

Department of Agriculture and Natural Resources

State Accounting System - Other Fund Balances

Company 3002 - Wheat Commission

	FY2021	FY2022	FY2023	FY2024
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	868,720.74	1,031,226.67	1,601,648.66	1,470,852.68
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
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	868,720.74	1,031,226.67	1,601,648.66	1,470,852.68
11 Total Liabilities and Fund Equity	868,720.74	1,031,226.67	1,601,648.66	1,470,852.68
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	1,537,040.78	1,841,757.88	2,129,572.05	1,697,681.26
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	1,015,793.40	1,679,251.95	1,559,150.06	1,828,477.24
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
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	868,720.74	1,031,226.67	1,601,648.66	1,470,852.68

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

	FY2021	FY2022	FY2023	FY2024
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	6,010,110.60	6,311,123.11	6,000,000.00	6,000,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	6,010,110.60	6,311,123.11	6,000,000.00	6,000,000.00
10 Total Liabilities and Fund Equity	6,010,110.60	6,311,123.11	6,000,000.00	6,000,000.00
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	3,268,306.29	3,193,379.89	3,043,110.29	3,240,045.40
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	1,034,762.25	718,729.34	887,734.73	1,059,173.34
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)	(1,473,346.48)	(2,173,638.04)	(2,466,498.67)	(2,180,872.06)
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	6,010,110.60	6,311,123.11	6,000,000.00	6,000,000.00

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	2,388.02	7,941.55	(2,365.12)
2 Total Assets	2,388.02	7,941.55	(2,365.12)
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	2,388.02	7,941.55	(2,365.12)
9 Total Fund Equity	2,388.02	7,941.55	(2,365.12)
10 Total Liabilities and Fund Equity	2,388.02	7,941.55	(2,365.12)
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	45.47	-	-
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	363,629.76	277,531.93	292,205.66
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)	348,940.81	283,085.46	281,898.99
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	2,388.02	7,941.55	(2,365.12)

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	1,090,506.21	1,037,879.84	949,486.27	873,655.26
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
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	1,090,506.21	1,037,879.84	949,486.27	873,655.26
11 Total Liabilities and Fund Equity	1,090,506.21	1,037,879.84	949,486.27	873,655.26
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	443,573.55	383,611.65	389,184.53	320,184.58
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	336,153.78	436,238.02	477,578.10	396,015.59
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
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	1,090,506.21	1,037,879.84	949,486.27	873,655.26

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	8,872,063.89	11,198,676.73	10,638,649.19	10,479,734.08
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
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	8,872,063.89	11,198,676.73	10,638,649.19	10,479,734.08
11 Total Liabilities and Fund Equity	8,872,063.89	11,198,676.73	10,638,649.19	10,479,734.08
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	13,480,028.83	14,519,354.70	14,562,007.46	13,883,352.95
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	9,240,330.82	12,192,741.86	15,122,035.00	14,042,268.06
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
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	8,872,063.89	11,198,676.73	10,638,649.19	10,479,734.08

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

	FY2021	FY2022	FY2023	FY2024
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	4,736,476.66	5,854,554.93	6,669,524.61	6,076,675.91
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
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	4,736,476.66	5,854,554.93	6,669,524.61	6,076,675.91
11 Total Liabilities and Fund Equity	4,736,476.66	5,854,554.93	6,669,524.61	6,076,675.91
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	6,789,547.82	6,273,400.09	5,655,654.43	6,569,675.46
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	5,436,695.79	5,155,321.82	4,840,684.75	7,162,524.16
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
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	4,736,476.66	5,854,554.93	6,669,524.61	6,076,675.91

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

	FY2021	FY2022	FY2023	FY2024
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	566,213.54	66,751.61	71,775.63	33,383.00
4				
5 Accounts Payable	341.00	363.10	363.10	363.10
6 Total Liabilities	341.00	363.10	363.10	363.10
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	565,872.54	66,388.51	71,412.53	33,019.90
11 Total Liabilities and Fund Equity	566,213.54	66,751.61	71,775.63	33,383.00
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	504,528.79	144,489.92	354,987.92	114,430.55
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	280,291.90	187,399.49	164,129.68	147,737.61
30				
31 Transfers In	-	-	-	4,491.90
32 Transfers Out	-	(89,185.56)	(185,834.22)	(9,577.47)
33 Net Transfers In (Out)	-	(89,185.56)	(185,834.22)	(5,085.57)
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	565,872.54	66,388.51	71,412.53	33,019.90

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	211,887.67	3,216,538.45	3,222,587.15	3,295,788.68
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
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	211,887.67	3,216,538.45	3,222,587.15	3,295,788.68
11 Total Liabilities and Fund Equity	211,887.67	3,216,538.45	3,222,587.15	3,295,788.68
12				
13				
14 Use of Money and Property	6,511.44	4,650.78	6,048.70	73,201.53
15 Total Revenue	6,511.44	4,650.78	6,048.70	73,201.53
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	-	3,000,000.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	3,000,000.00	-	-
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	211,887.67	3,216,538.45	3,222,587.15	3,295,788.68

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	52,231,978.55	52,445,964.85	45,656,406.47	51,217,407.49
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
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	52,231,978.55	52,445,964.85	45,656,406.47	51,217,407.49
11 Total Liabilities and Fund Equity	52,231,978.55	52,445,964.85	45,656,406.47	51,217,407.49
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	3,078,330.21	2,724,792.05	2,550,687.32	3,588,730.89
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	12,498,873.74	12,440,237.22	19,593,933.53	9,484,291.86
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)	9,338,004.89	9,929,431.47	10,120,059.63	11,456,561.99
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	52,231,978.55	52,445,964.85	45,656,406.47	51,217,407.49

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	1,527,258.66	1,528,756.54	1,564,911.17	1,608,735.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	1,527,258.66	1,528,756.54	1,564,911.17	1,608,735.85
10 Total Liabilities and Fund Equity	1,527,258.66	1,528,756.54	1,564,911.17	1,608,735.85
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	45,655.54	1,497.88	13,032.44	43,824.68
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	-	-	-	-
25				
26 Transfers In	-	-	23,122.19	105,282.86
27 Transfers Out	-	-	-	(105,282.86)
28 Net Transfers In (Out)	-	-	23,122.19	-
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	1,527,258.66	1,528,756.54	1,564,911.17	1,608,735.85

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	19,542,124.03	19,544,689.17	19,969,761.68	20,512,958.57
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	19,542,124.03	19,544,689.17	19,969,761.68	20,512,958.57
10 Total Liabilities and Fund Equity	19,542,124.03	19,544,689.17	19,969,761.68	20,512,958.57
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	456,799.97	2,565.14	128,565.40	441,072.39
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	300,637.90	-	147,057.70	-
27				
28 Transfers In	300,637.90	-	443,564.81	102,124.50
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	300,637.90	-	443,564.81	102,124.50
31				
32 Net Change	456,799.97	2,565.14	425,072.51	543,196.89
33				
34 Beginning Fund Equity	19,085,324.06	19,542,124.03	19,544,689.17	19,969,761.68
35 Ending Equity	19,542,124.03	19,544,689.17	19,969,761.68	20,512,958.57

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

	FY2021	FY2022	FY2023	FY2024
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	3,904,421.73	4,386,807.78	3,810,781.23	3,873,358.57
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	3,904,421.73	4,386,807.78	3,810,781.23	3,873,358.57
10 Total Liabilities and Fund Equity	3,904,421.73	4,386,807.78	3,810,781.23	3,873,358.57
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	163,850.22	709,924.15	243,708.19	233,594.19
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	486,513.12	258,464.30	486,991.49	163,526.80
25				
26 Transfers In	-	37,646.29	-	-
27 Transfers Out	-	(6,720.09)	(332,743.25)	(7,490.05)
28 Net Transfers In (Out)	-	30,926.20	(332,743.25)	(7,490.05)
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	3,904,421.73	4,386,807.78	3,810,781.23	3,873,358.57

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	24,262.62	24,262.62	24,785.40	25,328.14
2 Total Assets	24,262.62	24,262.62	24,785.40	25,328.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	24,262.62	24,262.62	24,785.40	25,328.14
10 Total Liabilities and Fund Equity	24,262.62	24,262.62	24,785.40	25,328.14
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	564.06	-	154.53	542.74
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Total Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	368.25	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	368.25	-
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	24,262.62	24,262.62	24,785.40	25,328.14

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

	FY2021	FY2022	FY2023	FY2024
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	1,697,025.96	2,985,173.57	1,933,538.45	2,556,905.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	1,697,025.96	2,985,173.57	1,933,538.45	2,556,905.66
10 Total Liabilities and Fund Equity	1,697,025.96	2,985,173.57	1,933,538.45	2,556,905.66
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	1,519,550.72	2,324,267.00	8,125.62	1,718,898.79
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	526,550.87	978,845.53	998,738.90	1,053,174.00
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)	(51,304.32)	(57,273.86)	(61,021.84)	(42,357.58)
27				
28 Net Change	941,695.53	1,288,147.61	(1,051,635.12)	623,367.21
29				
30 Beginning Fund Equity	755,330.43	1,697,025.96	2,985,173.57	1,933,538.45
31 Ending Equity	1,697,025.96	2,985,173.57	1,933,538.45	2,556,905.66

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	2,830,524.93	1,346,202.17	2,815,906.93	48,121.05
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	-	-	-	-
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	2,830,524.93	1,346,202.17	2,815,906.93	48,121.05
12 Total Liabilities and Fund Equity	2,830,524.93	1,346,202.17	2,815,906.93	48,121.05
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	4,832,394.98	3,654,461.83	7,195,917.01	5,744,713.87
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	3,029,228.50	5,138,362.49	5,726,212.25	8,512,499.75
30				
31 Transfers In	721,582.00	-	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	721,582.00	-	-	-
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	2,830,524.93	1,346,202.17	2,815,906.93	48,121.05

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

	FY2021	FY2022	FY2023	FY2024
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

	FY2021	FY2022	FY2023	FY2024
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	2,467,032.60	2,132,722.65	1,702,071.77	1,743,679.34
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
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	2,467,032.60	2,132,722.65	1,702,071.77	1,743,679.34
10 Total Liabilities and Fund Equity	2,467,032.60	2,132,722.65	1,702,071.77	1,743,679.34
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	998,639.78	477,205.96	371,290.19	908,969.92
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	6,653,658.63	3,382,415.91	3,385,091.07	3,438,262.35
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)	2,570,900.00	2,570,900.00	2,583,150.00	2,570,900.00
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	2,467,032.60	2,132,722.65	1,702,071.77	1,743,679.34

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

	FY2021	FY2022	FY2023	FY2024
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	593,671,034.62	590,762,220.51	657,469,282.84	-
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	341,656,368.28	323,147,003.06	386,720,699.05	-
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	265,183,710.50	267,615,217.45	270,748,583.79	-
35 Total Liabilities and Fund Equity	606,840,078.78	590,762,220.51	657,469,282.84	-
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	7,672,507.82	8,089,969.45	8,298,818.92	-
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	18,110,995.04	14,974,623.99	17,339,375.82	-
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):	15,495,131.63	9,316,161.49	12,173,923.24	-
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)	-	-	-	-

Department of Agriculture and Natural Resources

Other Fund Balances

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

	FY2021	FY2022	FY2023	FY2024
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	265,183,710.50	267,615,217.45	270,748,583.79	-

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.

	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 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	-	-
17				
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	(213.39)	-	-	-
23 Net Transfers In (Out)	(213.39)	-	-	-
24				
25 Net Change	(213.39)	-	-	-
26				
27 Beginning Fund Equity	213.39	-	-	-
28 Ending Equity	-	-	-	-

Department of Agriculture and Natural Resources

Other Fund Balances

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

	FY2021	FY2022	FY2023	FY2024
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	312,593,115.83	312,853,911.05	397,868,789.95	-
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	95,470,205.45	87,574,270.28	165,444,584.17	-
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	217,122,910.38	225,279,640.77	232,424,205.78	-
34 Total Liabilities and Fund Equity	312,593,115.83	312,853,911.05	397,868,789.95	-
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	4,854,064.93	5,264,864.83	5,805,861.24	-
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	10,457,159.86	10,744,234.97	13,557,524.19	-
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):	12,504,676.46	13,636,100.53	14,896,227.96	-
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)	-	-	-	-

Department of Agriculture and Natural Resources

Other Fund Balances

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

	FY2021	FY2022	FY2023	FY2024
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	217,122,910.38	225,279,640.77	232,424,205.78	-

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.

	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 Fines, Forfeits and Penalties	-	-	-	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	-	-
17				
18 Grants and Subsidies	-	-	-	-
19 Total Operating Expenditures/Expenses	-	-	-	-
20				
21 Transfers In	-	-	-	-
22 Transfers Out	(151.36)	-	-	-
23 Net Transfers In (Out)	(151.36)	-	-	-
24				
25 Net Change	(151.36)	-	-	-
26				
27 Beginning Fund Equity	151.36	-	-	-
28 Ending Equity	-	-	-	-