0.01
2 Total Assets	(53.68)	(78.26)	0.01
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	(53.68)	(78.26)	0.01
9 Total Fund Equity	(53.68)	(78.26)	0.01
10 Total Liabilities and Fund Equity	(53.68)	(78.26)	0.01
11			
12			
13 Taxes	-	-	-
14 Licenses, Permits and Fees	-	-	-
15 Fines, Forfeits and Penalties	-	-	-
16 Use of Money and Property	-	1.14	18.24
17 Sales and Services	-	-	-
18 Administering Programs	-	-	-
19 Other Revenue	-	-	-
20 Total Revenue	-	1.14	18.24
21			
22 Personal Services and Benefits	51,280.56	61,806.45	35,604.00
23 Travel	98.74	112.68	14.00
24 Contractual Services	623.80	1,010.53	2,238.59
25 Supplies and Materials	-	74.43	-
26 Grants and Subsidies	-	-	-
27 Capital Outlay	-	-	-
28 Other Expense	-	-	-
29 Interest Expense	-	109.62	690.25
30 Total Expenditures/Expenses	52,003.10	63,113.71	38,546.84
31			
32 Transfers In	57,273.86	70,674.31	42,633.42
33 Transfers Out	(5,324.45)	(7,586.32)	(4,026.55)
34 Net Transfers In (Out)	51,949.41	63,087.99	38,606.87
35			
36 Net Change	(53.69)	(24.58)	78.27
37			
38 Beginning Fund Equity	-	(53.68)	(78.26)
39 Prior Period Adjustment	0.01	-	-
40 Ending Equity	(53.68)	(78.26)	0.01

**Company:** 3050

**Company Name:** DANR Other Funds, Participating

**Fund Name:** VW Settlement (Administrative Portion)

**Fund Type:** Special Revenue

**Purpose:** Per the DANR website regarding the VW settlement (<https://danr.sd.gov/Environment/AirQuality/VolkswagenTrust/default.aspx>). South Dakota expects to receive \$8.125 million dollars from the Environmental Mitigation Trust. The funds are to be disbursed within 10 years, with no more than one-third disbursed in the first year or two-thirds disbursed in the first two years. A Beneficiary Mitigation Plan must be developed that summarizes how the State allocation of mitigation funds will be distributed among the various eligible mitigation actions to reduce nitrogen oxide emissions. The court has approved a Trustee who will be responsible for administering the Trust. On January 29, 2018, South Dakota was designated as a beneficiary to the State Trust.

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

**Additional Information:**

The funds received from the trust fund are deposited into company 3075, see page 127.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3053 - American Dairy Association**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	424,730.01	482,656.92	388,737.62	324,866.23
2 Total Assets	424,730.01	482,656.92	388,737.62	324,866.23
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	424,730.01	482,656.92	388,737.62	324,866.23
9 Total Fund Equity	424,730.01	482,656.92	388,737.62	324,866.23
10 Total Liabilities and Fund Equity	424,730.01	482,656.92	388,737.62	324,866.23
11				
12				
13 Licenses, Permits and Fees	3,266,040.15	3,853,893.56	4,266,577.96	4,631,096.13
14 Use of Money and Property	5,299.49	5,113.80	4,399.82	11,128.08
15 Sales and Services	25.00	25.00	25.00	25.00
16 Total Revenue	3,271,364.64	3,859,032.36	4,271,002.78	4,642,249.21
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	3,094,183.45	3,801,105.45	4,364,922.08	4,706,120.60
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	3,094,183.45	3,801,105.45	4,364,922.08	4,706,120.60
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	177,181.19	57,926.91	(93,919.30)	(63,871.39)
31				
32 Beginning Fund Equity	247,548.82	424,730.01	482,656.92	388,737.62
33 Ending Equity	424,730.01	482,656.92	388,737.62	324,866.23

**Company:** 3053

**Company Name:** American Dairy Association of SD Fund

**Fund Name:** American Dairy Association

**Fund Type:** Special Revenue

**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.

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

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3054 - Oilseeds Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,090,506.21	1,037,879.84	949,486.27	873,655.26
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>1,090,506.21</u>	<u>1,037,879.84</u>	<u>949,486.27</u>	<u>873,655.26</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	1,090,506.21	1,037,879.84	949,486.27	873,655.26
10 Total Fund Equity	<u>1,090,506.21</u>	<u>1,037,879.84</u>	<u>949,486.27</u>	<u>873,655.26</u>
11 Total Liabilities and Fund Equity	<u>1,090,506.21</u>	<u>1,037,879.84</u>	<u>949,486.27</u>	<u>873,655.26</u>
12				
13				
14 Licenses, Permits and Fees	423,481.50	369,335.00	381,184.54	300,931.44
15 Use of Money and Property	20,092.05	14,276.65	7,999.99	19,253.14
16 Total Revenue	<u>443,573.55</u>	<u>383,611.65</u>	<u>389,184.53</u>	<u>320,184.58</u>
17				
18 Personal Services and Benefits	-	1,682.56	1,559.03	650.49
19 Travel	-	1,191.60	3,723.82	775.02
20 Contractual Services	246,013.16	323,818.86	267,252.22	264,587.08
21 Supplies and Materials	147.62	-	68.32	-
22 Grants and Subsidies	89,993.00	109,545.00	204,974.71	130,003.00
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	<u>336,153.78</u>	<u>436,238.02</u>	<u>477,578.10</u>	<u>396,015.59</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	107,419.77	(52,626.37)	(88,393.57)	(75,831.01)
32				
33 Beginning Fund Equity	983,086.44	1,090,506.21	1,037,879.84	949,486.27
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>1,090,506.21</u>	<u>1,037,879.84</u>	<u>949,486.27</u>	<u>873,655.26</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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3054 - Pulse Crops Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	238,314.09	282,050.69	273,519.53	240,219.98
2 Total Assets	238,314.09	282,050.69	273,519.53	240,219.98
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	238,314.09	282,050.69	273,519.53	240,219.98
9 Total Fund Equity	238,314.09	282,050.69	273,519.53	240,219.98
10 Total Liabilities and Fund Equity	238,314.09	282,050.69	273,519.53	240,219.98
11				
12				
13 Licenses, Permits and Fees	50,547.82	76,197.29	33,558.30	23,882.91
14 Use of Money and Property	5,065.37	3,356.10	2,303.96	6,098.94
15 Total Revenue	55,613.19	79,553.39	35,862.26	29,981.85
16				
17 Personal Services and Benefits	3,812.96	1,356.39	1,231.80	1,038.18
18 Travel	569.80	491.40	763.86	1,761.27
19 Contractual Services	22,308.37	24,411.45	42,349.41	55,009.96
20 Supplies and Materials	-	18.55	48.35	22.99
21 Grants and Subsidies	-	9,539.00	-	5,449.00
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	26,691.13	35,816.79	44,393.42	63,281.40
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	28,922.06	43,736.60	(8,531.16)	(33,299.55)
30				
31 Beginning Fund Equity	209,392.03	238,314.09	282,050.69	273,519.53
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	238,314.09	282,050.69	273,519.53	240,219.98

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3054 - Soybean Research and Promotion Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	8,872,063.89	11,198,676.73	10,638,649.19	10,479,734.08
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>8,872,063.89</u>	<u>11,198,676.73</u>	<u>10,638,649.19</u>	<u>10,479,734.08</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	8,872,063.89	11,198,676.73	10,638,649.19	10,479,734.08
10 Total Fund Equity	<u>8,872,063.89</u>	<u>11,198,676.73</u>	<u>10,638,649.19</u>	<u>10,479,734.08</u>
11 Total Liabilities and Fund Equity	<u>8,872,063.89</u>	<u>11,198,676.73</u>	<u>10,638,649.19</u>	<u>10,479,734.08</u>
12				
13				
14 Licenses, Permits and Fees	13,366,898.33	14,425,244.16	14,486,760.82	13,648,074.51
15 Use of Money and Property	113,130.50	94,110.54	75,246.64	235,278.44
16 Total Revenue	<u>13,480,028.83</u>	<u>14,519,354.70</u>	<u>14,562,007.46</u>	<u>13,883,352.95</u>
17				
18 Personal Services and Benefits	458,563.68	458,951.79	535,181.46	679,397.48
19 Travel	-	-	-	-
20 Contractual Services	8,781,767.14	11,733,790.07	14,586,853.54	13,362,870.58
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	<u>9,240,330.82</u>	<u>12,192,741.86</u>	<u>15,122,035.00</u>	<u>14,042,268.06</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	4,239,698.01	2,326,612.84	(560,027.54)	(158,915.11)
31				
32 Beginning Fund Equity	4,632,365.88	8,872,063.89	11,198,676.73	10,638,649.19
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>8,872,063.89</u>	<u>11,198,676.73</u>	<u>10,638,649.19</u>	<u>10,479,734.08</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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3055 - Corn Utilization Council**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	4,736,476.66	5,854,554.93	6,669,524.61	6,076,675.91
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>4,736,476.66</u>	<u>5,854,554.93</u>	<u>6,669,524.61</u>	<u>6,076,675.91</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	4,736,476.66	5,854,554.93	6,669,524.61	6,076,675.91
10 Total Fund Equity	<u>4,736,476.66</u>	<u>5,854,554.93</u>	<u>6,669,524.61</u>	<u>6,076,675.91</u>
11 Total Liabilities and Fund Equity	<u>4,736,476.66</u>	<u>5,854,554.93</u>	<u>6,669,524.61</u>	<u>6,076,675.91</u>
12				
13				
14 Licenses, Permits and Fees	6,713,511.34	6,211,811.84	5,612,948.80	6,418,334.32
15 Use of Money and Property	76,036.48	61,588.25	42,705.63	151,341.14
16 Total Revenue	<u>6,789,547.82</u>	<u>6,273,400.09</u>	<u>5,655,654.43</u>	<u>6,569,675.46</u>
17				
18 Personal Services and Benefits	95,695.28	38,971.64	-	-
19 Travel	-	-	-	-
20 Contractual Services	5,341,000.51	5,116,350.18	4,840,684.75	7,162,524.16
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	<u>5,436,695.79</u>	<u>5,155,321.82</u>	<u>4,840,684.75</u>	<u>7,162,524.16</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	1,352,852.03	1,118,078.27	814,969.68	(592,848.70)
32				
33 Beginning Fund Equity	3,383,624.63	4,736,476.66	5,854,554.93	6,669,524.61
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>4,736,476.66</u>	<u>5,854,554.93</u>	<u>6,669,524.61</u>	<u>6,076,675.91</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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3056 - Forestry Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	556,952.12	66,751.61	71,775.63	33,383.00
2 Due From Other Funds	9,261.42	-	-	-
3 Total Assets	<u>566,213.54</u>	<u>66,751.61</u>	<u>71,775.63</u>	<u>33,383.00</u>
4				
5 Accounts Payable	341.00	363.10	363.10	363.10
6 Total Liabilities	<u>341.00</u>	<u>363.10</u>	<u>363.10</u>	<u>363.10</u>
7				
8 Reserve for Encumbrances	9,280.99	-	-	-
9 Unreserved Fund Balance	556,591.55	66,388.51	71,412.53	33,019.90
10 Total Fund Equity	<u>565,872.54</u>	<u>66,388.51</u>	<u>71,412.53</u>	<u>33,019.90</u>
11 Total Liabilities and Fund Equity	<u>566,213.54</u>	<u>66,751.61</u>	<u>71,775.63</u>	<u>33,383.00</u>
12				
13				
14 Taxes	75,093.66	75,060.71	75,030.79	75,073.80
15 Use of Money and Property	3,587.43	-	-	-
16 Sales and Services	346,491.62	-	-	-
17 Administering Programs	73,187.26	69,429.21	279,957.13	39,356.75
18 Other Revenue	6,168.82	-	-	-
19 Total Revenue	<u>504,528.79</u>	<u>144,489.92</u>	<u>354,987.92</u>	<u>114,430.55</u>
20				
21 Personal Services and Benefits	108,120.67	2,112.90	15,860.50	47,930.07
22 Travel	2,790.00	4,612.03	3,451.05	2,649.03
23 Contractual Services	30,606.29	3,032.59	898.77	5,012.61
24 Supplies and Materials	3,962.20	978.69	164.20	5,279.88
25 Grants and Subsidies	129,146.74	176,663.28	143,582.16	75,000.00
26 Capital Outlay	5,666.00	-	173.00	11,866.02
27 Other Expense	-	-	-	-
28 Interest Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>280,291.90</u>	<u>187,399.49</u>	<u>164,129.68</u>	<u>147,737.61</u>
30				
31 Transfers In	-	-	-	4,491.90
32 Transfers Out	-	(89,185.56)	(185,834.22)	(9,577.47)
33 Net Transfers In (Out)	<u>-</u>	<u>(89,185.56)</u>	<u>(185,834.22)</u>	<u>(5,085.57)</u>
34				
35 Net Change	224,236.89	(132,095.13)	5,024.02	(38,392.63)
36				
37 Beginning Fund Equity	341,635.65	565,872.54	66,388.51	71,412.53
38 Prior Period Adjustment	-	(367,388.90)	-	-
39 Ending Equity	<u>565,872.54</u>	<u>66,388.51</u>	<u>71,412.53</u>	<u>33,019.90</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 and Natural Resources that are available to the department for the operation of forestry programs.

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

**Additional Information:**

In FY2022, the Division of Wildland Fire's portion of this company moved by executive order 2021-03 from DANR to DPS. That portion of the company is excluded from the amounts shown above.

**Department of Agriculture and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3057 - Brand Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,071,550.53	1,962,450.93	1,806,821.71	1,538,050.25
2 Total Assets	2,071,550.53	1,962,450.93	1,806,821.71	1,538,050.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	6,337.86
8 Unreserved Fund Balance	2,071,550.53	1,962,450.93	1,806,821.71	1,531,712.39
9 Total Fund Equity	2,071,550.53	1,962,450.93	1,806,821.71	1,538,050.25
10 Total Liabilities and Fund Equity	2,071,550.53	1,962,450.93	1,806,821.71	1,538,050.25
11				
12				
13 Licenses, Permits and Fees	329,735.00	210,032.00	156,368.00	105,874.00
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	7,606.04	24,467.52	17,754.06	-
16 Sales and Services	2,075.00	8,155.00	1,582.00	874.00
17 Other Revenue	2,734.69	1,301.92	1,328.01	45,016.33
18 Total Revenue	342,150.73	243,956.44	177,032.07	151,764.33
19				
20 Personal Services and Benefits	274,035.41	286,165.66	268,369.09	317,526.67
21 Travel	8,559.36	9,114.50	7,859.63	17,537.40
22 Contractual Services	57,643.17	47,942.38	50,889.95	64,634.75
23 Supplies and Materials	22,239.81	9,319.72	4,844.12	9,749.45
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	36.18	-	560.00	11,005.82
26 Other Expense	16.48	513.78	138.50	81.70
27 Total Expenditures/Expenses	362,530.41	353,056.04	332,661.29	420,535.79
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(20,379.68)	(109,099.60)	(155,629.22)	(268,771.46)
34				
35 Beginning Fund Equity	2,091,930.21	2,071,550.53	1,962,450.93	1,806,821.71
36 Ending Equity	2,071,550.53	1,962,450.93	1,806,821.71	1,538,050.25

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	817,180.80	958,752.86	887,660.61	541,527.34
2 Total Assets	817,180.80	958,752.86	887,660.61	541,527.34
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	174,820.75	177,730.45	206,637.61	254,163.75
6 Total Liabilities	174,820.75	177,730.45	206,637.61	254,163.75
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	642,360.05	781,022.41	681,023.00	287,363.59
10 Total Fund Equity	642,360.05	781,022.41	681,023.00	287,363.59
11 Total Liabilities and Fund Equity	817,180.80	958,752.86	887,660.61	541,527.34
12				
13				
14 Licenses, Permits and Fees	1,794,464.85	1,999,085.76	1,668,752.44	1,677,042.71
15 Fines, Forfeits and Penalties	5,592.69	41,885.64	27,368.28	31,399.81
16 Use of Money and Property	16,566.77	10,237.05	6,161.89	-
17 Sales and Services	-	-	-	-
18 Other Revenue	5,795.80	752.72	640.62	15,828.12
19 Total Revenue	1,822,420.11	2,051,961.17	1,702,923.23	1,724,270.64
20				
21 Personal Services and Benefits	1,513,356.17	1,563,957.40	1,462,253.77	1,706,377.53
22 Travel	166,126.27	205,937.66	190,053.51	221,748.33
23 Contractual Services	95,670.95	113,397.55	118,449.65	137,686.67
24 Supplies and Materials	28,618.06	29,652.98	31,595.71	37,458.23
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	1,479.35	353.22	570.00	14,659.29
27 Other Expense	-	-	-	-
28 Total Expenditures/Expenses	1,805,250.80	1,913,298.81	1,802,922.64	2,117,930.05
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	17,169.31	138,662.36	(99,999.41)	(393,659.41)
35				
36 Beginning Fund Equity	625,190.74	642,360.05	781,022.41	681,023.00
37 Ending Equity	642,360.05	781,022.41	681,023.00	287,363.59

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3061 - Conservation District Special Revenue Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	32,239.84	3,039,186.17	2,575,318.83	2,397,550.28
2 Loans and Notes Receivable	179,647.83	177,352.28	647,268.32	898,238.40
3 Total Assets	<u>211,887.67</u>	<u>3,216,538.45</u>	<u>3,222,587.15</u>	<u>3,295,788.68</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	211,887.67	3,216,538.45	3,222,587.15	3,295,788.68
10 Total Fund Equity	<u>211,887.67</u>	<u>3,216,538.45</u>	<u>3,222,587.15</u>	<u>3,295,788.68</u>
11 Total Liabilities and Fund Equity	<u>211,887.67</u>	<u>3,216,538.45</u>	<u>3,222,587.15</u>	<u>3,295,788.68</u>
12				
13				
14 Use of Money and Property	6,511.44	4,650.78	6,048.70	73,201.53
15 Total Revenue	<u>6,511.44</u>	<u>4,650.78</u>	<u>6,048.70</u>	<u>73,201.53</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 Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Transfers In	-	3,000,000.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>3,000,000.00</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	6,511.44	3,004,650.78	6,048.70	73,201.53
30				
31 Beginning Fund Equity	205,376.23	211,887.67	3,216,538.45	3,222,587.15
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	<u>211,887.67</u>	<u>3,216,538.45</u>	<u>3,222,587.15</u>	<u>3,295,788.68</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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3063 - Coordinated Natural Resources Conservation Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,184,050.78	1,314,475.12	1,099,336.23	1,149,022.05
2 Total Assets	1,184,050.78	1,314,475.12	1,099,336.23	1,149,022.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,184,050.78	1,314,475.12	1,099,336.23	1,149,022.05
9 Total Fund Equity	1,184,050.78	1,314,475.12	1,099,336.23	1,149,022.05
10 Total Liabilities and Fund Equity	1,184,050.78	1,314,475.12	1,099,336.23	1,149,022.05
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	31,477.12	20,401.74	13,187.65	492.01
16 Other Revenue	-	-	-	-
17 Total Revenue	531,477.12	520,401.74	513,187.65	500,492.01
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	403,250.06	489,977.40	434,922.83	492,268.03
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Total Expenditures/Expenses	403,250.06	489,977.40	434,922.83	492,268.03
27				
28 Transfers In	-	100,000.00	-	41,461.84
29 Transfers Out	-	-	(293,403.71)	-
30 Net Transfers In (Out)	-	100,000.00	(293,403.71)	41,461.84
31				
32 Net Change	128,227.06	130,424.34	(215,138.89)	49,685.82
33				
34 Beginning Fund Equity	1,055,823.72	1,184,050.78	1,314,475.12	1,099,336.23
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,184,050.78	1,314,475.12	1,099,336.23	1,149,022.05

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3063 - Pesticide Recycling and Disposal Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	293,697.50	499,894.03	765,514.21	777,204.60
2 Total Assets	293,697.50	499,894.03	765,514.21	777,204.60
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	185,350.00	-	-	27,550.00
8 Unreserved Fund Balance	108,347.50	499,894.03	765,514.21	749,654.60
9 Total Fund Equity	293,697.50	499,894.03	765,514.21	777,204.60
10 Total Liabilities and Fund Equity	293,697.50	499,894.03	765,514.21	777,204.60
11				
12				
13 Licenses, Permits and Fees	545,755.56	563,593.72	549,960.00	576,600.00
14 Use of Money and Property	-	-	-	40,052.00
15 Sales and Services	7,810.97	36,704.44	-	7,990.00
16 Other Revenue	-	-	-	9,513.19
17 Total Revenue	553,566.53	600,298.16	549,960.00	634,155.19
18				
19 Personal Services and Benefits	130,130.84	133,246.94	153,922.95	179,169.25
20 Travel	5,715.40	20,689.10	25,893.97	35,932.82
21 Contractual Services	202,406.08	208,779.14	202,060.10	298,668.53
22 Supplies and Materials	25,626.08	17,110.25	31,767.23	18,759.04
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	1,000.00	67,893.03	31,850.99
25 Other Expense	-	-	-	-
26 Total Expenditures/Expenses	363,878.40	380,825.43	481,537.28	564,380.63
27				
28 Transfers In	-	-	294,314.61	-
29 Transfers Out	-	(13,276.20)	(97,117.15)	(58,084.17)
30 Net Transfers In (Out)	-	(13,276.20)	197,197.46	(58,084.17)
31				
32 Net Change	189,688.13	206,196.53	265,620.18	11,690.39
33				
34 Beginning Fund Equity	104,009.37	293,697.50	499,894.03	765,514.21
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	293,697.50	499,894.03	765,514.21	777,204.60

**Company:** 3063

**Company Name:** Pesticide Recycling and Disposal

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

**Fund Type:** Special Revenue

**Purpose:** SDCL 38-20A-56 created the Pesticide Recycling and Disposal Fund. Source: Two year additional fee on pesticide registration ending 6/30/97; \$40 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. Effective FY2021 the annual registration fee was increased from \$120 to \$165.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3073 - Water and Environment Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	28,884,774.82	29,738,827.34	30,785,415.00	34,752,729.51
2 Loans and Notes Receivable	23,347,203.73	22,707,137.51	14,870,991.47	16,464,677.98
3 Total Assets	<u>52,231,978.55</u>	<u>52,445,964.85</u>	<u>45,656,406.47</u>	<u>51,217,407.49</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,136,500.00	-	-	-
9 Unreserved Fund Balance	51,095,478.55	52,445,964.85	45,656,406.47	51,217,407.49
10 Total Fund Equity	<u>52,231,978.55</u>	<u>52,445,964.85</u>	<u>45,656,406.47</u>	<u>51,217,407.49</u>
11 Total Liabilities and Fund Equity	<u>52,231,978.55</u>	<u>52,445,964.85</u>	<u>45,656,406.47</u>	<u>51,217,407.49</u>
12				
13				
14 Taxes	104,367.38	48,076.04	66,992.75	582,465.58
15 Licenses, Permits and Fees	1,925,054.09	1,911,844.50	1,910,821.94	2,007,038.95
16 Use of Money and Property	1,048,908.74	764,871.51	572,872.63	999,226.36
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Revenue	<u>3,078,330.21</u>	<u>2,724,792.05</u>	<u>2,550,687.32</u>	<u>3,588,730.89</u>
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	10,000.00	-	-	17,059.68
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	12,488,873.74	12,435,758.22	19,593,933.53	9,467,232.18
26 Capital Outlay	-	4,479.00	-	-
27 Other Expense	-	-	-	-
28 Bad Debts Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>12,498,873.74</u>	<u>12,440,237.22</u>	<u>19,593,933.53</u>	<u>9,484,291.86</u>
30				
31 Transfers In	9,938,004.89	10,529,431.47	10,720,059.63	12,028,457.10
32 Transfers Out	(600,000.00)	(600,000.00)	(600,000.00)	(571,895.11)
33 Net Transfers In (Out)	<u>9,338,004.89</u>	<u>9,929,431.47</u>	<u>10,120,059.63</u>	<u>11,456,561.99</u>
34				
35 Net Change	(82,538.64)	213,986.30	(6,923,186.58)	5,561,001.02
36				
37 Beginning Fund Equity	52,314,517.19	52,231,978.55	52,445,964.85	45,656,406.47
38 Prior Period Adjustment	-	-	133,628.20	-
39 Ending Equity	<u>52,231,978.55</u>	<u>52,445,964.85</u>	<u>45,656,406.47</u>	<u>51,217,407.49</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 64% in FY23 and thereafter of the monthly State Capital Construction Fund revenues to the Water and Environment Fund. SDCL 1-41-23.1 requires that on July 1st of each year, \$600,000 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 § 1-41-23.

SDCL 46A-1-82 established the Environment and Water Resources Trust Fund. Source: Established a separate trust subfund within the Water and Environment Fund. The purpose is to provide a perpetual source of revenue to serve all of the purposes for which funds may be expended from the Water and Environment Fund. The principal of the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3073 - Water and Environment Fund**

expended. Interest earned on the fund shall accrue to the Water and Environment Fund and be disbursed in conformance with § 46A-1-61. The fund has not carried a balance for several years.

SDCL 46-2-23 created the South Dakota Well Rehabilitation and Plugging Subfund. Source: All moneys, including Legislative Appropriations; interest on the Well Rehabilitation and Plugging Subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of title 46, chapter 34A-2A. Use: Rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

**Budget Information:** Special Appropriations are made from this fund as part of the annual water management bill.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3074 - Board of Certification Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,712.27	5,494.90	8,375.89	18,814.40
2 Total Assets	5,712.27	5,494.90	8,375.89	18,814.40
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,712.27	5,494.90	8,375.89	18,841.40
9 Total Fund Equity	5,712.27	5,494.90	8,375.89	18,841.40
10 Total Liabilities and Fund Equity	5,712.27	5,494.90	8,375.89	18,841.40
11				
12				
13 Licenses, Permits and Fees	23,526.20	31,113.54	34,067.50	37,541.45
14 Use of Money and Property	-	-	-	-
15 Total Revenue	23,526.20	31,113.54	34,067.50	37,541.45
16				
17 Personal Services and Benefits	10,269.76	12,047.96	3,964.25	2,731.82
18 Travel	2,628.26	2,928.65	498.56	438.36
19 Contractual Services	7,036.00	16,304.30	26,723.70	23,791.01
20 Supplies and Materials	15.91	50.00	-	234.75
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	19,949.93	31,330.91	31,186.51	27,195.94
24				
25 Transfers In	-	-	-	120.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	120.00
28				
29 Net Change	3,576.27	(217.37)	2,880.99	10,465.51
30				
31 Beginning Fund Equity	2,116.00	5,712.27	5,494.90	8,375.89
32 Prior Period Adjustment	20.00	-	-	-
33 Ending Equity	5,712.27	5,494.90	8,375.89	18,841.40

**Company:** 3074

**Company Name:** DANR 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 (DANR 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.

**Other Information:** SL 2021 increased the application fee from \$10 to \$60.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3074 - Other Activities**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(193,204.79)	(574,986.03)	(44,273.56)	(206,689.29)
2 Total Assets	(193,204.79)	(574,986.03)	(44,273.56)	(206,689.29)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	662,425.83	1,799.03	52,307.99
8 Unreserved Fund Balance	(193,204.79)	(1,237,411.86)	(46,072.59)	(258,997.28)
9 Total Fund Equity	(193,204.79)	(574,986.03)	(44,273.56)	(206,689.29)
10 Total Liabilities and Fund Equity	(193,204.79)	(574,986.03)	(44,273.56)	(206,689.29)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	2,025,840.00	3,496,475.00	3,244,330.00	2,625,875.00
15 Other Revenue	-	23,457.63	-	-
16 Total Revenue	2,025,840.00	3,519,932.63	3,244,330.00	2,625,875.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	545,735.74	834,149.13	659,720.00	841,771.99
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	1,528,788.19	3,075,564.74	2,053,897.53	1,940,668.29
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	15,970.15
25 Total Expenditures/Expenses	2,074,523.93	3,909,713.87	2,713,617.53	2,798,410.43
26				
27 Transfers In	-	8,000.00	-	660,119.66
28 Transfers Out	-	-	-	(649,999.96)
29 Net Transfers In (Out)	-	8,000.00	-	10,119.70
30				
31 Net Change	(48,683.93)	(381,781.24)	530,712.47	(162,415.73)
32				
33 Beginning Fund Equity	(144,520.86)	(193,204.79)	(574,986.03)	(44,273.56)
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	(193,204.79)	(574,986.03)	(44,273.56)	(206,689.29)

**Company:** 3074

**Company Name:** DANR 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 Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Environmental Livestock Cleanup Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,527,258.66	1,528,756.54	1,564,911.17	1,608,735.85
2 Total Assets	<u>1,527,258.66</u>	<u>1,528,756.54</u>	<u>1,564,911.17</u>	<u>1,608,735.85</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,527,258.66	1,528,756.54	1,564,911.17	1,608,735.85
9 Total Fund Equity	<u>1,527,258.66</u>	<u>1,528,756.54</u>	<u>1,564,911.17</u>	<u>1,608,735.85</u>
10 Total Liabilities and Fund Equity	<u>1,527,258.66</u>	<u>1,528,756.54</u>	<u>1,564,911.17</u>	<u>1,608,735.85</u>
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	10,465.88	1,497.88	3,297.50	9,579.50
15 Use of Money and Property	35,189.66	-	9,734.94	34,245.18
16 Total Revenue	<u>45,655.54</u>	<u>1,497.88</u>	<u>13,032.44</u>	<u>43,824.68</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 Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25				
26 Transfers In	-	-	23,122.19	105,282.86
27 Transfers Out	-	-	-	(105,282.86)
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>23,122.19</u>	<u>-</u>
29				
30 Net Change	45,655.54	1,497.88	36,154.63	43,824.68
31				
32 Beginning Fund Equity	1,481,603.12	1,527,258.66	1,528,756.54	1,564,911.17
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>1,527,258.66</u>	<u>1,528,756.54</u>	<u>1,564,911.17</u>	<u>1,608,735.85</u>

**Company:** 3075 (previously in company 3072)

**Company Name:** DANR 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 Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Hazardous Waste Revolving Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5.32	5.32	133.42	134.28
2 Total Assets	5.32	5.32	133.42	134.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5.32	5.32	133.42	134.28
9 Total Fund Equity	5.32	5.32	133.42	134.28
10 Total Liabilities and Fund Equity	5.32	5.32	133.42	134.28
11				
12				
13 Licenses, Permits and Fees	25,000.00	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	-	-	0.04	0.86
16 Total Revenue	25,000.00	-	0.04	0.86
17				
18 Personal Services and Benefits	25,071.60	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	25,071.60	-	-	-
25				
26 Transfers In	-	-	128.06	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	128.06	-
29				
30 Net Change	(71.60)	-	128.10	0.86
31				
32 Beginning Fund Equity	76.92	5.32	5.32	133.42
33 Ending Equity	5.32	5.32	133.42	134.28

**Company:** 3075 (previously in company 3072)

**Company Name:** DANR 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 Agriculture 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 Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Reclamation Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	19,542,124.03	19,544,689.17	19,969,761.68	20,512,958.57
2 Total Assets	<u>19,542,124.03</u>	<u>19,544,689.17</u>	<u>19,969,761.68</u>	<u>20,512,958.57</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	19,542,124.03	19,544,689.17	19,969,761.68	20,512,958.57
9 Total Fund Equity	<u>19,542,124.03</u>	<u>19,544,689.17</u>	<u>19,969,761.68</u>	<u>20,512,958.57</u>
10 Total Liabilities and Fund Equity	<u>19,542,124.03</u>	<u>19,544,689.17</u>	<u>19,969,761.68</u>	<u>20,512,958.57</u>
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	456,799.97	2,565.14	128,565.40	441,072.39
16 Other Revenue	-	-	-	-
17 Total Revenue	<u>456,799.97</u>	<u>2,565.14</u>	<u>128,565.40</u>	<u>441,072.39</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	300,637.90	-	147,057.70	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Total Expenditures/Expenses	<u>300,637.90</u>	<u>-</u>	<u>147,057.70</u>	<u>-</u>
27				
28 Transfers In	300,637.90	-	443,564.81	102,124.50
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>300,637.90</u>	<u>-</u>	<u>443,564.81</u>	<u>102,124.50</u>
31				
32 Net Change	456,799.97	2,565.14	425,072.51	543,196.89
33				
34 Beginning Fund Equity	<u>19,085,324.06</u>	<u>19,542,124.03</u>	<u>19,544,689.17</u>	<u>19,969,761.68</u>
35 Ending Equity	<u>19,542,124.03</u>	<u>19,544,689.17</u>	<u>19,969,761.68</u>	<u>20,512,958.57</u>

**Company:** 3075 (previously in company 3072)

**Company Name:** DANR 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 Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Regulated Substance Response Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,904,421.73	4,386,807.78	3,810,781.23	3,873,358.57
2 Total Assets	<u>3,904,421.73</u>	<u>4,386,807.78</u>	<u>3,810,781.23</u>	<u>3,873,358.57</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,904,421.73	4,386,807.78	3,810,781.23	3,873,358.57
9 Total Fund Equity	<u>3,904,421.73</u>	<u>4,386,807.78</u>	<u>3,810,781.23</u>	<u>3,873,358.57</u>
10 Total Liabilities and Fund Equity	<u>3,904,421.73</u>	<u>4,386,807.78</u>	<u>3,810,781.23</u>	<u>3,873,358.57</u>
11				
12				
13 Fines, Forfeits and Penalties	57,395.00	313,206.00	156,700.00	136,673.00
14 Use of Money and Property	106,455.22	396,718.15	87,008.19	96,921.19
15 Other Revenue	-	-	-	-
16 Total Revenue	<u>163,850.22</u>	<u>709,924.15</u>	<u>243,708.19</u>	<u>233,594.19</u>
17				
18 Personal Services and Benefits	-	64,457.26	24,740.09	66,914.81
19 Travel	-	13.00	-	1,156.93
20 Contractual Services	482,266.12	193,994.04	48,279.36	95,418.43
21 Supplies and Materials	-	-	-	36.63
22 Grants and Subsidies	-	-	413,972.04	-
23 Capital Outlay	4,247.00	-	-	-
24 Total Expenditures/Expenses	<u>486,513.12</u>	<u>258,464.30</u>	<u>486,991.49</u>	<u>163,526.80</u>
25				
26 Transfers In	-	37,646.29	-	-
27 Transfers Out	-	(6,720.09)	(332,743.25)	(7,490.05)
28 Net Transfers In (Out)	<u>-</u>	<u>30,926.20</u>	<u>(332,743.25)</u>	<u>(7,490.05)</u>
29				
30 Net Change	(322,662.90)	482,386.05	(576,026.55)	62,577.34
31				
32 Beginning Fund Equity	4,194,456.13	3,904,421.73	4,386,807.78	3,810,781.23
33 Prior Period Adjustment	32,628.50	-	-	-
34 Ending Equity	<u>3,904,421.73</u>	<u>4,386,807.78</u>	<u>3,810,781.23</u>	<u>3,873,358.57</u>

**Company:** 3075 (previously in company 3072)

**Company Name:** DANR 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 Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - Well Rehabilitation and Plugging Subfund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	24,262.62	24,262.62	24,785.40	25,328.14
2 Total Assets	<u>24,262.62</u>	<u>24,262.62</u>	<u>24,785.40</u>	<u>25,328.14</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	24,262.62	24,262.62	24,785.40	25,328.14
9 Total Fund Equity	<u>24,262.62</u>	<u>24,262.62</u>	<u>24,785.40</u>	<u>25,328.14</u>
10 Total Liabilities and Fund Equity	<u>24,262.62</u>	<u>24,262.62</u>	<u>24,785.40</u>	<u>25,328.14</u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	564.06	-	154.53	542.74
15 Other Revenue	-	-	-	-
16 Total Revenue	<u>564.06</u>	<u>-</u>	<u>154.53</u>	<u>542.74</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Total Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
23				
24 Transfers In	-	-	368.25	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>368.25</u>	<u>-</u>
27				
28 Net Change	564.06	-	522.78	542.74
29				
30 Beginning Fund Equity	23,698.56	24,262.62	24,262.62	24,785.40
31 Ending Equity	<u>24,262.62</u>	<u>24,262.62</u>	<u>24,785.40</u>	<u>25,328.14</u>

**Company:** 3075 (previously in company 3072)

**Company Name:** DANR 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 Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3075 - VW Settlement**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,697,025.96	2,985,173.57	1,933,538.45	2,556,905.26
2 Total Assets	<u>1,697,025.96</u>	<u>2,985,173.57</u>	<u>1,933,538.45</u>	<u>2,556,905.26</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,697,025.96	2,985,173.57	1,933,538.45	2,556,905.66
9 Total Fund Equity	<u>1,697,025.96</u>	<u>2,985,173.57</u>	<u>1,933,538.45</u>	<u>2,556,905.66</u>
10 Total Liabilities and Fund Equity	<u>1,697,025.96</u>	<u>2,985,173.57</u>	<u>1,933,538.45</u>	<u>2,556,905.66</u>
11				
12				
13 Fines, Forfeits and Penalties	1,515,088.00	2,324,267.00	-	1,669,029.00
14 Use of Money and Property	4,462.72	-	8,125.62	49,869.79
15 Other Revenue	-	-	-	-
16 Total Revenue	<u>1,519,550.72</u>	<u>2,324,267.00</u>	<u>8,125.62</u>	<u>1,718,898.79</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Grants and Subsidies	526,550.87	978,845.53	998,738.90	1,053,174.00
22 Total Expenditures/Expenses	<u>526,550.87</u>	<u>978,845.53</u>	<u>998,738.90</u>	<u>1,053,174.00</u>
23				
24 Transfers In	-	-	9,652.47	-
25 Transfers Out	(51,304.32)	(57,273.86)	(70,674.31)	(42,357.58)
26 Net Transfers In (Out)	<u>(51,304.32)</u>	<u>(57,273.86)</u>	<u>(61,021.84)</u>	<u>(42,357.58)</u>
27				
28 Net Change	941,695.53	1,288,147.61	(1,051,635.12)	623,367.21
29				
30 Beginning Fund Equity	<u>755,330.43</u>	<u>1,697,025.96</u>	<u>2,985,173.57</u>	<u>1,933,538.45</u>
31 Ending Equity	<u>1,697,025.96</u>	<u>2,985,173.57</u>	<u>1,933,538.45</u>	<u>2,556,905.66</u>

**Company:** 3075 (previously in company 3072)

**Company Name:** DANR Other Funds, Participating

**Fund Name:** VW Settlement

**Fund Type:** Special Revenue

**Purpose:** Per the DANR website regarding the VW settlement (<https://danr.sd.gov/Environment/AirQuality/VolkswagenTrust/default.aspx>). South Dakota expects to receive \$8.125 million dollars from the Environmental Mitigation Trust. The funds are to be disbursed within 10 years, with no more than one-third disbursed in the first year or two-thirds disbursed in the first two years. A Beneficiary Mitigation Plan must be developed that summarizes how the State allocation of mitigation funds will be distributed among the various eligible mitigation actions to reduce nitrogen oxide emissions. The court has approved a Trustee who will be responsible for administering the Trust. On January 29, 2018, South Dakota was designated as a beneficiary to the State Trust.

**Budget Information:** Included in the General Appropriations Bill as a special appropriation.

**Additional Information:**

The administrative portion of the settlement are accounted for in company 3050, see page 106.

**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 3150 - Other Disease Control**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	86,202.96	630,202.96	630,202.96	590,122.38
2 Total Assets	86,202.96	630,202.96	630,202.96	590,122.38
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	86,202.96	630,202.96	630,202.96	590,122.38
9 Total Fund Equity	86,202.96	630,202.96	630,202.96	590,122.38
10 Total Liabilities and Fund Equity	86,202.96	630,202.96	630,202.96	590,122.38
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	-	-	-	-
15 Total Revenue	-	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	40,080.58
20 Supplies and Materials	665.50	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	665.50	-	-	40,080.58
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(665.50)	-	-	(40,080.58)
30				
31 Beginning Fund Equity	86,868.46	86,202.96	630,202.96	630,202.96
32 Prior Period Adjustment	-	544,000.00	-	-
33 Ending Equity	86,202.96	630,202.96	630,202.96	590,122.38

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 3151 - Livestock Disease Emergency Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,321,916.76	1,602,796.91	1,881,820.83	2,247,984.26
2 Total Assets	1,321,916.76	1,602,796.91	1,881,820.83	2,247,984.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,321,916.76	1,602,796.91	1,881,820.83	2,247,984.26
9 Total Fund Equity	1,321,916.76	1,602,796.91	1,881,820.83	2,247,984.26
10 Total Liabilities and Fund Equity	1,321,916.76	1,602,796.91	1,881,820.83	2,247,984.26
11				
12				
13 Licenses, Permits and Fees	316,255.12	264,535.19	267,027.36	328,183.96
14 Use of Money and Property	19,593.41	16,344.96	11,996.56	37,979.47
15 Total Revenue	335,848.53	280,880.15	279,023.92	366,163.43
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	335,848.53	280,880.15	279,023.92	366,163.43
30				
31 Beginning Fund Equity	986,068.23	1,321,916.76	1,602,796.91	1,881,820.83
32 Ending Equity	1,321,916.76	1,602,796.91	1,881,820.83	2,247,984.26

**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 and Natural Resources**  
**State Accounting System - Other Fund Balances**  
**Company 6503 - Board of Veterinary Medical Examiners**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	234,410.54	211,341.44	240,816.48	212,421.48
2 Total Assets	234,410.54	211,341.44	240,816.48	212,421.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	234,410.54	211,341.44	240,816.48	212,421.48
9 Total Fund Equity	234,410.54	211,341.44	240,816.48	212,421.48
10 Total Liabilities and Fund Equity	234,410.54	211,341.44	240,816.48	212,421.48
11				
12				
13 Licenses, Permits and Fees	80,360.00	25,830.00	76,855.00	30,200.00
14 Use of Money and Property	4,592.34	2,989.55	1,854.79	
15 Sales and Services	3,500.00	2,600.00	1,900.00	2,500.00
Other				4,108.41
16 Total Revenue	88,452.34	31,419.55	80,609.79	36,808.41
17				
18 Personal Services and Benefits	1,487.10	452.13	645.90	452.13
19 Travel	206.48	593.16	963.92	5,296.98
20 Contractual Services	50,037.25	53,038.52	49,515.71	59,374.27
21 Supplies and Materials	261.97	404.84	9.22	80.03
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	51,992.80	54,488.65	51,134.75	65,203.41
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	36,459.54	(23,069.10)	29,475.04	(28,395.00)
31				
32 Beginning Fund Equity	197,991.80	234,410.54	211,341.44	240,816.48
33 Prior Period Adjustment	(40.80)	-	-	-
34 Ending Equity	234,410.54	211,341.44	240,816.48	212,421.48

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 6507 - South Dakota Rodent Control Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(10,925.67)	23,248.90	21,068.72	20,258.30
2 Total Assets	(10,925.67)	23,248.90	21,068.72	20,258.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	38,781.76
8 Unreserved Fund Balance	(10,925.67)	23,248.90	21,068.72	(18,523.46)
9 Total Fund Equity	(10,925.67)	23,248.90	21,068.72	20,258.30
10 Total Liabilities and Fund Equity	(10,925.67)	23,248.90	21,068.72	20,258.30
11				
12				
13 Use of Money and Property	-	-	41.77	-
14 Sales and Services	90,592.00	98,665.00	119,218.00	126,381.00
15 Other Revenue	-	-	-	544.91
16 Total Revenue	90,592.00	98,665.00	119,259.77	126,925.91
17				
18 Personal Services and Benefits	5,315.01	8,101.79	6,952.68	9,471.47
19 Travel	-	-	-	166.05
20 Contractual Services	8,592.57	3,141.34	7,455.78	7,580.73
21 Supplies and Materials	82,196.26	52,291.81	106,203.27	109,464.18
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	391.65	139.67	-	-
25 Total Expenditures/Expenses	96,495.49	63,674.61	120,611.73	126,682.43
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(815.82)	(828.22)	(1,053.90)
29 Net Transfers In (Out)	-	(815.82)	(828.22)	(1,053.90)
30				
31 Net Change	(5,903.49)	34,174.57	(2,180.18)	(810.42)
32				
33 Beginning Fund Equity	(5,022.18)	(10,925.67)	23,248.90	21,068.72
34 Ending Equity	(10,925.67)	23,248.90	21,068.72	20,258.30

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 6515 - State Fair Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,830,524.93	1,346,202.17	2,815,906.93	48,121.05
2 Accounts Receivable	-	-	-	-
3 Property, Plant & Equipment	-	-	-	-
4 Total Assets	<u>2,830,524.93</u>	<u>1,346,202.17</u>	<u>2,815,906.93</u>	<u>48,121.05</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	35,452.00	138,070.12	-
10 Unreserved Fund Balance	2,830,524.93	1,310,750.17	2,677,836.81	48,121.05
11 Total Fund Equity	<u>2,830,524.93</u>	<u>1,346,202.17</u>	<u>2,815,906.93</u>	<u>48,121.05</u>
12 Total Liabilities and Fund Equity	<u>2,830,524.93</u>	<u>1,346,202.17</u>	<u>2,815,906.93</u>	<u>48,121.05</u>
13				
14				
15 Licenses, Permits and Fees	845,353.00	1,672,036.41	1,629,358.56	1,453,395.00
16 Use of Money and Property	397,943.51	885,099.54	538,991.08	501,880.00
17 Sales and Services	334,989.21	564,493.77	1,151,361.89	957,950.02
18 Administering Programs	21,941.96	162,008.35	20,488.87	25,000.00
19 Other Revenue	3,232,167.30	370,823.76	3,855,716.61	2,806,488.85
20 Total Revenue	<u>4,832,394.98</u>	<u>3,654,461.83</u>	<u>7,195,917.01</u>	<u>5,744,713.87</u>
21				
22 Personal Services and Benefits	1,014,520.80	1,191,898.23	1,293,119.51	1,658,527.58
23 Travel	13,836.53	22,666.34	13,954.20	7,838.74
24 Contractual Services	1,602,724.72	3,375,778.58	1,621,958.61	1,792,977.39
25 Supplies and Materials	310,179.72	437,683.78	330,769.12	315,803.42
26 Capital Outlay	28,308.58	9,633.96	2,354,559.96	4,620,982.24
27 Other Expense	59,658.15	100,701.60	111,850.85	116,370.38
28 Interest Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>3,029,228.50</u>	<u>5,138,362.49</u>	<u>5,726,212.25</u>	<u>8,512,499.75</u>
30				
31 Transfers In	721,582.00	-	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>721,582.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	2,524,748.48	(1,483,900.66)	1,469,704.76	(2,767,785.88)
36				
37 Beginning Fund Equity	305,776.45	2,830,524.93	1,346,202.17	2,815,906.93
38 Prior Period Adjustment	-	(422.10)	-	-
39 Ending Equity	<u>2,830,524.93</u>	<u>1,346,202.17</u>	<u>2,815,906.93</u>	<u>48,121.05</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 and Natural Resources, be placed in the State Fair Fund and authorized the disbursement.

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



**Department of Agriculture and Natural Resources**

**State Accounting System - Other Fund Balances**

**Company 8000 - Agency Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	11,489.02	1,357.52	63,743.38
2 Total Assets	-	11,489.02	1,357.52	63,743.38
3				
4 Accounts Payable	-	11,489.02	1,357.52	63,743.38
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	11,489.02	1,357.52	63,743.38

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**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 and Natural Resources**

**State Accounting System - Other Fund Balances**

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,467,032.60	2,132,722.65	1,702,071.77	1,743,679.34
2 Total Assets	<u>2,467,032.60</u>	<u>2,132,722.65</u>	<u>1,702,071.77</u>	<u>1,743,679.34</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,467,032.60	2,132,722.65	1,702,071.77	1,743,679.34
9 Total Fund Equity	<u>2,467,032.60</u>	<u>2,132,722.65</u>	<u>1,702,071.77</u>	<u>1,743,679.34</u>
10 Total Liabilities and Fund Equity	<u>2,467,032.60</u>	<u>2,132,722.65</u>	<u>1,702,071.77</u>	<u>1,743,679.34</u>
11				
12				
13 Licenses, Permits and Fees	471,016.68	337,552.00	326,173.00	779,190.50
14 Use of Money and Property	527,623.10	139,653.96	45,117.19	129,779.42
15 Sales and Services	-	-	-	-
16 Total Revenue	<u>998,639.78</u>	<u>477,205.96</u>	<u>371,290.19</u>	<u>908,969.92</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	6,653,658.63	3,382,415.91	3,385,091.07	3,438,262.35
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	<u>6,653,658.63</u>	<u>3,382,415.91</u>	<u>3,385,091.07</u>	<u>3,438,262.35</u>
24				
25 Transfers In	3,350,000.00	3,350,000.00	3,365,125.00	3,350,000.00
26 Transfers Out	(779,100.00)	(779,100.00)	(781,975.00)	(779,100.00)
27 Net Transfers In (Out)	<u>2,570,900.00</u>	<u>2,570,900.00</u>	<u>2,583,150.00</u>	<u>2,570,900.00</u>
28				
29 Net Change	(3,084,118.85)	(334,309.95)	(430,650.88)	41,607.57
30				
31 Beginning Fund Equity	5,151,241.29	2,467,032.60	2,132,722.65	1,702,071.77
32 Prior Period Adjustment	399,910.16	-	-	-
33 Ending Equity	<u>2,467,032.60</u>	<u>2,132,722.65</u>	<u>1,702,071.77</u>	<u>1,743,679.34</u>

**Company:** 9029

**Company Name:** Animal Industry Board Non-ACFR 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.

**Department of Agriculture and Natural Resources**

**Other Fund Balances**

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash and Cash Equivalents	109,938,325.50	82,371,986.87	92,633,719.97	-
2 Restricted Cash	-	-	-	-
3 Restricted Investments	-	-	-	-
4 Restricted Net Pension Asset	-	-	-	-
5 Investments	73,822,259.62	50,401,930.00	84,595,889.68	-
6 Long Term Investments	88,287,863.45	96,041,678.24	113,299,326.11	-
8 Interest and Dividends Receivable	3,533,244.89	3,310,967.06	3,957,811.07	-
9 Loans and Notes Receivable	21,072,337.24	23,028,352.08	23,206,796.68	-
10 Long Term Loans and Notes Receivable	290,756,599.48	329,359,983.60	334,793,423.59	-
11 Advances to Component Units	-	-	-	-
12 Due From Other Governments	1,117,508.12	1,602,834.52	1,047,476.69	-
13 Other Assets	497.00	83,788.00	935.00	-
14 Deferred Charges on Refunding	5,062,101.32	4,446,854.14	3,839,791.05	-
15 Deferred Outflows Related to Pensions	80,298.00	113,846.00	94,113.00	-
16 Total Assets and Deferred Outflows	<u>593,671,034.62</u>	<u>590,762,220.51</u>	<u>657,469,282.84</u>	-
17				
18 Accounts Payable	703,949.24	209,283.40	675,561.44	-
19 Due to Other Governments	-	-	-	-
20 Due to Other Funds	-	-	-	-
21 Accrued Liabilities	7,369.55	19,992.13	28,244.18	-
22 Compensated Absences Payable	8,143.72	18,067.59	13,420.36	-
23 Accrued Interest Payable	5,651,042.56	5,408,096.46	6,662,742.03	-
24 Compensated Absences Payable - LT	7,204.42	15,722.55	10,818.51	-
25 Bonds and Notes Payable	17,955,857.92	18,605,857.92	19,977,728.27	-
26 Bonds and Notes Payable - LT	317,257,860.87	298,652,002.95	359,096,015.23	-
27 Arbitrage Payable	-	34,436.06	201,695.03	-
28 Net Pension Liability	-	-	-	-
29 Deferred Inflows	64,940.00	183,544.00	54,474.00	-
30 Total Liabilities and Deferred Inflows	<u>341,656,368.28</u>	<u>323,147,003.06</u>	<u>386,720,699.05</u>	-
31				
32 Restricted Net Position	15,855.00	14,090.00	40,574.00	-
33 Unrestricted Net Position	265,167,855.50	267,601,127.45	270,708,009.79	-
34 Total Fund Equity	<u>265,183,710.50</u>	<u>267,615,217.45</u>	<u>270,748,583.79</u>	-
35 Total Liabilities and Fund Equity	<u>606,840,078.78</u>	<u>590,762,220.51</u>	<u>657,469,282.84</u>	-
36				
37				
38 Loan Interest Income	5,847,888.83	5,708,583.48	6,493,416.29	-
39 Sales and Services	-	-	-	-
40 Administering Programs	-	-	-	-
41 Other Revenue	1,824,618.99	2,381,385.97	1,805,402.63	-
42 Total Operating Revenue	<u>7,672,507.82</u>	<u>8,089,969.45</u>	<u>8,298,818.92</u>	-
43				
44 Personal Services and Benefits	328,760.63	359,575.05	342,382.50	-
45 Travel	5,091.38	10,302.50	7,870.97	-
46 Contractual Services	728,475.97	629,645.09	562,577.52	-
47 Supplies and Materials	430.16	1,698.96	2,092.96	-
48 Grants and Subsidies	6,102,460.96	3,599,277.11	3,851,697.29	-
49 Capital Outlay	158.90	-	-	-
50 Other Expense	-	1,715.30	557,085.46	-
51 Interest Expense	10,945,617.04	10,372,409.98	12,015,669.12	-
52 Depreciation/Amortization	-	-	-	-
53 Total Operating Expenses	<u>18,110,995.04</u>	<u>14,974,623.99</u>	<u>17,339,375.82</u>	-
54				
55 Net Income (Loss)	(10,438,487.22)	(6,884,654.54)	(9,040,556.90)	-
56				
57 Nonoperating Revenue (Expense):				
58 Investment Income	4,131,657.67	3,613,935.58	10,405,645.63	-
59 Grant and Other Income	11,365,490.34	5,770,909.59	2,014,882.75	-
60 Other Expense	(2,016.38)	(68,683.68)	(246,605.14)	-
61 Net Nonoperating Revenue (Expense):	<u>15,495,131.63</u>	<u>9,316,161.49</u>	<u>12,173,923.24</u>	-
62				
63 Income (Loss) Before Transfers	5,056,644.41	2,431,506.95	3,133,366.34	-
64				
65 Transfers In	-	-	-	-
66 Transfers Out	-	-	-	-
67 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	-

**Department of Agriculture and Natural Resources**

**Other Fund Balances**

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
68				
69 Net Change	5,056,644.41	2,431,506.95	3,133,366.34	-
70				
71 Beginning Net Position	260,127,066.09	265,183,710.50	267,615,217.45	-
72 Prior Period Adjustment	-	-	-	-
73 Ending Net Position	<u>265,183,710.50</u>	<u>267,615,217.45</u>	<u>270,748,583.79</u>	<u>-</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. DANR 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 FY2024 were not yet available.

**Company:** 3075

**Company Name:** DANR 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	<u>-</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	-	-	-	-
9 Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10 Total Liabilities and Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17				
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20				
21 Transfers In	-	-	-	-
22 Transfers Out	(213.39)	-	-	-
23 Net Transfers In (Out)	<u>(213.39)</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Net Change	(213.39)	-	-	-
26				
27 Beginning Fund Equity	<u>213.39</u>	<u>-</u>	<u>-</u>	<u>-</u>
28 Ending Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Department of Agriculture and Natural Resources**

**Other Fund Balances**

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash and Cash Equivalents	38,285,899.72	20,319,167.03	33,125,064.95	-
2 Restricted Cash	-	-	-	-
3 Restricted Investments	-	-	-	-
4 Restricted Net Pension Asset	-	-	-	-
5 Investments	18,861,630.00	4,924,073.50	45,813,891.00	-
6 Long Term Investments	57,769,388.23	59,879,405.46	78,196,277.63	-
7 Accounts Receivable	-	-	-	-
8 Interest and Dividends Receivable	1,990,227.29	1,885,499.47	2,286,598.28	-
9 Loans and Notes Receivable	12,245,576.16	9,890,821.48	10,430,927.49	-
10 Long Term Loans and Notes Receivable	181,359,842.33	213,731,303.93	226,373,210.38	-
11 Due From Other Governments	605,041.85	828,724.22	699,970.55	-
12 Other Assets	781.00	140,593.00	1,532.00	-
13 Deferred Charges on Refunding	1,346,956.25	1,063,856.96	789,455.67	-
14 Deferred Outflows Related to Pensions	127,773.00	190,466.00	151,862.00	-
15 Total Assets and Deferred Outflows	<u>312,593,115.83</u>	<u>312,853,911.05</u>	<u>397,868,789.95</u>	-
16				
17 Accounts Payable	206,324.56	235,090.35	362,437.87	-
18 Due to Other Governments	-	-	-	-
19 Due to Other Funds	1,432.30	-	-	-
20 Accrued Liabilities	8,285.18	31,791.25	44,843.30	-
21 Compensated Absences Payable	8,126.34	30,713.52	32,711.43	-
22 Accrued Interest Payable	1,576,643.04	1,467,314.45	3,076,612.68	-
23 Compensated Absences Payable - LT	7,189.04	26,727.13	27,171.00	-
24 Bonds and Notes Payable	8,366,044.65	8,766,044.65	6,964,078.99	-
25 Bonds and Notes Payable - LT	83,731,057.29	74,965,012.64	154,208,788.99	-
26 Arbitrage Payable	1,463,050.05	1,743,595.29	638,700.91	-
27 Net Pension Liability	-	-	-	-
28 Deferred Inflows	102,053.00	307,981.00	89,239.00	-
29 Total Liabilities and Deferred Inflows	<u>95,470,205.45</u>	<u>87,574,270.28</u>	<u>165,444,584.17</u>	-
30				
31 Restricted Net Position	26,501.00	23,078.00	64,155.00	-
32 Unrestricted Net Position	217,096,409.38	225,256,562.77	232,360,050.78	-
33 Total Fund Equity	<u>217,122,910.38</u>	<u>225,279,640.77</u>	<u>232,424,205.78</u>	-
34 Total Liabilities and Fund Equity	<u>312,593,115.83</u>	<u>312,853,911.05</u>	<u>397,868,789.95</u>	-
35				
36				
37 Loan Interest Income	3,877,884.86	4,189,370.13	4,654,544.49	-
38 Sales and Services	-	-	-	-
39 Administering Programs	-	-	-	-
40 Other Revenue	976,180.07	1,075,494.70	1,151,316.75	-
41 Total Operating Revenue	<u>4,854,064.93</u>	<u>5,264,864.83</u>	<u>5,805,861.24</u>	-
42				
43 Personal Services and Benefits	490,152.32	571,262.24	546,235.77	-
44 Travel	5,684.57	9,071.67	7,737.45	-
45 Contractual Services	625,049.55	942,368.80	841,568.27	-
46 Supplies and Materials	703.91	1,836.43	1,254.21	-
47 Grants and Subsidies	5,875,077.40	6,017,825.39	5,985,682.82	-
48 Capital Outlay	-	-	-	-
49 Interest Expense	3,460,333.21	3,200,475.12	5,629,495.76	-
50 Other Expense	158.90	1,395.32	545,549.91	-
51 Depreciation/Amortization	-	-	-	-
52 Total Operating Expenses	<u>10,457,159.86</u>	<u>10,744,234.97</u>	<u>13,557,524.19</u>	-
53				
54 Net Income (Loss)	(5,603,094.93)	(5,479,370.14)	(7,751,662.95)	-
55				
56 Nonoperating Revenue (Expense):				
57 Investment Income	2,853,030.36	2,802,840.22	5,694,096.81	-
58 Grant and Other Income	9,901,858.66	11,165,312.70	9,910,196.73	-
59 Other Expense	(250,212.56)	(332,052.39)	(708,065.58)	-
60 Net Nonoperating Revenue (Expense):	<u>12,504,676.46</u>	<u>13,636,100.53</u>	<u>14,896,227.96</u>	-
61				
62 Income (Loss) Before Transfers	6,901,581.53	8,156,730.39	7,144,565.01	-
63				
64 Transfers In	-	-	-	-
65 Transfers Out	-	-	-	-
66 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	-

**Department of Agriculture and Natural Resources**

**Other Fund Balances**

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
67				
68 Net Change	6,901,581.53	8,156,730.39	7,144,565.01	-
69				
70 Beginning Net Position	210,221,328.85	217,122,910.38	225,279,640.77	-
71 Prior Period Adjustment	-	-	-	-
72 Ending Net Position	<u>217,122,910.38</u>	<u>225,279,640.77</u>	<u>232,424,205.78</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. DANR 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 FY2024 were not yet available.

**Company:** 3075

**Company Name:** DANR 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	<u>-</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	-	-	-	-
9 Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10 Total Liabilities and Fund Equity	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17				
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20				
21 Transfers In	-	-	-	-
22 Transfers Out	(151.36)	-	-	-
23 Net Transfers In (Out)	<u>(151.36)</u>	<u>-</u>	<u>-</u>	<u>-</u>
24				
25 Net Change	(151.36)	-	-	-
26				
27 Beginning Fund Equity	151.36	-	-	-
28 Ending Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,472,414.22	5,695,337.41	8,408,501.18	9,954,789.03
2 Total Assets	2,472,414.22	5,695,337.41	8,408,501.18	9,954,789.03
3				
4 Accounts Payable	2,262.00	2,462.00	2,262.00	2,262.00
5 Total Liabilities	2,262.00	2,462.00	2,262.00	2,262.00
6				
7 Reserve for Encumbrances	36,416.98	81,721.47	25,900.78	-
8 Unreserved Fund Balance	2,433,735.24	5,611,153.94	8,380,338.40	9,952,527.03
9 Total Fund Equity	2,470,152.22	5,692,875.41	8,406,239.18	9,952,527.03
10 Total Liabilities and Fund Equity	2,472,414.22	5,695,337.41	8,408,501.18	9,954,789.03
11				
12				
13 Taxes	11,260,848.76	15,850,879.44	15,752,512.84	17,575,181.05
14 Use of Money and Property	40,465.70	61,220.49	53,347.80	186,114.89
15 Sales and Services	13,365.50	127,802.30	96,246.00	69,862.08
16 Administering Programs	-	-	-	-
17 Other Revenue	63,800.47	140,764.29	159,262.79	211,522.21
18 Total Revenue	11,378,480.43	16,180,666.52	16,061,369.43	18,042,680.23
19				
20 Personal Services and Benefits	2,144,984.50	2,110,646.88	2,383,261.86	2,726,917.82
21 Travel	146,410.27	281,103.38	309,604.90	315,950.40
22 Contractual Services	12,336,579.88	13,552,695.75	13,757,718.15	16,818,974.08
23 Supplies and Materials	276,576.90	455,098.01	538,360.57	692,410.71
24 Grants and Subsidies	260,000.00	592,000.00	330,000.00	431,025.00
25 Capital Outlay	25,778.92	15,886.37	356,171.62	30,915.26
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	15,190,330.47	17,007,430.39	17,675,117.10	21,016,193.27
28				
29 Transfers In	4,166,391.02	4,049,487.05	4,327,111.44	4,519,800.89
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	4,166,391.02	4,049,487.05	4,327,111.44	4,519,800.89
32				
33 Net Change	354,540.98	3,222,723.18	2,713,363.77	1,546,287.85
34				
35 Beginning Fund Equity	4,145,551.17	2,470,152.22	5,692,875.41	8,406,239.18
36 Prior Period Adjustment	(2,029,939.93)	0.01	-	-
37 Ending Equity	2,470,152.22	5,692,875.41	8,406,239.18	9,952,527.03

**Company:** 3006

**Company Name:** Tourism Promotion Fund

**Fund Name:** Tourism Promotion Fund

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

**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.



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	686,590.00	1,118,187.23	1,344,836.51	1,415,481.53
2 Total Assets	686,590.00	1,118,187.23	1,344,836.51	1,415,481.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	686,590.00	1,118,187.23	1,344,836.51	1,415,481.53
9 Total Fund Equity	686,590.00	1,118,187.23	1,344,836.51	1,415,481.53
10 Total Liabilities and Fund Equity	686,590.00	1,118,187.23	1,344,836.51	1,415,481.53
11				
12				
13 Taxes	897,874.46	1,263,856.74	1,150,775.44	1,307,204.93
14 Use of Money and Property	17,235.99	5,748.52	-	-
15 Sales and Services	-	-	-	1,383.00
16 Administering Programs	48,000.01	-	12,000.00	-
17 Other Revenue	-	-	4,094.00	12.00
18 Total Revenue	963,110.46	1,269,605.26	1,166,869.44	1,308,599.93
19				
20 Personal Services and Benefits	243,934.66	247,651.28	277,514.35	362,282.38
21 Travel	1,298.05	7,377.59	10,360.62	17,470.74
22 Contractual Services	38,258.83	45,494.74	75,617.10	118,096.91
23 Supplies and Materials	1,432.79	2,188.34	2,107.03	4,187.93
24 Grants and Subsidies	485,314.98	502,778.89	560,298.89	714,569.45
25 Capital Outlay	20,941.59	26,349.99	11,632.02	-
26 Total Expenditures/Expenses	791,180.90	831,840.83	937,530.01	1,216,607.41
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(7,000.00)	(6,167.20)	(2,690.15)	(21,347.50)
30 Net Transfers In (Out)	(7,000.00)	(6,167.20)	(2,690.15)	(21,347.50)
31				
32 Net Change	164,929.56	431,597.23	226,649.28	70,645.02
33				
34 Beginning Fund Equity	521,660.44	686,590.00	1,118,187.23	1,344,836.51
35 Ending Equity	686,590.00	1,118,187.23	1,344,836.51	1,415,481.53

**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.



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	16,106.95	102,913.87	47,901.68	86,059.64
2 Total Assets	16,106.95	102,913.87	47,901.68	86,059.64
3				
4 Accounts Payable	39,748.03	47,205.03	49,044.73	50,034.73
5 Total Liabilities	39,748.03	47,205.03	49,044.73	50,034.73
6				
7 Reserve for Encumbrances	-	52,477.50	-	44,092.00
8 Unreserved Fund Equity	(23,641.08)	3,231.34	(1,143.05)	(8,067.09)
9 Total Fund Equity	(23,641.08)	55,708.84	(1,143.05)	36,024.91
10 Total Liabilities and Fund Equity	16,106.95	102,913.87	47,901.68	86,059.64
11				
12 Licenses, Permits and Fees	-	620.00	505.00	-
13 Sales and Services	31,653.66	17,478.49	9,618.78	20,393.91
14 Use of Money and Property	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	2,920.93	-	3,217.66	4,203.21
17 Total Revenue	34,574.59	18,098.49	13,341.44	24,597.12
18				
19 Personal Services and Benefits	1,913,042.88	1,864,931.33	1,919,998.31	1,915,986.37
20 Travel	50,732.85	99,788.12	109,267.02	141,633.11
21 Contractual Services	668,394.34	781,687.22	852,188.27	983,031.75
22 Supplies and Materials	231,010.94	336,963.59	319,206.29	291,544.08
23 Capital Outlay	65,653.11	44,627.91	55,366.73	40,267.89
24 Other Expense	-	-	-	-
25 Interest Expense	-	1,560.18	-	-
26 Total Expenditures	2,928,834.12	3,129,558.35	3,256,026.62	3,372,463.20
27				
28 Transfers In	2,766,112.99	3,209,456.78	3,204,480.29	3,404,240.04
29 Transfers Out	(18,647.00)	(18,647.00)	(18,647.00)	(19,206.00)
30 Net Transfers In (Out)	2,747,465.99	3,190,809.78	3,185,833.29	3,385,034.04
31				
32 Net Change	(146,793.54)	79,349.92	(56,851.89)	37,167.96
33				
33 Beginning Fund Balance	123,152.46	(23,641.08)	55,708.84	(1,143.05)
33 Prior Period Adjustment	-	-	-	-
33 Ending Fund Balance	(23,641.08)	55,708.84	(1,143.05)	36,024.91

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	13,728,454.76	13,357,864.57	5,640,156.99	13,242,741.68
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>13,728,454.76</u>	<u>13,357,864.57</u>	<u>5,640,156.99</u>	<u>13,242,741.68</u>
4				
5 Accounts Payable	-	-	-	-
6 Due from Other Funds	-	-	-	-
7 Advances to Other Funds	322,237.67	1,907,824.83	1,583,679.72	1,243,973.04
8 Total Liabilities	<u>322,237.67</u>	<u>1,907,824.83</u>	<u>1,583,679.72</u>	<u>1,243,973.04</u>
9				
10 Reserve for Encumbrances	494,863.63	1,132,860.06	86,614.86	297,574.39
11 Unreserved Fund Equity	12,911,353.46	10,317,179.68	3,969,862.41	11,701,194.25
12 Total Fund Equity	<u>13,406,217.09</u>	<u>11,450,039.74</u>	<u>4,056,477.27</u>	<u>11,998,768.64</u>
13 Total Liabilities and Fund Equity	<u>13,728,454.76</u>	<u>13,357,864.57</u>	<u>5,640,156.99</u>	<u>13,242,741.68</u>
14				
15 Licenses, Permits and Fees	35,362,696.54	37,580,950.12	39,011,046.04	38,732,819.80
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	251,038.72	163,131.92	117,083.80	184,621.30
18 Sales and Services	111,512.43	1,195,468.23	63,140.21	62,665.32
19 Administering Programs	100,000.00	122,200.00	31,140.00	6,740.99
20 Other Revenue	659,494.14	1,475,338.84	955,458.00	1,534,552.39
21 Total Revenue	<u>36,484,741.83</u>	<u>40,537,089.11</u>	<u>40,177,868.05</u>	<u>40,521,399.80</u>
22				
23 Personal Services and Benefits	14,358,058.53	14,740,948.51	16,764,404.18	16,762,317.53
24 Travel	1,873,530.67	1,992,358.02	2,441,064.22	1,948,627.26
25 Contractual Services	10,164,954.29	14,352,631.72	15,452,142.33	14,984,417.81
26 Supplies and Materials	2,155,669.63	2,459,605.24	3,361,816.35	2,031,258.29
27 Grants and Subsidies	157,841.60	119,003.69	139,945.23	54,950.82
28 Capital Outlay	1,650,800.72	5,740,109.77	5,881,421.04	6,363,621.58
29 Other Expense	67,435.00	86,142.82	102,203.24	746,900.66
30 Interest Expense	35,538.93	25,779.02	54,255.87	76,867.87
31 Insurance Claims	-	-	-	-
32 Total Expenditures	<u>30,463,829.37</u>	<u>39,516,578.79</u>	<u>44,197,252.46</u>	<u>42,968,961.82</u>
33				
34 Transfers In	-	-	-	13,519,805.50
35 Transfers Out	(2,106,359.75)	(2,969,895.22)	(3,365,234.06)	(3,224,952.11)
36 Net Transfers In (Out)	<u>(2,106,359.75)</u>	<u>(2,969,895.22)</u>	<u>(3,365,234.06)</u>	<u>10,294,853.39</u>
37				
38 Net Change	3,914,552.71	(1,949,384.90)	(7,384,618.47)	7,847,291.37
39				
40 Beginning Fund Balance	9,579,281.70	13,406,217.09	11,450,039.74	4,056,477.27
41 Prior Period Adjustment	(87,617.32)	(6,792.45)	(8,944.00)	95,000.00
42 Ending Fund Balance	<u>13,406,217.09</u>	<u>11,450,039.74</u>	<u>4,056,477.27</u>	<u>11,998,768.64</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.

**Company:** 3122

**Company Name:** Dept. of Game, Fish and Parks 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 \$6

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

surcharge 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.

§ 41-6-86 directed that the habitat stamp revenue provided for in § 41-6-85 be deposited into this fund. The purpose of the revenue is to enhance terrestrial habitat on public lands, providing additional public access to private lands and aquatic habitat enhancements on public waters. All fees collected from persons who only purchase fishing licenses shall be used solely for aquatic habitat and access projects in public waters. All fees collected from persons who only purchase hunting or trapping licenses shall be used solely for terrestrial habitat and public access programs. All fees collected from persons that purchase privileges to fish and hunt, or trap shall be extended equally for aquatic and terrestrial habitat. Proceeds from the habitat stamp fee collected may not be used to purchase property in fee title.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,972.70	41,256.95	40,834.19	49,110.19
2 Total Assets	2,972.70	41,256.95	40,834.19	49,110.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	145.00	-	-	-
8 Unreserved Fund Equity	2,827.70	41,256.95	40,834.19	49,110.19
9 Total Fund Equity	2,972.70	41,256.95	40,834.19	49,110.19
10 Total Liabilities and Fund Equity	2,972.70	41,256.95	40,834.19	49,110.19
11				
12 Licenses, Permits and Fees	289,805.18	290,282.60	305,629.28	287,444.57
13 Use of Money and Property	-	-	-	-
14 Sales and Services	6,237.00	2,220.00	75.00	374.00
15 Administering Programs	250,000.00	-	-	-
16 Other Revenue	-	921.77	1,125.59	-
17 Total Revenue	546,042.18	293,424.37	306,829.87	287,818.57
18				
19 Personal Services and Benefits	1,031,853.77	1,105,246.36	1,092,656.00	1,478,463.59
20 Travel	283,921.46	269,805.49	197,588.17	254,239.42
21 Contractual Services	440,733.23	491,132.03	632,692.89	703,159.18
22 Supplies and Materials	147,696.89	131,310.99	122,995.18	111,588.07
23 Capital Outlay	2,383.00	744.96	7,687.32	2,250.00
24 Other Expense	6,003.33	2,447.37	1,000.00	-
25 Interest Expense	4,551.62	4,452.92	2,633.07	4,842.31
26 Total Expenditures	1,917,143.30	2,005,140.12	2,057,252.63	2,554,542.57
27				
28 Transfers In	1,326,000.00	1,750,000.00	1,750,000.00	2,275,000.00
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	1,326,000.00	1,750,000.00	1,750,000.00	2,275,000.00
31				
32 Net Change	(45,101.12)	38,284.25	(422.76)	8,276.00
33				
34 Beginning Fund Balance	48,073.82	2,972.70	41,256.95	40,834.19
35 Ending Fund Balance	2,972.70	41,256.95	40,834.19	49,110.19

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	20,437.27	20,740.53	20,919.83	-
2 Total Assets	20,437.27	20,740.53	20,919.83	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	20,437.27	20,740.53	20,919.83	-
9 Total Fund Equity	20,437.27	20,740.53	20,919.83	-
10 Total Liabilities and Fund Equity	20,437.27	20,740.53	20,919.83	-
11				
12 Use of Money and Property	357.61	303.26	179.30	462.97
13 Other Revenue	-	-	-	-
14 Total Revenue	357.61	303.26	179.30	462.97
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	(21,382.80)
26 Net Transfers In (Out)	-	-	-	(21,382.80)
27				
28 Net Change	357.61	303.26	179.30	(20,919.83)
29				
30 Beginning Fund Balance	20,079.66	20,437.27	20,740.53	20,919.83
31 Ending Fund Balance	20,437.27	20,740.53	20,919.83	-

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	7,321,977.79	607,539.99	946,085.65	(1,609,890.77)
2 Total Assets	7,321,977.79	607,539.99	946,085.65	(1,609,890.77)
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	2,573,786.63	3,960,445.51	3,287,527.82	2,582,304.69
6 Deferred Revenue	-	-	-	-
7 Total Liabilities	2,573,786.63	3,960,445.51	3,287,527.82	2,582,304.69
8				
9 Reserve for Encumbrances	944,452.63	342,893.88	334,354.51	360,888.45
10 Unreserved Fund Equity	3,803,738.53	(3,695,853.40)	(2,675,796.68)	(4,553,083.91)
11 Total Fund Equity	4,748,191.16	(3,352,959.52)	(2,341,442.17)	(4,192,195.46)
12 Total Liabilities and Fund Equity	7,321,977.79	607,485.99	946,085.65	(1,609,890.77)
13				
14 Taxes	1,946,436.80	2,019,936.80	2,065,487.20	2,056,118.40
15 Licenses, Permits and Fees	28,728,159.09	26,988,773.54	25,497,151.20	25,942,207.47
16 Use of Money and Property	886,178.56	723,659.74	774,731.81	647,711.99
17 Sales and Services	198,656.01	185,051.54	118,815.37	739.80
18 Administering Programs	15,000.00	129,647.57	4,012,000.00	515,525.39
19 Other Revenue	266,147.71	1,771,604.11	2,395,835.95	948,470.20
20 Total Revenue	32,040,578.17	31,818,673.30	34,864,021.53	30,110,773.25
21				
22 Personal Services and Benefits	8,510,715.10	8,998,396.59	9,976,687.57	10,875,032.81
23 Travel	1,252,984.38	1,378,751.87	1,072,823.12	960,658.46
24 Contractual Services	7,451,354.39	7,486,993.68	7,392,960.97	6,940,490.14
25 Supplies and Materials	2,803,383.29	3,041,427.71	3,088,640.47	3,198,752.31
26 Grants and Subsidies	10,625.15	4,301.27	889.98	-
27 Capital Outlay	3,780,211.16	19,214,120.50	12,271,550.50	10,041,721.33
28 Other Expense	807,708.45	795,323.02	810,001.77	728,125.94
29 Interest Expense	20.22	702.25	86,071.75	84,698.70
30 Total Expenditures	24,617,002.14	40,920,016.89	34,699,626.13	32,829,479.69
31				
32 Transfers In	1,768,047.03	2,800,000.00	2,800,000.00	2,780,194.50
33 Transfers Out	(3,556,506.05)	(1,799,807.09)	(1,934,364.53)	(1,912,241.35)
34 Net Transfers In (Out)	(1,788,459.02)	1,000,192.91	865,635.47	867,953.15
35				
36 Net Change	5,635,117.01	(8,101,150.68)	1,030,030.87	(1,850,753.29)
37				
38 Beginning Fund Balance	(745,644.82)	4,748,191.16	(3,352,905.52)	(2,341,442.17)
39 Prior Period Adjustment	(141,281.03)	-	(18,567.52)	-
40 Ending Fund Balance	4,748,191.16	(3,352,959.52)	(2,341,442.17)	(4,192,195.46)

**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 - Custer State Park Bond Redemption Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,260,663.98	2,057,959.35	137,900.34	1,777,842.76
2 Total Assets	1,260,663.98	2,057,959.35	137,900.34	1,777,842.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76
9 Total Fund Equity	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76
10 Total Liabilities and Fund Equity	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76
11				
12 Use of Money and Property	2,313,535.83	2,859,224.83	2,515,500.75	3,157,848.18
13 Total Revenue	2,313,535.83	2,859,224.83	2,515,500.75	3,157,848.18
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	2,500,000.00	157,580.70
21 Total Expenditures	-	-	2,500,000.00	157,580.70
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(2,126,713.44)	(2,061,929.46)	(1,935,559.76)	(1,960,325.06)
25 Net Transfers In (Out)	(2,126,713.44)	(2,061,929.46)	(1,935,559.76)	(1,960,325.06)
26				
27 Net Change	186,822.39	797,295.37	(1,920,059.01)	1,039,942.42
28				
29 Beginning Fund Balance	1,073,841.59	1,260,663.98	2,057,959.35	137,900.34
30 Prior Period Adjustment	-	-	-	-
31 Ending Fund Balance	1,260,663.98	2,057,959.35	137,900.34	1,177,842.76

**Company:** 3125

**Company Name:** Parks and Recreation

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

**Fund Type:** Special Revenue Fund

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	311,192.99	315,951.17	318,681.46	325,734.09
2 Total Assets	311,192.99	315,951.17	318,681.46	325,734.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	311,192.99	315,951.17	318,681.46	325,734.09
9 Total Fund Equity	311,192.99	315,951.17	318,681.46	325,734.09
10 Total Liabilities and Fund Equity	311,192.99	315,951.17	318,681.46	325,734.09
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	9,461.93	4,758.18	2,730.29	7,052.63
15 Sales and Services	-	-	-	-
16 Administering Programs	-	-	-	-
17 Other Revenue	-	-	-	-
18 Total Revenue	9,461.93	4,758.18	2,730.29	7,052.63
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Expenditures	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	9,461.93	4,758.18	2,730.29	7,052.63
34				
35 Beginning Fund Balance	301,731.06	311,192.99	315,951.17	318,681.46
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	311,192.99	315,951.17	318,681.46	325,734.09

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	666,764.82	676,998.86	682,850.00	697,961.91
2 Total Assets	666,764.82	676,998.86	682,850.00	697,961.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	666,764.82	676,998.86	682,850.00	697,961.91
9 Total Fund Equity	666,764.82	676,998.86	682,850.00	697,961.91
10 Total Liabilities and Fund Equity	666,764.82	676,998.86	682,850.00	697,961.91
11				
12 Taxes	-	-	-	-
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	15,547.42	10,234.04	5,851.14	15,111.91
15 Sales and Services	-	-	-	-
16 Total Revenue	15,547.42	10,234.04	5,851.14	15,111.91
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	15,547.42	10,234.04	5,851.14	15,111.91
30				
31 Beginning Fund Balance	651,217.40	666,764.82	676,998.86	682,850.00
32 Ending Fund Balance	666,764.82	676,998.86	682,850.00	697,961.91

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	744,578.57	916,255.72	552,246.32	702,109.11
2 Total Assets	744,578.57	916,255.72	552,246.32	702,109.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	76,200.00	53,770.00	87,814.07
8 Unreserved Fund Equity	744,578.57	840,055.72	498,476.32	614,295.04
9 Total Fund Equity	744,578.57	916,255.72	552,246.32	702,109.11
10 Total Liabilities and Fund Equity	744,578.57	916,255.72	552,246.32	702,109.11
11				
12 Taxes	380,415.00	340,725.00	339,920.00	369,915.00
13 Licenses, Permits and Fees	453,179.73	348,181.92	475,088.85	457,079.95
14 Use of Money and Property	25,344.96	15,634.82	8,431.17	22,456.36
15 Sales and Services	8,908.00	3,656.00	19,107.60	3,557.00
16 Other Revenue	47,265.28	156,096.00	11,339.39	103,612.96
17 Total Revenue	915,112.97	864,293.74	853,887.01	956,621.27
18				
19 Personal Services and Benefits	324,644.86	255,831.81	437,265.43	241,502.64
20 Travel	49,640.50	35,828.20	47,316.36	32,759.10
21 Contractual Services	94,142.26	96,702.19	125,900.10	99,778.81
22 Supplies and Materials	125,888.04	116,251.91	262,291.94	120,348.48
23 Grants and Subsidies	101,105.63	110,518.19	169,214.18	166,443.70
24 Capital Outlay	204,231.08	77,484.29	172,935.51	145,925.75
25 Other Expense	-	-	2,972.89	-
26 Interest Expense	-	-	-	-
27 Total Expenditures	899,652.37	692,616.59	1,217,896.41	806,758.48
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	15,460.60	171,677.15	(364,009.40)	149,862.79
34				
35 Beginning Fund Balance	729,117.97	744,578.57	916,255.72	552,246.32
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	744,578.57	916,255.72	552,246.32	702,109.11

**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 Funds

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	230,018.85	258,820.59	345,833.75	154,033.75
2 Total Assets	230,018.85	258,820.59	345,833.75	154,033.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	230,018.85	258,820.59	345,833.75	154,033.75
9 Total Fund Equity	230,018.85	258,820.59	345,833.75	154,033.75
10 Total Liabilities and Fund Equity	230,018.85	258,820.59	345,833.75	154,033.75
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Administering Programs	151,000.00	-	-	-
16 Other Revenue	6,000.00	151,250.00	155,300.00	4,200.00
17 Total Revenue	157,000.00	151,250.00	155,300.00	4,200.00
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	462.00	1,301.00	5,621.00	3,220.00
21 Contractual Services	69,120.49	86,904.64	3,093.14	92,986.88
22 Supplies and Materials	4,210.41	34,242.62	6,072.70	33,293.12
23 Grants and Subsidies	13,050.00	-	53,500.00	66,500.00
24 Capital Outlay	-	-	-	-
25 Total Expenditures/Expenses	86,842.90	122,448.26	68,286.84	196,000.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	70,157.10	28,801.74	87,013.16	(191,800.00)
32				
33 Beginning Fund Equity	159,861.75	230,018.85	258,820.59	345,833.75
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	230,018.85	258,820.59	345,833.75	154,033.75

**Company:** 3025

**Company Name:** Tribal Relations Other Funds

**Fund Name:** Tribal Relations Other Funds

**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 - Prescription Drug Plan Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	15,978.88	4,774.43	23,985.60	20,328.92
2 Total Assets	15,978.88	4,774.43	23,985.60	20,328.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	15,978.88	4,774.43	23,985.60	20,328.92
9 Total Fund Equity	15,978.88	4,774.43	23,985.60	20,328.92
10 Total Liabilities and Fund Equity	15,978.88	4,774.43	23,985.60	20,328.92
11				
12				
13 Administering Programs	103,494.83	141,562.36	243,350.06	266,586.10
14 Total Revenue	103,494.83	141,562.36	243,350.06	266,586.10
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	138.89	242.78
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	110,000.00	152,766.81	224,000.00	270,000.00
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	110,000.00	152,766.81	224,138.89	270,242.78
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(6,505.17)	(11,204.45)	19,211.17	(3,656.68)
29				
30 Beginning Fund Equity	22,484.05	15,978.88	4,774.43	23,985.60
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	15,978.88	4,774.43	23,985.60	20,328.92

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	9,337,760.30	9,781,180.83	10,045,832.67	9,937,939.88
2 Total Assets	9,337,760.30	9,781,180.83	10,045,832.67	9,937,939.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	9,337,760.30	9,781,180.83	10,045,832.67	9,937,939.88
9 Total Fund Equity	9,337,760.30	9,781,180.83	10,045,832.67	9,937,939.88
10 Total Liabilities and Fund Equity	9,337,760.30	9,781,180.83	10,045,832.67	9,937,939.88
11				
12 Licenses, Permits and Fees	6,045.00	3,045.00	2,475.00	3,405.00
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	99,335.04	94,576.61	171,865.85	242,397.22
15 Sales and Services	44,139.83	31,072.93	42,742.06	62,399.71
16 Administering Programs	2,665,355.31	2,963,077.23	2,726,472.76	2,920,049.04
17 Other Revenue	2,463,550.00	2,543,938.00	2,565,861.54	977,556.94
18 Total Revenue	5,278,425.18	5,635,709.77	5,509,417.21	4,205,807.91
19				
20 Personal Services and Benefits	3,848,268.62	3,897,810.39	3,994,409.59	3,367,043.98
21 Travel	5,032.99	12,588.00	8,376.76	5,523.11
22 Contractual Services	964,558.80	1,015,116.50	1,135,013.06	685,853.97
23 Supplies and Materials	4,427.47	17,430.05	4,546.82	3,890.15
24 Grants and Subsidies	187,447.69	280,472.79	271,865.43	244,000.00
25 Capital Outlay	75,202.53	212,871.51	74,553.71	251,389.49
26 Other Expense	-	-	-	-
27 Interest Expense	-	-	-	-
28 Total Expenditures/Expenses	5,084,938.10	5,436,289.24	5,488,765.37	4,557,700.70
29				
30 Transfers In	187,447.69	244,000.00	244,000.00	244,000.00
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	187,447.69	244,000.00	244,000.00	244,000.00
33				
34 Net Change	380,934.77	443,420.53	264,651.84	(107,892.79)
35				
36 Beginning Fund Equity	8,956,825.53	9,337,760.30	9,781,180.83	10,045,832.67
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	9,337,760.30	9,781,180.83	10,045,832.67	9,937,939.88

**Company:** 3079

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

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

**Fund Type:** Special Revenue Fund

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

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

**Department of Social Services**  
**State Accounting System - Other Fund Balances**  
**Company 3079 - Opioid Abatement and Remediation Fund**

	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,723,983.04	14,640,035.36
2 Total Assets	<u>2,723,983.04</u>	<u>14,640,035.36</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	2,723,983.04	14,640,035.36
9 Total Fund Equity	<u>2,723,983.04</u>	<u>14,640,035.36</u>
10 Total Liabilities and Fund Equity	<u>2,723,983.04</u>	<u>14,640,035.36</u>
11		
12 Licenses, Permits and Fees	-	-
13 Fines, Forfeits and Penalties	2,724,005.99	12,541,808.64
14 Use of Money and Property	-	23,912.18
15 Sales and Services	-	-
16 Administering Programs	-	-
17 Other Revenue	-	-
18 Total Revenue	<u>2,724,005.99</u>	<u>12,565,720.82</u>
19		
20 Personal Services and Benefits	-	-
21 Travel	-	-
22 Contractual Services	22.95	38,396.88
23 Supplies and Materials	-	-
24 Grants and Subsidies	-	611,271.62
25 Capital Outlay	-	-
26 Other Expense	-	-
27 Interest Expense	-	-
28 Total Expenditures/Expenses	<u>22.95</u>	<u>649,668.50</u>
29		
30 Transfers In	-	-
31 Transfers Out	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>
33		
34 Net Change	2,723,983.04	11,916,052.32
35		
36 Beginning Fund Equity	-	2,723,983.04
37 Prior Period Adjustment	-	-
38 Ending Equity	<u>2,723,983.04</u>	<u>14,640,035.36</u>

**Company:** 3079

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

**Fund Name:** Opioid Abatement and Remediation Fund

**Fund Type:** Special Revenue Fund

**Purpose:** SDCL 34-20B-116 created the Opioid Abatement and Remediation Fund. Source: Revenue received pursuant to settlements or judgements relating to opioids; any gifts, bequests, or donations; and interest earned in the fund. Uses: Purposes relating to opioid abuse treatment, prevention, and recovery programs.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	58,968.78	63,369.04	73,293.16	153,157.68
2 Total Assets	58,968.78	63,369.04	73,293.16	153,157.68
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	58,968.78	63,369.04	73,293.16	153,157.68
9 Total Fund Equity	58,968.78	63,369.04	73,293.16	153,157.68
10 Total Liabilities and Fund Equity	58,968.78	63,369.04	73,293.16	153,157.68
11				
12				
13 Licenses, Permits and Fees	139,419.50	142,914.75	137,930.96	218,543.21
14 Use of Money and Property	1,040.38	718.75	486.13	-
15 Other Revenue	-	-	-	1,464.06
16 Total Revenue	140,459.88	143,633.50	138,417.09	220,007.27
17				
18 Personal Services and Benefits	24,710.00	4,764.87	2,002.29	1,743.93
19 Travel	-	-	1,385.57	-
20 Contractual Services	92,581.48	131,783.34	121,857.46	135,539.86
21 Supplies and Materials	3,640.13	2,685.03	3,247.65	2,858.96
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	120,931.61	139,233.24	128,492.97	140,142.75
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	19,528.27	4,400.26	9,924.12	79,864.52
33				
34 Beginning Fund Equity	39,440.51	58,968.78	63,369.04	73,293.16
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	58,968.78	63,369.04	73,293.16	153,157.68

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	230,050.09	202,492.41	359,459.66	330,637.53
2 Total Assets	<u>230,050.09</u>	<u>202,492.41</u>	<u>359,459.66</u>	<u>330,637.53</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	230,050.09	202,492.41	359,459.66	330,637.53
9 Total Fund Equity	<u>230,050.09</u>	<u>202,492.41</u>	<u>359,459.66</u>	<u>330,637.53</u>
10 Total Liabilities and Fund Equity	<u>230,050.09</u>	<u>202,492.41</u>	<u>359,459.66</u>	<u>330,637.53</u>
11				
12				
13 Licenses, Permits and Fees	227,675.00	56,175.00	262,400.00	60,775.00
14 Use of Money and Property	2,646.60	2,429.83	1,790.45	-
15 Other Revenue	850.00	-	775.00	6,429.77
16 Total Revenue	<u>231,171.60</u>	<u>58,604.83</u>	<u>264,965.45</u>	<u>67,204.77</u>
17				
18 Personal Services and Benefits	5,203.80	4,727.58	2,906.55	1,873.11
19 Travel	-	-	1,996.25	1,494.33
20 Contractual Services	103,166.22	80,272.30	96,455.67	91,110.43
21 Supplies and Materials	3,354.98	1,012.63	6,639.73	1,549.03
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expenses	-	150.00	-	-
25 Total Expenditures/Expenses	<u>111,725.00</u>	<u>86,162.51</u>	<u>107,998.20</u>	<u>96,026.90</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	119,446.60	(27,557.68)	156,967.25	(28,822.13)
32				
33 Beginning Fund Equity	110,603.49	230,050.09	202,492.41	359,459.66
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	<u>230,050.09</u>	<u>202,492.41</u>	<u>359,459.66</u>	<u>330,637.53</u>

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	125,143.02	125,606.29	128,978.02	136,719.22
2 Total Assets	125,143.02	125,606.29	128,978.02	136,719.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	18,136.21	-	-	-
8 Unreserved Fund Balance	107,006.81	125,606.29	128,978.02	136,719.22
9 Total Fund Equity	125,143.02	125,606.29	128,978.02	136,719.22
10 Total Liabilities and Fund Equity	125,143.02	125,606.29	128,978.02	136,719.22
11				
12				
13 Licenses, Permits and Fees	61,100.00	68,300.00	65,569.96	69,850.00
14 Use of Money and Property	2,221.47	1,553.03	911.96	-
15 Other Revenue	-	308.04	-	2,358.72
16 Total Revenue	63,321.47	70,161.07	66,481.92	72,208.72
17				
18 Personal Services and Benefits	4,434.96	8,914.09	1,810.05	1,291.80
19 Travel	-	1,025.93	4,406.68	4,113.31
20 Contractual Services	51,909.92	58,132.13	56,384.56	58,727.82
21 Supplies and Materials	950.06	1,625.65	508.90	334.59
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	57,294.94	69,697.80	63,110.19	64,467.52
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	6,026.53	463.27	3,371.73	7,741.20
32				
33 Beginning Fund Equity	119,116.49	125,143.02	125,606.29	128,978.02
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	125,143.02	125,606.29	128,978.02	136,719.22

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	270,186.86	315,840.91	368,475.94	441,735.53
2 Total Assets	270,186.86	315,840.91	368,475.94	441,735.53
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	270,186.86	315,840.91	368,475.94	441,735.53
9 Total Fund Equity	270,186.86	315,840.91	368,475.94	441,735.53
10 Total Liabilities and Fund Equity	270,186.86	315,840.91	368,475.94	441,735.53
11				
12				
13 Licenses, Permits and Fees	134,980.00	151,870.00	164,135.00	186,315.00
14 Use of Money and Property	4,894.60	3,651.64	2,437.59	-
15 Other Revenue	-	459.02	-	7,406.51
16 Total Revenue	139,874.60	155,980.66	166,572.59	193,721.51
17				
18 Personal Services and Benefits	4,342.01	6,125.09	1,679.34	2,072.23
19 Travel	-	1,179.52	2,314.80	1,168.03
20 Contractual Services	89,433.17	101,655.98	108,725.94	116,258.13
21 Supplies and Materials	2,048.73	1,366.02	1,217.48	963.53
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	95,823.91	110,326.61	113,937.56	120,461.92
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	44,050.69	45,654.05	52,635.03	73,259.59
32				
33 Beginning Fund Equity	226,136.17	270,186.86	315,840.91	368,475.94
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	270,186.86	315,840.91	368,475.94	441,735.53

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	15,915,458.66	15,765,190.61	15,655,538.32	19,821,575.76
2 Total Assets	15,915,458.66	15,765,190.61	15,655,538.32	19,821,575.76
3				
4 Accrued Liabilities	-	-	-	-
5 Other Liabilities	15,915,458.66	15,765,190.61	15,655,538.32	19,821,575.76
6 Total Liabilities	15,915,458.66	15,765,190.61	15,655,538.32	19,821,575.76

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	162,285.56	167,503.81	178,276.46	189,904.36
2 Total Assets	162,285.56	167,503.81	178,276.46	189,904.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	162,285.56	167,503.81	178,276.46	189,904.36
9 Total Fund Equity	162,285.56	167,503.81	178,276.46	189,904.36
10 Total Liabilities and Fund Equity	162,285.56	167,503.81	178,276.46	189,904.36
11				
12				
13 Use of Money and Property	3,812.15	2,499.64	1,439.92	3,906.76
14 Sales and Services	9,990.35	12,348.08	19,956.36	9,932.38
15 Administering Programs	-	-	-	-
16 Other Revenue	-	-	-	-
17 Total Revenue	13,802.50	14,847.72	21,396.28	13,839.14
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	210.00	205.00	196.02	255.00
21 Contractual Services	133.09	3,220.42	6,478.18	1,967.20
22 Supplies and Materials	8,720.50	6,290.00	10,020.57	2,146.08
23 Grants and Subsidies	-	-	79.29	197.76
24 Capital Outlay	-	-	-	-
25 Total Expenditures/Expenses	9,063.59	9,715.42	16,774.06	4,566.04
26				
27 Transfers In	-	85.95	6,150.43	2,354.80
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	85.95	6,150.43	2,354.80
30				
31 Net Change	4,738.91	5,218.25	10,772.65	11,627.90
32				
33 Beginning Fund Equity	157,546.65	162,285.56	167,503.81	178,276.46
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	162,285.56	167,503.81	178,276.46	189,904.36

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	85.95	4,960.28	2,304.10	7,081.16
2 Total Assets	85.95	4,960.28	2,304.10	7,081.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	85.95	4,960.28	2,304.10	7,081.16
9 Total Fund Equity	85.95	4,960.28	2,304.10	7,081.16
10 Total Liabilities and Fund Equity	85.95	4,960.28	2,304.10	7,081.16
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	-	-	-	-
15 Other Revenue	85.95	4,960.28	2,304.10	4,777.06
16 Total Revenue	85.95	4,960.28	2,304.10	4,777.06
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 Expenditures/Expenses	-	-	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(85.95)	(4,960.28)	-
29 Net Transfers In (Out)	-	(85.95)	(4,960.28)	-
30				
31 Net Change	85.95	4,874.33	(2,656.18)	4,777.06
32				
33 Beginning Fund Equity	-	85.95	4,960.28	2,304.10
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	85.95	4,960.28	2,304.10	7,081.16

**Company:** 8311

**Company Name:** Resident Investment Funds

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	358,580.88	138,236.86	95,385.16	30,860.39
2 Total Assets	358,580.88	138,236.86	95,385.16	30,860.39
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	358,580.88	138,236.86	95,385.16	30,860.39
9 Total Fund Equity	358,580.88	138,236.86	95,385.16	30,860.39
10 Total Liabilities and Fund Equity	358,580.88	138,236.86	95,385.16	30,860.39
11				
12				
13 Use of Money and Property	4,298.12	3,623.39	1,977.27	1,869.88
14 Other Revenue	867,480.04	772,505.39	812,086.66	686,478.38
15 Total Revenue	871,778.16	776,128.78	814,063.93	688,348.26
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	745,548.20	996,472.80	856,915.63	662,513.22
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	745,548.20	996,472.80	856,915.63	662,513.22
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	126,229.96	(220,344.02)	(42,851.70)	25,835.04
30				
31 Beginning Fund Equity	194,870.75	358,580.88	138,236.86	95,385.16
32 Prior Period Adjustment	37,480.17	-	-	(90,359.81)
33 Ending Equity	358,580.88	138,236.86	95,385.16	30,860.39

**Company:** 8313

**Company Name:** Childs Own Funds

**Fund Name:** Child Care Fund

**Fund Type:** Private Purpose Trust Fund

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

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	28,358.30	11,523.94	4,371.92	4,573.96
2 Total Assets	28,358.30	11,523.94	4,371.92	4,573.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	28,358.30	11,523.94	4,371.92	4,573.96
9 Total Fund Equity	28,358.30	11,523.94	4,371.92	4,573.96
10 Total Liabilities and Fund Equity	28,358.30	11,523.94	4,371.92	4,573.96
11				
12				
13 Licenses, Permits and Fees	57,485.00	70,983.00	62,782.00	64,931.00
14 Use of Money and Property	1,050.47	535.27	267.52	265.21
15 Other Revenue	-	-	-	-
16 Total Revenue	58,535.47	71,518.27	63,049.52	65,196.21
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	1,306.10	292.60	-
20 Contractual Services	30,164.69	113,928.18	96,694.84	91,769.55
21 Supplies and Materials	611.20	312.46	100.10	322.62
22 Grants and Subsidies	56,712.15	465.89	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	87,488.04	116,012.63	97,087.54	92,092.17
26				
27 Transfers In	15,204.00	27,660.00	26,886.00	27,098.00
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	15,204.00	27,660.00	26,886.00	27,098.00
30				
31 Net Change	(13,748.57)	(16,834.36)	(7,152.02)	202.04
32				
33 Beginning Fund Equity	42,106.87	28,358.30	11,523.94	4,371.92
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	28,358.30	11,523.94	4,371.92	4,573.96

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	4,131,956.95	3,901,542.94	4,161,641.32	4,811,423.35
2 Cash and Cash Equivalents	1,220.00	1,220.00	1,220.00	1,220.00
3 Total Assets	<u>4,133,176.95</u>	<u>3,902,762.94</u>	<u>4,162,861.32</u>	<u>4,812,643.35</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	4,133,176.95	3,902,762.94	4,162,861.32	4,812,643.35
10 Total Fund Equity	<u>4,133,176.95</u>	<u>3,902,762.94</u>	<u>4,162,861.32</u>	<u>4,812,643.35</u>
11 Total Liabilities and Fund Equity	<u>4,133,176.95</u>	<u>3,902,762.94</u>	<u>4,162,861.32</u>	<u>4,812,643.35</u>
12				
13				
14 Taxes	-	-	-	-
15 Licenses, Permits and Fees	2,049,182.07	3,073,522.94	3,144,313.88	4,031,477.85
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	-	-	-	-
18 Sales and Services	1,299,681.95	1,321,959.53	999,227.20	1,050,589.49
19 Administering Programs	22,505,676.43	24,974,519.35	26,985,603.65	-
20 Other Revenue	7,584,675.69	5,913,395.96	7,572,787.08	7,852,965.15
21 Total Revenue	<u>33,439,216.14</u>	<u>35,283,397.78</u>	<u>38,701,931.81</u>	<u>12,935,032.49</u>
22				
23 Personal Services and Benefits	11,047,621.15	12,307,623.43	12,469,035.44	2,444,110.78
24 Travel	61,643.19	83,401.67	96,324.06	39,512.88
25 Contractual Services	2,935,264.55	3,350,443.81	4,891,245.20	1,309,150.74
26 Supplies and Materials	1,433,811.90	1,099,662.49	1,109,149.22	316,448.58
27 Grants and Subsidies	16,157,488.86	17,589,711.28	18,454,197.81	7,127,480.68
28 Capital Outlay	283,149.05	71,695.25	99,066.03	22,396.31
29 Other Expense	14,277.36	65.00	-	222.00
30 Interest Expense	-	-	-	-
31 Total Expenditures/Expenses	<u>31,933,256.06</u>	<u>34,502,602.93</u>	<u>37,119,017.76</u>	<u>11,259,321.97</u>
32				
33 Transfers In	-	-	-	3,422.16
34 Transfers Out	(966,520.22)	(1,011,208.86)	(1,322,815.67)	(1,029,350.65)
35 Net Transfers In (Out)	<u>(966,520.22)</u>	<u>(1,011,208.86)</u>	<u>(1,322,815.67)</u>	<u>(1,025,928.49)</u>
36				
37 Net Change	539,439.86	(230,414.01)	260,098.38	649,782.03
38				
39 Beginning Fund Equity	3,593,737.09	4,133,176.95	3,902,762.94	4,162,861.32
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	<u>4,133,176.95</u>	<u>3,902,762.94</u>	<u>4,162,861.32</u>	<u>4,812,643.35</u>

**Company:** 3047

**Company Name:** Health Special Services Fund

**Fund Name:** Health Special Services Fund

**Fund Type:** Special Revenue

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,240,433.65	1,384,611.67	1,786,454.07	1,437,092.77
2 Total Assets	1,240,433.65	1,384,611.67	1,786,454.07	1,437,092.77
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	1,000,000.00	550,000.00
9 Unreserved Fund Balance	1,240,433.65	1,384,611.67	786,454.07	887,092.77
10 Total Fund Equity	1,240,433.65	1,384,611.67	1,786,454.07	1,437,092.77
11 Total Liabilities and Fund Equity	1,240,433.65	1,384,611.67	1,786,454.07	1,437,092.77
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	1,723.21	6,451.18	5,056.02	19,658.70
16 Other Revenue	-	-	-	-
17 Total Revenue	5,001,723.21	5,006,451.18	5,005,056.02	5,019,658.70
18				
19 Personal Services and Benefits	5,882.28	12,612.58	2,067.80	13,966.64
20 Travel	-	1,440.26	-	54.00
21 Contractual Services	3,628,325.20	4,274,705.70	4,017,509.03	4,940,711.57
22 Supplies and Materials	5,736.90	188.65	5,678.57	8,488.45
23 Grants and Subsidies	838,594.10	554,662.93	560,970.12	382,170.36
24 Capital Outlay	910.31	80.36	6,748.25	2,877.76
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	4,479,448.79	4,843,690.48	4,592,973.77	5,348,268.78
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(11,975.63)	(18,582.68)	(10,239.85)	(20,751.22)
30 Net Transfers In (Out)	(11,975.63)	(18,582.68)	(10,239.85)	(20,751.22)
31				
32 Net Change	510,298.79	144,178.02	401,842.40	(349,361.30)
33				
34 Beginning Fund Equity	730,134.86	1,240,433.65	1,384,611.67	1,786,454.07
35 Ending Equity	1,240,433.65	1,384,611.67	1,786,454.07	1,437,092.77

**Company:** 3049

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,423,703.82	3,569,491.41	2,861,322.47	2,310,297.97
2 Total Assets	3,423,703.82	3,569,491.41	2,861,322.47	2,310,297.97
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,423,703.82	3,569,491.41	2,861,322.47	2,310,297.97
9 Total Fund Equity	3,423,703.82	3,569,491.41	2,861,322.47	2,310,297.97
10 Total Liabilities and Fund Equity	3,423,703.82	3,569,491.41	2,861,322.47	2,310,297.97
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	20,747.97	37,713.85	29,793.93	-
15 Sales and Services	4,930,780.74	3,664,806.74	2,694,369.78	3,058,677.21
16 Other Revenue	1,309.45	-	6,331.54	74,076.77
17 Total Revenue	4,952,838.16	3,702,520.59	2,730,495.25	3,132,753.98
18				
19 Personal Services and Benefits	1,206,804.77	1,157,640.56	1,293,973.36	1,583,686.82
20 Travel	4,468.00	7,447.22	14,155.12	8,176.84
21 Contractual Services	513,736.60	776,185.30	696,283.89	732,786.31
22 Supplies and Materials	1,023,535.26	1,254,861.76	1,292,148.87	1,343,396.33
23 Grants and Subsidies	3,460.00	4,725.35	3,451.33	585.00
24 Capital Outlay	312,611.54	345,353.27	138,435.32	14,983.18
25 Other Expense	-	10,519.54	171.30	164.00
26 Interest Expense	-	-	45.00	-
27 Total Expenditures/Expenses	3,064,616.17	3,556,733.00	3,438,664.19	3,683,778.48
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	1,888,221.99	145,787.59	(708,168.94)	(551,024.50)
34				
35 Beginning Fund Equity	1,535,481.83	3,423,703.82	3,569,491.41	2,861,322.47
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	3,423,703.82	3,569,491.41	2,861,322.47	2,310,297.97

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	626,971.50	596,516.74	537,340.72	491,202.07
2 Cash and Cash Equivalents	-	-	-	-
3 Accounts Receivable	-	-	-	-
4 Total Assets	<u>626,971.50</u>	<u>596,516.74</u>	<u>537,340.72</u>	<u>491,202.07</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	626,971.50	596,516.74	537,340.72	491,202.07
11 Total Fund Equity	<u>626,971.50</u>	<u>596,516.74</u>	<u>537,340.72</u>	<u>491,202.07</u>
12 Total Liabilities and Fund Equity	<u>626,971.50</u>	<u>596,516.74</u>	<u>537,340.72</u>	<u>491,202.07</u>
13				
14				
15 Licenses, Permits and Fees	331,125.93	349,270.00	345,935.00	442,670.00
16 Use of Money and Property	13,951.05	8,731.74	4,426.50	-
17 Sales and Services	7,825.00	8,775.00	9,025.00	10,175.00
18 Other Revenue	-	-	-	9,918.81
19 Total Revenue	<u>352,901.98</u>	<u>366,776.74</u>	<u>359,386.50</u>	<u>462,763.81</u>
20				
21 Personal Services and Benefits	-	1,420.98	710.49	581.77
22 Travel	1,291.80	15,449.81	25,562.09	7,508.76
23 Contractual Services	21,336.11	373,116.32	383,920.29	490,108.01
24 Supplies and Materials	351,514.33	7,244.39	8,369.65	10,671.57
25 Grants and Subsidies	8,145.19	-	-	-
26 Capital Outlay	-	-	-	-
27 Other Expense	272.25	-	-	-
28 Insurance Claims	-	-	-	-
29 Total Expenditures/Expenses	<u>382,559.68</u>	<u>397,231.50</u>	<u>418,562.52</u>	<u>508,870.11</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(21,265.06)	-	-	(32.35)
33 Net Transfers In (Out)	<u>(21,265.06)</u>	<u>-</u>	<u>-</u>	<u>(32.35)</u>
34				
35 Net Change	(50,922.76)	(30,454.76)	(59,176.02)	(46,138.65)
36				
37 Beginning Fund Equity	677,894.26	626,971.50	596,516.74	537,340.72
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>626,971.50</u>	<u>596,516.74</u>	<u>537,340.72</u>	<u>491,202.07</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	183,026.42	229,101.84	220,468.75	258,049.32
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>183,026.42</u>	<u>229,101.84</u>	<u>220,468.75</u>	<u>258,049.32</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	183,026.42	229,101.84	220,468.75	258,049.32
10 Total Fund Equity	<u>183,026.42</u>	<u>229,101.84</u>	<u>220,468.75</u>	<u>258,049.32</u>
11 Total Liabilities and Fund Equity	<u>183,026.42</u>	<u>229,101.84</u>	<u>220,468.75</u>	<u>258,049.32</u>
12				
13				
14 Licenses, Permits and Fees	31,440.00	88,490.00	47,260.00	91,900.00
15 Fines, Forfeits, and Penalties	70.00	200.00	-	-
16 Use of Money and Property	4,142.94	2,890.97	1,874.51	-
17 Sales and Services	3,490.00	40.00	-	-
18 Other Revenue	-	62.45	12.75	5,253.69
19 Total Revenue	<u>39,142.94</u>	<u>91,683.42</u>	<u>49,147.26</u>	<u>97,153.69</u>
20				
21 Personal Services and Benefits	968.85	1,550.16	1,420.98	904.26
22 Travel	-	1,692.88	1,172.57	325.85
23 Contractual Services	37,013.16	42,074.99	55,098.12	56,316.09
24 Supplies and Materials	371.58	289.97	-	677.96
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Interest Expense	-	-	-	-
28 Total Expenditures/Expenses	<u>38,353.59</u>	<u>45,608.00</u>	<u>57,691.67</u>	<u>58,224.16</u>
29				
30 Transfers In	270.00	-	-	1,348.96
31 Transfers Out	(1,756.82)	-	(88.68)	(2,697.92)
32 Net Transfers In (Out)	<u>(1,486.82)</u>	<u>-</u>	<u>(88.68)</u>	<u>(1,348.96)</u>
33				
34 Net Change	(697.47)	46,075.42	(8,633.09)	37,580.57
35				
36 Beginning Fund Equity	183,723.89	183,026.42	229,101.84	220,468.75
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>183,026.42</u>	<u>229,101.84</u>	<u>220,468.75</u>	<u>258,049.32</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	103,908.07	108,664.73	112,851.01	119,665.03
2 Total Assets	103,908.07	108,664.73	112,851.01	119,665.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	103,908.07	108,664.73	112,851.01	119,665.03
9 Total Fund Equity	103,908.07	108,664.73	112,851.01	119,665.03
10 Total Liabilities and Fund Equity	103,908.07	108,664.73	112,851.01	119,665.03
11				
12				
13 Licenses, Permits and Fees	29,050.00	30,600.00	35,000.00	42,900.00
14 Use of Money and Property	2,113.48	1,440.13	846.77	-
15 Other Revenue	-	30.84	302.52	2,265.23
16 Total Revenue	31,163.48	32,070.97	36,149.29	45,165.23
17				
18 Personal Services and Benefits	516.72	645.90	711.56	778.29
19 Travel	-	-	557.56	2,186.31
20 Contractual Services	24,352.60	26,560.75	30,588.89	35,291.71
21 Supplies and Materials	142.40	107.66	105.00	94.90
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	25,011.72	27,314.31	31,963.01	38,351.21
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(1,170.35)	-	-	-
29 Net Transfers In (Out)	(1,170.35)	-	-	-
30				
31 Net Change	4,981.41	4,756.66	4,186.28	6,814.02
32				
33 Beginning Fund Equity	98,926.66	103,908.07	108,664.73	112,851.01
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	103,908.07	108,664.73	112,851.01	119,665.03

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	15,208.33	18,754.83	27,009.84	18,028.43
2 Total Assets	15,208.33	18,754.83	27,009.84	18,028.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	15,208.33	18,754.83	27,009.84	18,028.43
9 Total Fund Equity	15,208.33	18,754.83	27,009.84	18,028.43
10 Total Liabilities and Fund Equity	15,208.33	18,754.83	27,009.84	18,028.43
11				
12				
13 Licenses, Permits and Fees	67,535.00	71,590.00	72,260.00	73,875.00
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	1,066.43	567.35	316.78	-
16 Sales and Services	300.00	300.00	-	1,200.00
17 Other Revenue				916.00
18 Total Revenue	68,901.43	72,457.35	72,576.78	75,991.00
19				
20 Personal Services and Benefits	2,066.88	1,873.11	39,467.95	30,146.16
21 Travel	-	342.71	750.26	992.57
22 Contractual Services	70,715.79	63,915.41	21,196.18	42,301.13
23 Supplies and Materials	1,159.20	2,779.62	1,930.35	2,321.04
24 Capital Outlay	-	-	377.92	2,079.00
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	115.00	42.82
27 Total Expenditures/Expenses	73,941.87	68,910.85	63,837.66	77,882.72
28				
29 Transfers In	-	-	-	1,894.24
30 Transfers Out	(3,990.79)	-	(484.11)	(8,983.93)
31 Net Transfers In (Out)	(3,990.79)	-	(484.11)	(7,089.69)
32				
33 Net Change	(9,031.23)	3,546.50	8,255.01	(8,981.41)
34				
35 Beginning Fund Equity	24,239.56	15,208.33	18,754.83	27,009.84
36 Ending Equity	15,208.33	18,754.83	27,009.84	18,028.43

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	721,510.82	980,461.07	1,291,526.08	1,469,347.76
2 Cash and Cash Equivalents	3,902.02	4,372.94	4,721.98	4,239.23
3 Total Assets	<u>725,412.84</u>	<u>984,834.01</u>	<u>1,296,248.06</u>	<u>1,473,586.99</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	725,412.84	984,834.01	1,296,248.06	1,473,586.99
10 Total Fund Equity	<u>725,412.84</u>	<u>984,834.01</u>	<u>1,296,248.06</u>	<u>1,473,586.99</u>
11 Total Liabilities and Fund Equity	<u>725,412.84</u>	<u>984,834.01</u>	<u>1,296,248.06</u>	<u>1,473,586.99</u>
12				
13				
14 Licenses, Permits and Fees	1,495,983.70	1,545,015.52	1,560,845.00	1,533,725.00
15 Fines, Forfeits and Penalties	13,150.00	14,100.00	16,225.00	13,850.00
16 Use of Money and Property	9,843.20	7,720.91	6,235.44	-
17 Sales and Services	21,940.00	27,040.00	37,492.86	37,558.87
18 Administering Programs	63,050.00	41,350.00	63,777.00	66,966.00
19 Other Revenue	-	-	-	23,337.54
20 Total Revenue	<u>1,603,966.90</u>	<u>1,635,226.43</u>	<u>1,684,575.30</u>	<u>1,675,437.41</u>
21				
22 Personal Services and Benefits	646,425.57	664,587.56	714,601.12	809,387.07
23 Travel	6,068.89	6,798.27	8,556.39	9,841.33
24 Contractual Services	652,355.87	654,652.92	587,362.32	620,671.61
25 Supplies and Materials	42,666.94	46,046.67	60,826.39	51,607.99
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	8,891.95	3,719.84	1,815.03	6,590.48
28 Other Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>1,356,409.22</u>	<u>1,375,805.26</u>	<u>1,373,161.25</u>	<u>1,498,098.48</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(3,848.31)	-	-	-
33 Net Transfers In (Out)	<u>(3,848.31)</u>	<u>-</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	243,709.37	259,421.17	311,414.05	177,338.93
36				
37 Beginning Fund Equity	481,703.47	725,412.84	984,834.01	1,296,248.06
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>725,412.84</u>	<u>984,834.01</u>	<u>1,296,248.06</u>	<u>1,473,586.99</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	56,575.37	29,980.07	59,789.24	26,978.48
2 Total Assets	56,575.37	29,980.07	59,789.24	26,978.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	56,575.37	29,980.07	59,789.24	26,978.48
9 Total Fund Equity	56,575.37	29,980.07	59,789.24	26,978.48
10 Total Liabilities and Fund Equity	56,575.37	29,980.07	59,789.24	26,978.48
11				
12				
13 Licenses, Permits and Fees	72,550.00	11,050.00	71,650.00	9,770.00
14 Use of Money and Property	1,000.43	657.92	376.06	-
15 Sales and Services	-	-	-	-
16 Other Revenue	225.00	200.00	175.00	1,290.90
17 Total Revenue	73,775.43	11,907.92	72,201.06	11,060.90
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	42,196.77	38,410.69	41,315.37	43,760.63
22 Supplies and Materials	767.08	92.53	1,076.52	111.03
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Expenditures/Expenses	42,963.85	38,503.22	42,391.89	43,871.66
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(286.19)	-	-	-
29 Net Transfers In (Out)	(286.19)	-	-	-
30				
31 Net Change	30,525.39	(26,595.30)	29,809.17	(32,810.76)
32				
33 Beginning Fund Equity	26,049.98	56,575.37	29,980.07	59,789.24
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	56,575.37	29,980.07	59,789.24	26,978.48

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	685,391.11	431,884.44	248,631.57	255,109.48
2 Total Assets	685,391.11	431,884.44	248,631.57	255,109.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	685,391.11	431,884.44	248,631.57	255,109.48
9 Total Fund Equity	685,391.11	431,884.44	248,631.57	255,109.48
10 Total Liabilities and Fund Equity	685,391.11	431,884.44	248,631.57	255,109.48
11				
12				
13 Licenses, Permits and Fees	888,650.00	900,020.00	914,070.00	924,925.00
14 Fines, Forfeits and Penalties	50.00	1,150.00	75.00	1,700.00
15 Use of Money and Property	24,158.07	13,104.78	5,893.36	-
16 Sales and Services	790.00	-	-	186,336.00
17 Other Revenue	-	-	-	195,971.69
18 Total Revenue	913,648.07	914,274.78	920,038.36	1,308,932.69
19				
20 Personal Services and Benefits	594,618.36	664,155.58	681,764.32	702,111.48
21 Travel	3,813.87	21,774.32	31,371.41	19,948.99
22 Contractual Services	466,059.69	465,620.18	388,234.73	577,378.98
23 Supplies and Materials	6,111.78	3,167.53	1,920.77	1,419.33
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	3,817.15	13,063.84	-	1,596.00
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	1,074,420.85	1,167,781.45	1,103,291.23	1,302,454.78
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(620.13)	-	-	-
31 Net Transfers In (Out)	(620.13)	-	-	-
32				
33 Net Change	(161,392.91)	(253,506.67)	(183,252.87)	6,477.91
34				
35 Beginning Fund Equity	846,784.02	685,391.11	431,884.44	248,631.57
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	685,391.11	431,884.44	248,631.57	255,109.48

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	391,949.12	365,158.14	321,754.65	282,749.14
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>391,949.12</u>	<u>365,158.14</u>	<u>321,754.65</u>	<u>282,749.14</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	391,949.12	365,158.14	321,754.65	282,749.14
10 Total Fund Equity	<u>391,949.12</u>	<u>365,158.14</u>	<u>321,754.65</u>	<u>282,749.14</u>
11 Total Liabilities and Fund Equity	<u>391,949.12</u>	<u>365,158.14</u>	<u>321,754.65</u>	<u>282,749.14</u>
12				
13				
14 Licenses, Permits and Fees	73,825.00	72,100.00	69,100.00	69,750.00
15 Use of Money and Property	9,127.93	6,091.84	3,402.11	-
16 Sales and Services	2,460.00	3,375.00	2,380.00	1,495.00
17 Other Revenue	-	-	-	7,844.36
18 Total Revenue	<u>85,412.93</u>	<u>81,566.84</u>	<u>74,882.11</u>	<u>79,089.36</u>
19				
20 Personal Services and Benefits	68,684.99	69,531.56	74,453.55	88,144.46
21 Travel	1,509.44	4,907.23	12,788.98	2,719.51
22 Contractual Services	12,158.74	29,939.21	25,176.36	24,448.24
23 Supplies and Materials	3,362.57	3,979.82	3,933.71	2,589.82
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	-	1,933.00	45.00
26 Interest Expense	-	-	-	-
27 Total Expenditures/Expenses	<u>85,715.74</u>	<u>108,357.82</u>	<u>118,285.60</u>	<u>117,947.03</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(412.27)	-	-	(147.84)
31 Net Transfers In (Out)	<u>(412.27)</u>	<u>-</u>	<u>-</u>	<u>(147.84)</u>
32				
33 Net Change	(715.08)	(26,790.98)	(43,403.49)	(39,005.51)
34				
35 Beginning Fund Equity	392,664.20	391,949.12	365,158.14	321,754.65
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>391,949.12</u>	<u>365,158.14</u>	<u>321,754.65</u>	<u>282,749.14</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	125,064.48	121,118.26	94,801.76	81,458.05
2 Total Assets	125,064.48	121,118.26	94,801.76	81,458.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	125,064.38	121,118.26	94,801.76	81,458.05
9 Total Fund Equity	125,064.38	121,118.26	94,801.76	81,458.05
10 Total Liabilities and Fund Equity	125,064.38	121,118.26	94,801.76	81,458.05
11				
12				
13 Licenses, Permits and Fees	70,850.00	69,095.00	70,431.25	70,725.00
14 Use of Money and Property	2,829.95	1,935.70	1,130.28	-
15 Other Revenue	-	201.18	-	2,770.62
16 Total Revenue	73,679.95	71,231.88	71,561.53	73,495.62
17				
18 Personal Services and Benefits	1,104.76	1,305.88	2,472.78	1,235.79
19 Travel	1,222.76	4,584.35	4,358.52	3,294.16
20 Contractual Services	60,302.61	68,637.45	90,584.82	82,148.95
21 Supplies and Materials	387.87	650.42	461.91	160.43
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	63,018.00	75,178.10	97,878.03	86,839.33
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(1,473.71)	-	-	-
28 Net Transfers In (Out)	(1,473.71)	-	-	-
29				
30 Net Change	9,188.24	(3,946.22)	(26,316.50)	(13,343.71)
31				
32 Beginning Fund Equity	115,876.14	125,064.48	121,118.26	94,801.76
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	125,064.38	121,118.26	94,801.76	81,458.05

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	7,411,144.74	7,149,654.06	8,457,286.81	5,280,352.65
2 Cash and Cash Equivalents	4,796.34	4,768.30	8,288.99	4,093.04
3 Total Assets	<u>7,415,941.08</u>	<u>7,154,422.36</u>	<u>8,465,575.80</u>	<u>5,284,445.69</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	7,415,941.08	7,154,422.36	8,465,575.80	5,284,445.69
10 Total Fund Equity	<u>7,415,941.08</u>	<u>7,154,422.36</u>	<u>8,465,575.80</u>	<u>5,284,445.69</u>
11 Total Liabilities and Fund Equity	<u>7,415,941.08</u>	<u>7,154,422.36</u>	<u>8,465,575.80</u>	<u>5,284,445.69</u>
12				
13				
14 Licenses, Permits and Fees	2,540,941.00	753,237.00	2,880,364.00	741,672.00
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	129,733.27	95,158.77	61,977.41	-
17 Sales and Services	154,448.00	138,300.00	286,592.00	159,158.00
18 Administering Programs	-	-	-	-
19 Other Revenue	1,628.75	-	-	168,815.60
20 Total Revenue	<u>2,826,751.02</u>	<u>986,695.77</u>	<u>3,228,933.41</u>	<u>1,069,645.60</u>
21				
22 Personal Services and Benefits	444,516.76	460,559.64	471,400.56	485,700.43
23 Travel	7,319.50	12,767.30	10,657.33	8,882.86
24 Contractual Services	380,673.56	738,105.36	1,379,798.14	2,568,553.39
25 Supplies and Materials	40,032.22	25,284.54	54,563.94	27,090.55
26 Grants and Subsidies	-	-	1,360.00	-
27 Capital Outlay	2,852.32	11,442.56	-	1,900.48
28 Other Expense	-	-	-	-
29 Interest Expense	123.45	55.09	-	-
30 Total Expenditures/Expenses	<u>875,517.81</u>	<u>1,248,214.49</u>	<u>1,917,779.97</u>	<u>3,092,127.71</u>
31				
32 Transfers In	-	-	-	-
33 Transfers Out	(24,734.50)	-	-	(1,158,648.00)
34 Net Transfers In (Out)	<u>(24,734.50)</u>	<u>-</u>	<u>-</u>	<u>(1,158,648.00)</u>
35				
36 Net Change	1,926,498.71	(261,518.72)	1,311,153.44	(3,181,130.11)
37				
38 Beginning Fund Equity	5,489,442.37	7,415,941.08	7,154,422.36	8,465,575.80
39 Prior Period Adjustment	-	-	-	-
40 Ending Equity	<u>7,415,941.08</u>	<u>7,154,422.36</u>	<u>8,465,575.80</u>	<u>5,284,445.69</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.

**Additional Information:** The fee was changed from annual to biennial effective in FY2019.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	94,237.52	113,607.19	104,787.20	95,131.32
2 Total Assets	94,237.52	113,607.19	104,787.20	95,131.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	94,237.52	113,607.19	104,787.20	95,131.32
9 Total Fund Equity	94,237.52	113,607.19	104,787.20	95,131.32
10 Total Liabilities and Fund Equity	94,237.52	113,607.19	104,787.20	95,131.32
11				
12				
13 Licenses, Permits and Fees	72,668.33	72,778.25	73,344.96	77,663.63
14 Use of Money and Property	2,142.61	1,613.10	1,076.31	-
15 Sales and Services	1,204.15	-	50.00	2,900.29
16 Total Revenue	76,015.09	74,391.35	74,471.27	80,563.92
17				
18 Personal Services and Benefits	193.77	1,937.70	1,164.76	1,680.42
19 Travel	-	1,113.64	1,058.32	2,579.68
20 Contractual Services	49,093.68	51,970.34	80,418.07	84,259.23
21 Supplies and Materials	494.71	-	650.11	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	181.50	-	-	1,700.47
24 Total Expenditures/Expenses	49,963.66	55,021.68	83,291.26	90,219.80
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(5,016.40)	-	-	-
28 Net Transfers In (Out)	(5,016.40)	-	-	-
29				
30 Net Change	21,035.03	19,369.67	(8,819.99)	(9,655.88)
31				
32 Beginning Fund Equity	73,202.49	94,237.52	113,607.19	104,787.20
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	94,237.52	113,607.19	104,787.20	95,131.32

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	29,056.15	29,329.43	25,867.18	26,495.73
2 Total Assets	29,056.15	29,329.43	25,867.18	26,495.73
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	29,056.15	29,329.43	25,867.18	26,495.73
9 Total Fund Equity	29,056.15	29,329.43	25,867.18	26,495.73
10 Total Liabilities and Fund Equity	29,056.15	29,329.43	25,867.18	26,495.73
11				
12				
13 Licenses, Permits and Fees	19,210.00	20,350.00	20,080.00	20,490.00
14 Use of Money and Property	515.97	349.71	195.48	-
15 Other Revenue	-	-	65.96	466.19
16 Total Revenue	19,725.97	20,699.71	20,341.44	20,956.19
17				
18 Personal Services and Benefits	775.08	387.54	452.13	581.31
19 Travel	-	-	-	-
20 Contractual Services	18,374.84	20,016.79	23,246.56	23,236.26
21 Supplies and Materials	126.29	22.10	105.00	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	19,276.21	20,426.43	23,803.69	23,817.57
25				
26 Transfers In	-	-	-	6,979.86
27 Transfers Out	(788.37)	-	-	(3,489.93)
28 Net Transfers In (Out)	(788.37)	-	-	3,489.93
29				
30 Net Change	(338.61)	273.28	(3,462.25)	628.55
31				
32 Beginning Fund Equity	29,394.76	29,056.15	29,329.43	25,867.18
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	29,056.15	29,329.43	25,867.18	26,495.73

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,079.70	1,106.23	2,618.12	1,745.33
2 Total Assets	1,079.70	1,106.23	2,618.12	1,745.33
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,079.70	1,106.23	2,618.62	1,745.33
9 Total Fund Equity	1,079.70	1,106.23	2,618.62	1,745.33
10 Total Liabilities and Fund Equity	1,079.70	1,106.23	2,618.62	1,745.33
11				
12				
13 Licenses, Permits and Fees	10,300.00	5,300.00	11,050.00	11,050.68
14 Use of Money and Property	119.93	13.34	-	-
15 Other Revenue	-	3,500.00	-	24.53
16 Total Revenue	10,419.93	8,813.34	11,050.00	11,075.21
17				
18 Personal Services and Benefits	516.72	64.59	-	64.59
19 Travel	-	-	-	-
20 Contractual Services	8,896.44	8,722.22	9,428.54	11,029.50
21 Supplies and Materials	-	-	105.00	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	-	4.07	-
25 Other Expense	1,000.00	-	-	-
26 Total Expenditures/Expenses	10,413.16	8,786.81	9,537.61	11,094.09
27				
28 Transfers In	-	-	-	132.72
29 Transfers Out	(917.39)	-	-	(987.13)
30 Net Transfers In (Out)	(917.39)	-	-	(854.41)
31				
32 Net Change	(910.62)	26.53	1,512.39	(873.29)
33				
34 Beginning Fund Equity	1,990.32	1,079.70	1,106.23	2,618.62
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	1,079.70	1,106.23	2,618.62	1,745.33

**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 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 Health**  
**State Accounting System - Other Fund Balances**  
**Company 6503 - Health Board Administration**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	65,701.71	(15,219.78)	51.72	51.72
2 Total Assets	65,701.71	(15,219.78)	51.72	51.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	65,701.71	(15,219.78)	51.72	51.72
9 Total Fund Equity	65,701.71	(15,219.78)	51.72	51.72
10 Total Liabilities and Fund Equity	65,701.71	(15,219.78)	51.72	51.72
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	-	-	-	-
17				
18 Personal Services and Benefits	-	13,345.38	521.07	6,408.04
19 Travel	-	-	-	-
20 Contractual Services	308.58	1,565.82	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	308.58	14,911.20	521.07	6,408.04
26				
27 Transfers In	66,010.29	-	15,792.57	6,408.04
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	66,010.29	-	15,792.57	6,408.04
30				
31 Net Change	65,701.71	(14,911.20)	15,271.50	-
32				
33 Beginning Fund Equity	-	65,701.71	(15,219.78)	51.72
34 Prior Period Adjustment	-	(66,010.29)	-	-
35 Ending Equity	65,701.71	(15,219.78)	51.72	51.72

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Health Board Administration

**Fund Type:** Enterprise

**Purpose:** Administratively created fund for administering the various boards attached to the department.

Source: Transfers from other boards within the department.

**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 Physical Therapy**

	<u>FY2024</u>
1 Cash Pooled with State Treasurer	1,226,130.64
2 Total Assets	<u>1,226,130.64</u>
3	
4 Accounts Payable	-
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	1,226,130.64
9 Total Fund Equity	<u>1,226,130.64</u>
10 Total Liabilities and Fund Equity	<u>1,226,130.64</u>
11	
12	
13 Licenses, Permits and Fees	204,000.00
14 Use of Money and Property	-
15 Other Revenue	-
16 Total Revenue	<u>204,000.00</u>
17	
18 Personal Services and Benefits	3,104.60
19 Travel	1,409.89
20 Contractual Services	130,258.65
21 Supplies and Materials	1,319.50
22 Grants and Subsidies	-
23 Capital Outlay	-
24 Other Expense	-
25 Total Expenditures/Expenses	<u>136,092.64</u>
26	
27 Transfers In	1,158,762.01
28 Transfers Out	(538.73)
29 Net Transfers In (Out)	<u>1,158,223.28</u>
30	
31 Net Change	1,226,130.64
32	
33 Beginning Fund Equity	-
34 Prior Period Adjustment	-
35 Ending Equity	<u>1,226,130.64</u>

**Company:** 6503

**Company Name:** Professional & Licensing Boards

**Fund Name:** Board of Physical Therapy

**Fund Type:** Enterprise

**Purpose:** This fund accounts for the Board of Physical Therapy authorized by SDCL 36-10.

Sources: License fees, renewal fees, application fees, and any other payments. The board is continuously appropriated for paying the expenses of administration.

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

**Additional Information:** This fund received a transfer from the Board of Medical and Osteopathic Examiners in FY24.



**Department of Labor and Regulation**  
**State Accounting System - Other Fund Balances**  
**Company 3022 - South Dakota Appraisal Management Companies Fund**

		<u>FY2024</u>
1	Cash Pooled with State Treasurer	<u>231,860.42</u>
2	Total Assets	<u>231,860.42</u>
3		
4	Accounts Payable	<u>-</u>
5	Total Liabilities	<u>-</u>
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	<u>231,860.42</u>
9	Total Fund Equity	<u>231,860.42</u>
10	Total Liabilities and Fund Equity	<u>231,860.42</u>
11		
12	Licenses, Permits and Fees	60,750.00
13	Fines, Forfeits and Penalties	50.00
14	Use of Money and Property	7,073.71
15	Sales and Services	-
16	Administering Programs	-
17	Other Revenue	-
18	Total Revenue	<u>67,873.71</u>
19		
20	Personal Services and Benefits	97,414.13
21	Travel	620.78
22	Contractual Services	19,113.50
23	Supplies and Materials	735.75
24	Grants and Subsidies	-
25	Capital Outlay	84.17
26	Insurance Claims	-
27	Total Expenditures/Expenses	<u>117,968.33</u>
28		
29	Transfers In	286,582.21
30	Transfers Out	<u>(4,627.17)</u>
31	Net Transfers In (Out)	<u>281,955.04</u>
32		
33	Net Change	231,860.42
34		
35	Beginning Fund Equity	<u>-</u>
36	Ending Equity	<u>231,860.42</u>

**Company:** 3022

**Company Name:** Department of Labor and Regulation Admin Fund

**Fund Name:** South Dakota 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. This fund had been previously reported in company 3183, see page 197 for information before FY24.

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



**Department of Labor and Regulation**  
**State Accounting System - Other Fund Balances**  
**Company 3022 - Department of Labor and Regulation Admin Fund**

	<u>FY2024</u>
1 Cash Pooled with State Treasurer	8,113.34
2 Total Assets	<u>8,113.34</u>
3	
4 Accounts Payable	-
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	8,113.34
9 Total Fund Equity	<u>8,113.34</u>
10 Total Liabilities and Fund Equity	<u>8,113.34</u>
11	
12 Licenses, Permits and Fees	-
13 Fines, Forfeits and Penalties	-
14 Use of Money and Property	2,853.78
15 Sales and Services	-
16 Administering Programs	34,971.78
17 Other Revenue	-
18 Total Revenue	<u>37,825.56</u>
19	
20 Personal Services and Benefits	14,670.46
21 Travel	8.12
22 Contractual Services	1,681.49
23 Supplies and Materials	14,679.99
24 Grants and Subsidies	819.00
25 Capital Outlay	-
26 Insurance Claims	-
27 Total Expenditures/Expenses	<u>31,859.06</u>
28	
29 Transfers In	5,447.82
30 Transfers Out	<u>(3,300.98)</u>
31 Net Transfers In (Out)	<u>2,146.84</u>
32	
33 Net Change	8,113.34
34	
35 Beginning Fund Equity	-
36 Ending Equity	<u>8,113.34</u>

**Company:** 3022

**Company Name:** Department of Labor and Regulation Admin Fund

**Fund Name:** Department of Labor and Regulation Admin Fund

**Fund Type:** Special Revenue

**Purpose:** This is an administratively created fund. Source: It was created for receipting in miscellaneous fees received by the department.

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

**Department of Labor and Regulation**  
**State Accounting System - Other Fund Balances**  
**Company 3022 - SD Real Estate Appraiser Fund**

	<b>FY2024</b>
1 Cash Pooled with State Treasurer	<u>306,296.67</u>
2 Total Assets	<u>306,296.67</u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	<u>306,296.67</u>
9 Total Fund Equity	<u>306,296.67</u>
10 Total Liabilities and Fund Equity	<u>306,296.67</u>
11	
12	
13 Licenses, Permits and Fees	190,395.00
14 Fines, Forfeits and Penalties	2,425.00
15 Use of Money and Property	7,649.53
16 Sales and Services	7,710.00
17 Other Revenue	-
18 Total Revenue	<u>208,179.53</u>
19	
20 Personal Services and Benefits	116,700.55
21 Travel	4,606.00
22 Contractual Services	43,813.71
23 Supplies and Materials	1,462.12
24 Capital Outlay	<u>4,183.31</u>
25 Total Expenditures/Expenses	<u>170,765.69</u>
26	
27 Transfers In	274,426.11
28 Transfers Out	<u>(5,543.28)</u>
29 Net Transfers In (Out)	<u>268,882.83</u>
30	
31 Net Change	306,296.67
32	
33 Beginning Fund Equity	-
34 Prior Period Adjustment	-
35 Ending Equity	<u>306,296.67</u>

**Company:** 3183

**Company Name:** Department of Labor and Regulation Admin Fund

**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. This fund had been previously reported in company 3183, see page 196 for information before FY24.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	609,287.05	690,972.85	741,422.64	783,957.62
2 Total Assets	609,287.05	690,972.85	741,422.64	783,957.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	609,287.05	690,972.85	741,422.64	783,957.62
9 Total Fund Equity	609,287.05	690,972.85	741,422.64	783,957.62
10 Total Liabilities and Fund Equity	609,287.05	690,972.85	741,422.64	783,957.62
11				
12				
13 Fines, Forfeits and Penalties	819,878.42	927,787.75	980,710.65	1,032,566.59
14 Use of Money and Property	8,706.14	5,299.99	3,403.90	9,812.48
15 Total Revenue	828,584.56	933,087.74	984,114.55	1,042,379.07
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	-	-	-	-
23 Total Expenditures/Expenses	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(756,538.29)	(851,401.94)	(933,664.76)	(999,844.09)
27 Net Transfers In (Out)	(756,538.29)	(851,401.94)	(933,664.76)	(999,844.09)
28				
29 Net Change	72,046.27	81,685.80	50,449.79	42,534.98
30				
31 Beginning Fund Equity	537,240.78	609,287.05	690,972.85	741,422.64
32 Ending Equity	609,287.05	690,972.85	741,422.64	783,957.62

**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**

	FY2021	FY2022	FY2023	FY2024
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	-	-	-
9 Total Fund Equity	0.00	-	-	-
10 Total Liabilities and Fund Equity	0.00	-	-	-
11				
12				
13 Licenses, Permits and Fees	7,674.80	-	-	-
14 Use of Money and Property	-	-	-	-
15 Total Revenue	7,674.80	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,339.10	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	47,454.30	-	-	-
24 Total Expenditures/Expenses	48,793.40	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(38,229.70)	-	-	-
28 Net Transfers In (Out)	(38,229.70)	-	-	-
29				
30 Net Change	(79,348.30)	-	-	-
31				
32 Beginning Fund Equity	79,434.55	-	-	-
33 Prior Period Adjustment	(86.25)	-	-	-
34 Ending Equity	0.00	-	-	-

**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.

**Additional Information:**

Moved to company 6526 during FY2021, see page 209.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</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	152,847.50	236,803.98	50,000.00	-
8 Unreserved Fund Balance	22,152.50	(61,803.98)	125,000.00	175,000.00
9 Total Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
10 Total Liabilities and Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
11				
12				
13 Licenses, Permits and Fees	14,746,155.22	15,414,065.58	15,901,123.37	15,709,858.27
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	44,902.41	31,376.41	18,389.20	48,179.02
16 Sales and Services	-	-	-	-
17 Other Revenue	-	-	-	59.60
18 Total Revenue	14,791,057.63	15,445,441.99	15,919,512.57	15,758,096.89
19				
20 Personal Services and Benefits	2,428,004.87	2,623,375.19	2,777,130.66	3,405,699.43
21 Travel	1,401.40	11,081.66	19,838.58	25,207.88
22 Contractual Services	490,062.19	497,966.79	478,585.21	575,086.22
23 Supplies and Materials	17,314.23	16,307.20	12,917.27	17,584.56
24 Capital Outlay	7,614.05	101.98	12,790.12	18,660.48
25 Other Expense	-	-	-	-
26 Total Expenditures/Expenses	2,944,396.74	3,148,832.82	3,301,261.84	4,042,238.57
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(11,846,515.89)	(12,220,395.58)	(12,618,250.73)	(11,715,858.32)
30 Net Transfers In (Out)	(11,846,515.89)	(12,220,395.58)	(12,618,250.73)	(11,715,858.32)
31				
32 Net Change	145.00	76,213.59	-	-
33				
34 Beginning Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
35 Prior Period Adjustment	(145.00)	(76,213.59)	-	-
36 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	919.74	933.85	941.93	962.78
2 Total Assets	919.74	933.85	941.93	962.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	919.74	933.85	941.93	962.78
9 Total Fund Equity	919.74	933.85	941.93	962.78
10 Total Liabilities and Fund Equity	919.74	933.85	941.93	962.78
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	-	-	-	-
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	21.45	14.11	8.08	20.85
17 Sales and Services	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Revenue	21.45	14.11	8.08	20.85
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Total Expenditures/Expenses	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	21.45	14.11	8.08	20.85
34				
35 Beginning Fund Equity	898.29	919.74	933.85	941.93
36 Ending Equity	919.74	933.85	941.93	962.78

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	133,288.11	120,612.24	111,197.27	93,685.16
2 Total Assets	133,288.11	120,612.24	111,197.27	93,685.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	133,288.11	120,612.24	111,197.27	93,685.16
9 Total Fund Equity	133,288.11	120,612.24	111,197.27	93,685.16
10 Total Liabilities and Fund Equity	133,288.11	120,612.24	111,197.27	93,685.16
11				
12				
13 Licenses, Permits and Fees	62,050.00	44,760.00	64,600.00	44,560.00
14 Use of Money and Property	3,376.35	2,217.05	1,138.72	2,835.02
15 Total Revenue	65,426.35	46,977.05	65,738.72	47,395.02
16				
17 Personal Services and Benefits	52,376.51	49,540.68	63,111.44	53,044.68
18 Travel	-	60.84	186.82	165.96
19 Contractual Services	8,807.12	7,419.24	8,961.15	8,696.95
20 Supplies and Materials	319.59	308.70	147.99	195.36
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	150.08	-	240.76	284.56
23 Total Expenditures/Expenses	61,653.30	57,329.46	72,648.16	62,387.51
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(2,645.02)	(2,323.46)	(2,505.53)	(2,519.62)
27 Net Transfers In (Out)	(2,645.02)	(2,323.46)	(2,505.53)	(2,519.62)
28				
29 Net Change	1,128.03	(12,675.87)	(9,414.97)	(17,512.11)
30				
31 Beginning Fund Equity	132,160.08	133,288.11	120,612.24	111,197.27
32 Ending Equity	133,288.11	120,612.24	111,197.27	93,685.16

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	269,495.64	252,221.63	274,426.11	-
2 Total Assets	269,495.64	252,221.63	274,426.11	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	16,362.50	-	-
8 Unreserved Fund Balance	269,495.64	235,859.13	274,426.11	-
9 Total Fund Equity	269,495.64	252,221.63	274,426.11	-
10 Total Liabilities and Fund Equity	269,495.64	252,221.63	274,426.11	-
11				
12				
13 Licenses, Permits and Fees	188,705.00	192,325.00	195,645.00	-
14 Fines, Forfeits and Penalties	3,550.00	2,925.00	675.00	-
15 Use of Money and Property	7,434.88	4,652.00	18,878.99	-
16 Sales and Services	7,840.00	7,600.00	4,750.00	-
17 Other Revenue	-	-	1,721.66	-
18 Total Revenue	207,529.88	207,502.06	221,670.65	-
19				
20 Personal Services and Benefits	114,849.45	142,435.17	116,458.40	-
21 Travel	935.43	8,166.46	6,133.66	-
22 Contractual Services	81,443.60	47,597.86	54,728.48	-
23 Supplies and Materials	3,277.32	4,047.35	1,781.88	-
24 Capital Outlay	650.97	15,849.02	1,011.38	-
25 Total Expenditures/Expenses	201,156.77	218,095.86	180,113.80	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,799.89)	(6,680.21)	(4,623.39)	(274,426.11)
29 Net Transfers In (Out)	(5,799.89)	(6,680.21)	(4,623.39)	(274,426.11)
30				
31 Net Change	573.22	(17,274.01)	36,933.46	(274,426.11)
32				
33 Beginning Fund Equity	268,922.42	269,495.64	252,221.63	274,426.11
34 Prior Period Adjustment	-	-	(14,728.98)	-
35 Ending Equity	269,495.64	252,221.63	274,426.11	-

**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. This fund was moved to company 3022 shown on page 190 in FY24.

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	285,975.13	308,662.26	286,582.21	-
2 Total Assets	285,975.13	308,662.26	286,582.21	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	285,975.13	308,662.26	286,582.21	-
9 Total Fund Equity	285,975.13	308,662.26	286,582.21	-
10 Total Liabilities and Fund Equity	285,975.13	308,662.26	286,582.21	-
11				
12				
13 Licenses, Permits and Fees	79,625.00	71,750.00	69,000.00	-
14 Fines, Forfeits and Penalties	150.00	50.00	25.00	-
15 Use of Money and Property	6,945.25	4,568.77	2,649.43	-
16 Total Revenue	86,720.25	76,368.77	71,674.43	-
17				
18 Personal Services and Benefits	50,441.41	34,135.09	72,846.50	-
19 Travel	-	-	-	-
20 Contractual Services	10,573.33	8,008.70	16,271.83	-
21 Supplies and Materials	1,346.47	763.66	1,111.51	-
22 Capital Outlay	285.91	3,798.27	632.63	-
23 Insurance Claims	-	-	-	-
24 Total Expenditures/Expenses	62,647.12	46,705.72	90,862.47	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(2,547.29)	(1,600.92)	(2,892.01)	(286,582.21)
28 Net Transfers In (Out)	(2,547.29)	(1,600.92)	(2,892.01)	(286,582.21)
29				
30 Net Change	21,525.84	28,062.13	(22,080.05)	(286,582.21)
31				
32 Beginning Fund Equity	282,849.29	285,975.13	308,662.26	286,582.21
33 Prior Period Adjustment	(18,400.00)	(5,375.00)	-	-
34 Ending Equity	285,975.13	308,662.26	286,582.21	-

**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. This fund was moved to company 3022 shown on page 188 in FY24.

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	15,000.00	14,750.00	15,000.00	15,000.00
2 Total Assets	15,000.00	14,750.00	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	14,750.00	15,000.00	15,000.00
9 Total Fund Equity	15,000.00	14,750.00	15,000.00	15,000.00
10 Total Liabilities and Fund Equity	15,000.00	14,750.00	15,000.00	15,000.00
11				
12				
13 Taxes	28,592,625.00	28,480,300.00	28,325,700.00	27,263,400.00
14 Licenses, Permits and Fees	17,835,275.00	20,592,962.50	22,069,325.00	22,154,575.00
15 Fines, Forfeits and Penalties	29,500.00	208,679.24	627,028.30	330,591.00
16 Use of Money and Property	143,588.97	76,977.73	61,480.46	187,591.78
17 Sales and Services	0.26	-	-	-
18 Other Revenue	-	-	-	-
19 Total Revenue	46,600,989.23	49,358,919.47	51,083,533.76	49,936,157.78
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Capital Outlay	-	-	-	-
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(46,600,989.23)	(49,359,169.47)	(51,083,283.76)	(49,936,157.78)
31 Net Transfers In (Out)	(46,600,989.23)	(49,359,169.47)	(51,083,283.76)	(49,936,157.78)
32				
33 Net Change	-	(250.00)	250.00	-
34				
35 Beginning Fund Equity	15,000.00	15,000.00	14,750.00	15,000.00
36 Ending Equity	15,000.00	14,750.00	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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	341,116.69	355,915.32	358,031.35	368,427.00
2 Total Assets	341,116.69	355,915.32	358,031.35	368,427.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	341,116.69	355,915.32	358,031.35	368,427.00
9 Total Fund Equity	341,116.69	355,915.32	358,031.35	368,427.00
10 Total Liabilities and Fund Equity	341,116.69	355,915.32	358,031.35	368,427.00
11				
12				
13 Licenses, Permits and Fees	44,007.20	50,281.72	41,440.00	49,565.00
14 Use of Money and Property	7,305.35	5,009.81	2,923.18	-
15 Sales and Services	1,500.00	1,200.00	3,792.73	4,039.88
16 Other Revenue	-	343.17	750.67	7,685.60
17 Total Revenue	52,812.55	56,834.70	48,906.58	61,290.48
18				
19 Personal Services and Benefits	4,325.14	3,465.21	3,545.77	1,766.05
20 Travel	304.64	5,064.88	4,003.98	6,434.35
21 Contractual Services	39,310.63	33,343.45	39,100.02	42,220.48
22 Supplies and Materials	514.76	-	-	387.00
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	44,455.17	41,873.54	46,649.77	50,807.88
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(218.42)	(162.53)	(140.78)	(86.95)
30 Net Transfers In (Out)	(218.42)	(162.53)	(140.78)	(86.95)
31				
32 Net Change	8,138.96	14,798.63	2,116.03	10,395.65
33				
34 Beginning Fund Equity	332,977.73	341,116.69	355,915.32	358,031.35
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	341,116.69	355,915.32	358,031.35	368,427.00

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	402,287.73	414,130.17	396,641.97	352,603.78
2 Total Assets	402,287.73	414,130.17	396,641.97	352,603.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	402,287.73	414,130.17	396,641.97	352,603.78
9 Total Fund Equity	402,287.73	414,130.17	396,641.97	352,603.78
10 Total Liabilities and Fund Equity	402,287.73	414,130.17	396,641.97	352,603.78
11				
12				
13 Licenses, Permits and Fees	271,382.39	317,522.99	298,028.40	330,758.50
14 Use of Money and Property	11,016.74	7,149.03	4,114.11	-
15 Other Revenue	1,000.00	4,151.89	1,600.00	18,884.00
16 Total Revenue	283,399.13	328,823.91	303,742.51	349,642.50
17				
18 Personal Services and Benefits	156,958.88	162,245.31	155,302.20	191,687.60
19 Travel	-	4,437.87	12,296.44	17,226.64
20 Contractual Services	111,880.02	139,664.84	139,638.35	171,646.83
21 Supplies and Materials	3,610.81	3,024.16	4,237.96	3,997.48
22 Capital Outlay	640.78	-	3,590.25	16.98
23 Interest Expense	-	-	-	-
24 Total Expenditures/Expenses	273,090.49	309,372.18	315,065.20	384,575.53
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(7,926.42)	(7,609.29)	(6,165.51)	(9,105.16)
28 Net Transfers In (Out)	(7,926.42)	(7,609.29)	(6,165.51)	(9,105.16)
29				
30 Net Change	2,382.22	11,842.44	(17,488.20)	(44,038.19)
31				
32 Beginning Fund Equity	399,905.51	402,287.73	414,130.17	396,641.97
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	402,287.73	414,130.17	396,641.97	352,603.78

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	36,418.51	34,795.19	32,046.54	23,240.80
2 Total Assets	36,418.51	34,795.19	32,046.54	23,240.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	36,418.51	34,795.19	32,046.54	23,240.80
9 Total Fund Equity	36,418.51	34,795.19	32,046.54	23,240.80
10 Total Liabilities and Fund Equity	36,418.51	34,795.19	32,046.54	23,240.80
11				
12				
13 Licenses, Permits and Fees	25,922.00	27,405.00	24,635.87	31,877.00
14 Use of Money and Property	880.66	556.88	275.51	693.50
15 Total Revenue	26,802.66	27,961.88	24,911.38	32,570.50
16				
17 Personal Services and Benefits	14,958.79	16,695.22	16,586.70	24,730.87
18 Travel	3,645.49	5,912.82	2,889.19	5,382.22
19 Contractual Services	6,109.57	5,331.66	5,840.45	9,176.22
20 Supplies and Materials	1,484.70	860.72	1,138.46	890.74
21 Capital Outlay	8.46	1.83	546.72	-
22 Other Expense	-	-	-	-
23 Interest Expense				21.47
24 Total Expenditures/Expenses	26,207.01	28,802.25	27,001.52	40,201.52
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(755.42)	(782.95)	(658.51)	(1,174.72)
28 Net Transfers In (Out)	(755.42)	(782.95)	(658.51)	(1,174.72)
29				
30 Net Change	(159.77)	(1,623.32)	(2,748.65)	(8,805.74)
31				
32 Beginning Fund Equity	36,578.28	36,418.51	34,795.19	32,046.54
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	36,418.51	34,795.19	32,046.54	23,240.80

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	115,984.22	130,859.15	114,810.03	105,399.99
2 Total Assets	115,984.22	130,859.15	114,810.03	105,399.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	115,984.22	130,859.15	114,810.03	105,399.99
9 Total Fund Equity	115,984.22	130,859.15	114,810.03	105,399.99
10 Total Liabilities and Fund Equity	115,984.22	130,859.15	114,810.03	105,399.99
11				
12				
13 Licenses, Permits and Fees	37,500.00	60,387.22	30,043.05	32,552.64
14 Use of Money and Property	3,525.33	2,055.57	1,112.29	-
15 Other Revenue	-	-	-	2,786.70
16 Total Revenue	41,025.33	62,442.79	31,155.34	35,339.34
17				
18 Personal Services and Benefits	5,517.66	3,523.26	1,985.71	1,280.71
19 Travel	7,151.00	3,073.42	2,677.16	1,700.24
20 Contractual Services	47,504.49	40,503.63	41,874.39	41,540.09
21 Supplies and Materials	251.81	302.29	588.38	179.78
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Expenditures/Expenses	60,424.96	47,402.60	47,125.64	44,700.82
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(278.65)	(165.26)	(78.82)	(48.56)
28 Net Transfers In (Out)	(278.65)	(165.26)	(78.82)	(48.56)
29				
30 Net Change	(19,678.28)	14,874.93	(16,049.12)	(9,410.04)
31				
32 Beginning Fund Equity	135,662.50	115,984.22	130,859.15	114,810.03
33 Ending Equity	115,984.22	130,859.15	114,810.03	105,399.99

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	190,491.99	216,667.58	227,992.76	170,977.16
2 Total Assets	190,491.99	216,667.58	227,992.76	170,977.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	190,491.99	216,667.58	227,992.76	170,977.16
9 Total Fund Equity	190,491.99	216,667.58	227,992.76	170,977.16
10 Total Liabilities and Fund Equity	190,491.99	216,667.58	227,992.76	170,977.16
11				
12				
13 Licenses, Permits and Fees	300,608.00	301,192.00	309,899.00	294,131.00
14 Fines, Forfeits and Penalties	57,625.00	48,500.00	51,495.00	49,310.00
15 Use of Money and Property	3,283.88	2,310.64	1,799.98	-
16 Other Revenue	35,082.00	31,266.00	33,032.87	43,856.84
17 Total Revenue	396,598.88	383,268.64	396,226.85	387,297.84
18				
19 Personal Services and Benefits	232,528.37	183,902.79	223,292.82	272,698.38
20 Travel	26,303.68	28,938.85	28,996.16	22,229.73
21 Contractual Services	56,765.14	96,152.54	94,637.44	114,072.00
22 Supplies and Materials	20,214.97	22,750.12	24,937.87	19,803.18
23 Capital Outlay	131.52	16,724.36	4,172.64	2,312.65
24 Other Expense	-	-	-	-
25 Interest Expense				244.33
26 Total Expenditures/Expenses	335,943.68	348,468.66	376,036.93	431,360.27
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(11,741.60)	(8,624.39)	(8,864.74)	(12,953.17)
30 Net Transfers In (Out)	(11,741.60)	(8,624.39)	(8,864.74)	(12,953.17)
31				
32 Net Change	48,913.60	26,175.59	11,325.18	(57,015.60)
33				
34 Beginning Fund Equity	141,578.39	190,491.99	216,667.58	227,992.76
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	190,491.99	216,667.58	227,992.76	170,977.16

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	872,886.44	1,526,054.93	1,202,620.21	553,161.29
2 Total Assets	872,886.44	1,526,054.93	1,202,620.21	553,161.29
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	872,886.44	1,526,054.93	1,202,620.21	553,161.29
9 Total Fund Equity	872,886.44	1,526,054.93	1,202,620.21	553,161.29
10 Total Liabilities and Fund Equity	872,886.44	1,526,054.93	1,202,620.21	553,161.29
11				
12				
13 Licenses, Permits and Fees	1,978,777.90	2,402,309.46	1,903,557.21	1,835,309.54
14 Fines, Forfeits and Penalties	72,629.00	63,368.00	39,650.00	1,730.00
15 Use of Money and Property	11,541.43	9,247.26	8,351.39	-
16 Sales and Services	58.00	30.10	196.55	460.00
17 Other Revenue	40.00	-	350.00	29,029.48
18 Total Revenue	2,063,046.33	2,474,954.82	1,952,105.15	1,866,529.02
19				
20 Personal Services and Benefits	1,136,198.29	1,262,095.37	1,722,031.29	1,770,833.02
21 Travel	259,887.79	265,038.95	261,250.89	247,095.95
22 Contractual Services	143,536.82	139,414.63	167,751.46	366,594.48
23 Supplies and Materials	33,700.41	36,099.74	38,488.27	36,288.61
24 Capital Outlay	5,526.48	59,641.69	15,989.30	10,925.69
25 Other Expense	8,146.00	306.00	1,664.00	-
26 Total Expenditures/Expenses	1,586,995.79	1,762,596.38	2,207,175.21	2,431,737.75
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(57,372.22)	(59,189.95)	(68,364.66)	(84,250.19)
30 Net Transfers In (Out)	(57,372.22)	(59,189.95)	(68,364.66)	(84,250.19)
31				
32 Net Change	418,678.32	653,168.49	(323,434.72)	(649,458.92)
33				
34 Beginning Fund Equity	442,083.12	872,886.44	1,526,054.93	1,202,620.21
35 Prior Period Adjustment	12,125.00	-	-	-
36 Ending Equity	872,886.44	1,526,054.93	1,202,620.21	553,161.29

**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 expense 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	401,570.66	545,535.99	438,137.35	394,097.30
2 Total Assets	401,570.66	545,535.99	438,137.35	394,097.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	401,570.66	545,535.99	438,137.35	394,097.30
9 Total Fund Equity	401,570.66	545,535.99	438,137.35	394,097.30
10 Total Liabilities and Fund Equity	401,570.66	545,535.99	438,137.35	394,097.30
11				
12				
13 Licenses, Permits and Fees	767,410.00	832,037.00	798,000.00	874,155.00
14 Use of Money and Property	6,168.11	4,926.54	4,041.89	-
15 Sales and Services	13,909.00	19,540.00	13,800.00	14,335.00
16 Other Revenue	399.70	465.00	694.90	11,080.75
17 Total Revenue	787,886.81	856,968.54	816,536.79	899,570.75
18				
19 Personal Services and Benefits	428,747.63	433,596.54	643,613.24	646,417.22
20 Travel	127,940.00	124,968.62	135,403.57	136,242.80
21 Contractual Services	52,013.16	70,821.80	78,068.66	85,762.84
22 Supplies and Materials	23,704.59	34,819.03	35,018.47	42,493.05
23 Capital Outlay	972.47	27,495.90	4,034.61	1,299.17
24 Other Expense	802.58	968.04	710.43	690.90
25 Total Expenditures/Expenses	634,180.43	692,669.93	896,848.98	912,905.98
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(21,650.62)	(20,333.28)	(25,551.45)	(30,704.82)
29 Net Transfers In (Out)	(21,650.62)	(20,333.28)	(25,551.45)	(30,704.82)
30				
31 Net Change	132,055.76	143,965.33	(105,863.64)	(44,040.05)
32				
33 Beginning Fund Equity	269,514.90	401,570.66	545,535.99	438,137.35
34 Prior Period Adjustment	-	-	(1,535.00)	-
35 Ending Equity	401,570.66	545,535.99	438,137.35	394,097.30

**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 expense 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	668,201.73	840,642.84	930,885.94	850,864.82
2 Total Assets	668,201.73	840,642.84	930,885.94	850,864.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	668,201.73	840,642.84	930,885.94	850,864.82
9 Total Fund Equity	668,201.73	840,642.84	930,885.94	850,864.82
10 Total Liabilities and Fund Equity	668,201.73	840,642.84	930,885.94	850,864.82
11				
12				
13 Licenses, Permits and Fees	431,830.00	384,961.75	458,293.86	420,545.07
14 Fines, Forfeits and Penalties	22,100.00	23,000.00	27,200.00	38,600.00
15 Use of Money and Property	9,543.17	7,789.48	5,976.95	-
16 Sales and Services	-	-	-	-
17 Other Revenue	-	-	-	18,251.94
18 Total Revenue	463,473.17	415,751.23	491,470.81	477,397.01
19				
20 Personal Services and Benefits	133,938.90	134,887.48	249,825.02	233,176.08
21 Travel	1,796.00	3,272.56	2,288.50	5,321.69
22 Contractual Services	81,166.28	87,785.49	94,974.79	286,382.22
23 Supplies and Materials	15,802.37	11,038.35	31,011.17	21,462.28
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	6,179.54	-	13,210.18	-
26 Other Expense	760.00	-	-	-
27 Total Expenditures/Expenses	239,643.09	236,983.88	391,309.66	546,342.27
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(6,763.86)	(6,326.24)	(9,918.05)	(11,075.86)
31 Net Transfers In (Out)	(6,763.86)	(6,326.24)	(9,918.05)	(11,075.86)
32				
33 Net Change	217,066.22	172,441.11	90,243.10	(80,021.12)
34				
35 Beginning Fund Equity	451,135.51	668,201.73	840,642.84	930,885.94
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	668,201.73	840,642.84	930,885.94	850,864.82

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	518,961.33	622,770.13	719,558.48	758,711.48
2 Total Assets	518,961.33	622,770.13	719,558.48	758,711.48
3				
4 Accounts Payable	-	-	-	-
5 Escrow Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	518,961.33	622,770.13	719,558.48	758,711.48
10 Total Fund Equity	518,961.33	622,770.13	719,558.48	758,711.48
11 Total Liabilities and Fund Equity	518,961.33	622,770.13	719,558.48	758,711.48
12				
13				
14 Licenses, Permits and Fees	443,768.33	481,796.89	444,755.96	464,710.75
15 Fines, Forfeits and Penalties	9,780.68	5,223.42	4,812.53	8,512.59
16 Use of Money and Property	10,632.17	7,414.89	4,786.89	-
17 Sales and Services	13,025.00	50,976.29	10,414.00	9,026.00
18 Other Revenue	-	107.50	-	14,980.97
19 Total Revenue	477,206.18	545,518.99	464,769.38	497,230.31
20				
21 Personal Services and Benefits	318,816.47	337,223.45	312,649.58	373,140.20
22 Travel	907.95	4,281.88	2,603.86	972.12
23 Contractual Services	52,030.90	48,346.62	34,730.17	55,024.96
24 Supplies and Materials	8,251.03	7,148.69	2,909.57	7,207.92
25 Capital Outlay	2,293.97	28,893.77	2,488.83	3,937.05
26 Interest Expense	-	-	186.85	197.31
27 Total Expenditures/Expenses	382,300.32	425,894.41	355,568.86	440,479.56
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(16,100.26)	(15,815.78)	(12,412.17)	(17,597.75)
31 Net Transfers In (Out)	(16,100.26)	(15,815.78)	(12,412.17)	(17,597.75)
32				
33 Net Change	78,805.60	103,808.80	96,788.35	39,153.00
34				
35 Beginning Fund Equity	440,155.73	518,961.33	622,770.13	719,558.48
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	518,961.33	622,770.13	719,558.48	758,711.48

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,814,824.10	1,200,887.22	739,964.14	339,576.79
2 Total Assets	1,814,824.10	1,200,887.22	739,964.14	339,576.79
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,814,824.10	1,200,887.22	739,964.14	339,576.79
9 Total Fund Equity	1,814,824.10	1,200,887.22	739,964.14	339,576.79
10 Total Liabilities and Fund Equity	1,814,824.10	1,200,887.22	739,964.14	339,576.79
11				
12				
13 Taxes	500.00	-	-	-
14 Use of Money and Property	67,123.11	39,708.47	14,121.31	-
15 Other Revenue	-	-	-	21,563.26
16 Total Revenue	67,623.11	39,708.47	14,121.31	21,563.26
17				
18 Personal Services and Benefits	12,682.96	12,778.40	13,698.16	16,219.69
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Insurance Claims	813,767.88	640,267.66	460,802.43	404,960.48
25 Total Expenditures/Expenses	826,450.84	653,046.06	474,500.59	421,180.17
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(640.47)	(599.29)	(543.80)	(770.44)
29 Net Transfers In (Out)	(640.47)	(599.29)	(543.80)	(770.44)
30				
31 Net Change	(759,468.20)	(613,936.88)	(460,923.08)	(400,387.35)
32				
33 Beginning Fund Equity	2,574,292.30	1,814,824.10	1,200,887.22	739,964.14
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,814,824.10	1,200,887.22	739,964.14	339,576.79

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	6,584,721.27	6,920,863.00	7,378,936.76	7,317,345.88
2 Total Assets	6,584,721.27	6,920,863.00	7,378,936.76	7,317,345.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	73,695.00	4,526.97	-	941,139.00
8 Unreserved Fund Balance	6,511,026.27	6,916,336.03	7,378,936.76	6,376,206.88
9 Total Fund Equity	6,584,721.27	6,920,863.00	7,378,936.76	7,317,345.88
10 Total Liabilities and Fund Equity	6,584,721.27	6,920,863.00	7,378,936.76	7,317,345.88
11				
12				
13 Licenses, Permits and Fees	4,842,410.18	4,098,935.29	4,771,834.16	4,609,738.14
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	105,381.12	81,249.47	52,491.39	-
16 Sales and Services	363,740.00	523,682.25	708,529.77	612,432.69
17 Other Revenue	16,891.43	-	1,785.00	368,610.89
18 Total Revenue	5,328,422.73	4,703,867.01	5,534,640.32	5,590,781.72
19				
20 Personal Services and Benefits	3,147,009.68	3,334,772.36	3,856,146.72	4,321,307.67
21 Travel	7,217.15	44,675.58	180,144.27	167,997.04
22 Contractual Services	522,922.10	796,686.23	829,309.05	917,911.69
23 Supplies and Materials	12,494.24	14,115.14	19,007.37	13,987.93
24 Capital Outlay	67,499.32	21,075.17	38,870.13	25,906.16
25 Other Expense	5,985.20	-	-	-
26 Total Expenditures/Expenses	3,763,127.69	4,211,324.48	4,923,477.54	5,447,110.49
27				
28 Transfers In	38,229.70	-	-	-
29 Transfers Out	(158,917.08)	(156,400.80)	(153,089.02)	(205,262.11)
30 Net Transfers In (Out)	(120,687.38)	(156,400.80)	(153,089.02)	(205,262.11)
31				
32 Net Change	1,444,607.66	336,141.73	458,073.76	(61,590.88)
33				
34 Beginning Fund Equity	5,140,027.36	6,584,721.27	6,920,863.00	7,378,936.76
35 Prior Period Adjustment	86.25	-	-	-
36 Ending Equity	6,584,721.27	6,920,863.00	7,378,936.76	7,317,345.88

**Company:** 6526

**Company Name:** Banking Special Revenue Fund

**Fund Name:** Banking Special Revenue Fund

**Fund Type:** Enterprise

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	4,692,978.51	5,304,748.73	5,327,531.79	5,790,328.64
2 Total Assets	4,692,978.51	5,304,748.73	5,327,531.79	5,790,328.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	4,692,978.51	5,304,748.73	5,327,531.79	5,790,328.64
9 Total Fund Equity	4,692,978.51	5,304,748.73	5,327,531.79	5,790,328.64
10 Total Liabilities and Fund Equity	4,692,978.51	5,304,748.73	5,327,531.79	5,790,328.64
11				
12				
13 Licenses, Permits and Fees	962,500.00	970,900.00	772,250.00	777,150.00
14 Use of Money and Property	75,804.50	58,056.02	38,629.81	-
15 Other Revenue	-	-	-	109,916.27
16 Total Revenue	1,038,304.50	1,028,956.02	810,879.81	887,066.27
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	590,602.06	417,185.80	788,096.75	424,269.42
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	590,602.06	417,185.80	788,096.75	424,269.42
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	447,702.44	611,770.22	22,783.06	462,796.85
31				
32 Beginning Fund Equity	4,245,276.07	4,692,978.51	5,304,748.73	5,327,531.79
33 Ending Equity	4,692,978.51	5,304,748.73	5,327,531.79	5,790,328.64

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(2,185.00)	3,745.00	17,835.00	3,135.00
2 Total Assets	(2,185.00)	3,745.00	17,835.00	3,135.00
3				
4 Due to Other Governments	(2,260.00)	3,695.00	17,785.00	3,060.00
5 Other Liabilities	75.00	50.00	50.00	75.00
6 Total Liabilities	(2,185.00)	3,745.00	17,835.00	3,135.00

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,030,038.28	1,146,847.81	1,253,932.07	934,131.14
2 Total Assets	<u>1,030,038.28</u>	<u>1,146,847.81</u>	<u>1,253,932.07</u>	<u>934,131.14</u>
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	236,674.84	236,674.84	236,674.84	-
6 Other Liabilities	-	-	-	-
7 Total Liabilities	<u>236,674.84</u>	<u>236,674.84</u>	<u>236,674.84</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	499.00	-	-
10 Unreserved Fund Balance	793,363.44	909,673.97	1,017,257.23	934,131.14
11 Total Fund Equity	<u>793,363.44</u>	<u>910,172.97</u>	<u>1,017,257.23</u>	<u>934,131.14</u>
12 Total Liabilities and Fund Equity	<u>1,030,038.28</u>	<u>1,146,847.81</u>	<u>1,253,932.07</u>	<u>934,131.14</u>
13				
14				
15 Licenses, Permits and Fees	2,000.00	2,250.00	2,000.00	2,500.00
16 Fines, Forfeits and Penalties	29,000.00	33,400.00	31,900.00	29,200.00
17 Use of Money and Property	18,766.57	13,915.83	8,610.88	26,469.74
18 Other Revenue	28,867.22	29,250.00	22,500.00	31,620.59
19 Total Revenue	<u>78,633.79</u>	<u>78,815.83</u>	<u>65,010.88</u>	<u>89,790.33</u>
20				
21 Personal Services and Benefits	183,733.49	142,037.13	159,155.93	258,440.92
22 Travel	616.67	73.60	2,958.16	264.44
23 Contractual Services	88,471.40	75,267.84	75,668.20	83,525.56
24 Supplies and Materials	5,686.63	3,641.55	2,482.14	2,369.18
25 Grants and Subsidies	1,867.22	-	-	64,194.00
26 Capital Outlay	1,648.76	42.62	1,678.69	243.70
27 Other Expense	512.29	-	-	120,502.68
28 Insurance Claims	-	-	-	-
29 Total Expenditures/Expenses	<u>282,536.46</u>	<u>221,062.74</u>	<u>241,943.12</u>	<u>529,540.48</u>
30				
31 Transfers In	306,124.00	325,192.00	349,818.00	368,900.00
32 Transfers Out	(65,677.73)	(66,135.56)	(65,801.50)	(12,275.94)
33 Net Transfers In (Out)	<u>240,446.27</u>	<u>259,056.44</u>	<u>284,016.50</u>	<u>356,624.06</u>
34				
35 Net Change	36,543.60	116,809.53	107,084.26	(83,126.09)
36				
37 Beginning Fund Equity	756,819.84	793,363.44	910,172.97	1,017,257.23
38 Prior Period Adjustment	-	-	-	-
39 Ending Equity	<u>793,363.44</u>	<u>910,172.97</u>	<u>1,017,257.23</u>	<u>934,131.14</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**  
**State Accounting System - Other Fund Balances**  
**Company 9011 - DLR Non-ACFR Fund**

	<u>FY2024</u>
1 Cash Pooled with State Treasurer	11,033.34
2 Total Assets	<u>11,033.34</u>
3	
4 Accounts Payable	-
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	974,000.00
8 Unreserved Fund Balance	(962,966.66)
9 Total Fund Equity	<u>11,033.34</u>
10 Total Liabilities and Fund Equity	<u>11,033.34</u>
11	
12	
13 Licenses, Permits and Fees	-
14 Fines, Forfeits and Penalties	-
15 Use of Money and Property	-
16 Sales and Services	-
17 Administering Programs	879,521.21
18 Other Revenue	-
19 Total Revenue	<u>879,521.21</u>
20	
21 Personal Services and Benefits	980,127.35
22 Travel	90,221.91
23 Contractual Services	153,806.90
24 Supplies and Materials	1,584.25
25 Grants and Subsidies	474,667.91
26 Capital Outlay	4,445.39
27 Other Expense	-
28 Total Expenditures/Expenses	<u>1,704,853.71</u>
29	
30 Transfers In	1,134,228.93
31 Transfers Out	(297,863.09)
32 Net Transfers In (Out)	<u>836,365.84</u>
33	
34 Net Change	11,033.34
35	
36 Beginning Fund Equity	-
37 Prior Period Adjustment	-
38 Ending Equity	<u>11,033.34</u>

**Company:** 9011

**Company Name:** DLR Non-ACFR Fund

**Fund Name:** DLR Non-ACFR Fund

**Fund Type:** To be rolled into General Fund for ACFR reporting

**Purpose:** This is an administratively created fund. Source/Use: It was created for receipting and expending nonfederal grant funds received from other Departments.

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

**Department of Labor and Regulation**

**Other Fund Balances**

**Fund Not on State Accounting System - Unemployment Compensation**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash and Cash Equivalents	160,778,770.00	182,073,391.00	205,033,466.00	-
2 Accounts Receivable	15,806,649.00	19,062,310.00	15,003,548.00	-
3 Due From Other Funds	23,935.00	43,839.00	46,161.00	-
4 Due From Other Governments	3,254,531.00	139,309.00	59,948.00	-
5 Total Assets	<u>179,863,885.00</u>	<u>201,318,849.00</u>	<u>220,143,123.00</u>	-
6				
7 Accounts Payable	739,150.00	1,293,293.00	555,352.00	-
8 Due to Other Funds	1,082,836.00	121,595.00	116,609.00	-
9 Total Liabilities	<u>1,821,986.00</u>	<u>1,414,888.00</u>	<u>671,961.00</u>	-
10				
11 Restricted for Unemployment Compensation	178,041,899.00	199,903,961.00	219,471,162.00	-
12 Total Fund Equity	<u>178,041,899.00</u>	<u>199,903,961.00</u>	<u>219,471,162.00</u>	-
13 Total Liabilities and Fund Equity	<u>179,863,885.00</u>	<u>201,318,849.00</u>	<u>220,143,123.00</u>	-
14				
15				
16 Employer Contributions and Federal Assistance Payments	-	-	-	-
17 Employer Contributions	36,605,171.00	40,876,483.00	43,304,998.00	-
18 Federal Assistance Payments	100,371,615.00	907,088.00	1,450,127.00	-
19 Total Revenue	<u>136,976,786.00</u>	<u>41,783,571.00</u>	<u>44,755,125.00</u>	-
20				
21 Contractual Services	-	-	-	-
22 Unemployment Insurance Benefits	152,331,167.00	22,686,436.00	28,630,885.00	-
23 Total Expenses	<u>152,331,167.00</u>	<u>22,686,436.00</u>	<u>28,630,885.00</u>	-
24				
25 Operating Income (Loss)	(15,354,381.00)	19,097,135.00	16,124,240.00	-
26				
27 Nonoperating Revenue:				
28 Coronavirus Relief Fund Receipts	43,043,946.00	-	-	-
29 Investment Income	3,196,082.00	2,723,666.00	3,433,913.00	-
30 Interest, Penalties and Overpayments	863,890.00	957,952.00	1,002,781.00	-
31 Total Nonoperating Revenue	<u>47,103,918.00</u>	<u>3,681,618.00</u>	<u>4,436,694.00</u>	-
32				
33 Income (Loss) Before Transfers	31,749,537.00	22,778,753.00	20,560,934.00	-
34				
35 Transfers In	-	-	-	-
36 Transfers Out	(838,261.00)	(916,691.00)	(993,733.00)	-
37 Net Transfers In (Out)	<u>(838,261.00)</u>	<u>(916,691.00)</u>	<u>(993,733.00)</u>	-
38				
39 Net Change	30,911,276.00	21,862,062.00	19,567,201.00	-
40				
41 Beginning Fund Equity	147,130,623.00	178,041,899.00	199,903,961.00	-
42 Prior Period Adjustment	-	-	-	-
43 Ending Equity	<u>178,041,899.00</u>	<u>199,903,961.00</u>	<u>219,471,162.00</u>	-

**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 FY2024 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,989,458.73	2,039,547.67	2,076,734.01	2,146,530.13
2 Total Assets	1,989,458.73	2,039,547.67	2,076,734.01	2,146,530.13
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,989,458.73	2,039,547.67	2,076,734.01	2,146,530.13
9 Total Fund Equity	1,989,458.73	2,039,547.67	2,076,734.01	2,146,530.13
10 Total Liabilities and Fund Equity	1,989,458.73	2,039,547.67	2,076,734.01	2,146,530.13
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	49,927.46	31,665.37	17,738.89	-
16 Sales and Services	71,485.00	193,235.00	217,388.00	235,564.00
17 Other Revenue				46,006.79
18 Total Revenue	121,412.46	224,900.37	235,126.89	281,570.79
19				
20 Personal Services and Benefits	1,802.31	2,000.79	2,135.17	1,850.88
21 Travel	-	-	2,133.08	-
22 Contractual Services	155,654.00	172,689.85	192,779.00	210,608.90
23 Supplies and Materials	-	26.95	35.50	-
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	-	-	-	-
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	157,456.31	174,717.59	197,082.75	212,459.78
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(91.02)	(93.84)	(857.80)	(87.92)
31 Net Transfers In (Out)	(91.02)	(93.84)	(857.80)	(87.92)
32				
33 Net Change	(36,134.87)	50,088.94	37,186.34	69,023.09
34				
35 Beginning Fund Equity	2,025,593.60	1,989,458.73	2,039,547.67	2,076,734.01
36 Prior Period Adjustment	-	-	-	773.03
37 Ending Equity	1,989,458.73	2,039,547.67	2,076,734.01	2,146,530.13

**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. Additionally this fund will charge premiums for the insurance coverage. 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	97,884,406.77	136,228,617.33	118,337,789.04	102,654,050.08
2 Cash and Cash Equivalents	850.00	850.00	1,400.00	1,400.00
3 Accounts Receivable	4,757,058.72	1,594,690.12	1,292,644.86	1,463,874.81
4 Due From Other Funds	-	-	-	-
5 Loans and Notes Receivable	5,825,930.80	6,168,150.93	5,148,372.06	5,120,970.99
6 Total Assets	<u>108,468,246.29</u>	<u>143,992,308.38</u>	<u>124,780,205.96</u>	<u>109,240,295.88</u>
7				
8 Accounts Payable	49,624.60	29,089.90	59,646.62	116,329.45
9 Due to Other Funds	-	-	-	-
10 Deferred Revenue	2,016,814.80	2,590,668.00	2,590,668.00	2,016,814.80
11 Other Liabilities	-	-	-	-
12 Total Liabilities	<u>2,066,439.40</u>	<u>2,619,757.90</u>	<u>2,650,314.62</u>	<u>2,133,144.25</u>
13				
14 Reserve for Encumbrances	26,216,034.20	30,493,162.85	35,516,744.73	28,728,552.64
15 Unreserved Fund Balance	80,185,772.69	110,879,387.63	86,613,146.61	78,378,598.99
16 Total Fund Equity	<u>106,401,806.89</u>	<u>141,372,550.48</u>	<u>122,129,891.34</u>	<u>107,107,151.63</u>
17 Total Liabilities and Fund Equity	<u>108,468,246.29</u>	<u>143,992,308.38</u>	<u>124,780,205.96</u>	<u>109,240,295.88</u>
18				
19 Taxes	326,155,980.48	347,007,955.85	347,541,765.11	364,449,820.09
20 Licenses, Permits and Fees	5,595,523.52	5,542,791.23	5,497,374.40	6,123,410.24
21 Use of Money and Property	2,455,110.03	1,936,491.22	1,518,310.02	4,278,827.05
22 Sales and Services	496,858.52	341,557.46	1,267,558.18	1,745,285.30
23 Administering Programs	17,388,356.71	18,215,162.43	26,657,586.85	17,036,703.78
24 Other Revenue	2,934,375.31	5,992,088.50	3,097,365.90	6,901,525.06
25 Total Revenue	<u>355,026,204.57</u>	<u>379,036,046.69</u>	<u>385,579,960.46</u>	<u>400,535,571.52</u>
26				
27 Personal Services and Benefits	64,232,239.55	76,099,228.96	89,396,887.53	101,423,588.38
28 Travel	1,665,509.90	2,584,506.93	2,593,979.60	2,545,719.65
29 Contractual Services	234,016,916.66	204,058,810.81	237,793,002.91	237,688,607.58
30 Supplies and Materials	23,262,820.83	25,035,171.06	33,332,198.81	33,507,325.54
31 Grants and Subsidies	73,128.91	901,643.27	1,134,659.45	1,161,005.73
32 Capital Outlay	23,935,055.18	26,731,042.94	34,841,530.49	34,558,600.60
33 Other Expense	102,040.13	887,157.92	489,177.22	220,180.83
34 Interest Expense	741.27	17,143.73	12,282.71	3,786.74
35 Insurance Claims	-	-	-	45,000.00
36 Total Expenditures/Expenses	<u>347,288,452.43</u>	<u>336,314,705.62</u>	<u>399,593,718.72</u>	<u>411,153,815.05</u>
37				
38 Transfers In	8,827,872.06	11,801,635.53	28,356,157.32	11,125,266.37
39 Transfers Out	(13,109,056.58)	(15,948,490.12)	(33,422,250.62)	(15,664,410.10)
40 Net Transfers In (Out)	<u>(4,281,184.52)</u>	<u>(4,146,854.59)</u>	<u>(5,066,093.30)</u>	<u>(4,539,143.73)</u>
41				
42 Net Change	3,456,567.62	38,574,486.48	(19,079,851.56)	(15,157,387.26)
43				
44 Beginning Fund Equity	103,053,381.27	106,401,806.89	141,372,550.48	122,129,891.34
45 Prior Period Adjustment	(108,142.00)	(3,603,742.89)	(162,807.58)	134,647.55
46 Ending Fund Balance	<u>106,401,806.89</u>	<u>141,372,550.48</u>	<u>122,129,891.34</u>	<u>107,107,151.63</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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	39,757,356.94	43,601,523.11	47,593,489.18	44,519,062.54
2 Total Assets	39,757,356.94	43,601,523.11	47,593,489.18	44,519,062.54
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	39,757,356.94	43,601,523.11	47,593,489.18	44,519,062.54
9 Total Fund Equity	39,757,356.94	43,601,523.11	47,593,489.18	44,519,062.54
10 Total Liabilities and Fund Equity	39,757,356.94	43,601,523.11	47,593,489.18	44,519,062.54
11				
12 Licenses, Permits and Fees	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
13 Use of Money and Property	722,008.03	553,266.89	351,046.79	188,628.04
14 Total Revenue	7,722,008.03	7,553,266.89	7,351,046.79	7,188,628.04
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	11,866,868.50	11,633,841.53	11,359,080.72	18,263,054.68
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	11,866,868.50	11,633,841.53	11,359,080.72	18,263,054.68
23				
24 Transfers In	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
27				
28 Net Change	3,855,139.53	3,919,425.36	3,991,966.07	(3,074,426.64)
29				
30 Beginning Fund Equity	35,902,217.41	39,757,356.94	43,601,523.11	47,593,489.18
31 Prior Period Adjustment	-	(75,259.19)	-	-
32 Ending Fund Balance	39,757,356.94	43,601,523.11	47,593,489.18	44,519,062.54

**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 have come from the State Highway Fund.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	7,178,548.73	9,108,922.30	12,306,006.31	13,045,442.79
2 Accounts Receivable	19,260.71	25,844.27	375.00	31.25
3 Advances to Other Funds	-	-	-	-
4 Total Assets	<u>7,197,809.44</u>	<u>9,134,766.57</u>	<u>12,306,381.31</u>	<u>13,045,474.04</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	7,197,809.44	9,134,766.57	12,306,381.31	13,045,474.04
11 Total Fund Equity	<u>7,197,809.44</u>	<u>9,134,766.57</u>	<u>12,306,381.31</u>	<u>13,045,474.04</u>
12 Total Liabilities and Fund Equity	<u>7,197,809.44</u>	<u>9,134,766.57</u>	<u>12,306,381.31</u>	<u>13,045,474.04</u>
13				
14 Taxes	1,564,772.16	3,083,214.73	4,053,037.53	2,737,006.70
15 Licenses, Permits and Fees	59,148.96	84,555.50	86,075.72	207,863.29
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	78,365.63	23,523.80	75,705.93	221,639.81
18 Sales and Services	374.91	968.75	906.25	656.25
19 Administering Programs	-	46,549.81	-	14,416.47
20 Other Revenue	11,700.01	10,639.37	20,620.23	20,300.00
21 Total Revenue	<u>1,714,361.67</u>	<u>3,249,451.96</u>	<u>4,236,345.66</u>	<u>3,201,882.52</u>
22				
23 Personal Services and Benefits	332,848.29	346,196.02	378,266.14	495,467.34
24 Travel	4,260.23	7,263.38	13,207.17	13,973.95
25 Contractual Services	2,600,768.55	811,631.72	613,258.35	1,943,280.90
26 Supplies and Materials	9,652.24	11,078.94	27,936.16	9,596.35
27 Grants and Subsidies	-	-	-	-
28 Capital Outlay	6,427.31	767.66	52.00	635.50
29 Other Expense	-	-	-	-
30 Interest Expense	-	-	32,011.10	-
31 Total Expenditures/Expenses	<u>2,953,956.62</u>	<u>1,176,937.72</u>	<u>1,064,730.92</u>	<u>2,462,954.04</u>
32				
33 Transfers In	4,000,000.00	-	-	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	<u>4,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
36				
37 Net Change	2,760,405.05	2,072,514.24	3,171,614.74	738,928.48
38				
39 Beginning Fund Equity	4,437,404.39	7,197,809.44	9,134,766.57	12,306,381.31
40 Prior Period Adjustment	-	(135,557.11)	-	164.25
41 Ending Fund Balance	<u>7,197,809.44</u>	<u>9,134,766.57</u>	<u>12,306,381.31</u>	<u>13,045,474.04</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 90% federally funded and this fund pays for 5% of the match and the local entity pays the remaining 5%. 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	693,789.48	542,203.81	386,668.90	213,265.58
2 Accounts Receivable	450.00	285.00	200.00	75.00
3 Total Assets	<u>694,239.48</u>	<u>542,488.81</u>	<u>386,868.90</u>	<u>213,340.58</u>
4				
5 Accounts Payable	-	-	-	-
6 Deferred Revenue	139,635.31	112,166.23	84,697.15	57,228.07
7 Total Liabilities	<u>139,635.31</u>	<u>112,166.23</u>	<u>84,697.15</u>	<u>57,228.07</u>
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	554,604.17	430,322.58	302,171.75	156,112.51
11 Total Fund Equity	<u>554,604.17</u>	<u>430,322.58</u>	<u>302,171.75</u>	<u>156,112.51</u>
12 Total Liabilities and Fund Equity	<u>694,239.48</u>	<u>542,488.81</u>	<u>386,868.90</u>	<u>213,340.58</u>
13				
14 Licenses, Permits and Fees	21,379.08	33,369.08	31,332.08	29,641.08
15 Use of Money and Property	74,472.34	36,529.28	38,299.60	50,351.98
16 Other Revenue	-	-	-	-
17 Total Revenue	<u>95,851.42</u>	<u>69,898.36</u>	<u>69,631.68</u>	<u>79,993.06</u>
18				
19 Personal Services and Benefits	166,835.67	168,744.72	167,510.27	185,882.14
20 Travel	4,424.30	5,211.74	5,000.86	5,819.36
21 Contractual Services	16,261.86	16,252.34	19,929.80	30,319.70
22 Supplies and Materials	2,205.35	3,606.47	4,967.95	3,509.40
23 Capital Outlay	103.88	364.68	373.63	521.70
24 Other Expense	-	-	-	-
25 Total Expenditures/Expenses	<u>189,831.06</u>	<u>194,179.95</u>	<u>197,782.51</u>	<u>226,052.30</u>
26				
27 Transfers In	540,000.00	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>540,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	446,020.36	(124,281.59)	(128,150.83)	(146,059.24)
32				
33 Beginning Fund Equity	(59,934.45)	554,604.17	430,322.58	302,171.75
34 Prior Period Adjustment	168,518.26	-	-	-
35 Ending Fund Balance	<u>554,604.17</u>	<u>430,322.58</u>	<u>302,171.75</u>	<u>156,112.51</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	498,214.07	544,471.42	576,435.66	325,000.00
2 Total Assets	498,214.07	544,471.42	576,435.66	325,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	498,214.07	544,471.42	576,435.66	325,000.00
9 Total Fund Equity	498,214.07	544,471.42	576,435.66	325,000.00
10 Total Liabilities and Fund Equity	498,214.07	544,471.42	576,435.66	325,000.00
11				
12 Licenses, Permits and Fees	304,385.83	391,080.36	263,822.38	270,836.46
13 Use of Money and Property	9,234.81	6,434.29	4,603.88	12,760.11
14 Total Revenue	313,620.64	397,514.65	268,426.26	283,596.57
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	217,396.87	351,257.30	236,462.02	426,004.35
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	217,396.87	351,257.30	236,462.02	426,004.35
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	96,223.77	46,257.35	31,964.24	(142,407.78)
29				
30 Beginning Fund Equity	401,990.30	498,214.07	544,471.42	576,435.66
31 Prior Period Adjustment	-	-	-	(109,027.88)
32 Ending Fund Balance	498,214.07	544,471.42	576,435.66	325,000.00

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	22,613,002.82	46,797,953.79	50,547,147.23	60,920,005.27
2 Loans and Notes Receivable	14,476,193.41	29,302,203.63	26,370,848.20	23,545,288.14
3 Total Assets	<u>37,089,196.23</u>	<u>76,100,157.42</u>	<u>76,917,995.43</u>	<u>84,465,293.41</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	22,150.80	22,150.88	-
9 Unreserved Fund Balance	37,089,196.23	76,078,006.62	76,895,844.55	84,465,293.41
10 Total Fund Equity	<u>37,089,196.23</u>	<u>76,100,157.42</u>	<u>76,917,995.43</u>	<u>84,465,293.41</u>
11 Total Liabilities and Fund Equity	<u>37,089,196.23</u>	<u>76,100,157.42</u>	<u>76,917,995.43</u>	<u>84,465,293.41</u>
12				
13 Use of Money and Property	1,271,542.35	1,079,340.44	548,933.12	1,295,217.60
14 Other Revenue	13,206,330.27	199,902.65	519,406.74	72,249.04
15 Total Revenue	<u>14,477,872.62</u>	<u>1,279,243.09</u>	<u>1,068,339.86</u>	<u>1,367,466.64</u>
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	470,464.67	268,281.90	250,501.85	70,168.66
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	<u>470,464.67</u>	<u>268,281.90</u>	<u>250,501.85</u>	<u>70,168.66</u>
24				
25 Transfers In	-	20,000,000.00	-	6,250,000.00
26 Transfers Out	(540,000.00)	-	-	-
27 Net Transfers In (Out)	<u>(540,000.00)</u>	<u>20,000,000.00</u>	<u>-</u>	<u>6,250,000.00</u>
28				
29 Net Change	13,467,407.95	21,010,961.19	817,838.01	7,547,297.98
30				
31 Beginning Fund Equity	23,621,788.28	37,089,196.23	76,100,157.42	76,917,995.43
32 Prior Period Adjustment	-	18,000,000.00	-	-
33 Ending Fund Balance	<u>37,089,196.23</u>	<u>76,100,157.42</u>	<u>76,917,995.43</u>	<u>84,465,293.41</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. In FY2021, additional revenue was received from the sale of state-owned track and the reimbursement of prior year expenditures.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,050,300.34	2,074,889.60	1,925,390.23	2,180,744.30
2 Accounts Receivable	53,221.94	-	-	-
3 Total Assets	<u>2,103,522.28</u>	<u>2,074,889.60</u>	<u>1,925,390.23</u>	<u>2,180,744.30</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	2,382.00	-	-
9 Unreserved Fund Balance	<u>2,103,522.28</u>	<u>2,072,507.60</u>	<u>1,925,390.23</u>	<u>2,180,744.30</u>
10 Total Fund Equity	<u>2,103,522.28</u>	<u>2,074,889.60</u>	<u>1,925,390.23</u>	<u>2,180,744.30</u>
11 Total Liabilities and Fund Equity	<u>2,103,522.28</u>	<u>2,074,889.60</u>	<u>1,925,390.23</u>	<u>2,180,744.30</u>
12				
13 Use of Money and Property	56,378.99	37,615.83	17,768.18	9,430.00
14 Sales and Services	709,000.51	656,763.49	590,088.80	688,287.88
15 Other Revenue	15,951.88	26,901.99	21,869.51	47,550.69
16 Total Revenue	<u>781,331.38</u>	<u>721,281.31</u>	<u>629,726.49</u>	<u>745,268.57</u>
17				
18 Personal Services and Benefits	115.16	37,373.58	63,732.94	38,705.98
19 Travel	14,200.85	30,445.39	27,769.65	24,613.75
20 Contractual Services	55,188.70	159,314.18	184,885.69	129,345.21
21 Supplies and Materials	154,395.25	382,455.23	500,368.11	297,208.35
22 Capital Outlay	11,813.62	140,273.83	2,382.00	-
23 Interest Expense	85.98	51.78	87.47	41.21
24 Total Expenditures/Expenses	<u>235,799.56</u>	<u>749,913.99</u>	<u>779,225.86</u>	<u>489,914.50</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	545,531.82	(28,632.68)	(149,499.37)	255,354.07
31				
32 Beginning Fund Equity	1,557,990.46	2,103,522.28	2,074,889.60	1,925,390.23
33 Prior Period Adjustment	-	-	-	-
34 Ending Fund Balance	<u>2,103,522.28</u>	<u>2,074,889.60</u>	<u>1,925,390.23</u>	<u>2,180,744.30</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.



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	929,664.46	933,933.71	924,536.82	914,583.21
2 Total Assets	929,664.46	933,933.71	924,536.82	914,583.21
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	929,664.46	933,933.71	924,536.82	914,583.21
9 Total Fund Equity	929,664.46	933,933.71	924,536.82	914,583.21
10 Total Liabilities and Fund Equity	929,664.46	933,933.71	924,536.82	914,583.21
11				
12 Use of Money and Property	21,677.62	14,269.25	8,103.11	20,546.39
13 Other Revenue	-	-	-	-
14 Total Revenue	21,677.62	14,269.25	8,103.11	20,546.39
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	10,000.00	17,500.00	30,500.00
21 Capital Outlay	-	-	-	-
22 Total Expenditures	-	10,000.00	17,500.00	30,500.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	21,677.62	4,269.25	(9,396.89)	(9,953.61)
29				
30 Beginning Fund Balance	907,986.84	929,664.46	933,933.71	924,536.82
31 Ending Fund Balance	929,664.46	933,933.71	924,536.82	914,583.21

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	291,938.55	308,726.46	353,625.26	534,998.49
2 Total Assets	<u>291,938.55</u>	<u>308,726.46</u>	<u>353,625.26</u>	<u>534,998.49</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	291,938.55	308,726.46	353,625.26	534,998.49
9 Total Fund Equity	<u>291,938.55</u>	<u>308,726.46</u>	<u>353,625.26</u>	<u>534,998.49</u>
10 Total Liabilities and Fund Equity	<u>291,938.55</u>	<u>308,726.46</u>	<u>353,625.26</u>	<u>534,998.49</u>
11				
12 Licenses, Permits and Fees	268,920.00	296,225.00	249,815.00	325,833.48
13 Other Revenue	-	-	-	-
14 Total Revenue	<u>268,920.00</u>	<u>296,225.00</u>	<u>249,815.00</u>	<u>325,833.48</u>
15				
16 Personal Services and Benefits	143,104.71	162,987.97	-	14,118.37
17 Travel	-	-	-	-
18 Contractual Services	18,358.58	42,970.49	139,287.90	83,195.65
19 Supplies and Materials	363.43	176.02	144.32	148.68
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	1,632.50	-	-	-
22 Total Expenditures	<u>163,459.22</u>	<u>206,134.48</u>	<u>139,432.22</u>	<u>97,462.70</u>
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(41,576.97)	(73,302.61)	(65,483.98)	(50,185.77)
26 Net Transfers In (Out)	<u>(41,576.97)</u>	<u>(73,302.61)</u>	<u>(65,483.98)</u>	<u>(50,185.77)</u>
27				
28 Net Change	63,883.81	16,787.91	44,898.80	178,185.01
29				
30 Beginning Fund Balance	228,054.74	291,938.55	308,726.46	353,625.26
31 Prior Period Adjustment	-	-	-	3,188.22
32 Ending Fund Balance	<u>291,938.55</u>	<u>308,726.46</u>	<u>353,625.26</u>	<u>534,998.49</u>

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	104,900.72	130,216.02	116,357.56	6,578.16
2 Total Assets	104,900.72	130,216.02	116,357.56	6,578.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	104,900.72	130,216.02	116,357.56	6,578.16
9 Total Fund Equity	104,900.72	130,216.02	116,357.56	6,578.16
10 Total Liabilities and Fund Equity	104,900.72	130,216.02	116,357.56	6,578.16
11				
12 Use of Money and Property	-	-	-	-
13 Other Revenue	-	-	308.00	-
14 Total Revenue	-	-	308.00	-
15				
16 Personal Services and Benefits	13,590.66	10,173.48	20,430.92	24,558.00
17 Travel	6,781.04	6,639.64	4,828.22	12,048.86
18 Contractual Services	41,574.67	30,374.66	53,316.90	122,273.62
19 Supplies and Materials	466.24	799.53	970.41	954.69
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	103.99	130.00
22 Total Expenditures	62,412.61	47,987.31	79,650.44	159,965.17
23				
24 Transfers In	41,576.97	73,302.61	65,483.98	50,185.77
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	41,576.97	73,302.61	65,483.98	50,185.77
27				
28 Net Change	(20,835.64)	25,315.30	(13,858.46)	(109,779.40)
29				
30 Beginning Fund Balance	125,736.36	104,900.72	130,216.02	116,357.56
31 Ending Fund Balance	104,900.72	130,216.02	116,357.56	6,578.16

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	8,523,873.51	10,370,776.95	11,317,683.38	10,875,659.06
2 Total Assets	8,523,873.51	10,370,776.95	11,317,683.38	10,875,659.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	214,500.00	-	95,604.00	368,755.70
8 Unreserved Fund Balance	8,309,373.51	10,370,776.95	11,222,079.38	10,506,903.36
9 Total Fund Equity	8,523,873.51	10,370,776.95	11,317,683.38	10,875,659.06
10 Total Liabilities and Fund Equity	8,523,873.51	10,370,776.95	11,317,683.38	10,875,659.06
11				
12 Licenses, Permits and Fees	6,215.00	7,052.00	6,140.00	7,467.50
13 Use of Money and Property	-	-	-	-
14 Sales and Services	13,780.28	14,926.42	17,688.28	2,482.65
15 Administering Programs	49,700.00	41,400.00	1,000.00	20,748.65
16 Other Revenue	2,312,953.89	2,275,723.51	2,147,415.52	2,170,383.87
17 Total Revenue	2,382,649.17	2,339,101.93	2,172,243.80	2,201,082.67
18				
19 Personal Services and Benefits	126,669.57	5,602.03	138,419.57	134,231.65
20 Travel	128.12	12,168.46	17,465.53	16,373.19
21 Contractual Services	1,264,495.41	457,528.71	999,769.73	2,466,895.52
22 Supplies and Materials	3,476.72	8,109.29	23,652.43	12,513.63
23 Grants and Subsidies	3,633.25	8,790.00	3,058.60	12,667.00
24 Capital Outlay	755.00	-	1,348.51	-
25 Other Expense	17,137.00	-	41,623.00	426.00
26 Interest Expense	-	-	-	-
27 Total Expenditures	1,416,295.07	492,198.49	1,225,337.37	2,643,106.99
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	966,354.10	1,846,903.44	946,906.43	(442,024.32)
34				
35 Beginning Fund Balance	7,557,519.41	8,523,873.51	10,370,776.95	11,317,683.38
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	8,523,873.51	10,370,776.95	11,317,683.38	10,875,659.06

**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.



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	792,066.00	1,187,799.25	1,388,968.02	1,632,242.37
2 Total Assets	792,066.00	1,187,799.25	1,388,968.02	1,632,242.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	7,319.00	15.84	-
8 Unreserved Fund Balance	792,066.00	1,180,480.25	1,388,952.18	1,632,242.37
9 Total Fund Equity	792,066.00	1,187,799.25	1,388,968.02	1,632,242.37
10 Total Liabilities and Fund Equity	792,066.00	1,187,799.25	1,388,968.02	1,632,242.37
11				
12				
13 Taxes	414,725.10	583,771.05	531,677.77	-
14 Use of Money and Property	-	-	-	-
15 Sales and Services	1,088,121.02	984,968.48	758,749.74	1,223,234.64
16 Administering Programs	-	-	-	-
17 Other Revenue	-	-	-	1,166.09
18 Total Revenue	1,502,846.12	1,568,739.53	1,290,427.51	1,224,400.73
19				
20 Personal Services and Benefits	885,072.21	765,101.02	648,076.59	547,807.54
21 Travel	54,859.97	57,405.10	81,742.80	55,131.17
22 Contractual Services	335,612.83	316,715.39	405,756.88	341,646.52
23 Supplies and Materials	19,969.54	27,308.14	16,258.69	9,262.03
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	95,827.93	15,468.26	30,914.13	78,323.04
26 Other Expense	4,676.10	3,832.35	1,935.80	2,617.37
27 Interest Expense	15.00	7.32	45.70	4.30
28 Total Expenditures/Expenses	1,396,033.58	1,185,837.58	1,184,730.59	1,034,791.97
29				
30 Transfers In	15,538.03	12,831.30	95,725.51	53,665.59
31 Transfers Out	-	-	(253.66)	-
32 Net Transfers In (Out)	15,538.03	12,831.30	95,471.85	53,665.59
33				
34 Net Change	122,350.57	395,733.25	201,168.77	243,274.35
35				
36 Beginning Fund Equity	669,715.43	792,066.00	1,187,799.25	1,388,968.02
37 Ending Equity	792,066.00	1,187,799.25	1,388,968.02	1,632,242.37

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	105,552.21	241,542.56	223,804.32	293,485.71
2 Total Assets	105,552.21	241,542.56	223,804.32	293,485.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	105,552.21	241,542.56	223,804.32	293,485.71
9 Total Fund Equity	105,552.21	241,542.56	223,804.32	293,485.71
10 Total Liabilities and Fund Equity	105,552.21	241,542.56	223,804.32	293,485.71
11				
12				
13 Use of Money and Property	2,482.41	2,405.83	5,246.48	7,682.39
14 Sales and Services	171,368.63	229,148.52	89,930.41	144,992.93
15 Other Revenue	-	14,570.00	20,000.00	110.00
16 Total Revenue	173,851.04	246,124.35	115,176.89	152,785.32
17				
18 Personal Services and Benefits	94,336.46	61,189.44	71,130.00	-
19 Travel	1,694.23	3,012.60	726.71	154.00
20 Contractual Services	21,386.46	8,840.56	16,620.26	32,947.62
21 Supplies and Materials	24,015.91	33,097.29	40,068.16	44,808.86
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	3,866.11	3,974.02	4,331.53	5,184.12
24 Other Expense	16.99	20.09	38.47	9.33
25 Total Expenditures/Expenses	145,316.16	110,134.00	132,915.13	83,103.93
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	28,534.88	135,990.35	(17,738.24)	69,681.39
32				
33 Beginning Fund Equity	77,017.33	105,552.21	241,542.56	223,804.32
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	105,552.21	241,542.56	223,804.32	293,485.71

**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: 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	307,361.71	395,575.79	310,558.74	149,665.70
2 Total Assets	<u>307,361.71</u>	<u>395,575.79</u>	<u>310,558.74</u>	<u>149,665.70</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	307,361.71	395,575.79	310,558.74	149,665.70
9 Total Fund Equity	<u>307,361.71</u>	<u>395,575.79</u>	<u>310,558.74</u>	<u>149,665.70</u>
10 Total Liabilities and Fund Equity	<u>307,361.71</u>	<u>395,575.79</u>	<u>310,558.74</u>	<u>149,665.70</u>
11				
12				
13 Taxes	288,524.75	406,130.23	369,888.85	-
14 Use of Money and Property	-	-	-	-
15 Sales and Services	18,278.99	16,173.52	-	26,067.49
16 Other Revenue	-	-	-	-
17 Total Revenue	<u>306,803.74</u>	<u>422,303.75</u>	<u>369,888.85</u>	<u>26,067.49</u>
18				
19 Personal Services and Benefits	214,283.34	179,315.75	237,520.27	58,724.12
20 Travel	134.28	2,243.17	2,307.00	-
21 Contractual Services	23,290.89	39,793.70	35,660.00	-
22 Supplies and Materials	25,874.15	6,684.91	3,018.65	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	14,467.52	106,052.14	240,408.38	128,236.41
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	<u>278,050.18</u>	<u>334,089.67</u>	<u>518,914.30</u>	<u>186,960.53</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	28,753.56	88,214.08	(149,025.45)	(160,893.04)
33				
34 Beginning Fund Equity	278,608.15	307,361.71	395,575.79	310,558.74
35 Prior Period Adjustment	-	-	64,008.40	-
36 Ending Equity	<u>307,361.71</u>	<u>395,575.79</u>	<u>310,558.74</u>	<u>149,665.70</u>

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	294,594.57	234,080.90	260,682.69	252,198.25
2 Total Assets	294,594.57	234,080.90	260,682.69	252,198.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	294,594.57	234,080.90	260,682.69	252,198.25
9 Total Fund Equity	294,594.57	234,080.90	260,682.69	252,198.25
10 Total Liabilities and Fund Equity	294,594.57	234,080.90	260,682.69	252,198.25
11				
12				
13 Use of Money and Property	7,983.36	4,881.76	2,595.77	6,238.82
14 Other Revenue	-	-	-	-
15 Total Revenue	7,983.36	4,881.76	2,595.77	6,238.82
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	129,263.82	165,395.43	75,993.98	114,723.26
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	129,263.82	165,395.43	75,993.98	114,723.26
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	(21,280.46)	(60,513.67)	26,601.79	(8,484.44)
30				
31 Beginning Fund Equity	315,875.03	294,594.57	234,080.90	260,682.69
32 Ending Equity	294,594.57	234,080.90	260,682.69	252,198.25

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	9,002.52	8,085.95	9,519.18	10,262.63
2 Deferred Charges and Other Assets	200.00	200.00	200.00	200.00
3 Total Assets	<u>9,202.52</u>	<u>8,285.95</u>	<u>9,719.18</u>	<u>10,462.63</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	142.19	-	-	-
9 Unreserved Fund Balance	9,060.33	8,285.95	9,719.18	10,462.63
10 Total Fund Equity	<u>9,202.52</u>	<u>8,285.95</u>	<u>9,719.18</u>	<u>10,462.63</u>
11 Total Liabilities and Fund Equity	<u>9,202.52</u>	<u>8,285.95</u>	<u>9,719.18</u>	<u>10,462.63</u>
12				
13 Fines, Forfeits and Penalties	72.69	-	80.30	806.50
14 Sales and Services	-	-	-	-
15 Administering Programs	-	-	-	-
16 Other Revenue	785.00	2,790.00	1,786.00	135.00
17 Total Revenue	<u>857.69</u>	<u>2,790.00</u>	<u>1,866.30</u>	<u>941.50</u>
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	88.15
22 Supplies and Materials	3,049.72	771.60	240.95	109.90
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	250.28	2,934.97	192.12	-
25 Other Expense	-	-	-	-
26 Total Expenditures	<u>3,300.00</u>	<u>3,706.57</u>	<u>433.07</u>	<u>198.05</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31				
32 Net Change	(2,442.31)	(916.57)	1,433.23	743.45
33				
34 Beginning Fund Balance	11,644.83	9,202.52	8,285.95	9,719.18
35 Prior Period Adjustment	-	-	-	-
36 Ending Fund Balance	<u>9,202.52</u>	<u>8,285.95</u>	<u>9,719.18</u>	<u>10,462.63</u>

**Company:** 3146

**Company Name:** State Library

**Fund Name:** State Library Fund

**Fund Type:** Special Revenue Fund

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,402,149.03	2,379,211.45	2,429,624.51	1,617,487.13
2 Total Assets	<u>2,402,149.03</u>	<u>2,379,211.45</u>	<u>2,429,624.51</u>	<u>1,617,487.13</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
Reserve for Encumbrances	1,042,252.70	1,483,744.75	1,870,614.02	962,275.00
7 Unreserved Fund Balance	<u>1,359,896.33</u>	<u>895,466.70</u>	<u>559,010.49</u>	<u>655,212.13</u>
8 Total Fund Equity	<u>2,402,149.03</u>	<u>2,379,211.45</u>	<u>2,429,624.51</u>	<u>1,617,487.13</u>
9 Total Liabilities and Fund Equity	<u>2,402,149.03</u>	<u>2,379,211.45</u>	<u>2,429,624.51</u>	<u>1,617,487.13</u>
10				
11 Use of Money and Property	78,003.66	42,832.31	23,309.70	55,143.16
12 Total Revenue	<u>78,003.66</u>	<u>42,832.31</u>	<u>23,309.70</u>	<u>55,143.16</u>
13				
14 Personal Services and Benefits	-	-	-	-
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	643,473.40	555,769.89	462,896.64	1,357,280.54
19 Total Expenditures	<u>643,473.40</u>	<u>555,769.89</u>	<u>462,896.64</u>	<u>1,357,280.54</u>
20				
21 Transfers In	490,000.00	490,000.00	490,000.00	490,000.00
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	<u>490,000.00</u>	<u>490,000.00</u>	<u>490,000.00</u>	<u>490,000.00</u>
24				
25 Net Change	(75,469.74)	(22,937.58)	50,413.06	(812,137.38)
26				
27 Beginning Fund Balance	2,477,618.77	2,402,149.03	2,379,211.45	2,429,624.51
28 Ending Fund Balance	<u>2,402,149.03</u>	<u>2,379,211.45</u>	<u>2,429,624.51</u>	<u>1,617,487.13</u>

**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 (BSDLF).

The BSDLF 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-50, 1-16G-51, 11-13-2, and 13-13-88, 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 8000 - Agency Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	114,351.93	153,045.97	146,895.03	148,903.81
2 Accounts Receivable	18,458.84	-	-	-
3 Due From Other Governments	-	-	6,150.94	4,142.16
4 Total Assets	<u>132,810.77</u>	<u>153,045.97</u>	<u>153,045.97</u>	<u>153,045.97</u>
5				
6 Due to Other Governments	132,810.77	153,045.97	153,045.97	153,045.97
7 Other Liabilities	-	-	-	-
8 Total Liabilities	<u>132,810.77</u>	<u>153,045.97</u>	<u>153,045.97</u>	<u>153,045.97</u>

**Company:** 8000

**Company Name:** Agency Fund

**Fund Name:** Agency Fund

**Fund Type:** Agency

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	0.61	0.61	0.61	-
2 Total Assets	0.61	0.61	0.61	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	0.61	0.61	0.61	-
9 Total Fund Equity	0.61	0.61	0.61	-
10 Total Liabilities and Fund Equity	0.61	0.61	0.61	-
11				
12 Use of Money and Property	-	-	-	-
13 Total Revenue	-	-	-	-
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Other Expense	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	(0.61)
26 Net Transfers In (Out)	-	-	-	(0.61)
27				
28 Net Change	-	-	-	(0.61)
29				
30 Beginning Fund Balance	0.61	0.61	0.61	0.61
31 Ending Fund Balance	0.61	0.61	0.61	-

**Company:** 8501

**Company Name:** Education Trust Funds

**Fund Name:** Tuition Subaccount Fund

**Fund Type:** Special Revenue Fund

**Purpose:** Previously this was used to account for the Postsecondary Technical College Fund. 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 - Technical College Equipment Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	216,563.84	216,563.84	216,563.84	216,563.84
2 Total Assets	216,563.84	216,563.84	216,563.84	216,563.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	216,563.84	216,563.84	216,563.84	216,563.84
9 Total Fund Equity	216,563.84	216,563.84	216,563.84	216,563.84
10 Total Liabilities and Fund Equity	216,563.84	216,563.84	216,563.84	216,563.84
11				
12 Use of Money and Property	-	-	-	-
13 Total 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 Expenditures	-	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	-	-	-	-
28				
29 Beginning Fund Balance	216,563.84	216,563.84	216,563.84	216,563.84
30 Ending Fund Balance	216,563.84	216,563.84	216,563.84	216,563.84

**Company:** 8501

**Company Name:** Education Trust Funds

**Fund Name:** Technical College Equipment Fund

**Fund Type:** Special Revenue Fund

Purpose: SDCL 13-39A-29 created the Technical College 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: The board shall distribute the money to the technical colleges to purchase equipment. Any equipment purchase shall be based upon priorities established by each technical college, approved by each technical college's governing body, and approved by the board.

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

**Department of Education**

**State Accounting System - Other Fund Balances**

**Company 8501 - Build SD Scholarship Administration**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	36,622.85	-	201.16	221.22
2 Total Assets	36,622.85	-	201.16	221.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	36,622.85	-	201.16	221.22
9 Total Fund Equity	36,622.85	-	201.16	221.22
10 Total Liabilities and Fund Equity	36,622.85	-	201.16	221.22
11				
12 Use of Money and Property	1,870.48	1,146.05	201.16	19.45
13 Administering Programs	72,000.00	-	-	-
14 Total Revenue	73,870.48	1,146.05	201.16	19.45
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	77.00	-	-
18 Contractual Services	86,885.53	20,934.06	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Other Expenses	-	16,757.84	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures	86,885.53	37,768.90	-	-
24				
25 Transfers In	-	-	-	0.61
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	0.61
28				
29 Net Change	(13,015.05)	(36,622.85)	201.16	20.06
30				
31 Beginning Fund Balance	49,637.90	36,622.85	-	201.16
32 Ending Fund Balance	36,622.85	-	201.16	221.22

**Company:** 8501

**Company Name:** Education Trust Funds

**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 College M&R**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	53,512.16	-	0.45	-
2 Total Assets	53,512.16	-	0.45	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	53,512.16	-	0.45	-
9 Total Fund Equity	53,512.16	-	0.45	-
10 Total Liabilities and Fund Equity	53,512.16	-	0.45	-
11				
12 Use of Money and Property	8,446.66	3.85	0.45	-
13 Administering Programs	5,000.00	-	-	-
14 Total Revenue	13,446.66	3.85	0.45	-
15				
16 Personal Services and Benefits	2,760.17	1,992.82	-	-
17 Travel	-	4,211.06	-	-
18 Contractual Services	50,505.42	31,890.71	-	0.45
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Other Expense	-	15,421.42	-	-
23 Total Expenditures	53,265.59	53,516.01	-	0.45
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(39,818.93)	(53,512.16)	0.45	(0.45)
30				
31 Beginning Fund Balance	93,331.09	53,512.16	-	0.45
32 Ending Fund Balance	53,512.16	-	0.45	-

**Company:** 8501

**Company Name:** Education Trust Funds

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

**Fund Type:** Special Revenue Fund

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

Use: Technical college M&R.

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



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Cash and Cash Equivalents	850.00	850.00	1,400.00	1,400.00
3 Accounts Receivable	-	409.00	-	-
4 Total Assets	<u>850.00</u>	<u>1,259.00</u>	<u>1,400.00</u>	<u>1,400.00</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 Total Fund Equity				
12 Total Liabilities and Fund Equity				
13				
14				
15 Use of Money and Property	-	-	-	-
16 Sales and Services	22,532.05	28,410.64	21,979.18	21,255.88
17 Other Revenue	234,290.77	450,664.58	167,850.34	244,937.97
18 Total Operating Revenue	<u>256,822.82</u>	<u>479,075.22</u>	<u>189,829.52</u>	<u>266,193.85</u>
19				
20 Personal Services and Benefits	1,981,093.52	11,938,757.69	18,689,866.38	21,794,849.84
21 Travel	447,693.63	1,009,357.82	893,436.39	273,193.58
22 Contractual Services	1,993,398.86	2,250,840.07	2,358,151.60	2,877,662.97
23 Supplies and Materials	1,759,459.86	2,259,550.62	2,202,172.65	2,287,841.35
24 Capital Outlay	4,572,114.30	1,617,466.45	1,903,972.91	4,544,580.39
25 Total Operating Expenditures/Expenses	<u>10,753,760.17</u>	<u>19,075,972.65</u>	<u>26,047,599.93</u>	<u>31,778,128.13</u>
26				
27 Transfers In	-	2,951.00	22,436.60	-
28 Transfers Out	(9,023.96)	-	(7.52)	(18,811.45)
29 Net Transfers In (Out)	<u>(9,023.96)</u>	<u>2,951.00</u>	<u>22,429.08</u>	<u>(18,811.45)</u>
30				
31 Net Change	(10,505,961.31)	(18,593,946.43)	(25,835,341.33)	(31,530,745.73)
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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	38,144.04	54,276.89	91,114.47	87,365.12
2 Total Assets	38,144.04	54,276.89	91,114.47	87,365.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	38,144.04	54,276.89	91,114.47	87,365.12
9 Total Fund Equity	38,144.04	54,276.89	91,114.47	87,365.12
10 Total Liabilities and Fund Equity	38,144.04	54,276.89	91,114.47	87,365.12
11				
12				
13 Licenses, Permits and Fees	237,631.44	277,146.60	299,925.00	296,885.00
14 Other Revenue	60.00	135.00	-	30.00
15 Total Revenue	237,691.44	277,281.60	299,925.00	296,915.00
16				
17 Personal Services and Benefits	179,285.33	188,659.48	196,687.66	219,448.38
18 Travel	37,743.59	43,784.52	37,710.27	42,261.39
19 Contractual Services	11,918.90	11,178.46	11,515.35	15,075.09
20 Supplies and Materials	435.38	3,037.03	2,441.24	5,068.04
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	229,383.20	246,659.49	248,354.52	281,852.90
23				
24 Transfers In	1,380.02	-	-	-
25 Transfers Out	(11,510.13)	(14,489.26)	(14,732.90)	(18,811.45)
26 Net Transfers In (Out)	(10,130.11)	(14,489.26)	(14,732.90)	(18,811.45)
27				
28 Net Change	(1,821.87)	16,132.85	36,837.58	(3,749.35)
29				
30 Beginning Fund Equity	39,965.91	38,144.04	54,276.89	91,114.47
31 Ending Equity	38,144.04	54,276.89	91,114.47	87,365.12

**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 3050 - Environmental & Natural Resources Fee Fund**

	FY2021	FY2022	FY2023	FY2024
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 Other Revenue	-	-	156.46	-
15 Total Operating Revenue	-	-	156.46	-
16				
17 Personal Services and Benefits	7,713.01	5,082.34	6,902.18	8,779.50
18 Travel	-	-	508.87	-
19 Contractual Services	1,285.75	1,451.79	1,377.63	1,681.18
20 Supplies and Materials	-	-	3.05	1.69
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	241.00	-	14.45	205.00
23 Interest Expense	-	-	11.44	-
24 Total Operating Expenditures/Expenses	9,239.76	6,534.13	8,817.62	10,667.37
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	(14,732.90)	-
28 Net Transfers In (Out)	-	-	(14,732.90)	-
29				
30 Net Change	(9,239.76)	(6,534.13)	(23,394.06)	(10,667.37)
31				
32 Beginning Fund Equity				
33 Prior Period Adjustment				
34 Ending Equity				

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

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3056 - Wildland Fire Revolving Fund**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	339,842.92	493,252.09	605,686.26
2 Due From Other Funds	9,261.42	9,261.42	-
3 Total Assets	<u>349,104.34</u>	<u>502,513.51</u>	<u>605,686.26</u>
4			
5 Accounts Payable	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Reserve for Encumbrances	77,618.21	126,419.84	18,174.39
9 Unreserved Fund Balance	271,486.13	376,093.67	587,511.87
10 Total Fund Equity	<u>349,104.34</u>	<u>502,513.51</u>	<u>605,686.26</u>
11 Total Liabilities and Fund Equity	<u>349,104.34</u>	<u>502,513.51</u>	<u>605,686.26</u>
12			
13			
14 Taxes	-	-	-
15 Use of Money and Property	19,513.15	23,290.01	17,444.87
16 Sales and Services	445,595.67	247,796.38	191,335.14
17 Administering Programs	57,652.16	-	-
18 Other Revenue	12,398.61	1,414.17	21,372.55
19 Total Revenue	<u>535,159.59</u>	<u>272,500.56</u>	<u>230,152.56</u>
20			
21 Personal Services and Benefits	350.89	555.70	-
22 Travel	504.00	-	-
23 Contractual Services	66,861.43	8,461.48	49,293.38
24 Supplies and Materials	186,397.54	16,263.34	76,576.61
25 Grants and Subsidies	-	-	-
26 Capital Outlay	26,827.41	93,810.87	264,498.47
27 Other Expense	-	-	-
28 Interest Expense	7.78	-	-
29 Total Expenditures/Expenses	<u>280,949.05</u>	<u>119,091.39</u>	<u>390,368.46</u>
30			
31 Transfers In	-	-	272,659.33
32 Transfers Out	(271,714.38)	-	(9.26)
33 Net Transfers In (Out)	<u>(271,714.38)</u>	<u>-</u>	<u>272,650.07</u>
34			
35 Net Change	(17,503.84)	153,409.17	112,434.17
36			
37 Beginning Fund Equity	-	-	502,513.51
38 Prior Period Adjustment	366,608.18	349,104.34	(9,261.42)
39 Ending Equity	<u>349,104.34</u>	<u>502,513.51</u>	<u>605,686.26</u>

**Company:** 3056

**Company Name:** Agriculture Revolving Fund

**Fund Name:** Wildland Fire Revolving Fund

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund used to account for the portion of the Forestry Fund moved from the Department of Agriculture and Natural Resources to Public Safety due to executive order 2021-03. Use: Operating costs of the Division of Wildland Fire.

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



**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3059 - State Fire Suppression Special Revenue Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(6,065,887.34)	(7,602,102.07)	(5,267,203.43)	(6,121,658.24)
2 Total Assets	<u>(6,065,887.34)</u>	<u>(7,602,102.07)</u>	<u>(5,267,203.43)</u>	<u>(6,121,658.24)</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	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>-</u>
7				
8 Reserve for Encumbrances	-	1,981.84	-	3,600.00
9 Unreserved Fund Balance	(6,075,148.76)	(7,613,345.33)	(5,276,464.85)	(6,125,258.24)
10 Total Fund Equity	<u>(6,075,148.76)</u>	<u>(7,611,363.49)</u>	<u>(5,276,464.85)</u>	<u>(6,121,658.24)</u>
11 Total Liabilities and Fund Equity	<u>(6,065,887.34)</u>	<u>(7,602,102.07)</u>	<u>(5,267,203.43)</u>	<u>(6,121,658.24)</u>
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	4,349,768.45	5,172,415.10	4,541,462.40	3,629,547.66
16 Other Revenue	-	-	1,330.88	1,425.40
17 Total Revenue	<u>4,349,768.45</u>	<u>5,172,415.10</u>	<u>4,542,793.28</u>	<u>3,630,973.06</u>
18				
19 Personal Services and Benefits	3,165,868.74	2,695,614.93	2,174,464.24	2,976,060.79
20 Travel	253,522.09	252,593.82	165,954.91	424,208.34
21 Contractual Services	4,860,801.23	4,639,639.03	2,582,548.17	3,014,096.79
22 Supplies and Materials	204,259.38	60,493.71	346,900.89	245,861.62
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	119,605.19	34,448.32	76,131.33
25 Other Expense	-	-	-	-
26 Interest Expense	-	1.15	151.54	-
27 Total Expenditures/Expenses	<u>8,484,451.44</u>	<u>7,767,947.83</u>	<u>5,304,468.07</u>	<u>6,736,358.87</u>
28				
29 Transfers In	973,514.00	1,059,318.00	3,098,393.07	2,250,931.00
30 Transfers Out	-	-	(1,819.64)	-
31 Net Transfers In (Out)	<u>973,514.00</u>	<u>1,059,318.00</u>	<u>3,096,573.43</u>	<u>2,250,931.00</u>
32				
33 Net Change	(3,161,168.99)	(1,536,214.73)	2,334,898.64	(854,454.81)
34				
35 Beginning Fund Equity	(2,913,979.77)	(6,075,148.76)	(7,611,363.49)	(5,276,464.85)
36 Prior Period Adjustment	-	-	-	9,261.42
37 Ending Equity	<u>(6,075,148.76)</u>	<u>(7,611,363.49)</u>	<u>(5,276,464.85)</u>	<u>(6,121,658.24)</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 public safety 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. In FY2022, this was moved by executive order 2021-03 from DANR to DPS.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	12,538,712.94	11,323,682.23	10,101,104.58	9,908,316.88
2 Total Assets	12,538,712.94	11,323,682.23	10,101,104.58	9,908,316.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	17,735.71	-	-
8 Unreserved Fund Balance	12,538,712.94	11,305,946.52	10,101,104.58	9,908,316.88
9 Total Fund Equity	12,538,712.94	11,323,682.23	10,101,104.58	9,908,316.88
10 Total Liabilities and Fund Equity	12,538,712.94	11,323,682.23	10,101,104.58	9,908,316.88
11				
12				
13 Licenses, Permits and Fees	4,000,449.91	3,903,666.73	3,944,258.31	3,890,129.12
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	229,196.46	191,767.47	110,370.46	248,328.16
16 Other Revenue	-	-	-	-
17 Total Revenue	4,229,646.37	4,095,434.20	4,054,628.77	4,138,457.28
18				
19 Personal Services and Benefits	102,069.48	99,725.72	109,348.27	122,492.13
20 Travel	3,329.69	4,857.47	5,965.80	14,168.86
21 Contractual Services	3,574,331.30	4,042,757.99	4,099,438.05	3,921,181.32
22 Supplies and Materials	2,645.96	763.57	3,596.76	376.90
23 Grants and Subsidies	690,114.47	1,154,091.02	969,304.81	261,802.25
24 Capital Outlay	834.40	99.28	75,475.00	-
25 Other Expense	-	-	-	-
26 Interest Expense	-	-	-	-
27 Total Expenditures/Expenses	4,373,325.30	5,302,295.05	5,263,128.69	4,320,021.46
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(11,206.00)	(8,169.86)	(14,077.73)	(11,223.52)
31 Net Transfers In (Out)	(11,206.00)	(8,169.86)	(14,077.73)	(11,223.52)
32				
33 Net Change	(154,884.93)	(1,215,030.71)	(1,222,577.65)	(192,787.70)
34				
35 Beginning Fund Equity	12,693,597.87	12,538,712.94	11,323,682.23	10,101,104.58
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	12,538,712.94	11,323,682.23	10,101,104.58	9,908,316.88

**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 (two dollars effective for Fiscal Years 2025 and 2026) 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(2,806,488.51)	(5,621,997.47)	(5,118,001.23)	(8,326,358.31)
2 Accounts Receivables	-	-	-	-
3 Loans and Notes Receivable	1,104,548.93	2,376,041.54	2,510,205.19	6,121,438.71
4 Advances to Other Funds	2,896,024.30	5,895,781.86	4,871,207.54	3,826,277.73
5 Total Assets	<u>1,194,084.72</u>	<u>2,649,825.93</u>	<u>2,263,411.50</u>	<u>1,621,358.13</u>
6				
7 Accounts Payable	-	-	-	-
8 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9				
10 Reserve for Encumbrances	-	987.00	84.00	-
11 Unreserved Fund Balance	1,194,084.72	2,648,838.93	2,263,327.50	1,621,358.13
12 Total Fund Equity	<u>1,194,084.72</u>	<u>2,649,825.93</u>	<u>2,263,411.50</u>	<u>1,621,358.13</u>
13 Total Liabilities and Fund Equity	<u>1,194,084.72</u>	<u>2,649,825.93</u>	<u>2,263,411.50</u>	<u>1,621,358.13</u>
14				
15				
16 Use of Money and Property	-	27,888.13	114,882.93	94,744.71
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	1,265,041.00	325,470.25	271,606.82	27,488.96
20 Total Revenue	<u>1,265,041.00</u>	<u>353,358.38</u>	<u>386,489.75</u>	<u>122,233.67</u>
21				
22 Personal Services and Benefits	746,991.63	1,382,495.18	768,932.82	1,598,166.74
23 Travel	134,384.12	631,020.42	77,736.76	394,107.65
24 Contractual Services	279,028.51	345,815.58	396,192.55	710,940.72
25 Supplies and Materials	4,244.36	9,762.24	8,665.87	50,968.85
26 Grants and Subsidies	5,520,595.53	491,780.53	2,377,675.56	2,585,228.81
27 Capital Outlay	8,014.83	3,966.96	18,759.64	14,041.24
28 Other Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>6,693,258.98</u>	<u>2,864,840.91</u>	<u>3,647,963.20</u>	<u>5,353,454.01</u>
30				
31 Transfers In	894,180.22	4,162,822.64	2,875,059.02	4,589,166.98
32 Transfers Out	-	-	-	(0.01)
33 Net Transfers In (Out)	<u>894,180.22</u>	<u>4,162,822.64</u>	<u>2,875,059.02</u>	<u>4,589,166.97</u>
34				
35 Net Change	(4,534,037.76)	1,651,340.11	(386,414.43)	(642,053.37)
36				
37 Beginning Fund Equity	5,728,122.48	1,194,084.72	2,649,825.93	2,263,411.50
38 Prior Period Adjustment	-	(195,598.90)	-	-
39 Ending Equity	<u>1,194,084.72</u>	<u>2,649,825.93</u>	<u>2,263,411.50</u>	<u>1,621,358.13</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. Advances to other funds in FY2021 were with G,F&P and loans were to various townships.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash on Hand	2,190.00	2,190.00	2,940.00	3,115.00
2 Cash Pooled with State Treasurer	6,726,276.68	5,623,497.94	4,502,198.51	2,572,052.33
3 Total Assets	<u>6,728,466.68</u>	<u>5,625,687.94</u>	<u>4,505,138.51</u>	<u>2,575,167.33</u>
4				
5 Accounts Payable	-	231.00	-	-
6 Total Liabilities	<u>-</u>	<u>231.00</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	1,169.50	18,051.05	143,390.92	-
9 Unreserved Fund Balance	6,727,297.18	5,607,405.89	4,361,747.59	2,575,167.33
10 Total Fund Equity	<u>6,728,466.68</u>	<u>5,625,456.94</u>	<u>4,505,138.51</u>	<u>2,575,167.33</u>
11 Total Liabilities and Fund Equity	<u>6,728,466.68</u>	<u>5,625,687.94</u>	<u>4,505,138.51</u>	<u>2,575,167.33</u>
12				
13				
14 Licenses, Permits and Fees	8,319,963.45	8,516,723.85	8,174,012.49	7,500,547.46
15 Use of Money and Property	4,443.07	4,768.88	67,177.86	132,117.66
16 Sales and Services	1,782,166.00	1,612,016.50	1,486,815.51	1,579,065.00
17 Other Revenue	132,646.00	82,082.85	53,166.00	53,999.68
18 Total Operating Revenue	<u>10,239,218.52</u>	<u>10,215,592.08</u>	<u>9,781,171.86</u>	<u>9,265,729.80</u>
19				
20 Personal Services and Benefits	5,210,578.20	7,667,018.56	7,050,661.71	7,220,361.13
21 Travel	155,162.46	212,664.29	233,076.40	185,493.01
22 Contractual Services	2,550,366.54	2,617,669.75	2,518,403.44	2,812,389.85
23 Supplies and Materials	302,911.56	328,867.15	321,293.82	289,672.18
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	60,923.21	39,697.97	179,766.83	85,538.20
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	<u>8,279,941.97</u>	<u>10,865,917.72</u>	<u>10,303,202.20</u>	<u>10,593,454.37</u>
28				
29 Transfers In	3,610.00	-	1.50	-
30 Transfers Out	(426,138.92)	(452,684.10)	(598,289.59)	(602,246.61)
31 Net Transfers In (Out)	<u>(422,528.92)</u>	<u>(452,684.10)</u>	<u>(598,288.09)</u>	<u>(602,246.61)</u>
32				
33 Net Change	1,536,747.63	(1,103,009.74)	(1,120,318.43)	(1,929,971.18)
34				
35 Beginning Fund Equity	5,083,577.05	6,728,466.68	5,625,456.94	4,505,138.51
36 Prior Period Adjustment	108,142.00	-	-	-
37 Ending Equity	<u>6,728,466.68</u>	<u>5,625,456.94</u>	<u>4,505,138.51</u>	<u>2,575,167.33</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.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	185,276.12	181,697.62	186,393.24	163,750.69
2 Total Assets	185,276.12	181,697.62	186,393.24	163,750.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,932.45	19,818.00	365.74	29,372.51
8 Unreserved Fund Balance	182,343.67	161,879.62	186,027.50	134,378.18
9 Total Fund Equity	185,276.12	181,697.62	186,393.24	163,750.69
10 Total Liabilities and Fund Equity	185,276.12	181,697.62	186,393.24	163,750.69
11				
12				
13 Licenses, Permits and Fees	13,500.00	28,500.00	78,000.00	12,000.00
14 Use of Money and Property	5,433.38	3,163.50	1,543.01	4,269.56
15 Total Revenue	18,933.38	31,663.50	79,543.01	16,269.56
16				
17 Personal Services and Benefits	452.48	405.14	615.83	378.05
18 Travel	-	213.45	2,282.60	4,656.54
19 Contractual Services	1,617.33	1,522.27	3,725.24	13,256.25
20 Supplies and Materials	19,644.92	27,870.58	34,790.71	12,782.82
21 Grants and Subsidies	2,250.00	1,500.00	1,500.00	4,500.00
22 Capital Outlay	59,183.02	2,061.45	29,775.91	205.74
23 Total Expenditures/Expenses	83,147.75	33,572.89	72,690.29	35,779.40
24				
25 Transfers In	-	-	-	45.00
26 Transfers Out	(4,769.89)	(1,669.11)	(2,157.10)	(3,177.71)
27 Net Transfers In (Out)	(4,769.89)	(1,669.11)	(2,157.10)	(3,132.71)
28				
29 Net Change	(68,984.26)	(3,578.50)	4,695.62	(22,642.55)
30				
31 Beginning Fund Equity	254,260.38	185,276.12	181,697.62	186,393.24
32 Ending Equity	185,276.12	181,697.62	186,393.24	163,750.69

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,101,035.63	1,181,984.52	1,276,399.35	1,126,451.22
2 Total Assets	1,101,035.63	1,181,984.52	1,276,399.35	1,126,451.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	13,525.50
8 Unreserved Fund Balance	1,101,035.63	1,181,984.52	1,276,399.35	1,112,925.72
9 Total Fund Equity	1,101,035.63	1,181,984.52	1,276,399.35	1,126,451.22
10 Total Liabilities and Fund Equity	1,101,035.63	1,181,984.52	1,276,399.35	1,126,451.22
11				
12				
13 Licenses, Permits and Fees	888,694.00	797,891.00	808,688.50	854,787.00
14 Use of Money and Property	23,784.11	16,011.78	10,568.04	30,420.04
15 Other Revenue	14,767.44	-	-	6,122.67
16 Total Revenue	927,245.55	813,902.78	819,256.54	891,329.71
17				
18 Personal Services and Benefits	216.90	259.54	471.19	415.94
19 Travel	-	-	-	-
20 Contractual Services	753,365.15	727,228.65	649,257.99	981,223.38
21 Supplies and Materials	14,651.56	4,772.69	4,480.00	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	74.67	68,893.67	50,285.27
24 Total Expenditures/Expenses	768,233.61	732,335.55	723,102.85	1,031,924.59
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(8,989.11)	(618.34)	(1,738.86)	(9,353.25)
28 Net Transfers In (Out)	(8,989.11)	(618.34)	(1,738.86)	(9,353.25)
29				
30 Net Change	150,022.83	80,948.89	94,414.83	(149,948.13)
31				
32 Beginning Fund Equity	951,012.80	1,101,035.63	1,181,984.52	1,276,399.35
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	1,101,035.63	1,181,984.52	1,276,399.35	1,126,451.22

**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 - One Call Notification Fund**

	<u>FY2024</u>
1 Cash Pooled with State Treasurer	1,204,124.17
2 Total Assets	<u>1,204,124.17</u>
3	
4 Accounts Payable	-
5 Total Liabilities	<u>-</u>
6	
7 Reserve for Encumbrances	977.97
8 Unreserved Fund Balance	1,203,146.20
9 Total Fund Equity	<u>1,204,124.17</u>
10 Total Liabilities and Fund Equity	<u>1,204,124.17</u>
11	
12	
13 Licenses, Permits and Fees	984,087.44
14 Fines, Forfeits and Penalties	5,350.00
15 Use of Money and Property	28,455.64
16 Other Revenue	-
17 Total Revenue	<u>1,017,893.08</u>
18	
19 Personal Services and Benefits	177,232.40
20 Travel	14,015.60
21 Contractual Services	796,571.54
22 Supplies and Materials	10,396.80
23 Grants and Subsidies	-
24 Capital Outlay	8,339.91
25 Total Expenditures/Expenses	<u>1,006,556.25</u>
26	
27 Transfers In	1,192,787.34
28 Transfers Out	-
29 Net Transfers In (Out)	<u>1,192,787.34</u>
30	
31 Net Change	1,204,124.17
32	
33 Beginning Fund Equity	-
34 Prior Period Adjustment	-
35 Ending Equity	<u>1,204,124.17</u>

**Company:** 3184

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

**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 7/1/23. The Statewide One-Call Notification Board was only attached to PUC for budgetary purposes, HB1184 removed those provisions. The board is responsible for all funds of the board and all expenditures which in FY24 are now being reported by the Department of Public Safety. See page 291 within the Public Utilities Commission section for information relating to previous years.

**Department of Public Safety**  
**State Accounting System - Other Fund Balances**  
**Company 3184 - Crime Victims' Compensation Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,015,386.72	948,668.83	924,712.20	1,048,348.12
2 Total Assets	1,015,386.72	948,668.83	924,712.20	1,048,348.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,015,386.72	948,668.83	924,712.20	1,048,348.12
9 Total Fund Equity	1,015,386.72	948,668.83	924,712.20	1,048,348.12
10 Total Liabilities and Fund Equity	1,015,386.72	948,668.83	924,712.20	1,048,348.12
11				
12				
13 Fines, Forfeits and Penalties	526,934.26	571,290.73	528,414.77	552,934.93
14 Use of Money and Property	11,439.05	12,312.56	8,892.45	19,999.02
15 Administering Programs	-	-	-	-
16 Other Revenue	126.46	449.47	9,763.81	2.00
17 Total Revenue	538,499.77	584,052.76	547,071.03	572,935.95
18				
19 Personal Services and Benefits	59,575.22	65,491.75	60,268.65	46,295.38
20 Travel	286.97	-	-	-
21 Contractual Services	240.43	256.70	1,122.04	-
22 Supplies and Materials	151.68	27.12	-	-
23 Grants and Subsidies	86,463.99	572,859.18	498,821.64	397,074.10
24 Capital Outlay	2,318.00	-	4,233.26	-
25 Total Expenditures/Expenses	149,036.29	638,634.75	564,445.59	443,369.48
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(11,975.32)	(12,135.90)	(6,582.07)	(5,930.55)
29 Net Transfers In (Out)	(11,975.32)	(12,135.90)	(6,582.07)	(5,930.55)
30				
31 Net Change	377,488.16	(66,717.89)	(23,956.63)	123,635.92
32				
33 Beginning Fund Equity	-	1,015,386.72	948,668.83	924,712.20
34 Prior Period Adjustment	637,898.56	-	-	-
35 Ending Equity	1,015,386.72	948,668.83	924,712.20	1,048,348.12

**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. The fund may also be used to reimburse a law enforcement agency or law enforcement officer for any actual expenses incurred for the payment of emergency expenses, including food and shelter, for any person if: (1) A law enforcement officer reasonably believes the person was the victim of a crime; and (2) No other services were reasonably available for the victim at the time.

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



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	316,224.87	337,853.70	465,346.04	626,431.41
2 Total Assets	316,224.87	337,853.70	465,346.04	626,431.41
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	950.00	14,809.61	40.59	6,986.00
8 Unreserved Fund Balance	315,274.87	323,044.09	465,305.45	619,445.41
9 Total Fund Equity	316,224.87	337,853.70	465,346.04	626,431.41
10 Total Liabilities and Fund Equity	316,224.87	337,853.70	465,346.04	626,431.41
11				
12				
13 Use of Money and Property	8,524.48	4,110.59	1,441.75	7,263.08
14 Sales and Services	283,482.04	275,683.62	297,320.97	357,554.21
15 Administering Programs	-	-	-	-
16 Other Revenue	1,470.00	-	-	2,562.04
17 Total Revenue	293,476.52	279,794.21	298,762.72	367,379.33
18				
19 Personal Services and Benefits	893,253.75	943,557.63	990,579.20	1,108,912.71
20 Travel	5,136.45	8,030.90	8,145.00	10,061.68
21 Contractual Services	168,585.52	149,140.33	174,340.00	183,198.13
22 Supplies and Materials	20,941.24	14,197.89	19,337.84	16,539.62
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	10,385.83	6,609.23	18,916.99	15,545.75
25 Total Expenditures/Expenses	1,098,302.79	1,121,535.98	1,211,319.03	1,334,257.89
26				
27 Transfers In	746,865.94	863,370.60	1,040,048.65	1,128,652.34
28 Transfers Out	-	-	-	(688.41)
29 Net Transfers In (Out)	746,865.94	863,370.60	1,040,048.65	1,127,963.93
30				
31 Net Change	(57,960.33)	21,628.83	127,492.34	161,085.37
32				
33 Beginning Fund Equity	374,185.20	316,224.87	337,853.70	465,346.04
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	316,224.87	337,853.70	465,346.04	626,431.41

**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 3194 - PEACE Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	972,685.25	80,583.00	-	-
2 Total Assets	972,685.25	80,583.00	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	972,685.25	80,583.00	-	-
9 Total Fund Equity	972,685.25	80,583.00	-	-
10 Total Liabilities and Fund Equity	972,685.25	80,583.00	-	-
11				
12				
13 Licenses, Permits and Fees	1,000,000.00	10,399.29	-	-
14 Use of Money and Property	-	-	8,331.48	4,147.72
15 Total Revenue	1,000,000.00	10,399.29	8,331.48	4,147.72
16				
17 Personal Services and Benefits	5,408.47	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	902,501.54	8,350.25	4,147.72
20 Supplies and Materials	-	-	2,801.56	-
21 Grants and Subsidies	21,906.28	-	-	-
22 Capital Outlay	-	-	77,762.67	-
23 Total Expenditures/Expenses	27,314.75	902,501.54	88,914.48	4,147.72
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	972,685.25	(892,102.25)	(80,583.00)	-
30				
31 Beginning Fund Equity	-	972,685.25	80,583.00	-
32 Ending Equity	972,685.25	80,583.00	-	-

**Company:** 3194

**Company Name:** Peace Fund

**Fund Name:** Peace Fund

**Fund Type:** Special Revenue

Purpose: SDCL 34-53.2 created the PEACE Fund. Source: Within twenty days of a project commencement date, the pipeline company shall make an initial deposit to the PEACE fund equal to five percent of the bond required under § 34-53-13. The project account and fund may only be used in accordance with this chapter, and any remaining balance shall be remitted to the pipeline company no later than eighteen months after the project completion date less the amount equal to unresolved disputed claims under § 34-53-9. Per § 34-53-11, on a monthly basis, the Department of Public Safety shall calculate the special fee from the total approved claims paid from the fund during the prior calendar month. On or before the twentieth day of each month, the secretary shall bill the pipeline company for the total net special fee computed. If funds are received and deposited into the PEACE fund after special fees have been fully paid, the secretary shall disburse any remaining unobligated funds to the federal government agency that made contribution to the fund and the pipeline company on a pro rata basis until contributions are returned, and any remaining amounts deposited into the state general fund. Use: Money in the fund may be used to pay administrative costs and extraordinary expenses incurred by the state or a political subdivision, arising out of or in connection with pipeline construction. The department shall administer the fund and maintain separate accounts for each project. All money received by the department for the PEACE fund shall be set forth in an informational budget and be annually reviewed by the Legislature. (This section is repealed effective June 30, 2025 pursuant to SL 2019, ch 157, § 19.) The fund is continuously appropriated to the department.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	240,921.25	266,994.27	270,553.85	153,222.03
2 Total Assets	240,921.25	266,994.27	270,553.85	153,222.03
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	7,703.94	479.00	-
8 Unreserved Fund Balance	240,921.25	259,290.33	270,074.85	153,222.03
9 Total Fund Equity	240,921.25	266,994.27	270,553.85	153,222.03
10 Total Liabilities and Fund Equity	240,921.25	266,994.27	270,553.85	153,222.03
11				
12				
13 Use of Money and Property	1,704.24	1,900.78	2,025.13	-
14 Sales and Services	1,755,124.49	1,848,084.67	1,887,183.79	1,931,774.09
15 Other Revenue	75.00	390.99	1,551.00	6,580.00
16 Total Revenue	1,756,903.73	1,850,376.44	1,890,759.92	1,938,354.09
17				
18 Personal Services and Benefits	1,280,110.37	1,332,134.19	1,427,851.22	1,612,582.28
19 Travel	216,608.39	277,951.22	261,707.10	222,227.07
20 Contractual Services	142,995.27	117,081.00	123,859.51	122,055.57
21 Supplies and Materials	6,252.90	7,590.19	6,411.94	5,406.05
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	568.01	-	17,607.41	30,754.77
24 Total Expenditures/Expenses	1,646,534.94	1,734,756.60	1,837,437.18	1,993,025.74
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(89,546.82)	(49,763.16)	(62,660.17)
28 Net Transfers In (Out)	-	(89,546.82)	(49,763.16)	(62,660.17)
29				
30 Net Change	110,368.79	26,073.02	3,559.58	(117,331.82)
31				
32 Beginning Fund Equity	130,552.46	240,921.25	266,994.27	270,553.85
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	240,921.25	266,994.27	270,553.85	153,222.03

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,212,301.47	1,226,026.41	1,243,357.19	1,250,086.45
2 Total Assets	1,212,301.47	1,226,026.41	1,243,357.19	1,250,086.45
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	993,996.27	1,022,651.08	1,048,858.47	1,066,478.20
6 Other Liabilities	218,305.20	203,375.33	194,498.72	183,608.25
7 Total Liabilities	1,212,301.47	1,226,026.41	1,243,357.19	1,250,086.45

**Company:** 8000  
**Company Name:** 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 too.

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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	191,854.70	194,799.45	196,483.05	200,831.34
2 Total Assets	191,854.70	194,799.45	196,483.05	200,831.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	191,854.70	194,799.45	196,483.05	200,831.34
9 Total Fund Equity	191,854.70	194,799.45	196,483.05	200,831.34
10 Total Liabilities and Fund Equity	191,854.70	194,799.45	196,483.05	200,831.34
11				
12				
13 Use of Money and Property	4,473.67	2,944.75	1,683.60	4,348.29
14 Administering Programs	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	4,473.67	2,944.75	1,683.60	4,348.29
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	4,473.67	2,944.75	1,683.60	4,348.29
30				
31 Beginning Fund Equity	187,381.03	191,854.70	194,799.45	196,483.05
32 Ending Equity	191,854.70	194,799.45	196,483.05	200,831.34

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	194,322.62	332,542.69	365,648.87	282,189.06
2 Total Assets	194,322.62	332,542.69	365,648.87	282,189.06
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Deferred Revenue	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	194,322.62	332,542.69	365,648.87	282,189.06
11 Total Fund Equity	194,322.62	332,542.69	365,648.87	282,189.06
12 Total Liabilities and Fund Equity	194,322.62	332,542.69	365,648.87	282,189.06
13				
14				
15 Use of Money and Property	7,429.87	8,975.75	8,281.05	2,623.97
16 Sales and Services	786.61	5,108.48	2,654.70	3,583.83
17 Administering Programs	126,284.82	115,363.59	105,896.14	133,972.47
18 Other Revenue	5,734.89	123,427.64	25,589.35	14,730.98
19 Total Revenue	140,236.19	252,875.46	142,421.24	154,911.25
20				
21 Personal Services and Benefits	118,752.65	104,922.57	102,129.73	117,877.80
22 Travel	418.00	170.00	632.00	646.28
23 Contractual Services	8,584.30	6,263.17	5,971.99	112,414.31
24 Supplies and Materials	1,329.68	673.12	244.23	8,755.17
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	2,626.80	337.11	-
27 Other Expense	-	-	-	-
28 Total Expenditures/Expenses	129,084.63	114,655.66	109,315.06	239,693.56
29				
30 Transfers In	-	0.27	-	1,322.50
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	0.27	-	1,322.50
33				
34 Net Change	11,151.56	138,220.07	33,106.18	(83,459.81)
35				
36 Beginning Fund Equity	183,171.06	194,322.62	332,542.69	365,648.87
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	194,322.62	332,542.69	365,648.87	282,189.06

**Company:** 3148

**Company Name:** Military - Other Funds

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

**Fund Type:** Special Revenue

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

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





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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,143,006.34	2,814,449.67	625,559.01	397,443.28
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>2,143,006.34</u>	<u>2,814,449.67</u>	<u>625,559.01</u>	<u>397,443.28</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	-	151.32	175,986.84	51,143.13
10 Unreserved Fund Balance	2,143,006.34	2,814,298.35	449,572.17	346,300.15
11 Total Fund Equity	<u>2,143,006.34</u>	<u>2,814,449.67</u>	<u>625,559.01</u>	<u>397,443.28</u>
12 Total Liabilities and Fund Equity	<u>2,143,006.34</u>	<u>2,814,449.67</u>	<u>625,559.01</u>	<u>397,443.28</u>
13				
14				
15 Use of Money and Property	53,269.84	38,691.92	29,930.40	67,465.90
16 Sales and Services	8,087,732.32	7,122,643.10	6,891,768.99	7,624,649.96
17 Administering Programs	561,673.94	-	-	-
18 Other Revenue	46,591.12	56,473.99	65,357.55	70,264.25
19 Total Revenue	<u>8,749,267.22</u>	<u>7,217,809.01</u>	<u>6,987,056.94</u>	<u>7,762,380.11</u>
20				
21 Personal Services and Benefits	2,168,490.28	1,500,221.97	2,670,112.32	1,751,375.37
22 Travel	43,066.13	39,375.83	57,619.75	63,787.39
23 Contractual Services	2,365,139.35	2,163,974.20	3,494,151.89	2,979,096.62
24 Supplies and Materials	806,794.72	834,327.62	940,943.16	1,035,056.39
25 Grants and Subsidies	-	-	-	4,960.21
26 Capital Outlay	313,663.31	15,933.26	15,242.78	158,212.56
27 Interest Expense	-	-	-	-
28 Total Expenditures/Expenses	<u>5,697,153.79</u>	<u>4,553,832.88</u>	<u>7,178,069.90</u>	<u>5,992,488.54</u>
29				
30 Transfers In	-	667.20	20.00	1,992.70
31 Transfers Out	(2,000,000.00)	(2,000,000.00)	(2,000,020.00)	(2,000,000.00)
32 Net Transfers In (Out)	<u>(2,000,000.00)</u>	<u>(1,999,332.80)</u>	<u>(2,000,000.00)</u>	<u>(1,998,007.30)</u>
33				
34 Net Change	1,052,113.43	664,643.33	(2,191,012.96)	(228,115.73)
35				
36 Beginning Fund Equity	1,090,892.91	2,143,006.34	2,814,449.67	625,559.01
37 Prior Period Adjustment	-	6,800.00	2,122.30	-
38 Ending Equity	<u>2,143,006.34</u>	<u>2,814,449.67</u>	<u>625,559.01</u>	<u>397,443.28</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 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,090,204.19	2,472,123.28	2,611,761.19	2,251,412.97
2 Total Assets	2,090,204.19	2,472,123.28	2,611,761.19	2,251,412.97
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	141,050.00	-	12,756.99	-
8 Unreserved Fund Balance	1,949,154.19	2,472,123.28	2,599,004.20	2,251,412.97
9 Total Fund Equity	2,090,204.19	2,472,123.28	2,611,761.19	2,251,412.97
10 Total Liabilities and Fund Equity	2,090,204.19	2,472,123.28	2,611,761.19	2,251,412.97
11				
12				
13 Use of Money and Property	44,746.80	53,129.49	50,917.50	56,027.50
14 Sales and Services	-	-	-	-
15 Administering Programs	12,484.50	-	-	-
16 Other Revenue	11,336.43	435,674.00	132,932.28	25,407.97
17 Total Revenue	68,567.73	488,803.49	183,849.78	81,435.47
18				
19 Personal Services and Benefits	27,415.33	19,126.08	7,583.41	1,049.98
20 Travel	-	-	-	-
21 Contractual Services	57,736.72	40,413.32	58,439.03	41,342.51
22 Supplies and Materials	15,955.75	14,813.39	38,832.61	28,880.11
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	22,115.45	32,531.61	6,007.80	370,511.09
25 Total Expenditures/Expenses	123,223.25	106,884.40	110,862.85	441,783.69
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(54,655.52)	381,919.09	72,986.93	(360,348.22)
32				
33 Beginning Fund Equity	2,144,859.71	2,090,204.19	2,472,123.28	2,611,761.19
34 Prior Period Adjustment	-	-	66,650.98	-
35 Ending Equity	2,090,204.19	2,472,123.28	2,611,761.19	2,251,412.97

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	701,513.95	1,076,764.30	803,421.27	674,338.64
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>701,513.95</u>	<u>1,076,764.30</u>	<u>803,421.27</u>	<u>674,338.64</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	701,513.95	1,076,764.30	803,421.27	674,338.64
10 Total Fund Equity	<u>701,513.95</u>	<u>1,076,764.30</u>	<u>803,421.27</u>	<u>674,338.64</u>
11 Total Liabilities and Fund Equity	<u>701,513.95</u>	<u>1,076,764.30</u>	<u>803,421.27</u>	<u>674,338.64</u>
12				
13				
14 Use of Money and Property	1,946.21	1,271.19	4,675.23	21,305.82
15 Administering Programs	56,006.57	3,538.67	1,200.00	-
16 Other Revenue	9,900.00	511,612.00	61,432.54	12,320.71
17 Total Revenue	<u>67,852.78</u>	<u>516,421.86</u>	<u>67,307.77</u>	<u>33,626.53</u>
18				
19 Personal Services and Benefits	-	134,501.69	61,192.01	155,043.04
20 Travel	-	-	-	-
21 Contractual Services	13.34	-	28.94	29.59
22 Supplies and Materials	22,044.47	870.90	724.07	1,585.33
23 Grants and Subsidies	1,854.03	10,800.00	-	1,766.50
24 Capital Outlay	-	-	278,689.40	4,220.95
25 Interest Expense	-	-	16.38	63.75
26 Total Expenditures/Expenses	<u>23,911.84</u>	<u>146,172.59</u>	<u>340,650.80</u>	<u>162,709.16</u>
27				
28 Transfers In	-	5,001.08	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>5,001.08</u>	<u>-</u>	<u>-</u>
31				
32 Net Change	43,940.94	375,250.35	(273,343.03)	(129,082.63)
33				
34 Beginning Fund Equity	657,573.01	701,513.95	1,076,764.30	803,421.27
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	<u>701,513.95</u>	<u>1,076,764.30</u>	<u>803,421.27</u>	<u>674,338.64</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.

**Department of Veterans Affairs**

**State Accounting System - Other Fund Balances**

**Company 3149 - State Veterans Cemetery Operating Fund**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	200,789.00	405,814.46	636,456.56
2 Cash and Cash Equivalents	-	-	-
3 Total Assets	<u>200,789.00</u>	<u>405,814.46</u>	<u>636,456.56</u>
4			
5 Accounts Payable	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Reserve for Encumbrances	-	-	-
9 Unreserved Fund Balance	200,789.00	405,814.46	636,456.56
10 Total Fund Equity	<u>200,789.00</u>	<u>405,814.46</u>	<u>636,456.56</u>
11 Total Liabilities and Fund Equity	<u>200,789.00</u>	<u>405,814.46</u>	<u>636,456.56</u>
12			
13			
14 Use of Money and Property	-	736.46	6,268.10
15 Administering Programs	-	-	-
16 Sales and Services	200,789.00	204,289.00	224,374.00
17 Other Revenue	-	-	-
18 Total Operating Revenue	<u>200,789.00</u>	<u>205,025.46</u>	<u>230,642.10</u>
19			
20 Personal Services and Benefits	-	-	-
21 Travel	-	-	-
22 Contractual Services	-	-	-
23 Supplies and Materials	-	-	-
24 Grants and Subsidies	-	-	-
25 Capital Outlay	-	-	-
26 Total Operating Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>-</u>
27			
28 Transfers In	-	-	-
29 Transfers Out	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>
31			
32 Net Change	200,789.00	205,025.46	230,642.10
33			
34 Beginning Fund Equity	-	200,789.00	405,814.46
35 Prior Period Adjustment	-	-	-
36 Ending Equity	<u>200,789.00</u>	<u>405,814.46</u>	<u>636,456.56</u>

**Company:** 3149

**Company Name:** Veterans Funds

**Fund Name:** State Veterans Cemetery Operating Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL 33A-5-11 created the State Veterans Cemetery Operating Fund. Source: Disbursements from the endowment fund created in SDCL 33A-5-12, donations and revenues generated by the South Dakota State Veterans Cemetery. Use: Operations of the State Veterans Cemetery.

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

**Department of Veterans Affairs**  
**State Accounting System - Other Fund Balances**  
**Company 5017 - Resident Trust Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	56,766.78	57,684.75	58,183.13	59,470.75
2 Total Assets	56,766.78	57,684.75	58,183.13	59,470.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	56,766.78	57,684.75	58,183.13	59,470.75
9 Total Fund Equity	56,766.78	57,684.75	58,183.13	59,470.75
10 Total Liabilities and Fund Equity	56,766.78	57,684.75	58,183.13	59,470.75
11				
12				
13 Use of Money and Property	1,767.07	917.97	498.38	1,287.62
14 Other Revenue	-	-	-	-
15 Total Revenue	1,767.07	917.97	498.38	1,287.62
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Expenditures/Expenses	-	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	1,767.07	917.97	498.38	1,287.62
31				
32 Beginning Fund Equity	54,999.71	56,766.78	57,684.75	58,183.13
33 Ending Equity	56,766.78	57,684.75	58,183.13	59,470.75

**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.



**Department of Corrections**  
**State Accounting System - Other Fund Balances**  
**Company 3023 - Correctional Health Future Funds**

	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	306,808.83	306,808.83
2 Total Assets	<u>306,808.83</u>	<u>306,808.83</u>
3		
4 Accounts Payable	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	306,808.83	306,808.83
9 Total Fund Equity	<u>306,808.83</u>	<u>306,808.83</u>
10 Total Liabilities and Fund Equity	<u>306,808.83</u>	<u>306,808.83</u>
11		
12		
13 Taxes	-	-
14 Fines, Forfeits and Penalties	-	-
15 Use of Money and Property	-	-
16 Sales and Services	-	-
17 Administering Programs	-	-
18 Other Revenue	50.00	-
19 Total Revenue	<u>50.00</u>	<u>-</u>
20		
21 Personal Services and Benefits	-	-
22 Travel	-	-
23 Contractual Services	-	-
24 Supplies and Materials	-	-
25 Grants and Subsidies	-	-
26 Capital Outlay	-	-
27 Other Expense	-	-
28 Interest Expense	-	-
29 Total Expenditures/Expenses	<u>-</u>	<u>-</u>
30		
31 Transfers In	306,758.83	-
32 Transfers Out	-	-
33 Net Transfers In (Out)	<u>306,758.83</u>	<u>-</u>
34		
35 Net Change	306,808.83	-
36		
37 Beginning Fund Equity	-	306,808.83
38 Ending Equity	<u>306,808.83</u>	<u>306,808.83</u>

**Company:** 3023

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

**Fund Name:** Correctional Health Future Funds

**Fund Type:** Special Revenue

**Purpose:** This fund was administratively created to account for the remaining portion of a future fund grant that was given to Correctional Health at DOH in 2018. Correctional Health received the grant for nurse loan repayments and nursing scholarships due to the nurse shortage. Since Correctional Health transitioned from DOH to DOC effective 7/1/23, as authorized by SB210, these funds were transferred to the DOC.

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	82,605.59	63,585.62	65,538.65	75,449.38
2 Total Assets	82,605.59	63,585.62	65,538.65	75,449.38
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	82,605.59	63,585.62	65,538.65	75,449.38
9 Total Fund Equity	82,605.59	63,585.62	65,538.65	75,449.38
10 Total Liabilities and Fund Equity	82,605.59	63,585.62	65,538.65	75,449.38
11				
12				
13 Use of Money and Property	2,145.58	1,366.80	633.90	1,469.01
14 Other Revenue	5,000.00	5,000.00	5,000.00	12,000.00
15 Total Revenue	7,145.58	6,366.80	5,633.90	13,469.01
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	8,181.38	2,552.09	3,680.87	3,558.28
20 Supplies and Materials	47.52	22,834.68	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	8,228.90	25,386.77	3,680.87	3,558.28
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(1,083.32)	(19,019.97)	1,953.03	9,910.73
30				
31 Beginning Fund Equity	83,688.91	82,605.59	63,585.62	65,538.65
32 Ending Equity	82,605.59	63,585.62	65,538.65	75,449.38

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	500,000.00	422,342.70	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>422,542.70</u>	<u>500,200.00</u>	<u>500,200.00</u>
4				
5 Accounts Payable	-	-	-	2,378.06
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,378.06</u>
7				
8 Reserve for Encumbrances	-	5,104,094.00	1,000,000.00	178.80
9 Unreserved Fund Balance	500,200.00	(4,681,551.30)	(499,800.00)	500,021.20
10 Total Fund Equity	<u>500,200.00</u>	<u>422,542.70</u>	<u>500,200.00</u>	<u>500,200.00</u>
11 Total Liabilities and Fund Equity	<u>500,200.00</u>	<u>422,542.70</u>	<u>500,200.00</u>	<u>502,578.06</u>
12				
13				
14 Use of Money and Property	17,477.12	12,253.02	5,476.03	10.00
15 Sales and Services	4,122,617.14	4,605,482.33	8,785,336.93	6,011,457.12
16 Other Revenue	8,750.00	-	1,647.71	17,518.72
17 Total Revenue	<u>4,148,844.26</u>	<u>4,617,735.35</u>	<u>8,792,460.67</u>	<u>6,028,985.84</u>
18				
19 Personal Services and Benefits	1,011,012.69	1,029,670.28	1,208,553.28	962,896.82
20 Travel	12,633.26	18,333.14	16,385.20	8,936.84
21 Contractual Services	329,942.70	410,918.27	377,967.99	421,347.91
22 Supplies and Materials	2,173,193.59	2,920,066.83	6,533,142.92	4,016,138.46
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	186,007.80	316,103.90	62,930.69	61,840.12
25 Other Expense	-	-	-	-
26 Interest Expense	53.00	300.23	72.10	-
27 Total Expenditures/Expenses	<u>3,712,843.04</u>	<u>4,695,392.65</u>	<u>8,199,052.18</u>	<u>5,471,160.15</u>
28				
29 Transfers In	35,887.52	-	-	-
30 Transfers Out	(471,888.74)	-	(515,751.19)	(557,825.69)
31 Net Transfers In (Out)	<u>(436,001.22)</u>	<u>-</u>	<u>(515,751.19)</u>	<u>(557,825.69)</u>
32				
33 Net Change	-	(77,657.30)	77,657.30	-
34				
35 Beginning Fund Equity	<u>500,200.00</u>	<u>500,200.00</u>	<u>422,542.70</u>	<u>500,200.00</u>
36 Ending Equity	<u>500,200.00</u>	<u>422,542.70</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. 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.

**Department of Corrections**  
**State Accounting System - Other Fund Balances**  
**Company 9070 - Incarceration Construction Fund**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	16,640,449.00	365,564,119.00	612,267,115.26
2 Cash and Cash Equivalents	-	-	-
3 Total Assets	<u>16,640,449.00</u>	<u>365,564,119.00</u>	<u>612,267,115.26</u>
4			
5 Accounts Payable	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Reserve for Encumbrances	-	-	-
9 Unreserved Fund Balance	16,640,449.00	365,564,119.00	612,267,115.26
10 Total Fund Equity	<u>16,640,449.00</u>	<u>365,564,119.00</u>	<u>612,267,115.26</u>
11 Total Liabilities and Fund Equity	<u>16,640,449.00</u>	<u>365,564,119.00</u>	<u>612,267,115.26</u>
12			
13			
14 Use of Money and Property	-	-	-
15 Administering Programs	-	-	-
16 Sales and Services	-	-	-
17 Other Revenue	-	-	-
18 Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>
19			
20 Personal Services and Benefits	-	-	-
21 Travel	-	-	-
22 Contractual Services	-	-	55,610.50
23 Supplies and Materials	-	-	-
24 Grants and Subsidies	-	-	-
25 Capital Outlay	-	-	212,366.24
26 Total Expenditures/Expenses	<u>-</u>	<u>-</u>	<u>267,976.74</u>
27			
28 Transfers In	16,640,449.00	348,923,670.00	246,970,973.00
29 Transfers Out	-	-	-
30 Net Transfers In (Out)	<u>16,640,449.00</u>	<u>348,923,670.00</u>	<u>246,970,973.00</u>
31			
32 Net Change	16,640,449.00	348,923,670.00	246,702,996.26
33			
34 Beginning Fund Equity	-	16,640,449.00	365,564,119.00
35 Prior Period Adjustment	-	-	-
36 Ending Equity	<u>16,640,449.00</u>	<u>365,564,119.00</u>	<u>612,267,115.26</u>

**Company:** 9070

**Company Name:** Incarceration Construction Fund

**Fund Name:** Incarceration Construction Fund

**Fund Type:** To be rolled into General Fund for ACFR reporting

**Purpose:** SDCL 1-15-37 created the Incarceration Construction Fund. Source: There has been multiple general fund transfers authorized since FY2022. Use: Expenditures out of the fund must only be by special appropriation of the Legislature and must be used for the capital construction or improvement of incarceration facilities located in South Dakota.

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

## Department of Corrections

### Other Fund Balances

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

	FY2021	FY2022	FY2023	FY2024
1 Cash and Cash Equivalents	1,730,316.46	1,728,779.91	1,707,397.13	-
2 Due From Other Funds	113,975.68	112,990.91	137,373.07	-
3 Total Assets	1,844,292.14	1,841,770.82	1,844,770.20	-
4				
5 Due to Other Funds	202,045.78	193,029.65	119,234.69	-
6 Total Liabilities	202,045.78	193,029.65	119,234.69	-
7				
8 Net Assets Held in Trust for Other Purposes	1,642,246.36	1,648,741.17	1,725,535.51	-
9 Total Fund Equity	1,642,246.36	1,648,741.17	1,725,535.51	-
10 Total Liabilities and Fund Equity	1,844,292.14	1,841,770.82	1,844,770.20	-
11				
12				
13 Contributions:				
14 From Inmates	6,759,802.44	10,319,471.07	8,129,656.36	-
15				
16 Deductions:				
17 Payments made for Trust Purposes	6,110,586.98	10,312,976.26	8,052,862.02	-
18				
19 Beginning Net Assets	993,030.90	1,642,246.36	1,648,741.17	-
20 Ending Net Assets	1,642,246.36	1,648,741.17	1,725,535.51	-

**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. ACFR (Annual Comprehensive Financial Report). The balances for FY2024 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(5,709.76)	(11,457.30)	(14,409.12)	(20,844.86)
2 Total Assets	(5,709.76)	(11,457.30)	(14,409.12)	(20,844.86)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(5,709.76)	(11,457.30)	(14,409.12)	(20,844.86)
9 Total Fund Equity	(5,709.76)	(11,457.30)	(14,409.12)	(20,844.86)
10 Total Liabilities and Fund Equity	(5,709.76)	(11,457.30)	(14,409.12)	(20,844.86)
11				
12				
13 Licenses, Permits and Fees	6,865.00	5,630.00	5,260.00	7,962.16
14 Use of Money and Property	-	-	-	-
15 Other Revenue	387.96	500.19	1,469.07	881.51
16 Total Operating Revenue	7,252.96	6,130.19	6,729.07	8,843.67
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	154.00	154.00
20 Contractual Services	4,514.84	10,601.73	7,406.89	10,325.41
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	3,726.00	1,276.00	2,120.00	4,800.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	8,240.84	11,877.73	9,680.89	15,279.41
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(987.88)	(5,747.54)	(2,951.82)	(6,435.74)
31				
32 Beginning Fund Equity	(4,721.88)	(5,709.76)	(11,457.30)	(14,409.12)
33 Ending Equity	(5,709.76)	(11,457.30)	(14,409.12)	(20,844.86)

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	682,423.56	451,582.83	632,858.24	545,648.67
2 Total Assets	682,423.56	451,582.83	632,858.24	545,648.67
3				
4 Accounts Payable	-	-	-	-
5 Advances From Other Funds	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	-	-	-
10 Unreserved Fund Balance	682,423.56	451,582.83	632,858.24	545,648.67
11 Total Fund Equity	682,423.56	451,582.83	632,858.24	545,648.67
12 Total Liabilities and Fund Equity	682,423.56	451,582.83	632,858.24	545,648.67
13				
14				
15 Licenses, Permits and Fees	-	-	-	-
16 Fines, Forfeits and Penalties	-	-	-	-
17 Use of Money and Property	230,907.98	205,793.66	239,805.29	248,847.72
18 Sales and Services	1,690,687.15	2,086,479.56	2,229,887.41	2,101,944.45
19 Administering Programs	120,415.59	130,446.59	112,731.62	114,947.72
20 Other Revenue	436.83	7,818.01	1,526.58	807.80
21 Total Revenue	2,042,447.55	2,430,537.82	2,583,950.90	2,466,547.69
22				
23 Personal Services and Benefits	520,304.92	204,651.93	215,136.59	222,660.08
24 Travel	-	-	-	-
25 Contractual Services	139,229.86	186,051.23	183,920.84	202,017.13
26 Supplies and Materials	-	858.06	37.41	69.98
27 Grants and Subsidies	1,591,617.34	2,269,817.33	2,003,580.65	2,101,678.31
28 Capital Outlay	3,800.00	-	-	27,331.76
29 Other Expense	-	-	-	-
30 Total Expenditures/Expenses	2,254,952.12	2,661,378.55	2,402,675.49	2,553,757.26
31				
32 Transfers In	-	-	-	-
33 Transfers Out	-	-	-	-
34 Net Transfers In (Out)	-	-	-	-
35				
36 Net Change	(212,504.57)	(230,840.73)	181,275.41	(87,209.57)
37				
38 Beginning Fund Equity	894,928.13	682,423.56	451,582.83	632,858.24
39 Prior Period Adjustment	-	-	-	-
40 Ending Equity	682,423.56	451,582.83	632,858.24	545,648.67

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	483,698.06	488,785.81	603,708.25	880,897.16
2 Total Assets	483,698.06	488,785.81	603,708.25	880,897.16
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	483,698.06	488,785.81	603,708.25	880,897.16
9 Total Fund Equity	483,698.06	488,785.81	603,708.25	880,897.16
10 Total Liabilities and Fund Equity	483,698.06	488,785.81	603,708.25	880,897.16
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	433,185.72	400,793.13	460,453.39	658,659.54
15 Other Revenue	-	-	-	-
16 Total Revenue	433,185.72	400,793.13	460,453.39	658,659.54
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	11,730.87	1,198.19	777.67	24,372.11
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	302,987.47	257,961.95	290,258.18	357,098.52
23 Capital Outlay	58,115.79	136,545.24	54,495.10	-
24 Other Revenue	-	-	-	-
25 Total Expenditures/Expenses	372,834.13	395,705.38	345,530.95	381,470.63
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	60,351.59	5,087.75	114,922.44	277,188.91
32				
33 Beginning Fund Equity	423,346.47	483,698.06	488,785.81	603,708.25
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	483,698.06	488,785.81	603,708.25	880,897.16

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

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

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	134,157.00	144,548.28	216,941.64	392,968.22
2 Total Assets	134,157.00	144,548.28	216,941.64	392,968.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	134,157.00	144,548.28	216,941.64	392,968.22
9 Total Fund Equity	134,157.00	144,548.28	216,941.64	392,968.22
10 Total Liabilities and Fund Equity	134,157.00	144,548.28	216,941.64	392,968.22
11				
12				
13 Administering Programs	3,358,563.85	2,883,972.49	3,574,695.19	4,140,605.35
14 Other Revenue	15,784.22	-	787.17	-
15 Total Revenue	3,374,348.07	2,883,972.49	3,575,482.36	4,140,605.35
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	3,366,053.20	2,867,226.63	3,503,089.00	3,964,277.56
22 Capital Outlay	-	-	-	-
23 Other Expense	4,323.97	6,354.58	-	301.21
24 Total Expenditures/Expenses	3,370,377.17	2,873,581.21	3,503,089.00	3,964,578.77
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	3,970.90	10,391.28	72,393.36	176,026.58
31				
32 Beginning Fund Equity	130,186.10	134,157.00	144,548.28	216,941.64
33 Ending Equity	134,157.00	144,548.28	216,941.64	392,968.22

**Company:** 3064

**Company Name:** DHS Other Funds

**Fund Name:** DHS Other Funds

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	490,731.42	359,311.12	181,121.09	9,999.82
2 Total Assets	490,731.42	359,311.12	181,121.09	9,999.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,002.52	20,554.02	36,747.00	-
8 Unreserved Fund Balance	488,728.90	338,757.10	144,374.09	9,999.82
9 Total Fund Equity	490,731.42	359,311.12	181,121.09	9,999.82
10 Total Liabilities and Fund Equity	490,731.42	359,311.12	181,121.09	9,999.82
11				
12				
13 Taxes	151,358.78	162,711.62	152,540.87	162,652.79
14 Use of Money and Property	-	-	-	-
15 Total Revenue	151,358.78	162,711.62	152,540.87	162,652.79
16				
17 Contractual Services	49,470.00	50,680.00	47,890.00	93,329.00
18 Supplies and Materials	57.66	-	108.95	-
19 Grants and Subsidies	32,756.51	96,803.77	24,564.44	38,455.28
20 Capital Outlay	51,151.27	146,648.15	258,167.51	201,989.78
21 Total Expenditures/Expenses	133,435.44	294,131.92	330,730.90	333,774.06
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	17,923.34	(131,420.30)	(178,190.03)	(171,121.27)
28				
29 Beginning Fund Equity	472,808.08	490,731.42	359,311.12	181,121.09
30 Prior Period Adjustment	-	-	-	-
31 Ending Equity	490,731.42	359,311.12	181,121.09	9,999.82

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,208,408.77	2,435,359.36	2,602,011.56	2,799,332.45
2 Total Assets	2,208,408.77	2,435,359.36	2,602,011.56	2,799,332.45
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,328.07	1,419.60	5,408.80	405,714.83
8 Unreserved Fund Balance	2,205,080.70	2,433,939.76	2,596,602.76	2,393,617.62
9 Total Fund Equity	2,208,408.77	2,435,359.36	2,602,011.56	2,799,332.45
10 Total Liabilities and Fund Equity	2,208,408.77	2,435,359.36	2,602,011.56	2,799,332.45
11				
12				
13 Taxes	1,362,228.89	1,464,404.47	1,372,867.72	1,463,875.09
15 Other Revenue	-	-	2,413.57	-
16 Total Revenue	1,362,228.89	1,464,404.47	1,375,281.29	1,463,875.09
17				
18 Travel	-	-	-	-
19 Contractual Services	397,225.47	211,181.95	318,127.88	255,894.31
20 Supplies and Materials	873.73	-	90.95	-
21 Grants and Subsidies	752,681.28	979,793.91	845,734.97	961,340.55
22 Capital Outlay	59,712.35	46,478.02	44,115.34	49,319.34
23 Other Expense	-	-	-	-
24 Total Expenditures/Expenses	1,210,492.83	1,237,453.88	1,208,069.14	1,266,554.20
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	(559.95)	-
28 Net Transfers In (Out)	-	-	(559.95)	-
29				
30 Net Change	151,736.06	226,950.59	166,652.20	197,320.89
31				
32 Beginning Fund Equity	2,056,672.71	2,208,408.77	2,435,359.36	2,602,011.56
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	2,208,408.77	2,435,359.36	2,602,011.56	2,799,332.45

**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.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,961,495.29	4,160,695.29	4,382,711.98	4,481,192.11
2 Total Assets	3,961,495.29	4,160,695.29	4,382,711.98	4,481,192.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	3,961,495.29	4,160,695.29	4,382,711.98	4,481,192.11
9 Total Fund Equity	3,961,495.29	4,160,695.29	4,382,711.98	4,481,192.11
10 Total Liabilities and Fund Equity	3,961,495.29	4,160,695.29	4,382,711.98	4,481,192.11
11				
12				
13 Administering Programs	8,838.50	-	73,418.60	19,300.04
14 Other Revenue	505,745.30	489,419.02	471,344.58	411,639.48
15 Total Revenue	514,583.80	489,419.02	544,763.18	430,939.52
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,469.21	7,335.33	6,867.19	8,516.54
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	36,951.29	282,883.69	316,439.25	323,942.85
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	38,420.50	290,219.02	323,306.44	332,459.39
24				
25 Transfers In	-	-	559.95	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	559.95	-
28				
29 Net Change	476,163.30	199,200.00	222,016.69	98,480.13
30				
31 Beginning Fund Equity	3,485,331.99	3,961,495.29	4,160,695.29	4,382,711.98
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	3,961,495.29	4,160,695.29	4,382,711.98	4,481,192.11

**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. Starting 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	170,693.85	152,772.49	124,217.97	102,485.63
2 Total Assets	170,693.85	152,772.49	124,217.97	102,485.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	11,197.00	9,099.00
8 Unreserved Fund Balance	170,693.85	152,772.49	113,020.97	93,386.63
9 Total Fund Equity	170,693.85	152,772.49	124,217.97	102,485.63
10 Total Liabilities and Fund Equity	170,693.85	152,772.49	124,217.97	102,485.63
11				
12				
13 Use of Money and Property	4,947.17	2,868.78	1,476.75	3,314.48
14 Sales and Services	-	-	-	-
15 Administering Programs	24,423.34	21,565.34	24,661.74	33,646.49
16 Other Revenue	2,883.50	9,094.50	6,667.96	6,833.61
17 Total Revenue	32,254.01	33,528.62	32,806.45	43,794.58
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	170.15	453.25	403.48	425.04
21 Contractual Services	441.80	549.95	456.00	-
22 Supplies and Materials	36,457.90	46,946.78	48,221.27	52,894.89
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	20,585.29	3,500.00	12,280.22	12,206.99
25 Total Expenditures/Expenses	57,655.14	51,449.98	61,360.97	65,526.92
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(25,401.13)	(17,921.36)	(28,554.52)	(21,732.34)
32				
33 Beginning Fund Equity	196,094.98	170,693.85	152,772.49	124,217.97
34 Ending Equity	170,693.85	152,772.49	124,217.97	102,485.63

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	70,513.79	68,429.54	67,655.45	65,924.78
2 Total Assets	70,513.79	68,429.54	67,655.45	65,924.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	70,513.79	68,429.54	67,655.45	65,924.78
9 Total Fund Equity	70,513.79	68,429.54	67,655.45	65,924.78
10 Total Liabilities and Fund Equity	70,513.79	68,429.54	67,655.45	65,924.78
11				
12				
13 Use of Money and Property	1,659.08	1,085.00	615.22	-
14 Other Revenue	-	-	-	1,525.09
15 Total Revenue	1,659.08	1,085.00	615.22	1,525.09
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	239.11	3,169.25	1,389.31	1,409.31
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	1,846.45
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	239.11	3,169.25	1,389.31	3,255.76
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	1,419.97	(2,084.25)	(774.09)	(1,730.67)
32				
33 Beginning Fund Equity	69,093.82	70,513.79	68,429.54	67,655.45
34 Ending Equity	70,513.79	68,429.54	67,655.45	65,924.78

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	169,303.23	202,709.90	225,801.97	226,577.20
2 Total Assets	169,303.23	202,709.90	225,801.97	226,577.20
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	5,356.28	-	-
8 Unreserved Fund Balance	169,303.23	197,353.62	225,801.97	226,577.20
9 Total Fund Equity	169,303.23	202,709.90	225,801.97	226,577.20
10 Total Liabilities and Fund Equity	169,303.23	202,709.90	225,801.97	226,577.20
11				
12				
13 Licenses, Permits and Fees	114,479.99	126,568.16	123,881.93	138,022.35
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	3,109.61	2,125.19	1,371.16	4,001.44
16 Administering Programs	2,578.30	4,083.37	5,939.02	7,112.35
17 Other Revenue	-	-	2,302.13	1,010.40
18 Total Revenue	120,167.90	132,776.72	133,494.24	150,146.54
19				
20 Personal Services and Benefits	14,170.22	16,218.79	16,462.07	19,606.65
21 Travel	10.01	176.45	502.41	623.26
22 Contractual Services	80,731.64	79,281.41	85,057.74	91,771.11
23 Supplies and Materials	1,673.80	1,147.30	2,284.81	5,418.06
24 Grants and Subsidies	-	-	-	-
25 Capital Outlay	461.10	1,123.64	4,579.09	30,127.49
26 Interest Expense	-	-	-	-
27 Total Expenditures/Expenses	97,046.77	97,947.59	108,886.12	147,546.57
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(1,581.44)	(1,422.46)	(1,516.05)	(1,824.74)
31 Net Transfers In (Out)	(1,581.44)	(1,422.46)	(1,516.05)	(1,824.74)
32				
33 Net Change	21,539.69	33,406.67	23,092.07	775.23
34				
35 Beginning Fund Equity	147,763.54	169,303.23	202,709.90	225,801.97
36 Ending Equity	169,303.23	202,709.90	225,801.97	226,577.20

**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.



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	12,236.43	13,499.96	13,945.55	15,767.36
2 Total Assets	12,236.43	13,499.96	13,945.55	15,767.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	12,236.43	13,499.96	13,945.55	15,767.36
9 Total Fund Equity	12,236.43	13,499.96	13,945.55	15,767.36
10 Total Liabilities and Fund Equity	12,236.43	13,499.96	13,945.55	15,767.36
11				
12				
13 Use of Money and Property	2,918.36	1,263.53	445.59	1,821.81
14 Other Revenue	-	-	-	-
15 Total Revenue	2,918.36	1,263.53	445.59	1,821.81
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	2,918.36	1,263.53	445.59	1,821.81
29				
30 Beginning Fund Equity	9,318.07	12,236.43	13,499.96	13,945.55
31 Ending Equity	12,236.43	13,499.96	13,945.55	15,767.36

**Company:** 3090

**Company Name:** SD Supplemental Retirement Admin

**Fund Name:** SD Supplemental Retirement Admin

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

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,121,970.31	1,510,838.04	2,472,740.70	2,340,179.96
2 Total Assets	2,121,970.31	1,510,838.04	2,472,740.70	2,340,179.96
3				
4 Accounts Payable	2,121,970.31	1,510,838.04	2,472,740.70	2,340,179.96
5 Total Liabilities	2,121,970.31	1,510,838.04	2,472,740.70	2,340,179.96

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	7,665,172.21	9,510,362.56	7,823,763.55	8,257,387.55
2 Investments	11,320,074,353.36	12,407,811,208.23	12,873,684,424.54	12,793,667,888.87
3 Total Assets	11,327,739,525.57	12,417,321,570.79	12,881,508,188.09	12,801,925,276.42
4				
5 Accounts Payable	68,242.52	103,432.44	111,948.91	119,373.89
6 Total Liabilities	68,242.52	103,432.44	111,948.91	119,373.89
7				
8 Reserve for Encumbrances	282,275.34	216,254.37	285,020.00	238,552.34
9 Unreserved Fund Balance	11,327,389,007.71	12,417,001,883.98	12,881,111,219.18	12,801,567,350.19
10 Total Fund Equity	11,327,671,283.05	12,417,218,138.35	12,881,396,239.18	12,801,805,902.53
11 Total Liabilities and Fund Equity	11,327,739,525.57	12,417,321,570.79	12,881,508,188.09	12,801,925,276.42
12				
13				
14 Use of Money and Property	824,416,684.36	2,340,872,033.14	1,099,957,647.53	944,618,983.20
15 Sales and Services	-	-	-	-
16 Retirement Trust Revenue	328,602,602.72	285,893,900.15	307,424,456.48	333,966,708.31
17 Other Revenue	12,220.03	59,095.34	10,330.31	7,287.97
18 Total Revenue	1,153,031,507.11	2,626,825,028.63	1,407,392,434.32	1,278,592,979.48
19				
20 Personal Services and Benefits	2,746,361.17	2,735,017.62	3,030,653.97	3,327,803.01
21 Travel	6,166.38	61,740.32	61,464.54	80,330.75
22 Contractual Services	47,445,015.25	55,244,937.08	68,439,933.06	60,092,777.12
23 Supplies and Materials	394,414.11	369,803.91	325,189.28	410,080.48
24 Capital Outlay	209,336.58	23,646.64	74,602.85	13,752.54
25 Other Expense	13,858.21	3,712.33	38,460.99	17,545.48
26 Retirement Payments	661,344,114.92	694,713,325.62	736,326,047.27	763,292,388.39
27 Loss on Investment Principal	952,953,983.59	784,125,989.81	134,917,981.53	530,948,638.36
28 Total Expenditures/Expenses	1,665,113,250.21	1,537,278,173.33	943,214,333.49	1,358,183,316.13
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	(512,081,743.10)	1,089,546,855.30	464,178,100.83	(79,590,336.65)
35				
36 Beginning Fund Equity	11,839,753,026.15	11,327,671,283.05	12,417,218,138.35	12,881,396,239.18
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	11,327,671,283.05	12,417,218,138.35	12,881,396,239.18	12,801,805,902.53

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	58,303.08	42,128.13	38,990.67	32,124.69
2 Total Assets	58,303.08	42,128.13	38,990.67	32,124.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	58,303.08	42,128.13	38,990.67	32,124.69
8 Total Fund Equity	58,303.08	42,128.13	38,990.67	32,124.69
9 Total Liabilities and Fund Equity	58,303.08	42,128.13	38,990.67	32,124.69
10				
11				
12 Licenses, Permits and Fees	42,000.00	44,150.00	40,150.00	39,700.00
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	3,987.05	1,765.36	518.55	959.02
15 Total Revenue	45,987.05	45,915.36	40,668.55	40,659.02
16				
17 Personal Services and Benefits	111,384.00	55,496.00	34,284.00	37,414.00
18 Travel	-	1,669.59	-	-
19 Contractual Services	4,489.55	4,688.96	1,232.71	1,927.90
20 Supplies and Materials	245.19	235.76	8,289.30	8,183.10
21 Capital Outlay	-	-	-	-
22 Total Expenditures/Expenses	116,118.74	62,090.31	43,806.01	47,525.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(70,131.69)	(16,174.95)	(3,137.46)	(6,865.98)
29				
30 Beginning Fund Equity	127,934.77	58,303.08	42,128.13	38,990.67
31 Prior Period Adjustment	500.00	-	-	-
32 Ending Equity	58,303.08	42,128.13	38,990.67	32,124.69

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	280,585.27	330,490.72	342,935.64	351,884.85
2 Total Assets	280,585.27	330,490.72	342,935.64	351,884.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	628.68	-	-
8 Unreserved Fund Balance	280,585.27	329,862.04	342,935.64	351,884.85
9 Total Fund Equity	280,585.27	330,490.72	342,935.64	351,884.85
10 Total Liabilities and Fund Equity	280,585.27	330,490.72	342,935.64	351,884.85
11				
12				
13 Licenses, Permits and Fees	111,375.00	108,475.00	118,302.73	122,847.27
14 Fines, Forfeits and Penalties	23,000.00	57,000.00	45,000.00	-
15 Use of Money and Property	4,327.54	3,412.72	2,433.47	6,438.30
16 Total Revenue	138,702.54	168,887.72	165,736.20	129,285.57
17				
18 Personal Services and Benefits	73,957.19	114,773.07	146,014.61	118,991.05
19 Travel	2,145.22	3,303.70	2,126.80	322.95
20 Contractual Services	862.97	874.04	4,387.47	899.70
21 Supplies and Materials	24.91	31.46	133.72	122.66
22 Capital Outlay	-	-	628.68	-
23 Other Expense	-	-	-	-
24 Total Expenditures/Expenses	76,990.29	118,982.27	153,291.28	120,336.36
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	61,712.25	49,905.45	12,444.92	8,949.21
31				
32 Beginning Fund Equity	218,873.02	280,585.27	330,490.72	342,935.64
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	280,585.27	330,490.72	342,935.64	351,884.85

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,647,260.41	2,986,336.90	3,059,077.28	2,671,637.16
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,647,260.41</u>	<u>2,986,336.90</u>	<u>3,059,077.28</u>	<u>2,671,637.16</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	129.00	18,942.78	-	22,378.21
9 Unreserved Fund Balance	<u>2,647,131.41</u>	<u>2,967,394.12</u>	<u>3,059,077.28</u>	<u>2,649,258.95</u>
10 Total Fund Equity	<u>2,647,260.41</u>	<u>2,986,336.90</u>	<u>3,059,077.28</u>	<u>2,671,637.16</u>
11 Total Liabilities and Fund Equity	<u>2,647,260.41</u>	<u>2,986,336.90</u>	<u>3,059,077.28</u>	<u>2,671,637.16</u>
12				
13				
14 Taxes	1,722,093.71	2,396,820.34	2,171,995.01	1,950,063.45
15 Licenses, Permits and Fees	4,233.38	3,101.77	1,539.12	2,379.58
16 Fines, Forfeits and Penalties	1,000.00	-	-	-
17 Use of Money and Property	73,343.78	44,194.93	23,359.69	56,328.43
18 Other Revenue	-	-	1,855.60	-
19 Total Revenue	<u>1,800,670.87</u>	<u>2,444,117.04</u>	<u>2,198,749.42</u>	<u>2,008,771.46</u>
20				
21 Personal Services and Benefits	1,888,220.25	1,848,002.15	1,819,017.44	1,939,403.87
22 Travel	1,297.65	28,796.64	24,868.20	45,661.28
23 Contractual Services	197,943.99	212,193.06	221,365.78	386,435.50
24 Supplies and Materials	3,653.19	7,698.45	5,435.38	9,976.59
25 Capital Outlay	5,658.99	13,897.25	55,305.61	14,973.66
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	<u>2,096,774.07</u>	<u>2,110,587.55</u>	<u>2,125,992.41</u>	<u>2,396,450.90</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	(296,103.20)	333,529.49	72,757.01	(387,679.44)
34				
35 Beginning Fund Equity	2,951,333.98	2,647,260.41	2,986,336.90	3,059,077.28
36 Prior Period Adjustment	(7,970.37)	5,547.00	(16.63)	239.32
37 Ending Equity	<u>2,647,260.41</u>	<u>2,986,336.90</u>	<u>3,059,077.28</u>	<u>2,671,637.16</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,102,998.37	1,199,920.43	1,192,787.34	-
2 Accounts Receivable	750.00	750.00	750.00	750.00
3 Total Assets	<u>1,103,748.37</u>	<u>1,200,670.43</u>	<u>1,193,537.34</u>	<u>750.00</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,103,748.37	1,200,670.43	1,193,537.34	750.00
9 Total Fund Equity	<u>1,103,748.37</u>	<u>1,200,670.43</u>	<u>1,193,537.34</u>	<u>750.00</u>
10 Total Liabilities and Fund Equity	<u>1,103,748.37</u>	<u>1,200,670.43</u>	<u>1,193,537.34</u>	<u>750.00</u>
11				
12				
13 Licenses, Permits and Fees	972,366.28	1,038,665.61	908,691.62	-
14 Fines, Forfeits and Penalties	41,200.00	20,500.00	2,500.00	-
15 Use of Money and Property	27,793.82	17,752.83	9,747.03	-
16 Other Revenue	-	-	-	-
17 Total Revenue	<u>1,041,360.10</u>	<u>1,076,918.44</u>	<u>920,938.65</u>	<u>-</u>
18				
19 Personal Services and Benefits	960.57	451.48	1,262.41	-
20 Travel	-	9,789.44	10,751.16	-
21 Contractual Services	967,986.71	953,209.36	887,574.49	-
22 Supplies and Materials	22,923.27	10,747.10	12,078.68	-
23 Grants and Subsidies	7,500.00	4,800.00	16,405.00	-
24 Capital Outlay	-	999.00	-	-
25 Total Expenditures/Expenses	<u>999,370.55</u>	<u>979,996.38</u>	<u>928,071.74</u>	<u>-</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	(1,192,787.34)
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,192,787.34)</u>
30				
31 Net Change	41,989.55	96,922.06	(7,133.09)	(1,192,787.34)
32				
33 Beginning Fund Equity	1,061,701.57	1,103,748.37	1,200,670.43	1,193,537.34
34 Prior Period Adjustment	57.25	-	-	-
35 Ending Equity	<u>1,103,748.37</u>	<u>1,200,670.43</u>	<u>1,193,537.34</u>	<u>750.00</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 7/1/23. The Statewide One-Call Notification Board is now being reported by the Department of Public Safety, see page 251.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	103,817.65	142,602.26	125,813.90	160,807.90
2 Total Assets	103,817.65	142,602.26	125,813.90	160,807.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	703.31	-	-
8 Unreserved Fund Balance	103,817.65	141,898.95	125,813.90	160,807.90
9 Total Fund Equity	103,817.65	142,602.26	125,813.90	160,807.90
10 Total Liabilities and Fund Equity	103,817.65	142,602.26	125,813.90	160,807.90
11				
12				
13 Licenses, Permits and Fees	64,128.36	143,010.65	98,080.27	168,754.42
14 Fines, Forfeits and Penalties	2,076.00	-	-	-
15 Use of Money and Property	2,182.50	1,204.27	812.44	2,139.22
16 Other Revenue	-	-	-	-
17 Total Revenue	68,386.86	144,214.92	98,892.71	170,893.64
18				
19 Personal Services and Benefits	87,158.27	86,484.49	101,957.12	117,075.94
20 Travel	2,628.01	4,342.14	5,465.42	7,543.48
21 Contractual Services	5,503.96	5,474.18	6,239.64	6,856.41
22 Supplies and Materials	579.55	882.07	258.73	713.85
23 Capital Outlay	78.63	63.54	962.98	1,410.38
24 Interest Expense	2,137.20	1,291.89	797.18	2,233.16
25 Total Expenditures/Expenses	98,085.62	98,538.31	115,681.07	135,833.22
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(29,698.76)	45,676.61	(16,788.36)	35,060.42
32				
33 Beginning Fund Equity	120,331.18	103,817.65	142,602.26	125,813.90
34 Prior Period Adjustment	13,185.23	(6,892.00)	-	(66.42)
35 Ending Equity	103,817.65	142,602.26	125,813.90	160,807.90

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	2,857.23	(37,294.84)	(208,799.58)	(36,006.30)
2 Total Assets	2,857.23	(37,294.84)	(208,799.58)	(36,006.30)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	2,857.23	(37,294.84)	(208,799.58)	(36,006.30)
9 Total Fund Equity	2,857.23	(37,294.84)	(208,799.58)	(36,006.30)
10 Total Liabilities and Fund Equity	2,857.23	(37,294.84)	(208,799.58)	(36,006.30)
11				
12				
13 Licenses, Permits and Fees	224,678.33	228,034.65	593,236.30	963,859.79
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	224,678.33	228,034.65	593,236.30	963,859.79
17				
18 Personal Services and Benefits	137,631.34	204,042.25	421,508.69	370,804.93
19 Travel	-	2,923.15	2,988.76	1,000.19
20 Contractual Services	49,691.15	59,998.29	339,274.33	414,271.95
21 Supplies and Materials	17.77	595.91	685.64	2,021.88
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	1,138.75
24 Interest Expense	1,472.91	627.12	300.25	1,839.49
25 Total Expenditures/Expenses	188,813.17	268,186.72	764,757.67	791,077.19
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	35,865.16	(40,152.07)	(171,521.37)	172,782.60
32				
33 Beginning Fund Equity	(40,978.30)	2,857.23	(37,294.84)	(208,799.58)
34 Prior Period Adjustment	7,970.37	-	16.63	10.68
35 Ending Equity	2,857.23	(37,294.84)	(208,799.58)	(36,006.30)

**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 \$500,000 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 (twenty thousand dollars starting on July 1, 2024). 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 fee required pursuant to § 49-41B-12, unused moneys must 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	-	-	-	-
9 Total Fund Equity	-	-	-	-
10 Total Liabilities and Fund Equity	-	-	-	-
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	-	-	-	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	-	-	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	-	-	-	-
32				
33 Beginning Fund Equity	-	-	-	-
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	-	-	-	-

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	37,886.92	54,169.11	46,028.72	72,989.95
2 Total Assets	37,886.92	54,169.11	46,028.72	72,989.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	37,886.92	54,169.11	46,028.72	72,989.95
9 Total Fund Equity	37,886.92	54,169.11	46,028.72	72,989.95
10 Total Liabilities and Fund Equity	37,886.92	54,169.11	46,028.72	72,989.95
11				
12				
13 Licenses, Permits and Fees	78,750.00	90,400.00	71,100.00	89,600.00
14 Use of Money and Property	-	293.35	207.21	727.76
15 Sales and Services	-	-	-	-
16 Total Revenue	78,750.00	90,693.35	71,307.21	90,327.76
17				
18 Personal Services and Benefits	46,682.01	44,957.51	54,048.94	38,433.62
19 Travel	954.37	2,248.84	203.44	2,687.69
20 Contractual Services	10,442.18	14,131.67	12,014.14	18,712.83
21 Supplies and Materials	11,252.03	12,733.16	13,091.09	3,532.39
22 Capital Outlay	-	339.98	89.99	-
23 Total Expenditures/Expenses	69,330.59	74,411.16	79,447.60	63,366.53
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	9,419.41	16,282.19	(8,140.39)	26,961.23
30				
31 Beginning Fund Equity	28,467.51	37,886.92	54,169.11	46,028.72
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	37,886.92	54,169.11	46,028.72	72,989.95

**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 four hundred fifty dollars. An applicant for admission without examination shall pay a fee of six 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 state court administrator when authorized by the Secretary 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	557.51	1,004,628.63	1,002,791.32	824,100.64
2 Total Assets	557.51	1,004,628.63	1,002,791.32	824,100.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	1,000,000.00	-	-
8 Unreserved Fund Balance	557.51	4,628.63	1,002,791.32	824,100.64
9 Total Fund Equity	557.51	1,004,628.63	1,002,791.32	824,100.64
10 Total Liabilities and Fund Equity	557.51	1,004,628.63	1,002,791.32	824,100.64
11				
12				
13 Fines, Forfeits and Penalties	167,568.55	180,995.35	162,013.51	178,927.38
14 Use of Money and Property	-	1,348.53	823.02	21,031.89
15 Total Revenue	167,568.55	182,343.88	162,836.53	199,959.27
16				
17 Personal Services and Benefits	-	65.66	64.59	-
18 Travel	64.59	402.10	549.48	834.71
19 Contractual Services	98.97	2,805.00	2,046.55	4,080.24
20 Supplies and Materials	2,557.00	-	741.22	-
21 Grants and Subsidies	173,000.00	175,000.00	161,272.00	373,735.00
22 Total Expenditures/Expenses	175,720.56	178,272.76	164,673.84	378,649.95
23				
24 Transfers In	-	1,000,000.00	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	1,000,000.00	-	-
27				
28 Net Change	(8,152.01)	1,004,071.12	(1,837.31)	(178,690.68)
29				
30 Beginning Fund Equity	8,709.52	557.51	1,004,628.63	1,002,791.32
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	557.51	1,004,628.63	1,002,791.32	824,100.64

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	4,865,246.89	5,703,993.25	5,432,416.50	4,977,215.95
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>4,865,246.89</u>	<u>5,703,993.25</u>	<u>5,432,416.50</u>	<u>4,977,215.95</u>
4				
5 Accounts Payable	-	308.00	-	-
6 Total Liabilities	<u>-</u>	<u>308.00</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	348,681.06	717,794.50	441,199.21	642,447.56
9 Unreserved Fund Balance	4,516,565.83	4,985,890.75	4,991,217.29	4,334,768.39
10 Total Fund Equity	<u>4,865,246.89</u>	<u>5,703,685.25</u>	<u>5,432,416.50</u>	<u>4,977,215.95</u>
11 Total Liabilities and Fund Equity	<u>4,865,246.89</u>	<u>5,703,993.25</u>	<u>5,432,416.50</u>	<u>4,977,215.95</u>
12				
13				
14 Licenses, Permits and Fees	4,117,180.00	5,046,728.36	5,328,091.80	5,268,667.22
15 Fines, Forfeits and Penalties	2,989,664.76	3,125,718.53	2,875,929.80	3,187,651.52
16 Use of Money and Property	134,469.30	76,887.29	44,473.40	122,449.06
17 Sales and Service	15,899.30	17,013.10	18,472.10	19,943.00
18 Other Revenue	16,299.81	18,161.00	19,630.66	18,871.34
19 Total Revenue	<u>7,273,513.17</u>	<u>8,284,508.28</u>	<u>8,286,597.76</u>	<u>8,617,582.14</u>
20				
21 Personal Services and Benefits	2,801,055.26	2,842,418.52	2,896,475.05	3,319,856.45
22 Travel	34,486.28	55,817.70	64,533.05	92,827.29
23 Contractual Services	3,591,349.55	3,612,071.02	4,184,504.19	4,781,735.54
24 Supplies and Materials	23,609.43	53,579.41	84,257.91	36,259.68
25 Grants and Subsidies	89,921.31	96,300.28	103,878.14	85,553.47
26 Capital Outlay	642,023.78	798,018.89	1,230,800.24	762,452.89
27 Total Expenditures/Expenses	<u>7,182,445.61</u>	<u>7,458,205.82</u>	<u>8,564,448.58</u>	<u>9,078,685.32</u>
28				
29 Transfers In	11,975.32	12,135.90	6,582.07	5,930.55
30 Transfers Out	-	-	-	(27.92)
31 Net Transfers In (Out)	<u>11,975.32</u>	<u>12,135.90</u>	<u>6,582.07</u>	<u>5,902.63</u>
32				
33 Net Change	103,042.88	838,438.36	(271,268.75)	(455,200.55)
34				
35 Beginning Fund Equity	4,762,204.01	4,865,246.89	5,703,685.25	5,432,416.50
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	<u>4,865,246.89</u>	<u>5,703,685.25</u>	<u>5,432,416.50</u>	<u>4,977,215.95</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.

**Unified Judicial System**  
**State Accounting System - Other Fund Balances**  
**Company 3012 - Court Security Fund**

	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	5,000,000.00	4,877,757.70	4,564,733.89
2 Total Assets	<u>5,000,000.00</u>	<u>4,877,757.70</u>	<u>4,564,733.89</u>
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	5,000,000.00	4,877,757.70	4,564,733.89
9 Total Fund Equity	<u>5,000,000.00</u>	<u>4,877,757.70</u>	<u>4,564,733.89</u>
10 Total Liabilities and Fund Equity	<u>5,000,000.00</u>	<u>4,877,757.70</u>	<u>4,564,733.89</u>
11			
12			
13 Licenses, Permits and Fees	-	-	-
14 Fines, Forfeits and Penalties	-	-	-
15 Use of Money and Property	-	348.99	97,197.91
16 Sales and Service	-	-	-
17 Other Revenue	-	-	-
18 Total Operating Revenue	<u>-</u>	<u>348.99</u>	<u>97,197.91</u>
19			
20 Personal Services and Benefits	-	-	-
21 Travel	-	-	-
22 Contractual Services	-	-	-
23 Supplies and Materials	-	-	-
24 Grants and Subsidies	-	122,591.29	410,221.72
25 Capital Outlay	-	-	-
26 Total Operating Expenditures/Expenses	<u>-</u>	<u>122,591.29</u>	<u>410,221.72</u>
27			
28 Transfers In	5,000,000.00	-	-
29 Transfers Out	-	-	-
30 Net Transfers In (Out)	<u>5,000,000.00</u>	<u>-</u>	<u>-</u>
31			
32 Net Change	5,000,000.00	(122,242.30)	(313,023.81)
33			
34 Beginning Fund Equity	-	5,000,000.00	4,877,757.70
35 Prior Period Adjustment	-	-	-
36 Ending Equity	<u>5,000,000.00</u>	<u>4,877,757.70</u>	<u>4,564,733.89</u>
37			

**Company:** 3012

**Company Name:** Unified Judicial System - Other

**Fund Name:** Court Security Fund

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund used to provide grants to counties for security projects in county court houses. Source: A \$5,000,000 general fund transfer authorized by SB60 of the 2022 session.

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

**Unified Judicial System**  
**State Accounting System - Other Fund Balances**  
**Company 3028 - Equal Access to Our Courts Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	257,411.00	225,321.74	132,462.09	39,714.91
2 Total Assets	257,411.00	225,321.74	132,462.09	39,714.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	257,411.00	225,321.74	132,462.09	39,714.91
9 Total Fund Equity	257,411.00	225,321.74	132,462.09	39,714.91
10 Total Liabilities and Fund Equity	257,411.00	225,321.74	132,462.09	39,714.91
11				
12				
13 Licenses, Permits and Fees	105,632.50	101,050.00	95,088.71	103,190.00
14 Use of Money and Property	887.35	860.74	1,809.67	4,062.82
15 Other Revenue	-	-	10,241.97	-
16 Total Revenue	106,519.85	101,910.74	107,140.35	107,252.82
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	187,020.00	134,000.00	200,000.00	200,000.00
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	187,020.00	134,000.00	200,000.00	200,000.00
25				
26 Transfers In	250,000.00	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	250,000.00	-	-	-
29				
30 Net Change	169,499.85	(32,089.26)	(92,859.65)	(92,747.18)
31				
32 Beginning Fund Equity	87,911.15	257,411.00	225,321.74	132,462.09
33 Ending Equity	257,411.00	225,321.74	132,462.09	39,714.91

**Company:** 3028

**Company Name:** UJS - Other Funds

**Fund Name:** Equal Access to Our Courts Fund

**Fund Type:** Special Revenue

**Purpose:** SDCL16-2-59 created the Equal Access to Our Courts Fund. Source: The clerk of courts shall collect all amounts due under § 16-2-58 through 16-2-58.2 and transmit such amounts monthly to the state treasurer. Use: The Commission on Equal Access to Our Courts shall provide grants to nonprofit entities that are funded, or nonprofit entities contracting with nonprofit entities that are funded, by the Legal Services Corporation and deliver legal services to persons meeting income eligibility guidelines.

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



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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	-	-	-	-
9 Total Fund Equity	-	-	-	-
10 Total Liabilities and Fund Equity	-	-	-	-
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	355,943.57	339,344.00	369,749.00	429,892.00
15 Total Revenue	355,943.57	339,344.00	369,749.00	429,892.00
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	355,943.57	339,344.00	369,749.00	429,892.00
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	355,943.57	339,344.00	369,749.00	429,892.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	-	-	-	-
30				
31 Beginning Fund Equity	-	-	-	-
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	-	-	-	-

**Company:** 3039

**Company Name:** Reimb. For Referee Services

**Fund Name:** Reimbursement for Referee Services

**Fund Type:** Special Revenue

**Purpose:** Administratively created fund to account for monies received by the Unified Judicial System from the Dept. of Social Services for court appointed referees for child support cases under SDCL 25-7A-6. Payment of legal consultant fees for referees.

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

**Unified Judicial System**  
**State Accounting System - Other Fund Balances**  
**Company 8303 - Drug Screening**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</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	29.57	-	-	-
14 Sales and Services	5,353.34	10,559.41	8,116.50	11,364.18
15 Other Revenue	-	-	-	-
16 Total Revenue	5,382.91	10,559.41	8,116.50	11,364.18
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	5,785.00	10,547.71	8,100.29	11,318.49
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Interest Expense	-	11.70	16.21	45.69
25 Total Expenditures/Expenses	5,785.00	10,559.41	8,116.50	11,364.18
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(402.09)	-	-	-
32				
33 Beginning Fund Equity	402.09	-	-	-
34 Ending Equity	-	-	-	-

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	306,893.47	276,381.72	171,725.56	12,927.17
2 Total Assets	306,893.47	276,381.72	171,725.56	12,927.17
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	306,893.47	276,381.72	171,725.56	12,927.17
9 Total Fund Equity	306,893.47	276,381.72	171,725.56	12,927.17
10 Total Liabilities and Fund Equity	306,893.47	276,381.72	171,725.56	12,927.17
11				
12				
13 Use of Money and Property	2,019.32	4,634.15	2,585.56	5,158.67
14 Administering Programs	-	50,000.00	-	-
15 Other Revenue	-	-	-	1,333.40
16 Total Revenue	2,019.32	54,634.15	2,585.56	6,492.07
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	3,846.16	3,286.80	74,750.97	25,830.50
20 Contractual Services	126,979.14	74,314.94	28,955.00	138,904.70
21 Supplies and Materials	12,281.07	7,544.16	3,535.75	583.18
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
23 Interest Expense	-	-	-	-
24 Total Expenditures/Expenses	143,106.37	85,145.90	107,241.72	165,318.38
25				
26 Transfers In	-	-	-	27.92
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	27.92
29				
30 Net Change	(141,087.05)	(30,511.75)	(104,656.16)	(158,798.39)
31				
32 Beginning Fund Equity	447,980.52	306,893.47	276,381.72	171,725.56
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	306,893.47	276,381.72	171,725.56	12,927.17

**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 9047 - Legislative Priority Pilot Program Contingency Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85
2 Total Assets	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85
9 Total Fund Equity	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85
10 Total Liabilities and Fund Equity	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Revenue	-	-	-	-
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Expenditures/Expenses	-	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	-	-	-	-
28				
29 Beginning Fund Equity	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85
30 Ending Equity	1,545,457.85	1,545,457.85	1,545,457.85	1,545,457.85

**Company:** 9047

**Company Name:** Legislative Contingency Fund

**Fund Name:** Legislative Priority Pilot Program Contingency Fund

**Fund Type:** Reported in ACFR 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	12,583,051.11	11,322,477.18	14,199,039.14	13,317,105.75
2 Total Assets	12,583,051.11	11,322,477.18	14,199,039.14	13,317,105.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,180.00	150,910.50	155,585.09	350.66
8 Unreserved Fund Balance	12,581,871.11	11,171,566.68	14,043,454.05	13,316,755.09
9 Total Fund Equity	12,583,051.11	11,322,477.18	14,199,039.14	13,317,105.75
10 Total Liabilities and Fund Equity	12,583,051.11	11,322,477.18	14,199,039.14	13,317,105.75
11				
12				
13 Fines, Forfeits and Penalties	4,792,628.47	363,777.07	4,946,871.57	1,044,758.61
14 Use of Money and Property	221,946.49	162,681.18	102,905.65	282,000.62
15 Sales and Services	1,336,588.80	1,375,920.48	1,364,229.66	1,477,420.03
16 Administering Programs	905,750.24	1,024,871.74	611,054.14	821,667.33
17 Other Revenue	5,170.00	20,000.00	13,068.80	30,399.99
18 Total Revenue	7,262,084.00	2,947,250.47	7,038,129.82	3,656,246.58
19				
20 Personal Services and Benefits	2,828,209.07	2,743,021.14	2,663,626.16	2,784,484.16
21 Travel	85,238.07	109,520.59	114,998.96	106,127.05
22 Contractual Services	968,119.26	1,162,561.25	1,068,671.32	1,311,087.91
23 Supplies and Materials	133,265.54	119,311.34	168,011.91	108,216.45
24 Grants and Subsidies	115,155.48	26,347.15	25,510.19	30,753.55
25 Capital Outlay	668,104.44	44,178.48	121,779.22	197,510.85
26 Other Expense	-	-	-	-
27 Interest Expense	-	-	-	-
28 Total Expenditures/Expenses	4,798,091.86	4,204,939.95	4,162,597.76	4,538,179.97
29				
30 Transfers In	-	151.29	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	151.29	-	-
33				
34 Net Change	2,463,992.14	(1,257,538.19)	2,875,532.06	(881,933.39)
35				
36 Beginning Fund Equity	10,107,101.72	12,583,051.11	11,322,477.18	14,199,039.14
37 Prior Period Adjustment	11,957.25	(3,035.74)	1,029.90	-
38 Ending Equity	12,583,051.11	11,322,477.18	14,199,039.14	13,317,105.75

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	535,133.21	576,011.20	614,253.19	624,834.31
2 Total Assets	535,133.21	576,011.20	614,253.19	624,834.31
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	535,133.21	576,011.20	614,253.19	624,834.31
9 Total Fund Equity	535,133.21	576,011.20	614,253.19	624,834.31
10 Total Liabilities and Fund Equity	535,133.21	576,011.20	614,253.19	624,834.31
11				
12				
13 Licenses, Permits and Fees	-	-	120.00	-
14 Fines, Forfeits and Penalties	1,078,158.39	1,145,447.00	1,077,802.77	1,156,879.69
15 Use of Money and Property	15,077.37	9,408.71	5,276.55	13,259.41
16 Sales and Services	-	-	-	-
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	-	150.00
19 Total Revenue	1,093,235.76	1,154,855.71	1,083,199.32	1,170,289.10
20				
21 Personal Services and Benefits	84,365.43	85,087.80	90,627.08	98,137.15
22 Travel	10,433.89	14,130.14	10,037.99	11,043.70
23 Contractual Services	904,127.90	1,014,369.85	838,876.79	884,093.14
24 Supplies and Materials	864.34	389.93	1,623.47	15,251.99
25 Grants and Subsidies	100,000.00	-	100,000.00	149,000.00
26 Capital Outlay	-	-	1,668.00	1,634.00
27 Other Expense	742.00	-	2,124.00	548.00
28 Total Expenditures/Expenses	1,100,533.56	1,113,977.72	1,044,957.33	1,159,707.98
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	(7,297.80)	40,877.99	38,241.99	10,581.12
35				
36 Beginning Fund Equity	542,431.01	535,133.21	576,011.20	614,253.19
37 Ending Equity	535,133.21	576,011.20	614,253.19	624,834.31

**Company:** 3000

**Company Name:** Attorney General-Other

**Fund Name:** 24/7 Sobriety Fund

**Fund Type:** Special Revenue

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	30,875.45	65,442.77	101,174.15	218,219.44
2 Total Assets	30,875.45	65,442.77	101,174.15	218,219.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	30,875.45	65,442.77	101,174.15	218,219.44
9 Total Fund Equity	30,875.45	65,442.77	101,174.15	218,219.44
10 Total Liabilities and Fund Equity	30,875.45	65,442.77	101,174.15	218,219.44
11				
12				
13 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	194.99	189.88	716.44
15 Sales and Services	-	-	-	-
16 Administering Programs	763,900.00	581,348.81	-	616,676.72
17 Other Revenue	1,579.77	107,179.69	743,138.20	88.20
18 Total Revenue	765,479.77	688,723.49	743,328.08	617,481.36
19				
20 Personal Services and Benefits	41,054.62	257,577.64	104,080.59	67,003.81
21 Travel	17,874.27	50,720.74	8,092.73	30,585.18
22 Contractual Services	217,158.02	286,008.25	382,523.23	153,391.67
23 Supplies and Materials	11,691.00	20,338.93	24,496.29	19,497.43
24 Grants and Subsidies	526,339.45	36,408.32	185,964.14	192,083.00
25 Capital Outlay	-	-	-	37,874.98
26 Total Expenditures/Expenses	814,117.36	651,053.88	705,156.98	500,436.07
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	(3,102.29)	(2,439.72)	-
30 Net Transfers In (Out)	-	(3,102.29)	(2,439.72)	-
31				
32 Net Change	(48,637.59)	34,567.32	35,731.38	117,045.29
33				
34 Beginning Fund Equity	79,513.04	30,875.45	65,442.77	101,174.15
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	30,875.45	65,442.77	101,174.15	218,219.44

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	-	-	-	-
2 Cash in Local Bank Accounts	228,340.12	228,340.12	228,340.12	228,340.12
3 Total Assets	228,340.12	228,340.12	228,340.12	228,340.12
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	228,340.12	228,340.12	228,340.12	228,340.12
10 Total Fund Equity	228,340.12	228,340.12	228,340.12	228,340.12
11 Total Liabilities and Fund Equity	228,340.12	228,340.12	228,340.12	228,340.12
12				
13				
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	-	-	-	-
16 Sales and Services	-	-	-	-
17 Other Revenue	-	-	-	-
18 Total Revenue	-	-	-	-
19				
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	-	-	-
23 Total Expenditures/Expenses	-	-	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	-	-	-	-
30				
31 Beginning Fund Equity	228,340.12	228,340.12	228,340.12	228,340.12
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	228,340.12	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. 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 that this is being made any more.

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

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(431,789.61)	(223,967.20)	(215,403.77)	(125,909.55)
2 Total Assets	<u>(431,789.61)</u>	<u>(223,967.20)</u>	<u>(215,403.77)</u>	<u>(125,909.55)</u>
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(431,789.61)	(223,967.20)	(215,403.77)	(125,909.55)
9 Total Fund Equity	<u>(431,789.61)</u>	<u>(223,967.20)</u>	<u>(215,403.77)</u>	<u>(125,909.55)</u>
10 Total Liabilities and Fund Equity	<u>(431,789.61)</u>	<u>(223,967.20)</u>	<u>(215,403.77)</u>	<u>(125,909.55)</u>
11				
12				
13 Fines, Forfeits and Penalties	685,241.71	387,077.31	215,522.07	228,786.12
14 Use of Money and Property	-	-	-	-
15 Other Revenue	280.00	-	-	-
16 Total Revenue	<u>685,521.71</u>	<u>387,077.31</u>	<u>215,522.07</u>	<u>228,786.12</u>
17				
18 Personal Services and Benefits	114,814.66	133,958.89	154,000.39	75,964.84
19 Travel	5,455.52	6,035.03	7,673.46	7,760.66
20 Contractual Services	45,705.21	33,190.32	40,176.74	51,915.67
21 Supplies and Materials	2,758.61	6,070.66	5,108.05	3,650.73
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	<u>168,734.00</u>	<u>179,254.90</u>	<u>206,958.64</u>	<u>139,291.90</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	516,787.71	207,822.41	8,563.43	89,494.22
31				
32 Beginning Fund Equity	(948,577.32)	(431,789.61)	(223,967.20)	(215,403.77)
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	<u>(431,789.61)</u>	<u>(223,967.20)</u>	<u>(215,403.77)</u>	<u>(125,909.55)</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: \$2.50 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:**

2020 Senate Bill 26 changed the liquidated cost established by SDCL 23-3 effective for FY2021 only to \$11. After FY2021 this fund will receive \$2.50 rather than the \$1.00 of the liquidated costs.

**Attorney General's Office**  
**State Accounting System - Other Fund Balances**  
**Company 3010 - Law Enforcement Officers Training Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	(499,568.59)	(263,307.52)	375,372.00	697,158.19
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>(499,568.59)</u>	<u>(263,307.52)</u>	<u>375,372.00</u>	<u>697,158.19</u>
4				
5 Accounts Payable	-	462.00	-	-
6 Total Liabilities	<u>-</u>	<u>462.00</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	19,000.00	218,050.00	12,900.00	99.88
9 Unreserved Fund Balance	(518,568.59)	(481,819.52)	362,472.00	697,058.31
10 Total Fund Equity	<u>(499,568.59)</u>	<u>(263,769.52)</u>	<u>375,372.00</u>	<u>697,158.19</u>
11 Total Liabilities and Fund Equity	<u>(499,568.59)</u>	<u>(263,307.52)</u>	<u>375,372.00</u>	<u>697,158.19</u>
12				
13 Licenses, Permits and Fees	1,314,950.00	1,664,034.50	1,724,643.15	1,706,244.00
14 Fines, Forfeits and Penalties	2,511,502.75	3,157,046.12	2,952,757.01	3,275,742.28
15 Use of Money and Property	-	-	-	-
16 Sales and Services	7,125.00	6,400.00	16,000.00	9,600.00
17 Other Revenue	1,295.00	178.48	8,250.00	2,585.00
18 Total Revenue	<u>3,834,872.75</u>	<u>4,827,659.10</u>	<u>4,701,650.16</u>	<u>4,994,171.28</u>
19				
20 Personal Services and Benefits	2,148,450.02	1,811,895.47	1,135,973.24	2,040,144.30
21 Travel	211,579.08	378,580.23	320,504.53	351,468.46
22 Contractual Services	1,606,545.37	1,902,854.74	1,917,778.35	1,594,270.70
23 Supplies and Materials	549,249.01	425,988.29	606,199.89	594,542.23
24 Grants and Subsidies	-	53,159.00	-	47,982.00
25 Capital Outlay	199,596.89	18,053.05	82,052.63	43,977.40
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	<u>4,715,420.37</u>	<u>4,590,530.78</u>	<u>4,062,508.64</u>	<u>4,672,385.09</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	(12,684.85)	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>(12,684.85)</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	(880,547.62)	224,443.47	639,141.52	321,786.19
34				
35 Beginning Fund Equity	380,979.03	(499,568.59)	(263,769.52)	375,372.00
36 Prior Period Adjustment	-	11,355.60	-	-
37 Ending Equity	<u>(499,568.59)</u>	<u>(263,769.52)</u>	<u>375,372.00</u>	<u>697,158.19</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-seven dollars of the fifty dollar fee into the LEOTF. 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:**

2020 Senate Bill 26 changed the liquidated cost established by SDCL 23-3 effective for FY2021. After FY2021 this fund will receive \$37.00 rather than the \$30.00 of the liquidated costs.

## Attorney General's Office

### State Accounting System - Other Fund Balances

#### Company 6503 - Insurance Fraud Prevention Unit Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	280,336.26	28,429.01	272,618.43	370,644.75
2 Total Assets	280,336.26	28,429.01	272,618.43	370,644.75
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	280,336.26	28,429.01	272,618.43	370,644.75
9 Total Fund Equity	280,336.26	28,429.01	272,618.43	370,644.75
10 Total Liabilities and Fund Equity	280,336.26	28,429.01	272,618.43	370,644.75
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	6,192.19	3,181.75	1,346.44	-
16 Other Revenue	339,500.00	250.00	343,250.00	333,660.23
17 Total Revenue	345,692.19	3,431.75	344,596.44	333,660.23
18				
19 Personal Services and Benefits	243,403.52	233,016.02	88,936.53	208,779.95
20 Travel	5,538.63	8,982.51	841.89	13,801.83
21 Contractual Services	14,500.18	13,169.41	10,021.12	12,892.39
22 Supplies and Materials	448.66	171.06	607.48	159.74
23 Capital Outlay	2,623.35	-	-	-
24 Total Expenditures/Expenses	266,514.34	255,339.00	100,407.02	235,633.91
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	79,177.85	(251,907.25)	244,189.42	98,026.32
31				
32 Beginning Fund Equity	201,158.41	280,336.26	28,429.01	272,618.43
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	280,336.26	28,429.01	272,618.43	370,644.75

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	632,727.51	426,288.61	224,205.55	214,235.07
2 Total Assets	632,727.51	426,288.61	224,205.55	214,235.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	632,727.51	426,288.61	224,205.55	214,235.07
9 Total Fund Equity	632,727.51	426,288.61	224,205.55	214,235.07
10 Total Liabilities and Fund Equity	632,727.51	426,288.61	224,205.55	214,235.07
11				
12				
13 Fines, Forfeits and Penalties	-	-	390.09	-
14 Use of Money and Property	20,710.74	12,342.44	5,678.60	9,328.52
15 Other Revenue	-	-	-	-
16 Total Revenue	20,710.74	12,342.44	6,068.69	9,328.52
17				
18 Personal Services and Benefits	129,669.53	114,240.98	127,157.69	-
19 Travel	48.00	1,117.66	2,368.80	-
20 Contractual Services	24,946.50	101,083.70	55,263.80	-
21 Supplies and Materials	-	2,339.00	23,361.46	19,299.00
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	154,664.03	218,781.34	208,151.75	19,299.00
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(133,953.29)	(206,438.90)	(202,083.06)	(9,970.48)
31				
32 Beginning Fund Equity	766,680.80	632,727.51	426,288.61	224,205.55
33 Ending Equity	632,727.51	426,288.61	224,205.55	214,235.07

**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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	231,286.30	271,316.39	300,000.00	287,787.86
2 Total Assets	231,286.30	271,316.39	300,000.00	287,787.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	231,286.30	271,316.39	300,000.00	287,787.86
8 Total Fund Equity	231,286.30	271,316.39	300,000.00	287,787.86
9 Total Liabilities and Fund Equity	231,286.30	271,316.39	300,000.00	287,787.86
10				
11				
12 Licenses, Permits and Fees	322,400.89	259,139.64	305,753.27	319,648.14
13 Use of Money and Property	1,704.18	1,069.80	1,093.13	4,725.60
14 Administering Programs	-	-	-	-
15 Other Revenue	-	-	-	156.60
16 Total Revenue	324,105.07	260,209.44	306,846.40	324,530.34
17				
18 Personal Services and Benefits	46,684.44	49,553.45	53,966.00	57,904.53
19 Travel	-	-	-	399.46
20 Contractual Services	111,615.36	93,527.84	108,126.75	172,687.89
21 Supplies and Materials	119,426.15	77,098.06	119,697.06	105,750.60
22 Other Expense	-	-	-	-
23 Total Expenditures/Expenses	277,725.95	220,179.35	281,789.81	336,742.48
24				
25 Transfers In	-	-	58,353.97	-
26 Transfers Out	-	-	(54,726.95)	-
27 Net Transfers In (Out)	-	-	3,627.02	-
28				
29 Net Change	46,379.12	40,030.09	28,683.61	(12,212.14)
30				
31 Beginning Fund Equity	184,907.18	231,286.30	271,316.39	300,000.00
32 Ending Equity	231,286.30	271,316.39	300,000.00	287,787.86

**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 (\$31.25) 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	768,066.45	859,451.35	963,872.35	1,076,574.66
2 Total Assets	768,066.45	859,451.35	963,872.35	1,076,574.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	768,066.45	859,451.35	963,872.35	1,076,574.66
8 Total Fund Equity	768,066.45	859,451.35	963,872.35	1,076,574.66
9 Total Liabilities and Fund Equity	768,066.45	859,451.35	963,872.35	1,076,574.66
10				
11				
12 Use of Money and Property	92,012.75	91,384.90	104,421.00	112,702.31
13 Total Revenue	92,012.75	91,384.90	104,421.00	112,702.31
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	-	-	-	-
19 Total Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	92,012.75	91,384.90	104,421.00	112,702.31
26				
27 Beginning Fund Equity	676,053.70	768,066.45	859,451.35	963,872.35
28 Ending Equity	768,066.45	859,451.35	963,872.35	1,076,574.66

**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**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	256,002.48	259,765.12	312,281.09	307,736.76
2 Total Assets	256,002.48	259,765.12	312,281.09	307,736.76
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	234,879.75	234,879.75	278,970.94	261,949.46
6 Total Liabilities	234,879.75	234,879.75	278,970.94	261,949.46
7				
8 Unreserved Fund Balance	21,122.73	24,885.37	33,310.15	45,787.30
9 Total Fund Equity	21,122.73	24,885.37	33,310.15	45,787.30
10 Total Liabilities and Fund Equity	256,002.48	259,765.12	312,281.09	307,736.76
11				
12				
13 Use of Money and Property	3,050.25	3,762.64	8,424.78	12,477.15
14 Total Revenue	3,050.25	3,762.64	8,424.78	12,477.15
15				
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Total Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	-	-	-	-
25				
26 Net Change	3,050.25	3,762.64	8,424.78	12,477.15
27				
28 Beginning Fund Equity	18,072.48	21,122.73	24,885.37	33,310.15
29 Ending Equity	21,122.73	24,885.37	33,310.15	45,787.30

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	4,203,627.57	4,426,991.18	4,804,677.14	4,932,287.72
2 Total Assets	4,203,627.57	4,426,991.18	4,804,677.14	4,932,287.72
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	4,203,627.57	4,426,991.18	4,804,677.14	4,932,287.72
9 Total Fund Equity	4,203,627.57	4,426,991.18	4,804,677.14	4,932,287.72
10 Total Liabilities and Fund Equity	4,203,627.57	4,426,991.18	4,804,677.14	4,932,287.72
11				
12				
13 Use of Money and Property	30,441.88	223,363.61	377,685.96	127,610.58
14 Other Revenue	-	-	-	-
15 Total Revenue	30,441.88	223,363.61	377,685.96	127,610.58
16				
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Total Expenditures/Expenses	-	-	-	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	30,441.88	223,363.61	377,685.96	127,610.58
28				
29 Beginning Fund Equity	4,173,185.69	4,203,627.57	4,426,991.18	4,804,677.14
30 Ending Equity	4,203,627.57	4,426,991.18	4,804,677.14	4,932,287.72

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	35,811,406.42	39,599,449.70	43,066,078.20	44,412,106.93
2 Loans and Notes Receivable	629,672.41	541,762.48	449,525.55	352,992.29
3 Deferred Charges and Other Assets	1,989,000.00	1,989,000.00	-	-
4 Total Assets	<u>38,430,078.83</u>	<u>42,130,212.18</u>	<u>43,515,603.75</u>	<u>44,765,099.22</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Unreserved Fund Balance	38,430,078.83	42,130,212.18	43,515,603.75	44,765,099.22
10 Total Fund Equity	<u>38,430,078.83</u>	<u>42,130,212.18</u>	<u>43,515,603.75</u>	<u>44,765,099.22</u>
11 Total Liabilities and Fund Equity	<u>38,430,078.83</u>	<u>42,130,212.18</u>	<u>43,515,603.75</u>	<u>44,765,099.22</u>
12				
13				
14 Use of Money and Property	351,421.70	2,068,356.35	3,374,391.57	1,249,495.47
15 Other Revenue	-	1,631,777.00	-	-
16 Total Revenue	<u>351,421.70</u>	<u>3,700,133.35</u>	<u>3,374,391.57</u>	<u>1,249,495.47</u>
17				
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Total 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	351,421.70	3,700,133.35	3,374,391.57	1,249,495.47
29				
30 Beginning Fund Equity	38,078,657.13	38,430,078.83	42,130,212.18	43,515,603.75
31 Prior Period Adjustment	-	-	(1,989,000.00)	-
32 Ending Equity	<u>38,430,078.83</u>	<u>42,130,212.18</u>	<u>43,515,603.75</u>	<u>44,765,099.22</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 Services for the Deaf and the South Dakota  
School for the Blind and Visually Impaired Support Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	1,821,747.29	1,918,542.14	2,082,221.82	2,137,524.91
2 Total Assets	1,821,747.29	1,918,542.14	2,082,221.82	2,137,524.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,821,747.29	1,918,542.14	2,082,221.82	2,137,524.91
8 Total Fund Equity	1,821,747.29	1,918,542.14	2,082,221.82	2,137,524.91
9 Total Liabilities and Fund Equity	1,821,747.29	1,918,542.14	2,082,221.82	2,137,524.91
10				
11				
12 Use of Money and Property	13,293.24	96,794.85	163,679.68	55,303.09
13 Total Revenue	13,293.24	96,794.85	163,679.68	55,303.09
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	-	-	-	-
19 Total Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	13,293.24	96,794.85	163,679.68	55,303.09
26				
27 Beginning Fund Equity	1,808,454.05	1,821,747.29	1,918,542.14	2,082,221.82
28 Ending Equity	1,821,747.29	1,918,542.14	2,082,221.82	2,137,524.91

**Company:** 5018

**Company Name:** SPL Permanent Fund

**Fund Name:** South Dakota Services for the Deaf and the South Dakota School for the Blind  
and Visually Impaired Support Fund

**Fund Type:** Permanent Fund

**Purpose:** SDCL 13-49-14.12 created the South Dakota Services for the Deaf and the South Dakota School for the Blind and Visually Impaired support fund. The source is any moneys held for the Presidents' Perpetuity Fund that are not needed to cover liabilities. All moneys so deposited are part of the School and Public Lands Endowment, whose principal must be held inviolate, and the earnings must be made available to the Board to support routine maintenance and repair at the South Dakota School for Blind and Visually Impaired; and support locations utilized by the South Dakota Services for the Deaf.

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

**School and Public Lands**  
**State Accounting System - Other Fund Balances**  
**Company 8010 - SPL Agency Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash and Cash Equivalents	-	-	-	-
2 Investments	102,922,182.44	106,546,311.61	95,090,981.48	94,623,152.02
3 Due from Other Funds	-	-	-	-
4 Total Assets	<u>102,922,182.44</u>	<u>106,546,311.61</u>	<u>95,090,981.48</u>	<u>94,623,152.02</u>
5				
6 Due to Other Funds	102,922,182.44	106,546,311.61	95,090,981.48	94,623,152.02
7 Due to Primary Government	-	-	-	-
8 Total Liabilities	<u>102,922,182.44</u>	<u>106,546,311.61</u>	<u>95,090,981.48</u>	<u>94,623,152.02</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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	174,874,955.25	184,823,256.89	201,488,492.40	215,465,450.85
2 Loans and Notes Receivable	-	-	-	-
3 Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4 Total Assets	<u>175,325,730.25</u>	<u>185,274,031.89</u>	<u>201,939,267.40</u>	<u>215,916,225.85</u>
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Unreserved Fund Balance	175,325,730.25	185,274,031.89	201,939,267.40	215,916,225.85
10 Total Fund Equity	<u>175,325,730.25</u>	<u>185,274,031.89</u>	<u>201,939,267.40</u>	<u>215,916,225.85</u>
11 Total Liabilities and Fund Equity	<u>175,325,730.25</u>	<u>185,274,031.89</u>	<u>201,939,267.40</u>	<u>215,916,225.85</u>
12				
13				
14 Use of Money and Property	1,670,148.49	9,948,301.64	16,665,235.51	6,049,936.97
15 Other Revenue	2,685.13	-	-	7,927,021.48
16 Total Revenue	<u>1,672,833.62</u>	<u>9,948,301.64</u>	<u>16,665,235.51</u>	<u>13,976,958.45</u>
17				
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Total 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	1,672,833.62	9,948,301.64	16,665,235.51	13,976,958.45
29				
30 Beginning Fund Equity	173,652,896.63	175,325,730.25	185,274,031.89	201,939,267.40
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	<u>175,325,730.25</u>	<u>185,274,031.89</u>	<u>201,939,267.40</u>	<u>215,916,225.85</u>

**Company:** 8610

**Company Name:** SPL Common School Funds

**Fund Name:** Permanent Fund

**Fund Type:** Private Purpose Trust Fund

**Purpose:** Created in the constitution by Article VIII, section 2. This portion is held in perpetuity and earnings are distributed to school districts per Article VIII, section 3.

SDCL 5-10-1 The income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. However, the income from any commercial lease made by the commissioner of school and public lands pursuant to SL 2017, ch 51, §§ 1 to 3, inclusive, as amended by SL 2018, ch 111, §§ 1 to 3, inclusive, shall be continuously appropriated to the endowed institution for use in maintaining the property and supporting the operations of the endowed institution. 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Investments	9,747,661.74	9,784,306.88	12,625,702.47	15,415,371.61
2 Total Assets	9,747,661.74	9,784,306.88	12,625,702.47	15,415,371.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	9,747,661.74	9,784,306.88	12,625,702.47	15,415,371.61
8 Total Fund Equity	9,747,661.74	9,784,306.88	12,625,702.47	15,415,371.61
9 Total Liabilities and Fund Equity	9,747,661.74	9,784,306.88	12,625,702.47	15,415,371.61
10				
11				
12 Use of Money and Property	9,809,679.33	9,876,344.10	12,826,322.33	15,599,538.34
13 Total Revenue	9,809,679.33	9,876,344.10	12,826,322.33	15,599,538.34
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	12,823,387.89	9,839,698.96	9,984,926.74	12,809,869.20
19 Total Expenditures/Expenses	12,823,387.89	9,839,698.96	9,984,926.74	12,809,869.20
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	(3,013,708.56)	36,645.14	2,841,395.59	2,789,669.14
26				
27 Beginning Fund Equity	12,761,370.30	9,747,661.74	9,784,306.88	12,625,702.47
28 Ending Equity	9,747,661.74	9,784,306.88	12,625,702.47	15,415,371.61

**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. However, the income from any commercial lease made by the commissioner of school and public lands pursuant to SL 2017, ch 51, §§ 1 to 3, inclusive, as amended by SL 2018, ch 111, §§ 1 to 3, inclusive, shall be continuously appropriated to the endowed institution for use in maintaining the property and supporting the operations of the endowed institution. 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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	25,000.00	25,000.00	25,000.00	25,000.00
2 Total Assets	25,000.00	25,000.00	25,000.00	25,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	27,284.64	5,064.00	-	9,294.00
8 Unreserved Fund Balance	(2,284.64)	19,936.00	25,000.00	15,706.00
9 Total Fund Equity	25,000.00	25,000.00	25,000.00	25,000.00
10 Total Liabilities and Fund Equity	25,000.00	25,000.00	25,000.00	25,000.00
11				
12				
13 Licenses, Permits and Fees	860,974.00	788,436.00	764,893.00	817,838.00
14 Other Revenue	-	299.60	-	-
15 Total Revenue	860,974.00	788,735.60	764,893.00	817,838.00
16				
17 Personal Services and Benefits	305,604.13	239,304.77	355,502.49	376,126.24
18 Travel	-	5,637.46	5,821.53	3,478.66
19 Contractual Services	281,505.34	266,277.50	269,660.65	217,440.45
20 Supplies and Materials	48,001.32	53,286.29	62,588.71	72,098.49
21 Capital Outlay	6,427.42	28,729.63	6,372.96	9,270.00
22 Total Expenditures/Expenses	641,538.21	593,235.65	699,946.34	678,413.84
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(219,435.79)	(195,499.95)	(64,946.66)	(139,424.16)
26 Net Transfers In (Out)	(219,435.79)	(195,499.95)	(64,946.66)	(139,424.16)
27				
28 Net Change	-	-	-	-
29				
30 Beginning Fund Equity	25,000.00	25,000.00	25,000.00	25,000.00
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	25,000.00	25,000.00	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.



**State Treasurer**

**State Accounting System - Other Fund Balances**

**Company 3062 - Teen Court Grant Program Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	19,323.15	20,734.72	1.46	243.96
2 Total Assets	19,323.15	20,734.72	1.46	243.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	19,323.15	20,734.72	1.46	243.96
9 Total Fund Equity	19,323.15	20,734.72	1.46	243.96
10 Total Liabilities and Fund Equity	19,323.15	20,734.72	1.46	243.96
11				
12				
13 Use of Money and Property	3,231.47	1,411.57	266.74	242.50
14 Total Revenue	3,231.47	1,411.57	266.74	242.50
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	119,503.00	-	21,000.00	-
21 Capital Outlay	-	-	-	-
22 Total Expenditures	119,503.00	-	21,000.00	-
23				
24 Transfers In	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(116,271.53)	1,411.57	(20,733.26)	242.50
28				
29 Beginning Fund Equity	135,594.68	19,323.15	20,734.72	1.46
30 Ending Equity	19,323.15	20,734.72	1.46	243.96

**Company:** 3062

**Company Name:** State Treasurer Special Revenue Funds

**Fund Name:** Teen Court Grant Program Fund

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

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	574,833.71	730,349.14	847,084.78	754,618.81
2 Total Assets	574,833.71	730,349.14	847,084.78	754,618.81
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	545,055.19	728,262.01	678,996.11	752,942.10
6 Other Liabilities	29,778.52	2,087.13	168,088.67	1,676.71
7 Total Liabilities	574,833.71	730,349.14	847,084.78	754,618.81

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	50,000.00	50,000.00	50,000.00	50,000.00
2 Total Assets	50,000.00	50,000.00	50,000.00	50,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	10,977.97	-	595.00	-
8 Unreserved Fund Balance	39,022.03	50,000.00	49,405.00	50,000.00
9 Total Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
10 Total Liabilities and Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
11				
12				
13 Unclaimed Property	22,439,138.99	20,338,382.25	29,047,411.40	-
14 Refund of Prior Year Expenditures	-	-	-	-
15 Other Revenue	-	-	-	40,883,113.17
16 Total Revenue	22,439,138.99	20,338,382.25	29,047,411.40	40,883,113.17
17				
18 Personal Services and Benefits	423,053.85	437,749.53	461,107.33	504,302.99
19 Travel	4,478.75	20,151.57	16,271.86	26,154.19
20 Contractual Services	2,275,168.81	1,381,648.99	682,203.44	2,128,616.27
21 Supplies and Materials	34,098.70	18,380.85	13,552.98	17,863.81
22 Capital Outlay	27,620.14	5,252.79	16,219.59	9,284.51
22 Other Expense	19,712,249.53	18,475,271.45	27,858,056.20	38,196,891.40
24 Total Expenditures	22,476,669.78	20,338,455.18	29,047,411.40	40,883,113.17
25				
26 Transfers In	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(37,530.79)	(72.93)	-	-
30				
31 Beginning Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
32 Prior Period Adjustment	37,530.79	72.93	-	-
33 Ending Equity	50,000.00	50,000.00	50,000.00	50,000.00

**Company:** 8324

**Company Name:** Unclaimed Property Fund

**Fund Name:** Unclaimed Property Trust Fund

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

**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 five hundred thousand dollars in it. Use: Money in the Unclaimed Property Trust Fund for payment of costs and expenses authorized under § 43-41B-24.1 is continuously appropriated for those purposes. All funds paid out by the state treasurer under chapter 43-41B must be set forth in an informational budget as described in § 4-7-7.2 and be annually reviewed by the Legislature.

**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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	3,005,991.86	2,855,261.26	2,371,791.76	2,949,332.01
2 Total Assets	<u>3,005,991.86</u>	<u>2,855,261.26</u>	<u>2,371,791.76</u>	<u>2,949,332.01</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	5,407.85	-	-
9 Unreserved Fund Balance	3,005,991.86	2,849,853.41	2,371,791.76	2,949,332.01
10 Total Fund Equity	<u>3,005,991.86</u>	<u>2,855,261.26</u>	<u>2,371,791.76</u>	<u>2,949,332.01</u>
11 Total Liabilities and Fund Equity	<u>3,005,991.86</u>	<u>2,855,261.26</u>	<u>2,371,791.76</u>	<u>2,949,332.01</u>
12				
13				
14 Sales and Services	10,507,417.00	10,953,561.65	15,934,165.29	17,023,643.68
15 Other Revenue	47,803.04	-	-	-
16 Total Revenue	<u>10,555,220.04</u>	<u>10,953,561.65</u>	<u>15,934,165.29</u>	<u>17,023,643.68</u>
17				
18 Personal Services and Benefits	8,109,578.16	9,233,734.57	14,303,379.92	14,010,011.90
19 Travel	645.98	6,833.41	31,753.18	41,262.09
20 Contractual Services	1,820,958.43	1,846,851.35	2,017,825.22	2,319,534.40
21 Supplies and Materials	2,281.22	5,470.35	2,969.18	3,386.16
22 Capital Outlay	11,435.40	11,402.57	61,707.29	71,908.88
23 Total Expenditures/Expenses	<u>9,944,899.19</u>	<u>11,104,292.25</u>	<u>16,417,634.79</u>	<u>16,446,103.43</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	610,320.85	(150,730.60)	(483,469.50)	577,540.25
30				
31 Beginning Fund Equity	2,395,671.01	3,005,991.86	2,855,261.26	2,371,791.76
32 Ending Equity	<u>3,005,991.86</u>	<u>2,855,261.26</u>	<u>2,371,791.76</u>	<u>2,949,332.01</u>

**Company:** 3017

**Company Name:** Investment Council Operating

**Fund Name:** Investment Council Expense Fund

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

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>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	33,114,123.65	22,606,597.16	75,808,947.32	147,620,631.02
2 Total Assets	<u>33,114,123.65</u>	<u>22,606,597.16</u>	<u>75,808,947.32</u>	<u>147,620,631.02</u>
3				
4 Due to Other Funds	33,114,123.65	22,606,597.16	75,808,947.32	147,620,631.02
5 Total Liabilities	<u>33,114,123.65</u>	<u>22,606,597.16</u>	<u>75,808,947.32</u>	<u>147,620,631.02</u>

**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.

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



**State Auditor**

**State Accounting System - Other Fund Balances**

**Company 8000 - Agency Fund**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
1 Cash Pooled with State Treasurer	7,958,995.02	8,089,987.48	8,749,142.99	9,518,438.09
2 Total Assets	7,958,995.02	8,089,987.48	8,749,142.99	9,518,438.09
3				
4 Accounts Payable	41,942.96	69,435.09	56,856.16	38,184.33
5 Due to Other Governments	7,917,052.06	8,020,552.39	8,692,286.83	9,480,253.76
6 Total Liabilities	7,958,995.02	8,089,987.48	8,749,142.99	9,518,438.09

**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 were 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 were 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  
FY21-FY24**

	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 07/01/2020	(673,108.00)	1,203,803.00	8,222,148.00	50,332,897.00	16,446,884.00	75,532,624.00	12,986,181.00	37,534,062.00	34,612,313.00	85,132,556.00	55,778,718.00	42,719,880.00	259,163,778.00
Cash Receipts	217,546,171.00	3,875,394.00	8,681,489.00	82,725,799.00	27,801,996.26	340,630,849.26	39,835,115.00	29,369,290.00	48,249,753.00	117,454,158.00	62,523,163.00	200,142,666.00	720,750,836.26
Cash Disbursements	(229,688,531.00)	(3,757,906.00)	(10,237,078.00)	(75,568,288.00)	(26,653,207.26)	(345,905,010.26)	(38,976,914.00)	(58,744,362.00)	(39,136,553.00)	(136,857,829.00)	(46,859,608.00)	(178,155,103.00)	(707,777,550.26)
Transfers In/(Out)	3,118,244.00	1,847.00	131,433.00	(2,647,393.00)	(191,000.00)	413,131.00	(116,201.00)	21,346,734.00	(1,717,296.00)	19,513,237.00	(6,085,146.00)	(13,769,906.00)	71,316.00
<b>Ending Cash Balance FY21</b>	<b>(9,314,753.00)</b>	<b>1,323,842.00</b>	<b>6,842,642.00</b>	<b>54,392,300.00</b>	<b>17,404,673.00</b>	<b>70,648,704.00</b>	<b>13,298,368.00</b>	<b>29,505,724.00</b>	<b>42,028,211.00</b>	<b>84,832,303.00</b>	<b>65,497,536.00</b>	<b>50,785,115.00</b>	<b>271,763,658.00</b>
Beginning Cash Balance 07/01/2021	(9,314,753.00)	1,323,842.00	6,842,642.00	54,392,300.00	17,404,673.00	70,648,704.00	13,298,368.00	29,505,724.00	42,028,211.00	84,832,303.00	65,497,536.00	50,785,115.00	271,763,658.00
Cash Receipts	218,737,434.00	4,263,456.00	9,308,992.00	90,567,707.00	26,336,721.00	349,214,310.00	13,552,520.00	14,812,333.00	58,474,909.00	86,839,762.00	85,212,308.00	192,247,429.00	713,513,809.00
Cash Disbursements	(217,908,594.00)	(4,336,401.00)	(11,605,607.00)	(90,497,985.00)	(25,798,147.00)	(350,146,734.00)	(15,613,068.00)	(34,917,683.00)	(55,065,174.00)	(105,595,925.00)	(69,729,388.00)	(176,563,792.00)	(702,035,839.00)
Transfers In/(Out)	2,234,610.00	(8,546.00)	170,841.00	(10,288,762.00)	(191,000.00)	(8,082,857.00)	(114,265.00)	31,725,352.00	(4,157,346.00)	27,453,741.00	(4,628,484.00)	(14,400,962.00)	341,438.00
<b>Ending Cash Balance FY22</b>	<b>(6,251,303.00)</b>	<b>1,242,351.00</b>	<b>4,716,868.00</b>	<b>44,173,260.00</b>	<b>17,752,247.00</b>	<b>61,633,423.00</b>	<b>11,123,555.00</b>	<b>41,125,726.00</b>	<b>41,280,600.00</b>	<b>93,529,881.00</b>	<b>76,351,972.00</b>	<b>52,067,790.00</b>	<b>283,583,066.00</b>
Beginning Cash Balance 07/01/2022	(6,251,303.00)	1,242,351.00	4,716,868.00	44,173,260.00	17,752,247.00	61,633,423.00	11,123,555.00	41,125,726.00	41,280,600.00	93,529,881.00	76,351,972.00	52,067,790.00	283,583,066.00
Cash Receipts	209,215,134.00	4,466,399.00	10,795,265.00	94,752,377.00	26,496,549.00	345,725,724.00	28,255,499.00	50,401,411.00	56,019,022.00	134,675,932.00	107,167,558.00	195,124,996.00	782,694,210.00
Cash Disbursements	(216,327,893.00)	(4,517,424.00)	(10,984,439.00)	(100,395,232.00)	(25,519,606.00)	(357,744,594.00)	(25,833,897.00)	(57,142,531.00)	(52,713,171.00)	(135,689,599.00)	(86,461,488.00)	(191,067,380.00)	(770,963,061.00)
Transfers In/(Out)	1,050,193.00	27,048.00	438,439.00	1,349,217.00	-	2,864,897.00	(527,598.00)	11,609,557.00	(565,383.00)	10,516,576.00	(6,358,269.00)	(8,078,852.00)	(1,055,648.00)
<b>Ending Cash Balance FY23</b>	<b>(12,313,869.00)</b>	<b>1,218,374.00</b>	<b>4,966,133.00</b>	<b>39,879,622.00</b>	<b>18,729,190.00</b>	<b>52,479,450.00</b>	<b>13,017,559.00</b>	<b>45,994,163.00</b>	<b>44,021,068.00</b>	<b>103,032,790.00</b>	<b>90,699,773.00</b>	<b>48,046,554.00</b>	<b>294,258,567.00</b>
Beginning Cash Balance 07/01/2023	(12,313,869.00)	1,218,374.00	4,966,133.00	39,879,622.00	18,729,190.00	52,479,450.00	13,017,559.00	45,994,163.00	44,021,068.00	103,032,790.00	90,699,773.00	48,046,554.00	294,258,567.00
Cash Receipts	229,791,086.81	4,444,949.00	11,224,999.00	104,225,497.00	26,520,302.94	376,206,834.75	50,024,506.00	42,473,998.18	57,690,919.00	150,189,423.18	108,764,288.00	198,314,894.00	833,475,439.93
Cash Disbursements	(231,253,456.32)	(4,536,453.00)	(12,487,161.40)	(89,655,620.34)	(30,673,578.00)	(368,606,269.06)	(47,561,516.89)	(65,335,832.00)	(54,369,960.00)	(167,267,308.89)	(106,597,807.00)	(187,616,149.00)	(830,087,533.95)
Transfers In/(Out)	2,299,997.00	(50.00)	532,864.00	(6,131,581.00)	(191,000.00)	(3,489,770.00)	135,428.00	18,667,936.00	(2,812,283.00)	15,991,081.00	(7,204,598.00)	(5,314,307.00)	(17,594.00)
<b>Ending Cash Balance FY24</b>	<b>(11,476,241.51)</b>	<b>1,126,820.00</b>	<b>4,236,834.60</b>	<b>48,317,917.66</b>	<b>14,384,914.94</b>	<b>56,590,245.69</b>	<b>15,615,976.11</b>	<b>41,800,265.18</b>	<b>44,529,744.00</b>	<b>101,945,985.29</b>	<b>85,661,656.00</b>	<b>53,430,992.00</b>	<b>297,628,878.98</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 07/01/2020	397,814	25,976	117,445	2,770,006	3,311,241	(697,818)	957,921	1,894,713	2,154,816	1,840,634	2,491,343	9,798,034
Cash Receipts	14,958,013	10,187	251,497	5,751,643	20,971,340	50,181	1,061,158	1,567,328	2,678,667	2,331,588	18,599,437	44,581,032
Cash Disbursements	(16,628,728)	(323)	(148,670)	(5,464,778)	(22,242,499)	(17,167)	(417,226)	(531,575)	(965,968)	(1,741,492)	(15,873,583)	(40,823,542)
Transfers In/(Out)	523,533	-	(47,729)	102,336	578,140	(7,675)	1,549,987	(915,269)	627,043	495,642	(1,746,561)	(45,736)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY21</b>	<b>(749,368)</b>	<b>35,840</b>	<b>172,543</b>	<b>3,159,207</b>	<b>2,618,222</b>	<b>(672,479)</b>	<b>3,151,840</b>	<b>2,015,197</b>	<b>4,494,558</b>	<b>2,926,372</b>	<b>3,470,636</b>	<b>13,509,788</b>
Beginning Cash Balance 07/01/2021	(749,368)	35,840	172,543	3,159,207	2,618,222	(672,479)	3,151,840	2,015,197	4,494,558	2,926,372	3,470,636	13,509,788
Cash Receipts	13,484,333	735	242,945	6,730,803	20,458,816	131,676	356,609	1,816,647	2,304,932	2,160,006	17,200,960	42,124,714
Cash Disbursements	(13,692,913)	(649)	(293,273)	(6,835,081)	(20,821,916)	-	(823,923)	(872,177)	(1,696,100)	(2,201,640)	(16,524,137)	(41,243,793)
Transfers In/(Out)	365,374	-	(33,969)	591,399	922,804	-	971,839	(1,188,448)	(216,609)	218,869	(973,225)	(48,161)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>(592,574)</b>	<b>35,926</b>	<b>88,246</b>	<b>3,646,328</b>	<b>3,177,926</b>	<b>(540,803)</b>	<b>3,656,365</b>	<b>1,771,219</b>	<b>4,886,781</b>	<b>3,103,607</b>	<b>3,174,234</b>	<b>14,342,548</b>
Beginning Cash Balance 07/01/2022	(592,574)	35,926	88,246	3,646,328	3,177,926	(540,803)	3,656,365	1,771,219	4,886,781	3,103,607	3,174,234	14,342,548
Cash Receipts	12,348,602	27,405	161,919	7,928,938	20,466,864	360,811	452,821	2,690,081	3,503,713	3,279,480	17,101,161	44,351,218
Cash Disbursements	(12,319,393)	(14,733)	(330,902)	(7,757,058)	(20,422,086)	(355,046)	(1,451,306)	(2,395,155)	(4,201,507)	(3,117,179)	(16,005,572)	(43,746,344)
Transfers In/(Out)	-	-	-	-	-	(295,747)	-	-	(295,747)	(357,808)	-	(653,555)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>(563,365)</b>	<b>48,598</b>	<b>(80,737)</b>	<b>3,818,208</b>	<b>3,222,704</b>	<b>(830,785)</b>	<b>2,657,880</b>	<b>2,066,145</b>	<b>3,893,240</b>	<b>2,908,100</b>	<b>4,269,823</b>	<b>14,293,867</b>
Beginning Cash Balance 07/01/2023	(563,365)	48,598	(80,737)	3,818,208	3,222,704	(830,785)	2,657,880	2,066,145	3,893,240	2,908,100	4,269,823	14,293,867
Cash Receipts	12,591,266	4,000	139,641	8,289,250	21,024,157	270,205	369,972	2,352,864	2,993,041	3,882,598	15,634,880	43,534,676
Cash Disbursements	(13,466,625)	(17,910)	(51,960)	(7,860,872)	(21,397,367)	(37,801)	(935,204)	(809,273)	(1,782,278)	(3,219,250)	(14,607,812)	(41,006,707)
Transfers In/(Out)	224,579	-	(21,698)	1,017,429	1,220,310	143,545	(147,607)	(1,423,033)	(1,427,095)	328,993	(166,836)	(44,628)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY24</b>	<b>(1,214,145)</b>	<b>34,688</b>	<b>(14,754)</b>	<b>5,264,015</b>	<b>4,069,804</b>	<b>(454,836)</b>	<b>1,945,041</b>	<b>2,186,703</b>	<b>3,676,908</b>	<b>3,900,441</b>	<b>5,130,055</b>	<b>16,777,208</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 07/01/2020	(730,136)	106,954	264,630	2,831,280	2,472,728	(264,374)	11,090,870	2,584,806	13,411,302	1,313,261	877,672	18,074,963
Cash Receipts	27,910,280	496,954	301,825	5,643,611	34,352,670	42,885	196,062	3,988,597	4,227,544	1,990,384	16,969,253	57,539,851
Cash Disbursements	(28,023,191)	(467,424)	(239,585)	(5,178,734)	(33,908,934)	-	(10,074,750)	(3,423,915)	(13,498,665)	(2,035,428)	(15,839,431)	(65,282,458)
Transfers In/(Out)	13,804	-	(49,880)	-	(36,076)	-	-	(28,495)	(28,495)	270,687	(234,611)	(28,495)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	112,625	(112,625)	-
<b>Ending Cash Balance FY21</b>	<b>(829,243)</b>	<b>136,484</b>	<b>276,990</b>	<b>3,296,157</b>	<b>2,880,388</b>	<b>(221,489)</b>	<b>1,212,182</b>	<b>3,120,993</b>	<b>4,111,686</b>	<b>1,651,529</b>	<b>1,660,258</b>	<b>10,303,861</b>
Beginning Cash Balance 07/01/2021	(829,243)	136,484	276,990	3,296,157	2,880,388	(221,489)	1,212,182	3,120,993	4,111,686	1,651,529	1,660,258	10,303,861
Cash Receipts	18,318,839	858,163	212,032	6,515,707	25,904,741	1,274,610	576,000	4,344,564	6,195,174	2,577,841	16,492,034	51,169,790
Cash Disbursements	(17,807,124)	(837,823)	(228,612)	(6,375,272)	(25,248,831)	(1,538,505)	(1,685,058)	(4,154,425)	(7,377,988)	(2,189,497)	(15,334,254)	(50,150,570)
Transfers In/(Out)	(8,526)	-	(42,427)	67,225	16,272	-	-	(98,568)	(98,568)	391,811	(337,711)	(28,196)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>(326,054)</b>	<b>156,824</b>	<b>217,983</b>	<b>3,503,817</b>	<b>3,552,570</b>	<b>(485,384)</b>	<b>103,124</b>	<b>3,212,564</b>	<b>2,830,304</b>	<b>2,431,684</b>	<b>2,480,327</b>	<b>11,294,885</b>
Beginning Cash Balance 07/01/2022	(326,054)	156,824	217,983	3,503,817	3,552,570	(485,384)	103,124	3,212,564	2,830,304	2,431,684	2,480,327	11,294,885
Cash Receipts	17,164,853	480,732	131,160	7,143,741	24,920,486	11,050,022	478,105	4,096,624	15,624,751	2,867,491	16,879,791	60,292,519
Cash Disbursements	(17,658,931)	(523,568)	(200,152)	(7,843,800)	(26,226,451)	(10,933,950)	(511,719)	(3,795,112)	(15,240,781)	(3,046,812)	(15,565,196)	(60,079,240)
Transfers In/(Out)	145,616	-	(33,392)	176,661	288,885	(6,246)	12,231	(212,242)	(206,257)	524,843	(538,671)	68,800
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>(674,516)</b>	<b>113,988</b>	<b>115,599</b>	<b>2,980,419</b>	<b>2,535,490</b>	<b>(375,558)</b>	<b>81,741</b>	<b>3,301,834</b>	<b>3,008,017</b>	<b>2,777,206</b>	<b>3,256,251</b>	<b>11,576,964</b>
Beginning Cash Balance 07/01/2023	(674,516)	113,988	115,599	2,980,419	2,535,490	(375,558)	81,741	3,301,834	3,008,017	2,777,206	3,256,251	11,576,964
Cash Receipts	16,033,856	406,065	134,385	8,252,779	24,827,085	28,946,694	2,922	4,299,944	33,249,560	3,809,082	18,065,940	79,951,667
Cash Disbursements	(16,502,618)	(429,976)	(108,766)	(8,739,243)	(25,780,603)	(28,854,561)	(21,236)	(4,204,728)	(33,080,525)	(3,825,944)	(16,851,745)	(79,538,817)
Transfers In/(Out)	19,149	-	(19,606)	291,971	291,514	-	-	(185,462)	(185,462)	348,743	(482,594)	(27,799)
<b>Ending Cash Balance FY24</b>	<b>(1,124,129)</b>	<b>90,077</b>	<b>121,612</b>	<b>2,785,926</b>	<b>1,873,486</b>	<b>(283,425)</b>	<b>63,427</b>	<b>3,211,588</b>	<b>2,991,590</b>	<b>3,109,087</b>	<b>3,987,852</b>	<b>11,962,015</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 07/01/2020	323,580.00	26,240.00	638,689.00	5,730,488.00	6,718,997.00	(1,741,558.00)	129,765.00	3,038,943.00	1,427,150.00	2,197,041.00	3,880,879.00	14,224,067.00
Cash Receipts	11,114,554.00	9,659.00	946,759.00	5,110,523.00	17,181,495.00	30,326,426.00	445,205.00	1,391,036.00	32,162,667.00	646,492.00	12,226,279.00	62,216,933.00
Cash Disbursements	(11,407,456.00)	(7,111.00)	(818,416.00)	(4,524,726.00)	(16,757,709.00)	(30,248,682.00)	(901,175.00)	(689,848.00)	(31,839,705.00)	(999,746.00)	(10,241,141.00)	(59,838,301.00)
Transfers In/(Out)	-	-	(71,138.00)	44,804.00	(26,334.00)	87,502.00	354,219.00	(6,276.00)	435,445.00	970,411.00	(1,379,521.00)	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY21</b>	<b>30,678.00</b>	<b>28,788.00</b>	<b>695,894.00</b>	<b>6,361,089.00</b>	<b>7,116,449.00</b>	<b>(1,576,312.00)</b>	<b>28,014.00</b>	<b>3,733,855.00</b>	<b>2,185,557.00</b>	<b>2,814,198.00</b>	<b>4,486,496.00</b>	<b>16,602,700.00</b>
Beginning Cash Balance 07/01/2021	30,678.00	28,788.00	695,894.00	6,361,089.00	7,116,449.00	(1,576,312.00)	28,014.00	3,733,855.00	2,185,557.00	2,814,198.00	4,486,496.00	16,602,700.00
Cash Receipts	10,144,457.00	1,442.00	1,042,126.00	5,571,013.00	16,759,038.00	4,804,944.00	136,364.00	1,575,066.00	6,516,374.00	1,642,531.00	11,951,498.00	36,869,441.00
Cash Disbursements	(9,821,111.00)	(2,050.00)	(1,114,506.00)	(5,568,164.00)	(16,505,831.00)	(5,449,199.00)	(141,498.00)	(1,601,523.00)	(7,192,220.00)	(1,876,511.00)	(11,565,929.00)	(37,140,491.00)
Transfers In/(Out)	-	(1,981.00)	(66,917.00)	414,929.00	346,031.00	135,356.00	211,822.00	(384,867.00)	(37,689.00)	502,570.00	(810,913.00)	(1.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>354,024.00</b>	<b>26,199.00</b>	<b>556,597.00</b>	<b>6,778,867.00</b>	<b>7,715,687.00</b>	<b>(2,085,211.00)</b>	<b>234,702.00</b>	<b>3,322,531.00</b>	<b>1,472,022.00</b>	<b>3,082,788.00</b>	<b>4,061,152.00</b>	<b>16,331,649.00</b>
Beginning Cash Balance 07/01/2022	354,024.00	26,199.00	556,597.00	6,778,867.00	7,715,687.00	(2,085,211.00)	234,702.00	3,322,531.00	1,472,022.00	3,082,788.00	4,061,152.00	16,331,649.00
Cash Receipts	9,286,207.00	2,277.00	1,130,775.00	5,503,168.00	15,922,427.00	2,544,780.00	78,431.00	1,605,489.00	4,228,700.00	1,615,344.00	11,343,157.00	33,109,628.00
Cash Disbursements	(9,009,926.00)	(1,878.00)	(1,162,423.00)	(5,933,838.00)	(16,108,065.00)	(1,574,331.00)	(64,293.00)	(1,948,323.00)	(3,586,947.00)	(1,943,443.00)	(11,535,515.00)	(33,173,970.00)
Transfers In/(Out)	7.00	-	(61,381.00)	386,488.00	325,114.00	39,983.00	162,156.00	75,162.00	277,301.00	594,333.00	(1,196,747.00)	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>630,312.00</b>	<b>26,598.00</b>	<b>463,568.00</b>	<b>6,734,685.00</b>	<b>7,855,163.00</b>	<b>(1,074,779.00)</b>	<b>410,996.00</b>	<b>3,054,859.00</b>	<b>2,391,076.00</b>	<b>3,349,022.00</b>	<b>2,672,047.00</b>	<b>16,267,308.00</b>
Beginning Cash Balance 07/01/2023	630,312.00	26,598.00	463,568.00	6,734,685.00	7,855,163.00	(1,074,779.00)	410,996.00	3,054,859.00	2,391,076.00	3,349,022.00	2,672,047.00	16,267,308.00
Cash Receipts	10,238,022.00	1,548.00	1,200,162.00	5,854,441.00	17,294,173.00	526,223.00	75,000.00	1,460,501.00	2,061,724.00	3,245,437.00	12,333,796.00	34,935,130.00
Cash Disbursements	(10,512,575.00)	(1,374.00)	(1,113,764.00)	(6,091,868.00)	(17,719,581.00)	(300,890.00)	(110,803.00)	(2,099,511.00)	(2,511,204.00)	(3,313,966.00)	(10,909,181.00)	(34,453,932.00)
Transfers In/(Out)	-	(50.00)	(51,755.00)	389,467.00	337,662.00	34,869.00	169,435.00	(90,053.00)	114,251.00	361,573.00	(813,487.00)	(1.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY24</b>	<b>355,759.00</b>	<b>26,722.00</b>	<b>498,211.00</b>	<b>6,886,725.00</b>	<b>7,767,417.00</b>	<b>(814,577.00)</b>	<b>544,628.00</b>	<b>2,325,796.00</b>	<b>2,055,847.00</b>	<b>3,642,066.00</b>	<b>3,283,175.00</b>	<b>16,748,505.00</b>

## SDSMT Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	(1,816,506)	141,791	815,699	6,519,286	5,660,270	9,096	461,784	3,576,259	4,047,139	8,826,840	1,402,660	19,936,909
Cash Receipts	22,814,283	71,239	4,137,655	7,854,972	34,878,149	470,695	232,684	5,863,366	6,566,745	5,074,108	16,539,941	63,058,943
Cash Disbursements	(25,274,163)	(67,844)	(5,076,332)	(7,260,894)	(37,679,233)	(558,671)	(228,641)	(4,155,522)	(4,942,834)	(2,507,776)	(17,548,600)	(62,678,443)
Transfers In/(Out)	-	-	534,762	-	534,762	(28)	(29,995)	300	(29,723)	(535,062)	29	(29,994)
Accrual Adjustments	(67,540)	704	44,650	(704)	(22,890)	-	-	19,994	19,994	2,896	-	-
<b>Ending Cash Balance FY21</b>	<b>(4,343,926)</b>	<b>145,890</b>	<b>456,434</b>	<b>7,112,660</b>	<b>3,371,058</b>	<b>(78,908)</b>	<b>435,832</b>	<b>5,304,397</b>	<b>5,661,321</b>	<b>10,861,006</b>	<b>394,030</b>	<b>20,287,415</b>
Beginning Cash Balance 07/01/2021	(4,343,926)	145,890	456,434	7,112,660	3,371,058	(78,908)	435,832	5,304,397	5,661,321	10,861,006	394,030	20,287,415
Cash Receipts	25,979,469	78,807	3,744,613	9,856,520	39,659,409	433,124	273,092	8,217,316	8,923,532	6,308,241	15,192,161	70,083,343
Cash Disbursements	(24,259,701)	(75,459)	(5,209,002)	(9,600,587)	(39,144,749)	(681,218)	(87,107)	(9,453,728)	(10,222,053)	(4,844,570)	(15,143,128)	(69,354,500)
Transfers In/(Out)	-	(5,761)	502,948	-	497,187	(36,840)	(29,726)	-	(66,566)	(460,346)	-	(29,725)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>(2,624,158)</b>	<b>143,477</b>	<b>(505,007)</b>	<b>7,368,593</b>	<b>4,382,905</b>	<b>(363,842)</b>	<b>592,091</b>	<b>4,067,985</b>	<b>4,296,234</b>	<b>11,864,331</b>	<b>443,063</b>	<b>20,986,533</b>
Beginning Cash Balance 07/01/2022	(2,624,158)	143,477	(505,007)	7,368,593	4,382,905	(363,842)	592,091	4,067,985	4,296,234	11,864,331	443,063	20,986,533
Cash Receipts	23,973,926	108,044	5,478,834	10,563,826	40,124,630	1,350,683	245,492	8,019,520	9,615,695	7,326,592	14,684,540	71,751,457
Cash Disbursements	(23,467,804)	(107,415)	(5,458,941)	(10,275,003)	(39,309,163)	(1,147,006)	(240,110)	(9,295,401)	(10,682,517)	(4,969,744)	(15,340,664)	(70,302,088)
Transfers In/(Out)	-	-	638,767	(11,220)	627,547	14,680	-	152,368	167,048	(1,392,357)	597,752	(10)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>(2,118,036)</b>	<b>144,106</b>	<b>153,653</b>	<b>7,646,196</b>	<b>5,825,919</b>	<b>(145,485)</b>	<b>597,473</b>	<b>2,944,472</b>	<b>3,396,460</b>	<b>12,828,822</b>	<b>384,691</b>	<b>22,435,892</b>
Beginning Cash Balance 07/01/2023	(2,118,036)	144,106	153,653	7,646,196	5,825,919	(145,485)	597,473	2,944,472	3,396,460	12,828,822	384,691	22,435,892
Cash Receipts	24,687,006	121,369	6,428,653	11,596,832	42,833,860	493,607	257,157	8,441,272	9,192,036	7,158,598	14,815,670	74,000,164
Cash Disbursements	(25,114,628)	(132,505)	(7,215,769)	(11,269,933)	(43,732,835)	(504,338)	(2,616,514)	(8,415,350)	(11,536,202)	(5,452,984)	(15,271,328)	(75,993,349)
Transfers In/(Out)	20,000	-	726,252	(6,692)	739,560	3,201	3,000,000	88,859	3,092,060	(4,340,326)	508,706	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY24</b>	<b>(2,525,658)</b>	<b>132,970</b>	<b>92,789</b>	<b>7,966,403</b>	<b>5,666,504</b>	<b>(153,015)</b>	<b>1,238,116</b>	<b>3,059,253</b>	<b>4,144,354</b>	<b>10,194,110</b>	<b>437,739</b>	<b>20,442,707</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 07/01/2020	(49,679)	208,679	2,993,906	17,851,304	21,004,210	152,685	7,269,606	7,798,234	15,220,525	21,125,208	9,075,504	66,425,447
Cash Receipts	71,590,694	680,421	1,013,158	38,453,713	111,737,986	1,184,182	24,044,505	17,129,816	42,358,503	37,438,720	74,478,871	266,014,080
Cash Disbursements	(75,834,864)	(612,027)	(1,162,246)	(35,039,183)	(112,648,320)	(793,947)	(33,761,268)	(15,263,412)	(49,818,627)	(27,123,160)	(65,749,247)	(255,339,354)
Transfers In/(Out)	3,162,461	1,847	(211,550)	(1,158,235)	1,794,523	1,736	10,917,962	353,088	11,272,786	(8,641,206)	(4,426,101)	2
Accrual Adjustments	450,011	-	-	(450,011)	-	78,816	-	-	78,816	24,888	-	103,704
<b>Ending Cash Balance FY21</b>	<b>(681,377)</b>	<b>278,920</b>	<b>2,633,268</b>	<b>19,657,588</b>	<b>21,888,399</b>	<b>623,472</b>	<b>8,470,805</b>	<b>10,017,726</b>	<b>19,112,003</b>	<b>22,824,450</b>	<b>13,379,027</b>	<b>77,203,879</b>
Beginning Cash Balance 07/01/2021	(681,377)	278,920	2,633,268	19,657,588	21,888,399	623,472	8,470,805	10,017,726	19,112,003	22,824,450	13,379,027	77,203,879
Cash Receipts	76,619,781	742,294	1,389,599	40,038,115	118,789,789	-	10,737,686	23,373,800	34,111,486	53,708,133	70,602,017	277,211,425
Cash Disbursements	(78,843,885)	(729,561)	(1,897,847)	(40,420,972)	(121,892,265)	(518,429)	(23,688,392)	(23,090,404)	(47,297,225)	(41,038,996)	(64,554,186)	(274,782,672)
Transfers In/(Out)	1,784,397	(804)	(188,794)	(4,960,610)	(3,365,811)	(8,981)	17,399,274	201,911	17,592,204	(7,214,587)	(7,011,807)	(1)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>(1,121,084)</b>	<b>290,849</b>	<b>1,936,226</b>	<b>14,314,121</b>	<b>15,420,112</b>	<b>96,062</b>	<b>12,919,373</b>	<b>10,503,033</b>	<b>23,518,468</b>	<b>28,279,000</b>	<b>12,415,051</b>	<b>79,632,631</b>
Beginning Cash Balance 07/01/2022	(1,121,084)	290,849	1,936,226	14,314,121	15,420,112	96,062	12,919,373	10,503,033	23,518,468	28,279,000	12,415,051	79,632,631
Cash Receipts	75,797,229	899,289	614,726	40,797,755	118,108,999	2,608,858	37,446,123	21,222,691	61,277,672	60,501,903	71,518,759	311,407,333
Cash Disbursements	(81,591,810)	(886,615)	(737,989)	(46,882,388)	(130,098,802)	(2,579,184)	(42,923,415)	(20,683,066)	(66,185,665)	(53,295,424)	(74,849,199)	(324,429,090)
Transfers In/(Out)	1,478,188	5,045	(102,890)	1,942,879	3,323,222	19,966	4,951,058	849,281	5,820,305	(7,711,124)	(1,692,841)	(260,438)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>(5,437,477)</b>	<b>308,568</b>	<b>1,710,073</b>	<b>10,172,367</b>	<b>6,753,531</b>	<b>145,702</b>	<b>12,393,139</b>	<b>11,891,939</b>	<b>24,430,780</b>	<b>27,774,355</b>	<b>7,391,770</b>	<b>66,350,436</b>
Beginning Cash Balance 07/01/2023	(5,437,477)	308,568	1,710,073	10,172,367	6,753,531	145,702	12,393,139	11,891,939	24,430,780	27,774,355	7,391,770	66,350,436
Cash Receipts	97,984,904	1,168,332	552,222	45,717,154	145,422,612	7,726,383	31,981,401	21,999,802	61,707,586	68,575,089	72,342,988	348,048,275
Cash Disbursements	(95,775,457)	(1,121,015)	(703,952)	(38,941,650)	(136,542,074)	(7,516,506)	(37,272,907)	(24,416,628)	(69,206,041)	(63,829,701)	(71,070,451)	(340,648,267)
Transfers In/(Out)	1,538,248	-	(100,329)	(2,408,022)	(970,103)	104,706	6,672,382	(85,470)	6,691,618	(5,646,485)	(75,025)	5
<b>Ending Cash Balance FY24</b>	<b>(1,689,782)</b>	<b>355,885</b>	<b>1,458,014</b>	<b>14,539,849</b>	<b>14,663,966</b>	<b>460,285</b>	<b>13,774,015</b>	<b>9,389,643</b>	<b>23,623,943</b>	<b>26,873,258</b>	<b>8,589,282</b>	<b>73,750,449</b>

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## 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 & Other	
Beginning Cash Balance 07/01/2020	(1,542,520)	660,373	3,299,767	14,630,533	17,048,153	151,381	17,621,050	4,924,924	22,697,355	14,609,214	19,178,633	73,533,355
Cash Receipts	61,724,231	2,604,078	692,288	19,911,337	84,931,934	7,322,574	3,389,676	12,668,019	23,380,269	12,415,829	60,701,615	181,429,647
Cash Disbursements	(64,800,697)	(2,601,852)	(1,460,901)	(18,099,973)	(86,963,423)	(6,806,010)	(13,361,302)	(11,230,270)	(31,397,582)	(11,132,790)	(52,255,141)	(181,748,936)
Transfers In/(Out)	(109,349)	-	(23,032)	(1,636,298)	(1,768,679)	(197,736)	8,554,561	(1,120,644)	7,236,181	882,177	(6,628,118)	(278,439)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	(39,797)	(39,797)
<b>Ending Cash Balance FY21</b>	<b>(4,728,335)</b>	<b>662,599</b>	<b>2,508,122</b>	<b>14,805,599</b>	<b>13,247,985</b>	<b>470,209</b>	<b>16,203,985</b>	<b>5,242,029</b>	<b>21,916,223</b>	<b>16,774,430</b>	<b>20,957,192</b>	<b>72,895,830</b>
Beginning Cash Balance 07/01/2021	(4,728,335)	662,599	2,508,122	14,805,599	13,247,985	470,209	16,203,985	5,242,029	21,916,223	16,774,430	20,957,192	72,895,830
Cash Receipts	65,134,874	2,582,015	1,363,215	21,855,549	90,935,653	6,905,545	2,732,582	13,529,926	23,168,053	16,030,069	60,265,239	190,399,014
Cash Disbursements	(65,595,180)	(2,579,632)	(1,530,821)	(21,697,909)	(91,403,542)	(7,315,514)	(8,491,705)	(12,639,240)	(28,446,459)	(15,911,451)	(52,793,283)	(188,554,735)
Transfers In/(Out)	93,365	-	-	(6,401,705)	(6,308,340)	(203,800)	13,172,143	(2,641,023)	10,327,320	1,886,848	(5,905,828)	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>(5,095,276)</b>	<b>664,982</b>	<b>2,340,516</b>	<b>8,561,534</b>	<b>6,471,756</b>	<b>(143,560)</b>	<b>23,617,005</b>	<b>3,491,692</b>	<b>26,965,137</b>	<b>18,779,896</b>	<b>22,523,320</b>	<b>74,740,109</b>
Beginning Cash Balance 07/01/2022	(5,095,276)	664,982	2,340,516	8,561,534	6,471,756	(143,560)	23,617,005	3,491,692	26,965,137	18,779,896	22,523,320	74,740,109
Cash Receipts	60,720,204	2,807,895	1,925,535	22,814,949	88,268,583	9,142,138	11,700,439	12,824,201	33,666,778	17,565,896	63,121,827	202,623,084
Cash Disbursements	(62,168,005)	(2,937,080)	(1,740,636)	(21,703,145)	(88,548,866)	(8,889,600)	(11,951,688)	(11,292,937)	(32,134,225)	(17,593,404)	(57,763,273)	(196,039,768)
Transfers In/(Out)	(573,618)	22,003	(2,665)	(1,145,591)	(1,699,871)	(300,234)	6,484,112	(1,429,952)	4,753,926	1,983,844	(5,248,345)	(210,446)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>(7,116,695)</b>	<b>557,800</b>	<b>2,522,750</b>	<b>8,527,747</b>	<b>4,491,602</b>	<b>(191,256)</b>	<b>29,849,868</b>	<b>3,593,004</b>	<b>33,251,616</b>	<b>20,736,232</b>	<b>22,633,529</b>	<b>81,112,979</b>
Beginning Cash Balance 07/01/2023	(7,116,695)	557,800	2,522,750	8,527,747	4,491,602	(191,256)	29,849,868	3,593,004	33,251,616	20,736,232	22,633,529	81,112,979
Cash Receipts	61,964,008	2,720,469	1,330,415	24,515,041	90,529,933	10,319,945	9,787,546	13,057,066	33,164,557	19,172,131	64,218,591	207,085,212
Cash Disbursements	(60,262,245)	(2,793,821)	(1,846,313)	(16,752,054)	(81,654,433)	(10,001,486)	(24,379,168)	(11,584,630)	(45,965,284)	(20,572,782)	(58,905,632)	(207,098,131)
Transfers In/(Out)	498,021	-	-	(5,415,734)	(4,917,713)	(150,893)	8,973,726	(1,356,320)	7,466,513	1,742,904	(4,285,071)	6,633
<b>Ending Cash Balance FY24</b>	<b>(4,916,911)</b>	<b>484,448</b>	<b>2,006,852</b>	<b>10,875,000</b>	<b>8,449,389</b>	<b>(23,690)</b>	<b>24,231,972</b>	<b>3,709,120</b>	<b>27,917,402</b>	<b>21,078,485</b>	<b>23,661,417</b>	<b>81,106,693</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 07/01/2020	2,740,051	92,012	16,446,884	19,278,947	15,376,769	10,794,434	26,171,203	3,580,620	4,737,528	53,768,298
Cash Receipts	7,348,801	1,338,307	27,801,996	36,489,104	438,172	5,641,591	6,079,763	2,122,310	374,340	45,065,517
Cash Disbursements	(7,579,595)	(1,330,928)	(26,653,207)	(35,563,730)	(549,816)	(3,842,011)	(4,391,827)	(1,188,722)	(644,980)	(41,789,259)
Transfers In/(Out)	(472,205)	-	(191,000)	(663,205)	-	-	-	472,205	644,977	453,977
(Debit)/Credit to Balance Sheet	-	-	-	-	(508,629)	-	(508,629)	-	-	(508,629)
<b>Ending Cash Balance FY21</b>	<b>2,037,052</b>	<b>99,391</b>	<b>17,404,673</b>	<b>19,541,116</b>	<b>14,756,496</b>	<b>12,594,014</b>	<b>27,350,510</b>	<b>4,986,413</b>	<b>5,111,865</b>	<b>56,989,904</b>
Beginning Cash Balance 07/01/2021	2,037,052	99,391	17,404,673	19,541,116	14,756,496	12,594,014	27,350,510	4,986,413	5,111,865	56,989,904
Cash Receipts	8,936,661	1,314,462	26,336,721	36,587,844	-	5,617,590	5,617,590	1,881,850	327,736	44,415,020
Cash Disbursements	(7,778,609)	(1,331,546)	(25,798,147)	(34,908,302)	(109,966)	(3,253,677)	(3,363,643)	(1,426,029)	(638,522)	(40,336,496)
Transfers In/(Out)	-	-	(191,000)	(191,000)	-	(46,351)	(46,351)	46,351	638,522	447,522
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>3,195,104</b>	<b>82,307</b>	<b>17,752,247</b>	<b>21,029,658</b>	<b>14,646,530</b>	<b>14,911,576</b>	<b>29,558,106</b>	<b>5,488,585</b>	<b>5,439,601</b>	<b>61,515,950</b>
Beginning Cash Balance 07/01/2022	3,195,104	82,307	17,752,247	21,029,658	14,646,530	14,911,576	29,558,106	5,488,585	5,439,601	61,515,950
Cash Receipts	9,864,825	1,352,316	26,496,549	37,713,690	1,198,207	5,560,416	6,758,623	13,397,690	283,090	58,153,093
Cash Disbursements	(10,107,690)	(1,353,396)	(25,519,606)	(36,980,692)	(353,847)	(3,303,177)	(3,657,024)	(2,212,841)	-	(42,850,557)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>2,952,239</b>	<b>81,227</b>	<b>18,729,190</b>	<b>21,762,656</b>	<b>15,490,890</b>	<b>17,168,815</b>	<b>32,659,705</b>	<b>16,673,434</b>	<b>5,722,691</b>	<b>76,818,486</b>
Beginning Cash Balance 07/01/2023	2,952,239	81,227	18,729,190	21,762,656	15,490,890	17,168,815	32,659,705	16,673,434	5,722,691	76,818,486
Cash Receipts	6,277,386	1,439,521	26,520,303	34,237,210	1,741,449	6,079,470	7,820,919	2,287,631	634,282	44,980,042
Cash Disbursements	(9,557,261)	(1,446,637)	(30,673,578)	(41,677,476)	(344,310)	(2,839,840)	(3,184,150)	(5,781,586)	-	(50,643,212)
Transfers In/(Out)	-	-	(191,000)	(191,000)	-	239,196	239,196	-	-	48,196
<b>Ending Cash Balance FY24</b>	<b>(327,637)</b>	<b>74,111</b>	<b>14,384,915</b>	<b>14,131,389</b>	<b>16,888,029</b>	<b>20,647,641</b>	<b>37,535,670</b>	<b>13,179,479</b>	<b>6,356,973</b>	<b>71,203,511</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 & Other	
Beginning Cash Balance 07/01/2020	4,288	2,043	-	6,331	-	3,066	3,066	892,085	697,644	1,599,126
Cash Receipts	85,315	421	-	85,736	-	-	-	89,876	154,971	330,583
Cash Disbursements	(139,837)	-	-	(139,837)	-	-	-	(107,997)	(2,980)	(250,814)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY21</b>	<b>(50,234)</b>	<b>2,464</b>	<b>-</b>	<b>(47,770)</b>	<b>-</b>	<b>3,066</b>	<b>3,066</b>	<b>873,964</b>	<b>849,635</b>	<b>1,678,895</b>
Beginning Cash Balance 07/01/2021	(50,234)	2,464	-	(47,770)	-	3,066	3,066	873,964	849,635	1,678,895
Cash Receipts	119,020	-	-	119,020	-	-	-	277,613	117,825	514,458
Cash Disbursements	(110,071)	(2,464)	-	(112,535)	(237)	-	(237)	(165,367)	(9,248)	(287,387)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>(41,285)</b>	<b>-</b>	<b>-</b>	<b>(41,285)</b>	<b>(237)</b>	<b>3,066</b>	<b>2,829</b>	<b>986,210</b>	<b>958,212</b>	<b>1,905,966</b>
Beginning Cash Balance 07/01/2022	(41,285)	-	-	(41,285)	(237)	3,066	2,829	986,210	958,212	1,905,966
Cash Receipts	59,288	-	-	59,288	-	-	-	203,754	94,712	357,754
Cash Disbursements	(4,334)	-	-	(4,334)	(933)	-	(933)	(196,933)	-	(202,200)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>13,669</b>	<b>-</b>	<b>-</b>	<b>13,669</b>	<b>(1,170)</b>	<b>3,066</b>	<b>1,896</b>	<b>993,031</b>	<b>1,052,924</b>	<b>2,061,520</b>
Beginning Cash Balance 07/01/2023	13,669	-	-	13,669	(1,170)	3,066	1,896	993,031	1,052,924	2,061,520
Cash Receipts	14,639	-	-	14,639	-	-	-	215,614	170,787	401,040
Cash Disbursements	(62,047)	-	-	(62,047)	(1,625)	-	(1,625)	(208,259)	-	(271,931)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY24</b>	<b>(33,739)</b>	<b>-</b>	<b>-</b>	<b>(33,739)</b>	<b>(2,795)</b>	<b>3,066</b>	<b>271</b>	<b>1,000,386</b>	<b>1,223,711</b>	<b>2,190,629</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 & Other	
Beginning Cash Balance 07/01/2020	-	31,747.00	-	31,747.00	-	-	-	1,393,815.00	378,017.00	1,803,579.00
Cash Receipts	-	2,435.00	-	2,435.00	-	-	-	413,856.00	97,959.00	514,250.00
Cash Disbursements	-	(1,325.00)	-	(1,325.00)	(2,621.00)	-	(2,621.00)	(22,497.00)	-	(26,443.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY21</b>	<b>-</b>	<b>32,857.00</b>	<b>-</b>	<b>32,857.00</b>	<b>(2,621.00)</b>	<b>-</b>	<b>(2,621.00)</b>	<b>1,785,174.00</b>	<b>475,976.00</b>	<b>2,291,386.00</b>
Beginning Cash Balance 07/01/2021	-	32,857.00	-	32,857.00	(2,621.00)	-	(2,621.00)	1,785,174.00	475,976.00	2,291,386.00
Cash Receipts	-	-	-	-	2,621.00	-	2,621.00	626,024.00	97,959.00	726,604.00
Cash Disbursements	-	(108,763.00)	-	(108,763.00)	-	-	-	(75,327.00)	(1,105.00)	(185,195.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY22</b>	<b>-</b>	<b>(75,906.00)</b>	<b>-</b>	<b>(75,906.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,335,871.00</b>	<b>572,830.00</b>	<b>2,832,795.00</b>
Beginning Cash Balance 07/01/2022	-	(75,906.00)	-	(75,906.00)	-	-	-	2,335,871.00	572,830.00	2,832,795.00
ω Cash Receipts	-	140,757.00	-	140,757.00	-	-	-	409,408.00	97,959.00	648,124.00
⚡ Cash Disbursements	-	(46,135.00)	-	(46,135.00)	-	-	-	(85,708.00)	(7,961.00)	(139,804.00)
∞ Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY23</b>	<b>-</b>	<b>18,716.00</b>	<b>-</b>	<b>18,716.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,659,571.00</b>	<b>662,828.00</b>	<b>3,341,115.00</b>
Beginning Cash Balance 07/01/2023	-	18,716.00	-	18,716.00	-	-	-	2,659,571.00	662,828.00	3,341,115.00
Cash Receipts	-	23,166.00	-	23,166.00	-	-	-	418,108.00	97,960.00	539,234.00
Cash Disbursements	-	(39,852.00)	-	(39,852.00)	-	-	-	(393,335.00)	-	(433,187.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance FY24</b>	<b>-</b>	<b>2,030.00</b>	<b>-</b>	<b>2,030.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,684,344.00</b>	<b>760,788.00</b>	<b>3,447,162.00</b>



