

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	-	-	-
8 Total Fund Equity	-	-	-	-
9 Total Liabilities and Fund Equity	-	-	-	-
10				
11				
12 Taxes	11,470,517.56	12,971,679.02	14,173,856.11	14,854,136.74
13 Use of Money and Property	14,556.40	9,595.36	5,575.45	15,180.88
14 Total Revenue	11,485,073.96	12,981,274.38	14,179,431.56	14,869,317.62
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	4,806,139.40	4,280,088.69	2,595,521.64	3,925,146.61
23 Transfers Out	(16,291,213.36)	(17,261,363.07)	(16,774,953.20)	(18,794,464.23)
24 Net Transfers In (Out)	(11,485,073.96)	(12,981,274.38)	(14,179,431.56)	(14,869,317.62)
25				
26 Net Change	-	-	-	-
27				
28 Beginning Fund Equity	-	-	-	-
29 Prior Period Adjustment	-	-	-	-
30 Ending Equity	-	-	-	-

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: State Capital Construction Fund

Fund Type: Agency Fund

Purpose: SDCL 5-27-1 created the State Capital Construction Fund. Per SDCL § 42-7A-24 the Lottery deposits into this fund the net proceeds to the State from the sale of on-line lottery tickets as follows:

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

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

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

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

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

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

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

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

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

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

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

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

The fund shall be a participating fund and shall be credited for all interest earned on fund balances. Expenditures from the fund shall be made only upon approval by the Legislature. All monies received in this fund are transferred to the following funds per SDCLs 5-27-4, 5-27-5 and 5-27-6:

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

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

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

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

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

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

Additional Information:

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

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

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

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: Statewide M&R Fund

Fund Type: Special Revenue

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:

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

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

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

Company: 3029

Company Name: BOA Special Revenue Fund (Info)

Fund Name: Extraordinary Litigation Fund

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

Purpose: SDCL 1-33-8.11 created the Extraordinary Litigation Fund. Source: Appropriations from General Fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Use: The fund may be used for plaintiff attorney fee awards, retention of outside counsel, or other litigation expenses not otherwise eligible to be paid under § 3-22-1. The fund may also be used for the payment of any self- insured retention for which the state is responsible under a cyber liability insurance policy purchased by the state. The Extraordinary Litigation Fund is hereby continuously appropriated and shall be budgeted through the informational budget process.

The Life Protection Subfund is established within the Extraordinary Litigation Fund. The Subfund shall be used to cover the litigation costs, including expert witness fees and attorney fees awarded under 42 U.S.C. § 1988 or other applicable statutes, associated with defending South Dakota statutes that regulate or proscribe abortion or contraception. In addition to moneys that the Legislature may appropriate to the subfund, the commissioner of the Bureau of Human Resources and Administration may accept private contributions for the subfund's purposes and deposit those moneys in the subfund. The Life Protection Litigation Subfund shall retain the interest income derived from the moneys credited to the subfund in accordance with §§ 4-5-30.

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

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

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

Company: 3113

Company Name: Maintenance and Repair

Fund Name: Maintenance of Buildings and Grounds

Fund Type: Special Revenue

Purpose: SDCL 5-15-28 established the working capital account for maintenance of buildings and grounds.

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This fund is specifically for the state capital complex.

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

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

Company: 3195

Company Name: Obligation Recovery Center (ORC)

Fund Name: Obligation Recovery Center

Fund Type: Special Revenue

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

Budget Information: Included in the General Appropriations Bill.

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

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

Company: 6003

Company Name: Records Management Fund

Fund Name: Records Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 1-27-12.1 created the Records Management Internal Service Fund. Sources: All payments received by the Bureau of Human Resources and Administration pursuant to this section. Uses: The Commissioner of Human Resources and Administration shall apportion all expenses incurred in the administration and operation of the Records Management Program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6004 - Buildings and Grounds Fund

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

Company: 6004

Company Name: Buildings and Grounds Fund

Fund Name: Buildings and Grounds Fund

Fund Type: Internal Service

Purpose: SDCL 5-15-26 provided that the Commissioner of Human Resources and Administration shall be the superintendent of the State Capitol, and shall have control, manage and supervise the buildings and grounds, and shall employ engineers, carpenters, electricians, plumbers, mechanics, watchmen, policemen, elevator operators, guides, janitors, and other laborers as may be necessary for the proper care, safety, management, and maintenance of the capitol and grounds, and the public property there kept, and for the proper protection of the properties from injury and deterioration. SDCL 5-15-28 established a working capital account in the state treasury for the purpose of providing maintenance services for the various buildings and grounds under the jurisdiction of the Bureau of Human Resources and Administration. This fund is used to account for the costs incurred in providing maintenance of buildings and grounds services to various state agencies. Revenue is derived by charging user agencies for maintenance of buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6005 - Central Mail Services Fund

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

Company: 6005

Company Name: Central Mail Services Fund

Fund Name: Central Mail Service Fund

Fund Type: Internal Service

Purpose: SDCL 1-33-8.12 created a Central Mail Service Fund to encompass the operations of the capitol central mail system. The Commissioner of the Bureau of Human Resources and Administration is authorized to apportion all expenses encountered in the operation of the capitol central mail system to all state departments, agencies, and institutions that utilize the system.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale such as postage are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6007 - Central Duplicating Fund

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

Company: 6007

Company Name: Central Duplicating Fund

Fund Name: Central Duplicating Fund

Fund Type: Internal Service

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

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6008 - Fleet & Travel Management Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	2,354,704.03	1,081,018.42	665,280.57	(875,774.35)
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Advances From Other Funds	-	-	-	-
8 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9				
10 Reserve for Encumbrances	229,577.66	1,241,513.00	1,710,384.00	1,479,996.37
11 Unreserved Fund Balance	2,125,126.37	(160,494.58)	(1,045,103.43)	(2,355,770.72)
12 Total Fund Equity	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>
13 Total Liabilities and Fund Equity	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>
14				
15 Use of Money and Property	10,850.36	13,264.69	20,439.59	-
16 Sales and Services	13,256,580.37	16,268,594.78	14,199,556.42	14,403,204.37
17 Administering Programs	-	-	-	-
18 Other Revenue	1,733,507.47	1,086,111.31	519,399.28	606,228.58
19 Total Revenue	<u>15,000,938.20</u>	<u>17,367,970.78</u>	<u>14,739,395.29</u>	<u>15,009,432.95</u>
20				
21 Personal Services and Benefits	674,590.80	610,226.36	580,694.99	738,314.13
22 Travel	1,833.00	1,295.50	2,525.47	1,078.42
23 Contractual Services	2,009,535.61	1,952,283.43	2,559,057.27	3,012,929.58
24 Supplies and Materials	5,252,294.26	7,900,843.27	7,375,439.35	7,499,351.82
25 Capital Outlay	5,009,497.31	7,730,752.45	4,355,157.30	4,900,864.28
26 Other Expense	-	-	-	-
27 Interest Expense	482,145.19	446,255.38	282,258.76	397,949.64
28 Total Expenditures/Expenses	<u>13,429,896.17</u>	<u>18,641,656.39</u>	<u>15,155,133.14</u>	<u>16,550,487.87</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33				
34 Net Change	1,571,042.03	(1,273,685.61)	(415,737.85)	(1,541,054.92)
35				
36 Beginning Fund Equity	783,662.00	2,354,704.03	1,081,018.42	665,280.57
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	<u>2,354,704.03</u>	<u>1,081,018.42</u>	<u>665,280.57</u>	<u>(875,774.35)</u>

Company: 6008

Company Name: Fleet & Travel Management Fund

Fund Name: Fleet & Travel Management Fund

Fund Type: Internal Service

Purpose: SDCL 5-25-4 authorized the establishment of an internal service fund under supervision of the Commissioner of Human Resources and Administration to collect and disburse mileage payments and motor vehicle disbursements equitably between the several departments, agencies, and officers of the state.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6014 - Public Entity Pool for Liability

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
2 Total Assets	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
3 Accounts Payable	-	-	-	-
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	4,922.90	67.25	99.70
8 Unreserved Fund Balance	10,445,069.89	10,127,743.63	10,992,720.13	10,818,974.14
9 Total Fund Equity	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
10 Total Liabilities and Fund Equity	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84
11				
12				
13 Use of Money and Property	231,756.93	161,592.90	84,672.75	-
14 Sales and Services	1,240,323.74	2,748,824.66	4,163,243.51	3,685,462.62
15 Other Revenue	27,016.59	33,762.90	929.19	205,109.15
16 Total Revenue	1,499,097.26	2,944,180.46	4,248,845.45	3,890,571.77
17				
18 Personal Services and Benefits	685,691.27	567,715.66	650,062.75	843,651.86
19 Travel	31,623.42	43,359.01	37,911.88	38,528.66
20 Contractual Services	2,058,632.68	1,924,405.12	2,540,234.37	2,466,692.56
21 Supplies and Materials	8,010.00	8,491.72	2,396.13	6,281.21
22 Capital Outlay	2,154.26	2,612.31	5,184.47	5,718.87
23 Insurance Claims	-	710,000.00	152,935.00	703,412.15
24 Total Expenditures/Expenses	2,786,111.63	3,256,583.82	3,388,724.60	4,064,285.31
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(1,287,014.37)	(312,403.36)	860,120.85	(173,713.54)
31				
32 Beginning Fund Equity	11,732,084.26	10,445,069.89	10,132,666.53	10,992,787.38
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	10,445,069.89	10,132,666.53	10,992,787.38	10,819,073.84

Company: 6014

Company Name: Public Entity Pool for Liability Fund

Fund Name: Public Entity Pool for Liability

Fund Type: Internal Service

Purpose: SDCL 3-22-1 created the public entity pool for liability fund. Source: Billings to state agencies. Use: Payment of valid tort claims against all member public entities of the state and their officers and employees for all liability they may incur based upon negligence in the operation of motor vehicles or negligence in performing other acts within an employee's scope of employment and federal claims.

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

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6015 - Procurement Management Internal Service Fund

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

Company: 6015

Company Name: Procurement Management Fund

Fund Name: Procurement Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-18D-8 created the Procurement Management Internal Service Fund. Source: Payments received from the administration of the procurement management system. Use: The Commissioner of Human Resources and Administration shall apportion all expenses incurred in the administration of the procurement management system to all state departments, agencies, and institutions utilizing such system.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6016 - State Engineer

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

Company: 6016

Company Name: State Engineer Fund

Fund Name: State Engineer

Fund Type: Internal Service

Purpose: This fund was created for the purpose of receiving payment of expenses incurred for plans specifications, and supervision of construction, including the actual and necessary expenses of the Bureau of Administration and to make expenditures out of such accounts for such expenses.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6019 - BOA Support Services

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	376,090.41	466,077.46	439,544.35	456,176.63
2 Accounts Receivable	-	-	-	-
3 Total Assets	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	300.00	5,890.00	6,887.87	505.99
10 Unreserved Fund Balance	375,790.41	460,187.46	432,656.48	455,670.64
11 Total Fund Equity	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>
12 Total Liabilities and Fund Equity	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>
13				
14				
15 Use of Money and Property	2,299.74	1,287.41	706.75	-
16 Sales and Services	1,363,557.79	1,424,717.00	1,422,886.00	1,641,485.00
17 Other Revenue	403.00	-	-	0.06
18 Total Revenue	<u>1,366,260.53</u>	<u>1,426,004.41</u>	<u>1,423,592.75</u>	<u>1,641,485.06</u>
19				
20 Personal Services and Benefits	1,115,495.44	1,138,842.24	1,262,474.85	1,349,674.47
21 Travel	6,803.62	2,921.10	7,996.61	12,666.07
22 Contractual Services	184,074.84	181,572.64	155,401.76	234,118.71
23 Supplies and Materials	6,823.33	6,858.89	6,907.86	7,852.23
24 Capital Outlay	6,875.27	5,822.49	17,324.78	19,200.06
25 Interest Expense	5.00	-	20.00	1,341.24
26 Total Expenditures/Expenses	<u>1,320,077.50</u>	<u>1,336,017.36</u>	<u>1,450,125.86</u>	<u>1,624,852.78</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31				
32 Net Change	46,183.03	89,987.05	(26,533.11)	16,632.28
33				
34 Beginning Fund Equity	329,907.38	376,090.41	466,077.46	439,544.35
35 Ending Equity	<u>376,090.41</u>	<u>466,077.46</u>	<u>439,544.35</u>	<u>456,176.63</u>

Company: 6019

Company Name: BOA Support Services

Fund Name: BOA Support Services

Fund Type: Internal Service

Purpose: This fund was established to account for revenues received by state agencies as reimbursement of the administrative costs incurred by the Bureau of Administration.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6021 - Property Management Internal Service Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	96,916.55	93,179.45	7,015.77	(14,828.21)
2 Total Assets	96,916.55	93,179.45	7,015.77	(14,828.21)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	169.41	5,163.71	-
9 Unreserved Fund Balance	96,916.55	93,010.04	1,852.06	(14,828.21)
10 Total Fund Equity	96,916.55	93,179.45	7,015.77	(14,828.21)
11 Total Liabilities and Fund Equity	96,916.55	93,179.45	7,015.77	(14,828.21)
12				
13				
14 Use of Money and Property	1,905.76	1,513.02	817.58	-
15 Sales and Services	375,070.50	426,284.81	353,807.11	473,426.35
16 Other Revenue	121.50	-	216.75	3,816.82
17 Total Revenue	377,097.76	427,797.83	354,841.44	477,243.17
18				
19 Personal Services and Benefits	235,589.61	235,469.73	259,028.96	305,395.16
20 Travel	4,746.70	4,066.35	7,191.54	5,958.31
21 Contractual Services	104,212.78	182,277.13	129,877.11	171,324.64
22 Supplies and Materials	9,549.38	8,429.68	10,461.41	10,606.35
23 Capital Outlay	4,401.70	1,252.80	34,446.10	5,802.69
24 Interest Expense	0.64	39.24	-	-
25 Total Expenditures/Expenses	358,500.81	431,534.93	441,005.12	499,087.15
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	18,596.95	(3,737.10)	(86,163.68)	(21,843.98)
32				
33 Beginning Fund Equity	78,319.60	96,916.55	93,179.45	7,015.77
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	96,916.55	93,179.45	7,015.77	(14,828.21)

Company: 6021

Company Name: Property Management Fund

Fund Name: Property Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-24-14 created the Property Management Internal Service Fund. Sources: All payments received by the Bureau of Human Resources and Administration pursuant to this section. Uses: The Commissioner of Human Resources and Administration shall apportion all expenses incurred in the administration and operation of the property management program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6509 - Special State Flag Account

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

Company: 6509

Company Name: State Flag Account

Fund Name: Special State Flag Account

Fund Type: Enterprise

Purpose: SDCL 1-6-6 created the Special State Flag Account. Source: All funds from the sale of such flags shall be deposited into this account, from which payment shall be made by the bureau for the purchase of state flags and their replacements as it may deem sufficient from time to time. Use: The Bureau of Human Resources and Administration shall acquire, by purchase or otherwise, and to keep on hand at all times a sufficient quantity of the SD state flags, for distribution, loan or sale as it may determine, in order to meet the demand therefore from various public, semipublic and private organizations or persons.

Budget Information: Not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6511 - Federal Surplus Property

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	767,903.59	149,103.09	639,408.25	462,135.64
2 Total Assets	<u>767,903.59</u>	<u>149,103.09</u>	<u>639,408.25</u>	<u>462,135.64</u>
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	767,903.59	611,113.39	639,408.25	462,135.64
10 Total Fund Equity	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>	<u>462,135.64</u>
11 Total Liabilities and Fund Equity	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>	<u>462,135.64</u>
12				
13				
14 Use of Money and Property	9,156.72	7,749.13	6,094.11	-
15 Sales and Services	2,170,710.85	1,926,245.70	2,111,203.94	1,481,367.70
16 Administering Programs	-	-	5,148.00	2,978.71
17 Other Revenue	850.00	-	1,388.99	12,811.57
18 Total Revenue	<u>2,180,717.57</u>	<u>1,933,994.83</u>	<u>2,123,835.04</u>	<u>1,497,157.98</u>
19				
20 Personal Services and Benefits	628,745.99	577,442.78	592,331.32	637,468.66
21 Travel	932.50	3,795.07	4,686.97	5,992.04
22 Contractual Services	487,989.00	566,886.43	621,771.46	474,145.51
23 Supplies and Materials	565,659.41	942,415.80	875,420.00	555,171.14
24 Capital Outlay	2,116.74	229.00	1,320.00	1,643.00
25 Other Expense	-	-	-	-
26 Interest Expense	-	15.95	10.43	10.24
27 Total Expenditures/Expenses	<u>1,685,443.64</u>	<u>2,090,785.03</u>	<u>2,095,540.18</u>	<u>1,674,430.59</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	495,273.93	(156,790.20)	28,294.86	(177,272.61)
34				
35 Beginning Fund Equity	<u>272,629.66</u>	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>
36 Ending Equity	<u>767,903.59</u>	<u>611,113.39</u>	<u>639,408.25</u>	<u>462,135.64</u>

Company: 6511

Company Name: Federal Surplus Property

Fund Name: Federal Surplus Property

Fund Type: Enterprise

Purpose: SDCL 5-24-13 authorized the Bureau of Human Resources and Administration to expend monies and accept federal surplus commodities and property for the care, exchange and distribution of same to all eligible institutions.

Budget Information: Included in the General Appropriations Bill. Merchandise purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	100,857.48	149,103.09	19,598.70	20,000.00
2 Due From Other Governments	-	-	-	-
3 Total Assets	100,857.48	149,103.09	19,598.70	20,000.00
4				
5 Due to Other Funds	100,857.48	149,103.09	19,598.70	20,000.00
6 Other Liabilities	-	-	-	-
7 Total Liabilities	100,857.48	149,103.09	19,598.70	20,000.00

Company: 8000

Company Name: Main Agency Fund

Fund Name: Surplus Property Sales Account

Fund Type: Agency

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

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	3,004,080.77	2,925,269.88	3,124,392.73	3,329,437.48
2 Total Assets	3,004,080.77	2,925,269.88	3,124,392.73	3,329,437.48
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	53.92	-	-
9 Unreserved Fund Balance	3,004,080.77	2,925,215.96	3,124,392.73	3,329,437.48
10 Total Fund Equity	3,004,080.77	2,925,269.88	3,124,392.73	3,329,437.48
11 Total Liabilities and Fund Equity	3,004,080.77	2,925,269.88	3,124,392.73	3,329,437.48
12				
13				
14 Use of Money and Property	66,995.45	45,469.26	26,542.16	-
15 Sales and Services	306,639.00	339,044.00	400,454.00	566,721.00
16 Other Revenue	-	-	-	68,449.77
17 Total Revenue	373,634.45	384,513.26	426,996.16	635,170.77
18				
19 Personal Services and Benefits	2,722.78	7,290.22	7,081.40	3,273.22
20 Travel	-	1,327.59	2,935.76	612.81
21 Contractual Services	198,153.04	272,382.86	217,800.63	426,188.25
22 Supplies and Materials	-	-	-	-
23 Capital Outlay	-	-	55.52	51.74
24 Interest Expense	-	-	-	-
25 Insurance Claims	-	182,323.48	-	-
26 Total Expenditures/Expenses	200,875.82	463,324.15	227,873.31	430,126.02
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	172,758.63	(78,810.89)	199,122.85	205,044.75
33				
34 Beginning Fund Equity	2,831,322.14	3,004,080.77	2,925,269.88	3,124,392.73
35 Ending Equity	3,004,080.77	2,925,269.88	3,124,392.73	3,329,437.48

Company: 9013

Company Name: Liability Captive Insurance Company - STA

Fund Name: Liability Captive Insurance Company Fund

Fund Type: Component Unit – Business Type

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

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

Additional Information:

A separate audit report is issued for this fund on a calendar year basis.

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

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

Company: 9028

Company Name: Liability Captive Insurance Company Fund

Fund Name: Liability Captive Insurance Company Fund

Fund Type: Component Unit – Business Type

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

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

Additional Information:

A separate audit report is issued for this fund on a calendar year basis.

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	5,540,879.27	6,182,420.42	6,028,821.54	9,085,151.92
2 Deferred Charges and Other Assets	75,000.00	75,000.00	75,000.00	75,000.00
3 Total Assets	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>
4				
5 Accounts Payable	-	-	-	-
6 Due to Other Funds	-	-	-	-
7 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8				
9 Reserve for Encumbrances	-	388.22	-	-
10 Unreserved Fund Balance	5,615,879.27	6,257,032.20	6,103,821.54	9,160,151.92
11 Total Fund Equity	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>
12 Total Liabilities and Fund Equity	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>
13				
14 Use of Money and Property	142,332.30	91,437.62	55,352.65	-
15 Sales and Services	3,652,456.94	5,329,616.62	6,763,630.43	9,562,698.06
16 Administering Programs	-	-	-	-
17 Other Revenue	306.13	376.42	64,550.84	536,713.33
18 Total Revenue	<u>3,795,095.37</u>	<u>5,421,430.66</u>	<u>6,883,533.92</u>	<u>10,099,411.39</u>
19				
20 Personal Services and Benefits	58,221.85	42,743.86	35,984.03	41,103.18
21 Travel	10,760.48	28,203.40	9,693.21	11,470.80
22 Contractual Services	3,262,532.57	3,788,280.00	4,896,685.41	5,839,623.03
23 Supplies and Materials	283.19	241.72	79.69	66.25
24 Capital Outlay	56.18	-	407.24	268.42
25 Interest Expense	-	-	-	-
26 Insurance Claims	1,079,905.63	920,420.53	2,094,283.22	1,150,549.33
27 Total Expenditures/Expenses	<u>4,411,759.90</u>	<u>4,779,889.51</u>	<u>7,037,132.80</u>	<u>7,043,081.01</u>
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32				
33 Net Change	(616,664.53)	641,541.15	(153,598.88)	3,056,330.38
34				
35 Beginning Fund Equity	6,232,543.80	5,615,879.27	6,257,420.42	6,103,821.54
36 Ending Equity	<u>5,615,879.27</u>	<u>6,257,420.42</u>	<u>6,103,821.54</u>	<u>9,160,151.92</u>

Company: 9034

Company Name: Property & Casualty Captive Insurance Company Fund

Fund Name: Property & Casualty Captive Insurance Company Fund

Fund Type: Component Unit – Business Type

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

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

Additional Information:

A separate audit report is issued for this fund on a calendar year basis.

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	60,682,245.89	44,922,853.59	39,792,656.18	38,114,287.78
2 Deferred Charges and Other Assets	100,000.00	100,000.00	100,000.00	100,000.00
3 Total Assets	<u>60,782,245.89</u>	<u>45,022,853.59</u>	<u>39,892,656.18</u>	<u>38,214,287.78</u>
4				
5 Accounts Payable	50.00	-	-	-
6 Deferred Revenue	589.59	-	197.84	575.90
7 Total Liabilities	<u>639.59</u>	<u>-</u>	<u>197.84</u>	<u>575.90</u>
8				
9 Reserve for Encumbrances	-	400.90	-	7,089.16
10 Unreserved Fund Balance	60,781,606.30	45,022,454.69	39,892,458.34	38,206,622.72
11 Total Fund Equity	<u>60,781,606.30</u>	<u>45,022,855.59</u>	<u>39,892,458.34</u>	<u>38,213,711.88</u>
12 Total Liabilities and Fund Equity	<u>60,782,245.89</u>	<u>45,022,855.59</u>	<u>39,892,656.18</u>	<u>38,214,287.78</u>
13				
14				
15 Use of Money and Property	532,403.46	693,906.78	493,509.61	-
16 Sales and Services	181,564,706.11	147,299,274.12	157,476,581.83	175,883,429.32
17 Other Revenue	7,989,228.43	12,027,260.52	12,674,643.21	17,291,915.68
18 Total Revenue	<u>190,086,338.00</u>	<u>160,020,441.42</u>	<u>170,644,734.65</u>	<u>193,175,345.00</u>
19				
20 Personal Services and Benefits	1,010,883.05	1,017,205.61	995,164.37	1,031,546.97
21 Travel	21,697.05	21,563.86	23,470.54	18,432.90
22 Contractual Services	32,271,252.32	32,766,746.32	31,490,344.43	31,350,625.86
23 Supplies and Materials	39,694.21	25,207.12	34,045.30	57,166.56
24 Capital Outlay	6,765.52	572.30	3,916.10	625.45
25 Other Expense	2,264.61	3,573.19	-	-
26 Interest Expense	-	-	-	-
27 Insurance Claims	143,627,156.76	144,727,395.00	143,228,189.16	162,395,693.72
28 Total Expenditures/Expenses	<u>176,979,713.52</u>	<u>178,562,263.40</u>	<u>175,775,129.90</u>	<u>194,854,091.46</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33				
34 Net Change	13,106,624.48	(18,541,821.98)	(5,130,395.25)	(1,678,746.46)
35				
36 Beginning Fund Equity	47,674,981.82	60,781,606.30	45,022,853.59	39,892,458.34
37 Prior Period Adjustment	-	2,783,071.27	-	-
38 Ending Equity	<u>60,781,606.30</u>	<u>45,022,855.59</u>	<u>39,892,458.34</u>	<u>38,213,711.88</u>

Company: 3035

Company Name: Insurance Administration

Fund Name: State Employees Benefits Plan Fund

Fund Type: Internal Service

Purpose: SDCL 3-6E-10 created the State Employees Benefits Plan Fund. SDCL 3-6E-1 authorized that the Bureau of Human Resources may establish a benefits plan, for plan-eligible employees of the state. The plan may either be self-funded or established as a group health insurance program. The plan may provide for group health coverage against the financial cost of hospital, surgical, pharmacy, and medical treatment and care, and any other coverage or benefits the human resources commissioner determines is appropriate and desirable. The human resources commissioner may include a flexible benefit plan which allows an employee to choose the employee's own benefits or levels of coverage. Source: Deductions from employers and employees. Use: Operating costs of the self-insurance program.

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

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

Bureau of Human Resources

State Accounting System - Other Fund Balances

Company 3035 - State Employees Workers' Compensation Program Fund

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

Company: 3035

Company Name: Insurance Administration

Fund Name: State Employees Workers' Compensation Program

Fund Type: Internal Service

Purpose: The State Employees Workers' Compensation Program was authorized by SDCL 3-6E-14.

Source: All funds transferred to the Office of the State Treasurer as designated transfers to the state employees workers' compensation program. **Uses:** Operating costs of the workers' compensation program.

Budget Information: Included in the General Appropriations Bill except workers' compensation claims which are not included in the General Appropriations Bill.

Bureau of Human Resources**State Accounting System - Other Fund Balances****Company 3035 - Dakota Cement Life and Workers' Compensation**

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	177,407.52	178,414.94	171,693.64	179,555.11
2 Total Assets	177,407.52	178,414.94	171,693.64	179,555.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	177,407.52	178,414.94	171,693.64	179,555.11
9 Total Fund Equity	177,407.52	178,414.94	171,693.64	179,555.11
10 Total Liabilities and Fund Equity	177,407.52	178,414.94	171,693.64	179,555.11
11				
12				
13 Use of Money and Property	3,995.81	2,662.14	1,548.10	-
14 Sales and Services	-	-	-	-
15 Other Revenue	36,577.78	4,534.08	5,362.60	8,641.77
16 Total Revenue	40,573.59	7,196.22	6,910.70	8,641.77
17				
18 Personal Services and Benefits	826.20	826.20	826.20	780.30
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Insurance Claims	4,534.08	5,362.60	12,805.80	-
26 Total Expenditures/Expenses	5,360.28	6,188.80	13,632.00	780.30
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	35,213.31	1,007.42	(6,721.30)	7,861.47
33				
34 Beginning Fund Equity	142,194.21	177,407.52	178,414.94	171,693.64
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	177,407.52	178,414.94	171,693.64	179,555.11

Company: 3035**Company Name:** Insurance Administration**Fund Name:** Dakota Cement Life and Workers' Compensation**Fund Type:** Internal Service

Purpose: Senate Bill 166 of the 2010 legislative session provided for the liquidation of the State Cement Plant Commission and transfer of remaining net proceeds. The bill authorized the transfer of \$350,000 to the Bureau of Human Resources for purpose of administering and paying existing and future workers compensation claims and life insurance coverage of former employees of the Commission. SDCL 3-6E-15 affixed responsibility of the workers compensation claims for the former Cement Plant with the state employees workers' compensation program.

Budget Information: Included in the General Appropriations Bill except workers' compensation claims which are not included in the General Appropriations Bill.

Bureau of Human Resources
State Accounting System - Other Fund Balances
Company 6009 - Human Resources Labor & Management

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	1,021,901.84	594,038.90	799,859.14	1,320,749.74
2 Total Assets	1,021,901.84	594,038.90	799,859.14	1,320,749.74
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	168,858.00	69,068.16	1,897.98	65,324.52
9 Unreserved Fund Balance	853,043.84	524,970.74	797,961.16	1,255,425.22
10 Total Fund Equity	1,021,901.84	594,038.90	799,859.14	1,320,749.74
11 Total Liabilities and Fund Equity	1,021,901.84	594,038.90	799,859.14	1,320,749.74
12				
13				
14 Use of Money and Property	23,234.99	15,193.28	7,290.43	-
15 Sales and Services	4,241,045.79	4,709,307.86	5,968,572.48	6,573,677.44
16 Other Revenue	52.47	259.00	-	17,856.03
17 Total Revenue	4,264,333.25	4,724,760.14	5,975,862.91	6,591,533.47
18				
19 Personal Services and Benefits	3,499,334.08	3,670,114.29	4,149,499.81	4,519,825.78
20 Travel	34,330.75	73,442.92	90,528.49	102,386.33
21 Contractual Services	709,715.63	1,159,881.47	1,253,315.85	1,302,421.76
22 Supplies and Materials	84,456.36	214,647.78	131,998.58	126,124.52
23 Capital Outlay	98,924.22	34,536.62	144,699.94	19,884.48
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	4,426,761.04	5,152,623.08	5,770,042.67	6,070,642.87
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(162,427.79)	(427,862.94)	205,820.24	520,890.60
32				
33 Beginning Fund Equity	1,184,329.63	1,021,901.84	594,038.90	799,859.14
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,021,901.84	594,038.90	799,859.14	1,320,749.74

Company: 6009

Company Name: Human Resources Labor & Management

Fund Name: Human Resources Labor & Management

Fund Type: Internal Service

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

Budget Information: Included in the General Appropriations Bill.

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

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

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

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

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

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

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

Company: 8301

Company Name: State Workers Unemployment Compensation

Fund Name: State Workers Unemployment Compensation

Fund Type: Special Revenue

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

Budget Information: Not included in the General Appropriations Bill.