

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

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

**Company:** 3023

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

**Fund Name:** Correctional Health Future Funds

**Fund Type:** Special Revenue

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

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

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

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

**Company:** 5008

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

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

**Fund Type:** Special Revenue

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

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

## Department of Corrections

### State Accounting System - Other Fund Balances

#### Company 6504 - Prison Industries Revolving Fund

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

**Company:** 6504

**Company Name:** Prison Industries Revolving Fund

**Fund Name:** Prison Industries Revolving Fund

**Fund Type:** Enterprise

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

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

## Department of Corrections

### State Accounting System - Other Fund Balances Company 9070 - Incarceration Construction Fund

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

**Company:** 9070

**Company Name:** Incarceration Construction Fund

**Fund Name:** Incarceration Construction Fund

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

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

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

## Department of Corrections

### Other Fund Balances

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

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

**Company:** Not on State Accounting System

**Company Name:** not applicable

**Fund Name:** Inmate Trust

**Fund Type:** Private Purpose Trust

**Purpose:** SDCL 1-15-21 authorized the Dept. of Corrections to receive and disburse any funds that may accrue to inmates or juveniles. Use: Disbursements shall be made for the benefit of the inmate or juvenile. SDCL 1-15-21 authorized that interest earned on joint accounts may be transferred to a Benefit Fund from which goods and services may be purchased for use by the institutional population.

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

**Additional Information:**

Inmate trust monies are not accounted for on the state's accounting system. The Department utilizes a local bank account and an internally developed Inmate Banking database to track inmate balances and to record receipts, disbursements and other transactions that would not be cost beneficial to process through the state's accounting system.

The balances above represent the amount reported in the S.D. ACFR (Annual Comprehensive Financial Report). The balances for FY2024 are not yet available.

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