

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

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

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

Restricted

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

Committed

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

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

Assigned

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

Unassigned

- Tuition – Unassigned funds for a governmental agency would only include the fund balances pertaining to general funds. The Board of Regents is an enterprise agency, and looking at our funds from that stand point led us to classifying Tuition as Unassigned because of its revenue stream. This does not mean that there are no commitments against these funds. For a university, tuition is the major fund source for their campus-wide operations. Beginning in FY19 School and Public Land funds were contained in this fund.

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

Board of Regents Cash Balances
FY21-FY24

	Grants & Federal					Restricted					Committed	Assigned	Unassigned	Total
	Appropriations	Agency Funds	Other Restricted	Auxiliary System	HEFF	Total		Clearing Funds	Plant Funds	Student Fees	Total	Sales and Service	Tuition & Other	All Funds
Beginning Cash Balance 07/01/2020	(673,108.00)	1,203,803.00	8,222,148.00	50,332,897.00	16,446,884.00	75,532,624.00		12,986,181.00	37,534,062.00	34,612,313.00	85,132,556.00	55,778,718.00	42,719,880.00	259,163,778.00
Cash Receipts	217,546,171.00	3,875,394.00	8,681,489.00	82,725,799.00	27,801,996.26	340,630,849.26		39,835,115.00	29,369,290.00	48,249,753.00	117,454,158.00	62,523,163.00	200,142,666.00	720,750,836.26
Cash Disbursements	(229,688,531.00)	(3,757,906.00)	(10,237,078.00)	(75,568,288.00)	(26,653,207.26)	(345,905,010.26)		(38,976,914.00)	(58,744,362.00)	(39,136,553.00)	(136,857,829.00)	(46,859,608.00)	(178,155,103.00)	(707,777,550.26)
Transfers In/(Out)	3,118,244.00	1,847.00	131,433.00	(2,647,393.00)	(191,000.00)	413,131.00		(116,201.00)	21,346,734.00	(1,717,296.00)	19,513,237.00	(6,085,146.00)	(13,769,906.00)	71,316.00
Ending Cash Balance FY21	(9,314,753.00)	1,323,842.00	6,842,642.00	54,392,300.00	17,404,673.00	70,648,704.00		13,298,368.00	29,505,724.00	42,028,211.00	84,832,303.00	65,497,536.00	50,785,115.00	271,763,658.00
Beginning Cash Balance 07/01/2021	(9,314,753.00)	1,323,842.00	6,842,642.00	54,392,300.00	17,404,673.00	70,648,704.00		13,298,368.00	29,505,724.00	42,028,211.00	84,832,303.00	65,497,536.00	50,785,115.00	271,763,658.00
Cash Receipts	218,737,434.00	4,263,456.00	9,308,992.00	90,567,707.00	26,336,721.00	349,214,310.00		13,552,520.00	14,812,333.00	58,474,909.00	86,839,762.00	85,212,308.00	192,247,429.00	713,513,809.00
Cash Disbursements	(217,908,594.00)	(4,336,401.00)	(11,605,607.00)	(90,497,985.00)	(25,798,147.00)	(350,146,734.00)		(15,613,068.00)	(34,917,683.00)	(55,065,174.00)	(105,595,925.00)	(69,729,388.00)	(176,563,792.00)	(702,035,839.00)
Transfers In/(Out)	2,234,610.00	(8,546.00)	170,841.00	(10,288,762.00)	(191,000.00)	(8,082,857.00)		(114,265.00)	31,725,352.00	(4,157,346.00)	27,453,741.00	(4,628,484.00)	(14,400,962.00)	341,438.00
Ending Cash Balance FY22	(6,251,303.00)	1,242,351.00	4,716,868.00	44,173,260.00	17,752,247.00	61,633,423.00		11,123,555.00	41,125,726.00	41,280,600.00	93,529,881.00	76,351,972.00	52,067,790.00	283,583,066.00
Beginning Cash Balance 07/01/2022	(6,251,303.00)	1,242,351.00	4,716,868.00	44,173,260.00	17,752,247.00	61,633,423.00		11,123,555.00	41,125,726.00	41,280,600.00	93,529,881.00	76,351,972.00	52,067,790.00	283,583,066.00
Cash Receipts	209,215,134.00	4,466,399.00	10,795,265.00	94,752,377.00	26,496,549.00	345,725,724.00		28,255,499.00	50,401,411.00	56,019,022.00	134,675,932.00	107,167,558.00	195,124,996.00	782,694,210.00
Cash Disbursements	(216,327,893.00)	(4,517,424.00)	(10,984,439.00)	(100,395,232.00)	(25,519,606.00)	(357,744,594.00)		(25,833,897.00)	(57,142,531.00)	(52,713,171.00)	(135,689,599.00)	(86,461,488.00)	(191,067,380.00)	(770,963,061.00)
Transfers In/(Out)	1,050,193.00	27,048.00	438,439.00	1,349,217.00	-	2,864,897.00		(527,598.00)	11,609,557.00	(565,383.00)	10,516,576.00	(6,358,269.00)	(8,078,852.00)	(1,055,648.00)
Ending Cash Balance FY23	(12,313,869.00)	1,218,374.00	4,966,133.00	39,879,622.00	18,729,190.00	52,479,450.00		13,017,559.00	45,994,163.00	44,021,068.00	103,032,790.00	90,699,773.00	48,046,554.00	294,258,567.00
Beginning Cash Balance 07/01/2023	(12,313,869.00)	1,218,374.00	4,966,133.00	39,879,622.00	18,729,190.00	52,479,450.00		13,017,559.00	45,994,163.00	44,021,068.00	103,032,790.00	90,699,773.00	48,046,554.00	294,258,567.00
Cash Receipts	229,791,086.81	4,444,949.00	11,224,999.00	104,225,497.00	26,520,302.94	376,206,834.75		50,024,506.00	42,473,998.18	57,690,919.00	150,189,423.18	108,764,288.00	198,314,894.00	833,475,439.93
Cash Disbursements	(231,253,456.32)	(4,536,453.00)	(12,487,161.40)	(89,655,620.34)	(30,673,578.00)	(368,606,269.06)		(47,561,516.89)	(65,335,832.00)	(54,369,960.00)	(167,267,308.89)	(106,597,807.00)	(187,616,149.00)	(830,087,533.95)
Transfers In/(Out)	2,299,997.00	(50.00)	532,864.00	(6,131,581.00)	(191,000.00)	(3,489,770.00)		135,428.00	18,667,936.00	(2,812,283.00)	15,991,081.00	(7,204,598.00)	(5,314,307.00)	(17,594.00)
Ending Cash Balance FY24	(11,476,241.51)	1,126,820.00	4,236,834.60	48,317,917.66	14,384,914.94	56,590,245.69		15,615,976.11	41,800,265.18	44,529,744.00	101,945,985.29	85,661,656.00	53,430,992.00	297,628,878.98

BHSU Cash Balances

043

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales and Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	397,814	25,976	117,445	2,770,006	3,311,241	(697,818)	957,921	1,894,713	2,154,816	1,840,634	2,491,343	9,798,034
Cash Receipts	14,958,013	10,187	251,497	5,751,643	20,971,340	50,181	1,061,158	1,567,328	2,678,667	2,331,588	18,599,437	44,581,032
Cash Disbursements	(16,628,728)	(323)	(148,670)	(5,464,778)	(22,242,499)	(17,167)	(417,226)	(531,575)	(965,968)	(1,741,492)	(15,873,583)	(40,823,542)
Transfers In/(Out)	523,533	-	(47,729)	102,336	578,140	(7,675)	1,549,987	(915,269)	627,043	495,642	(1,746,561)	(45,736)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY21	(749,368)	35,840	172,543	3,159,207	2,618,222	(672,479)	3,151,840	2,015,197	4,494,558	2,926,372	3,470,636	13,509,788
Beginning Cash Balance 07/01/2021	(749,368)	35,840	172,543	3,159,207	2,618,222	(672,479)	3,151,840	2,015,197	4,494,558	2,926,372	3,470,636	13,509,788
Cash Receipts	13,484,333	735	242,945	6,730,803	20,458,816	131,676	356,609	1,816,647	2,304,932	2,160,006	17,200,960	42,124,714
Cash Disbursements	(13,692,913)	(649)	(293,273)	(6,835,081)	(20,821,916)	-	(823,923)	(872,177)	(1,696,100)	(2,201,640)	(16,524,137)	(41,243,793)
Transfers In/(Out)	365,374	-	(33,969)	591,399	922,804	-	971,839	(1,188,448)	(216,609)	218,869	(973,225)	(48,161)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	(592,574)	35,926	88,246	3,646,328	3,177,926	(540,803)	3,656,365	1,771,219	4,886,781	3,103,607	3,174,234	14,342,548
Beginning Cash Balance 07/01/2022	(592,574)	35,926	88,246	3,646,328	3,177,926	(540,803)	3,656,365	1,771,219	4,886,781	3,103,607	3,174,234	14,342,548
Cash Receipts	12,348,602	27,405	161,919	7,928,938	20,466,864	360,811	452,821	2,690,081	3,503,713	3,279,480	17,101,161	44,351,218
Cash Disbursements	(12,319,393)	(14,733)	(330,902)	(7,757,058)	(20,422,086)	(355,046)	(1,451,306)	(2,395,155)	(4,201,507)	(3,117,179)	(16,005,572)	(43,746,344)
Transfers In/(Out)	-	-	-	-	-	(295,747)	-	-	(295,747)	(357,808)	-	(653,555)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	(563,365)	48,598	(80,737)	3,818,208	3,222,704	(830,785)	2,657,880	2,066,145	3,893,240	2,908,100	4,269,823	14,293,867
Beginning Cash Balance 07/01/2023	(563,365)	48,598	(80,737)	3,818,208	3,222,704	(830,785)	2,657,880	2,066,145	3,893,240	2,908,100	4,269,823	14,293,867
Cash Receipts	12,591,266	4,000	139,641	8,289,250	21,024,157	270,205	369,972	2,352,864	2,993,041	3,882,598	15,634,880	43,534,676
Cash Disbursements	(13,466,625)	(17,910)	(51,960)	(7,860,872)	(21,397,367)	(37,801)	(935,204)	(809,273)	(1,782,278)	(3,219,250)	(14,607,812)	(41,006,707)
Transfers In/(Out)	224,579	-	(21,698)	1,017,429	1,220,310	143,545	(147,607)	(1,423,033)	(1,427,095)	328,993	(166,836)	(44,628)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY24	(1,214,145)	34,688	(14,754)	5,264,015	4,069,804	(454,836)	1,945,041	2,186,703	3,676,908	3,900,441	5,130,055	16,777,208

DSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2020	(730,136)	106,954	264,630	2,831,280	2,472,728	(264,374)	11,090,870	2,584,806	13,411,302	1,313,261	877,672	18,074,963
Cash Receipts	27,910,280	496,954	301,825	5,643,611	34,352,670	42,885	196,062	3,988,597	4,227,544	1,990,384	16,969,253	57,539,851
Cash Disbursements	(28,023,191)	(467,424)	(239,585)	(5,178,734)	(33,908,934)		(10,074,750)	(3,423,915)	(13,498,665)	(2,035,428)	(15,839,431)	(65,282,458)
Transfers In/(Out)	13,804	-	(49,880)	-	(36,076)	-	-	(28,495)	(28,495)	270,687	(234,611)	(28,495)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	112,625	(112,625)	-
Ending Cash Balance FY21	(829,243)	136,484	276,990	3,296,157	2,880,388	(221,489)	1,212,182	3,120,993	4,111,686	1,651,529	1,660,258	10,303,861
Beginning Cash Balance 07/01/2021	(829,243)	136,484	276,990	3,296,157	2,880,388	(221,489)	1,212,182	3,120,993	4,111,686	1,651,529	1,660,258	10,303,861
Cash Receipts	18,318,839	858,163	212,032	6,515,707	25,904,741	1,274,610	576,000	4,344,564	6,195,174	2,577,841	16,492,034	51,169,790
Cash Disbursements	(17,807,124)	(837,823)	(228,612)	(6,375,272)	(25,248,831)	(1,538,505)	(1,685,058)	(4,154,425)	(7,377,988)	(2,189,497)	(15,334,254)	(50,150,570)
Transfers In/(Out)	(8,526)	-	(42,427)	67,225	16,272	-	-	(98,568)	(98,568)	391,811	(337,711)	(28,196)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	(326,054)	156,824	217,983	3,503,817	3,552,570	(485,384)	103,124	3,212,564	2,830,304	2,431,684	2,480,327	11,294,885
Beginning Cash Balance 07/01/2022	(326,054)	156,824	217,983	3,503,817	3,552,570	(485,384)	103,124	3,212,564	2,830,304	2,431,684	2,480,327	11,294,885
Cash Receipts	17,164,853	480,732	131,160	7,143,741	24,920,486	11,050,022	478,105	4,096,624	15,624,751	2,867,491	16,879,791	60,292,519
Cash Disbursements	(17,658,931)	(523,568)	(200,152)	(7,843,800)	(26,226,451)	(10,933,950)	(511,719)	(3,795,112)	(15,240,781)	(3,046,812)	(15,565,196)	(60,079,240)
Transfers In/(Out)	145,616	-	(33,392)	176,661	288,885	(6,246)	12,231	(212,242)	(206,257)	524,843	(538,671)	68,800
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	(674,516)	113,988	115,599	2,980,419	2,535,490	(375,558)	81,741	3,301,834	3,008,017	2,777,206	3,256,251	11,576,964
Beginning Cash Balance 07/01/2023	(674,516)	113,988	115,599	2,980,419	2,535,490	(375,558)	81,741	3,301,834	3,008,017	2,777,206	3,256,251	11,576,964
Cash Receipts	16,033,856	406,065	134,385	8,252,779	24,827,085	28,946,694	2,922	4,299,944	33,249,560	3,809,082	18,065,940	79,951,667
Cash Disbursements	(16,502,618)	(429,976)	(108,766)	(8,739,243)	(25,780,603)	(28,854,561)	(21,236)	(4,204,728)	(33,080,525)	(3,825,944)	(16,851,745)	(79,538,817)
Transfers In/(Out)	19,149	-	(19,606)	291,971	291,514	-	-	(185,462)	(185,462)	348,743	(482,594)	(27,799)
Ending Cash Balance FY24	(1,124,129)	90,077	121,612	2,785,926	1,873,486	(283,425)	63,427	3,211,588	2,991,590	3,109,087	3,987,852	11,962,015

NSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	323,580.00	26,240.00	638,689.00	5,730,488.00	6,718,997.00	(1,741,558.00)	129,765.00	3,038,943.00	1,427,150.00	2,197,041.00	3,880,879.00	14,224,067.00
Cash Receipts	11,114,554.00	9,659.00	946,759.00	5,110,523.00	17,181,495.00	30,326,426.00	445,205.00	1,391,036.00	32,162,667.00	646,492.00	12,226,279.00	62,216,933.00
Cash Disbursements	(11,407,456.00)	(7,111.00)	(818,416.00)	(4,524,726.00)	(16,757,709.00)	(30,248,682.00)	(901,175.00)	(689,848.00)	(31,839,705.00)	(999,746.00)	(10,241,141.00)	(59,838,301.00)
Transfers In/(Out)	-	-	(71,138.00)	44,804.00	(26,334.00)	87,502.00	354,219.00	(6,276.00)	435,445.00	970,411.00	(1,379,521.00)	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY21	30,678.00	28,788.00	695,894.00	6,361,089.00	7,116,449.00	(1,576,312.00)	28,014.00	3,733,855.00	2,185,557.00	2,814,198.00	4,486,496.00	16,602,700.00
Beginning Cash Balance 07/01/2021	30,678.00	28,788.00	695,894.00	6,361,089.00	7,116,449.00	(1,576,312.00)	28,014.00	3,733,855.00	2,185,557.00	2,814,198.00	4,486,496.00	16,602,700.00
Cash Receipts	10,144,457.00	1,442.00	1,042,126.00	5,571,013.00	16,759,038.00	4,804,944.00	136,364.00	1,575,066.00	6,516,374.00	1,642,531.00	11,951,498.00	36,869,441.00
Cash Disbursements	(9,821,111.00)	(2,050.00)	(1,114,506.00)	(5,568,164.00)	(16,505,831.00)	(5,449,199.00)	(141,498.00)	(1,601,523.00)	(7,192,220.00)	(1,876,511.00)	(11,565,929.00)	(37,140,491.00)
Transfers In/(Out)	-	(1,981.00)	(66,917.00)	414,929.00	346,031.00	135,356.00	211,822.00	(384,867.00)	(37,689.00)	502,570.00	(810,913.00)	(1.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	354,024.00	26,199.00	556,597.00	6,778,867.00	7,715,687.00	(2,085,211.00)	234,702.00	3,322,531.00	1,472,022.00	3,082,788.00	4,061,152.00	16,331,649.00
Beginning Cash Balance 07/01/2022	354,024.00	26,199.00	556,597.00	6,778,867.00	7,715,687.00	(2,085,211.00)	234,702.00	3,322,531.00	1,472,022.00	3,082,788.00	4,061,152.00	16,331,649.00
Cash Receipts	9,286,207.00	2,277.00	1,130,775.00	5,503,168.00	15,922,427.00	2,544,780.00	78,431.00	1,605,489.00	4,228,700.00	1,615,344.00	11,343,157.00	33,109,628.00
Cash Disbursements	(9,009,926.00)	(1,878.00)	(1,162,423.00)	(5,933,838.00)	(16,108,065.00)	(1,574,331.00)	(64,293.00)	(1,948,323.00)	(3,586,947.00)	(1,943,443.00)	(11,535,515.00)	(33,173,970.00)
Transfers In/(Out)	7.00	-	(61,381.00)	386,488.00	325,114.00	39,983.00	162,156.00	75,162.00	277,301.00	594,333.00	(1,196,747.00)	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	630,312.00	26,598.00	463,568.00	6,734,685.00	7,855,163.00	(1,074,779.00)	410,996.00	3,054,859.00	2,391,076.00	3,349,022.00	2,672,047.00	16,267,308.00
Beginning Cash Balance 07/01/2023	630,312.00	26,598.00	463,568.00	6,734,685.00	7,855,163.00	(1,074,779.00)	410,996.00	3,054,859.00	2,391,076.00	3,349,022.00	2,672,047.00	16,267,308.00
Cash Receipts	10,238,022.00	1,548.00	1,200,162.00	5,854,441.00	17,294,173.00	526,223.00	75,000.00	1,460,501.00	2,061,724.00	3,245,437.00	12,333,796.00	34,935,130.00
Cash Disbursements	(10,512,575.00)	(1,374.00)	(1,113,764.00)	(6,091,868.00)	(17,719,581.00)	(300,890.00)	(110,803.00)	(2,099,511.00)	(2,511,204.00)	(3,313,966.00)	(10,909,181.00)	(34,453,932.00)
Transfers In/(Out)	-	(50.00)	(51,755.00)	389,467.00	337,662.00	34,869.00	169,435.00	(90,053.00)	114,251.00	361,573.00	(813,487.00)	(1.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY24	355,759.00	26,722.00	498,211.00	6,886,725.00	7,767,417.00	(814,577.00)	544,628.00	2,325,796.00	2,055,847.00	3,642,066.00	3,283,175.00	16,748,505.00

SDSMT Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	(1,816,506)	141,791	815,699	6,519,286	5,660,270	9,096	461,784	3,576,259	4,047,139	8,826,840	1,402,660	19,936,909
Cash Receipts	22,814,283	71,239	4,137,655	7,854,972	34,878,149	470,695	232,684	5,863,366	6,566,745	5,074,108	16,539,941	63,058,943
Cash Disbursements	(25,274,163)	(67,844)	(5,076,332)	(7,260,894)	(37,679,233)	(558,671)	(228,641)	(4,155,522)	(4,942,834)	(2,507,776)	(17,548,600)	(62,678,443)
Transfers In/(Out)	-	-	534,762	-	534,762	(28)	(29,995)	300	(29,723)	(535,062)	29	(29,994)
Accrual Adjustments	(67,540)	704	44,650	(704)	(22,890)	-	-	19,994	19,994	2,896	-	-
Ending Cash Balance FY21	(4,343,926)	145,890	456,434	7,112,660	3,371,058	(78,908)	435,832	5,304,397	5,661,321	10,861,006	394,030	20,287,415
Beginning Cash Balance 07/01/2021	(4,343,926)	145,890	456,434	7,112,660	3,371,058	(78,908)	435,832	5,304,397	5,661,321	10,861,006	394,030	20,287,415
Cash Receipts	25,979,469	78,807	3,744,613	9,856,520	39,659,409	433,124	273,092	8,217,316	8,923,532	6,308,241	15,192,161	70,083,343
Cash Disbursements	(24,259,701)	(75,459)	(5,209,002)	(9,600,587)	(39,144,749)	(681,218)	(87,107)	(9,453,728)	(10,222,053)	(4,844,570)	(15,143,128)	(69,354,500)
Transfers In/(Out)	-	(5,761)	502,948	-	497,187	(36,840)	(29,726)	-	(66,566)	(460,346)	-	(29,725)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	(2,624,158)	143,477	(505,007)	7,368,593	4,382,905	(363,842)	592,091	4,067,985	4,296,234	11,864,331	443,063	20,986,533
Beginning Cash Balance 07/01/2022	(2,624,158)	143,477	(505,007)	7,368,593	4,382,905	(363,842)	592,091	4,067,985	4,296,234	11,864,331	443,063	20,986,533
Cash Receipts	23,973,926	108,044	5,478,834	10,563,826	40,124,630	1,350,683	245,492	8,019,520	9,615,695	7,326,592	14,684,540	71,751,457
Cash Disbursements	(23,467,804)	(107,415)	(5,458,941)	(10,275,003)	(39,309,163)	(1,147,006)	(240,110)	(9,295,401)	(10,682,517)	(4,969,744)	(15,340,664)	(70,302,088)
Transfers In/(Out)	-	-	638,767	(11,220)	627,547	14,680	-	152,368	167,048	(1,392,357)	597,752	(10)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	(2,118,036)	144,106	153,653	7,646,196	5,825,919	(145,485)	597,473	2,944,472	3,396,460	12,828,822	384,691	22,435,892
Beginning Cash Balance 07/01/2023	(2,118,036)	144,106	153,653	7,646,196	5,825,919	(145,485)	597,473	2,944,472	3,396,460	12,828,822	384,691	22,435,892
Cash Receipts	24,687,006	121,369	6,428,653	11,596,832	42,833,860	493,607	257,157	8,441,272	9,192,036	7,158,598	14,815,670	74,000,164
Cash Disbursements	(25,114,628)	(132,505)	(7,215,769)	(11,269,933)	(43,732,835)	(504,338)	(2,616,514)	(8,415,350)	(11,536,202)	(5,452,984)	(15,271,328)	(75,993,349)
Transfers In/(Out)	20,000	-	726,252	(6,692)	739,560	3,201	3,000,000	88,859	3,092,060	(4,340,326)	508,706	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY24	(2,525,658)	132,970	92,789	7,966,403	5,666,504	(153,015)	1,238,116	3,059,253	4,144,354	10,194,110	437,739	20,442,707

SDSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	(49,679)	208,679	2,993,906	17,851,304	21,004,210	152,685	7,269,606	7,798,234	15,220,525	21,125,208	9,075,504	66,425,447
Cash Receipts	71,590,694	680,421	1,013,158	38,453,713	111,737,986	1,184,182	24,044,505	17,129,816	42,358,503	37,438,720	74,478,871	266,014,080
Cash Disbursements	(75,834,864)	(612,027)	(1,162,246)	(35,039,183)	(112,648,320)	(793,947)	(33,761,268)	(15,263,412)	(49,818,627)	(27,123,160)	(65,749,247)	(255,339,354)
Transfers In/(Out)	3,162,461	1,847	(211,550)	(1,158,235)	1,794,523	1,736	10,917,962	353,088	11,272,786	(8,641,206)	(4,426,101)	2
Accrual Adjustments	450,011	-	-	(450,011)	-	78,816	-	-	78,816	24,888	-	103,704
Ending Cash Balance FY21	(681,377)	278,920	2,633,268	19,657,588	21,888,399	623,472	8,470,805	10,017,726	19,112,003	22,824,450	13,379,027	77,203,879
Beginning Cash Balance 07/01/2021	(681,377)	278,920	2,633,268	19,657,588	21,888,399	623,472	8,470,805	10,017,726	19,112,003	22,824,450	13,379,027	77,203,879
Cash Receipts	76,619,781	742,294	1,389,599	40,038,115	118,789,789	-	10,737,686	23,373,800	34,111,486	53,708,133	70,602,017	277,211,425
Cash Disbursements	(78,843,885)	(729,561)	(1,897,847)	(40,420,972)	(121,892,265)	(518,429)	(23,688,392)	(23,090,404)	(47,297,225)	(41,038,996)	(64,554,186)	(274,782,672)
Transfers In/(Out)	1,784,397	(804)	(188,794)	(4,960,610)	(3,365,811)	(8,981)	17,399,274	201,911	17,592,204	(7,214,587)	(7,011,807)	(1)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	(1,121,084)	290,849	1,936,226	14,314,121	15,420,112	96,062	12,919,373	10,503,033	23,518,468	28,279,000	12,415,051	79,632,631
Beginning Cash Balance 07/01/2022	(1,121,084)	290,849	1,936,226	14,314,121	15,420,112	96,062	12,919,373	10,503,033	23,518,468	28,279,000	12,415,051	79,632,631
Cash Receipts	75,797,229	899,289	614,726	40,797,755	118,108,999	2,608,858	37,446,123	21,222,691	61,277,672	60,501,903	71,518,759	311,407,333
Cash Disbursements	(81,591,810)	(886,615)	(737,989)	(46,882,388)	(130,098,802)	(2,579,184)	(42,923,415)	(20,683,066)	(66,185,665)	(53,295,424)	(74,849,199)	(324,429,090)
Transfers In/(Out)	1,478,188	5,045	(102,890)	1,942,879	3,323,222	19,966	4,951,058	849,281	5,820,305	(7,711,124)	(1,692,841)	(260,438)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	(5,437,477)	308,568	1,710,073	10,172,367	6,753,531	145,702	12,393,139	11,891,939	24,430,780	27,774,355	7,391,770	66,350,436
Beginning Cash Balance 07/01/2023	(5,437,477)	308,568	1,710,073	10,172,367	6,753,531	145,702	12,393,139	11,891,939	24,430,780	27,774,355	7,391,770	66,350,436
Cash Receipts	97,984,904	1,168,332	552,222	45,717,154	145,422,612	7,726,383	31,981,401	21,999,802	61,707,586	68,575,089	72,342,988	348,048,275
Cash Disbursements	(95,775,457)	(1,121,015)	(703,952)	(38,941,650)	(136,542,074)	(7,516,506)	(37,272,907)	(24,416,628)	(69,206,041)	(63,829,701)	(71,070,451)	(340,648,267)
Transfers In/(Out)	1,538,248	-	(100,329)	(2,408,022)	(970,103)	104,706	6,672,382	(85,470)	6,691,618	(5,646,485)	(75,025)	5
Ending Cash Balance FY24	(1,689,782)	355,885	1,458,014	14,539,849	14,663,966	460,285	13,774,015	9,389,643	23,623,943	26,873,258	8,589,282	73,750,449

USD Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	(1,542,520)	660,373	3,299,767	14,630,533	17,048,153	151,381	17,621,050	4,924,924	22,697,355	14,609,214	19,178,633	73,533,355
Cash Receipts	61,724,231	2,604,078	692,288	19,911,337	84,931,934	7,322,574	3,389,676	12,668,019	23,380,269	12,415,829	60,701,615	181,429,647
Cash Disbursements	(64,800,697)	(2,601,852)	(1,460,901)	(18,099,973)	(86,963,423)	(6,806,010)	(13,361,302)	(11,230,270)	(31,397,582)	(11,132,790)	(52,255,141)	(181,748,936)
Transfers In/(Out)	(109,349)	-	(23,032)	(1,636,298)	(1,768,679)	(197,736)	8,554,561	(1,120,644)	7,236,181	882,177	(6,628,118)	(278,439)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	(39,797)	(39,797)
Ending Cash Balance FY21	(4,728,335)	662,599	2,508,122	14,805,599	13,247,985	470,209	16,203,985	5,242,029	21,916,223	16,774,430	20,957,192	72,895,830
Beginning Cash Balance 07/01/2021	(4,728,335)	662,599	2,508,122	14,805,599	13,247,985	470,209	16,203,985	5,242,029	21,916,223	16,774,430	20,957,192	72,895,830
Cash Receipts	65,134,874	2,582,015	1,363,215	21,855,549	90,935,653	6,905,545	2,732,582	13,529,926	23,168,053	16,030,069	60,265,239	190,399,014
Cash Disbursements	(65,595,180)	(2,579,632)	(1,530,821)	(21,697,909)	(91,403,542)	(7,315,514)	(8,491,705)	(12,639,240)	(28,446,459)	(15,911,451)	(52,793,283)	(188,554,735)
Transfers In/(Out)	93,365	-	-	(6,401,705)	(6,308,340)	(203,800)	13,172,143	(2,641,023)	10,327,320	1,886,848	(5,905,828)	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	(5,095,276)	664,982	2,340,516	8,561,534	6,471,756	(143,560)	23,617,005	3,491,692	26,965,137	18,779,896	22,523,320	74,740,109
Beginning Cash Balance 07/01/2022	(5,095,276)	664,982	2,340,516	8,561,534	6,471,756	(143,560)	23,617,005	3,491,692	26,965,137	18,779,896	22,523,320	74,740,109
Cash Receipts	60,720,204	2,807,895	1,925,535	22,814,949	88,268,583	9,142,138	11,700,439	12,824,201	33,666,778	17,565,896	63,121,827	202,623,084
Cash Disbursements	(62,168,005)	(2,937,080)	(1,740,636)	(21,703,145)	(88,548,866)	(8,889,600)	(11,951,688)	(11,292,937)	(32,134,225)	(17,593,404)	(57,763,273)	(196,039,768)
Transfers In/(Out)	(573,618)	22,003	(2,665)	(1,145,591)	(1,699,871)	(300,234)	6,484,112	(1,429,952)	4,753,926	1,983,844	(5,248,345)	(210,446)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	(7,116,695)	557,800	2,522,750	8,527,747	4,491,602	(191,256)	29,849,868	3,593,004	33,251,616	20,736,232	22,633,529	81,112,979
Beginning Cash Balance 07/01/2023	(7,116,695)	557,800	2,522,750	8,527,747	4,491,602	(191,256)	29,849,868	3,593,004	33,251,616	20,736,232	22,633,529	81,112,979
Cash Receipts	61,964,008	2,720,469	1,330,415	24,515,041	90,529,933	10,319,945	9,787,546	13,057,066	33,164,557	19,172,131	64,218,591	207,085,212
Cash Disbursements	(60,262,245)	(2,793,821)	(1,846,313)	(16,752,054)	(81,654,433)	(10,001,486)	(24,379,168)	(11,584,630)	(45,965,284)	(20,572,782)	(58,905,632)	(207,098,131)
Transfers In/(Out)	498,021	-	-	(5,415,734)	(4,917,713)	(150,893)	8,973,726	(1,356,320)	7,466,513	1,742,904	(4,285,071)	6,633
Ending Cash Balance FY24	(4,916,911)	484,448	2,006,852	10,875,000	8,449,389	(23,690)	24,231,972	3,709,120	27,917,402	21,078,485	23,661,417	81,106,693

BOR Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Other Restricted	HEFF	Total	Clearing Funds	Fees	Total	Sales & Service	Tuition Pool	
Beginning Cash Balance 07/01/2020	2,740,051	92,012	16,446,884	19,278,947	15,376,769	10,794,434	26,171,203	3,580,620	4,737,528	53,768,298
Cash Receipts	7,348,801	1,338,307	27,801,996	36,489,104	438,172	5,641,591	6,079,763	2,122,310	374,340	45,065,517
Cash Disbursements	(7,579,595)	(1,330,928)	(26,653,207)	(35,563,730)	(549,816)	(3,842,011)	(4,391,827)	(1,188,722)	(644,980)	(41,789,259)
Transfers In/(Out)	(472,205)	-	(191,000)	(663,205)	-	-	-	472,205	644,977	453,977
(Debit)/Credit to Balance Sheet	-	-	-	-	(508,629)	-	(508,629)	-	-	(508,629)
Ending Cash Balance FY21	2,037,052	99,391	17,404,673	19,541,116	14,756,496	12,594,014	27,350,510	4,986,413	5,111,865	56,989,904
Beginning Cash Balance 07/01/2021	2,037,052	99,391	17,404,673	19,541,116	14,756,496	12,594,014	27,350,510	4,986,413	5,111,865	56,989,904
Cash Receipts	8,936,661	1,314,462	26,336,721	36,587,844	-	5,617,590	5,617,590	1,881,850	327,736	44,415,020
Cash Disbursements	(7,778,609)	(1,331,546)	(25,798,147)	(34,908,302)	(109,966)	(3,253,677)	(3,363,643)	(1,426,029)	(638,522)	(40,336,496)
Transfers In/(Out)	-	-	(191,000)	(191,000)	-	(46,351)	(46,351)	46,351	638,522	447,522
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	3,195,104	82,307	17,752,247	21,029,658	14,646,530	14,911,576	29,558,106	5,488,585	5,439,601	61,515,950
Beginning Cash Balance 07/01/2022	3,195,104	82,307	17,752,247	21,029,658	14,646,530	14,911,576	29,558,106	5,488,585	5,439,601	61,515,950
Cash Receipts	9,864,825	1,352,316	26,496,549	37,713,690	1,198,207	5,560,416	6,758,623	13,397,690	283,090	58,153,093
Cash Disbursements	(10,107,690)	(1,353,396)	(25,519,606)	(36,980,692)	(353,847)	(3,303,177)	(3,657,024)	(2,212,841)	-	(42,850,557)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	2,952,239	81,227	18,729,190	21,762,656	15,490,890	17,168,815	32,659,705	16,673,434	5,722,691	76,818,486
Beginning Cash Balance 07/01/2023	2,952,239	81,227	18,729,190	21,762,656	15,490,890	17,168,815	32,659,705	16,673,434	5,722,691	76,818,486
Cash Receipts	6,277,386	1,439,521	26,520,303	34,237,210	1,741,449	6,079,470	7,820,919	2,287,631	634,282	44,980,042
Cash Disbursements	(9,557,261)	(1,446,637)	(30,673,578)	(41,677,476)	(344,310)	(2,839,840)	(3,184,150)	(5,781,586)	-	(50,643,212)
Transfers In/(Out)	-	-	(191,000)	(191,000)	-	239,196	239,196	-	-	48,196
Ending Cash Balance FY24	(327,637)	74,111	14,384,915	14,131,389	16,888,029	20,647,641	37,535,670	13,179,479	6,356,973	71,203,511

SDSBVI Cash Balances

347

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	4,288	2,043	-	6,331	-	3,066	3,066	892,085	697,644	1,599,126
Cash Receipts	85,315	421	-	85,736	-	-	-	89,876	154,971	330,583
Cash Disbursements	(139,837)	-	-	(139,837)	-	-	-	(107,997)	(2,980)	(250,814)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY21	(50,234)	2,464	-	(47,770)	-	3,066	3,066	873,964	849,635	1,678,895
Beginning Cash Balance 07/01/2021	(50,234)	2,464	-	(47,770)	-	3,066	3,066	873,964	849,635	1,678,895
Cash Receipts	119,020	-	-	119,020	-	-	-	277,613	117,825	514,458
Cash Disbursements	(110,071)	(2,464)	-	(112,535)	(237)	-	(237)	(165,367)	(9,248)	(287,387)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	(41,285)	-	-	(41,285)	(237)	3,066	2,829	986,210	958,212	1,905,966
Beginning Cash Balance 07/01/2022	(41,285)	-	-	(41,285)	(237)	3,066	2,829	986,210	958,212	1,905,966
Cash Receipts	59,288	-	-	59,288	-	-	-	203,754	94,712	357,754
Cash Disbursements	(4,334)	-	-	(4,334)	(933)	-	(933)	(196,933)	-	(202,200)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	13,669	-	-	13,669	(1,170)	3,066	1,896	993,031	1,052,924	2,061,520
Beginning Cash Balance 07/01/2023	13,669	-	-	13,669	(1,170)	3,066	1,896	993,031	1,052,924	2,061,520
Cash Receipts	14,639	-	-	14,639	-	-	-	215,614	170,787	401,040
Cash Disbursements	(62,047)	-	-	(62,047)	(1,625)	-	(1,625)	(208,259)	-	(271,931)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY24	(33,739)	-	-	(33,739)	(2,795)	3,066	271	1,000,386	1,223,711	2,190,629

SDSD Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2020	-	31,747.00	-	31,747.00	-	-	-	1,393,815.00	378,017.00	1,803,579.00
Cash Receipts	-	2,435.00	-	2,435.00	-	-	-	413,856.00	97,959.00	514,250.00
Cash Disbursements	-	(1,325.00)	-	(1,325.00)	(2,621.00)	-	(2,621.00)	(22,497.00)	-	(26,443.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY21	-	32,857.00	-	32,857.00	(2,621.00)	-	(2,621.00)	1,785,174.00	475,976.00	2,291,386.00
Beginning Cash Balance 07/01/2021	-	32,857.00	-	32,857.00	(2,621.00)	-	(2,621.00)	1,785,174.00	475,976.00	2,291,386.00
Cash Receipts	-	-	-	-	2,621.00	-	2,621.00	626,024.00	97,959.00	726,604.00
Cash Disbursements	-	(108,763.00)	-	(108,763.00)	-	-	-	(75,327.00)	(1,105.00)	(185,195.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY22	-	(75,906.00)	-	(75,906.00)	-	-	-	2,335,871.00	572,830.00	2,832,795.00
Beginning Cash Balance 07/01/2022	-	(75,906.00)	-	(75,906.00)	-	-	-	2,335,871.00	572,830.00	2,832,795.00
⚙ Cash Receipts	-	140,757.00	-	140,757.00	-	-	-	409,408.00	97,959.00	648,124.00
⚙ Cash Disbursements	-	(46,135.00)	-	(46,135.00)	-	-	-	(85,708.00)	(7,961.00)	(139,804.00)
⚙ Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY23	-	18,716.00	-	18,716.00	-	-	-	2,659,571.00	662,828.00	3,341,115.00
Beginning Cash Balance 07/01/2023	-	18,716.00	-	18,716.00	-	-	-	2,659,571.00	662,828.00	3,341,115.00
Cash Receipts	-	23,166.00	-	23,166.00	-	-	-	418,108.00	97,960.00	539,234.00
Cash Disbursements	-	(39,852.00)	-	(39,852.00)	-	-	-	(393,335.00)	-	(433,187.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY24	-	2,030.00	-	2,030.00	-	-	-	2,684,344.00	760,788.00	3,447,162.00

