

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

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

Company: 3022

Company Name: Department of Labor and Regulation Admin Fund

Fund Name: South Dakota Appraisal Management Companies Fund

Fund Type: Special Revenue

Purpose: SDCL 36-21D-6 created the South Dakota Appraisal Management Companies Fund. Source: 36-21D-5 authorized establishment of fees for registration of appraisal management companies. Use: Per 36-21D-7 any expenditure of money from the South Dakota appraisal management companies fund shall be made only upon appropriation by the Legislature through either the general appropriations act or a special appropriations bill. This fund had been previously reported in company 3183, see page 197 for information before FY24.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 3022 - Department of Labor and Regulation Admin Fund

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

Company: 3022

Company Name: Department of Labor and Regulation Admin Fund

Fund Name: Department of Labor and Regulation Admin Fund

Fund Type: Special Revenue

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

Budget Information: Included in the General Appropriations Bill.

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

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

Company: 3183

Company Name: Department of Labor and Regulation Admin Fund

Fund Name: SD Real Estate Appraiser Fund

Fund Type: Special Revenue

Purpose: SDCL 36-21B-5 created the SD Real Estate Appraiser Fund. Source: certificate fees, renewal fees, reciprocity fees, penalty fees, and any other payments. Use: Operating costs of program. This fund had been previously reported in company 3183, see page 196 for information before FY24.

Budget Information: Included in the General Appropriations Bill.

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

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

Company: 3030

Company Name: Employment Security Contingency Fund

Fund Name: Employment Security Contingency Fund

Fund Type: Special Revenue

Purpose: SDCL 61-3-28 created the Employment Security Contingency Fund. Source: All interest, penalties and fines collected under this title, together with any interest earned on moneys in this fund. Primarily this is late filing fines and penalties. Use: For expenses approved by the Governor either to be made out of this fund or the Employment Security Administration Fund.

SDCL 61-3-31 states that if on September thirtieth of any calendar year the balance in the employment security contingency fund exceeds fifteen thousand dollars by one thousand dollars or more, the state treasurer shall transfer the excess to the unemployment compensation fund.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3181 - Banking Special Revenue Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	0.00	-	-	-
9 Total Fund Equity	0.00	-	-	-
10 Total Liabilities and Fund Equity	0.00	-	-	-
11				
12				
13 Licenses, Permits and Fees	7,674.80	-	-	-
14 Use of Money and Property	-	-	-	-
15 Total Revenue	7,674.80	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	1,339.10	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	47,454.30	-	-	-
24 Total Expenditures/Expenses	48,793.40	-	-	-
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(38,229.70)	-	-	-
28 Net Transfers In (Out)	(38,229.70)	-	-	-
29				
30 Net Change	(79,348.30)	-	-	-
31				
32 Beginning Fund Equity	79,434.55	-	-	-
33 Prior Period Adjustment	(86.25)	-	-	-
34 Ending Equity	0.00	-	-	-

Company: 3181

Company Name: Banking Special Revenue Fund

Fund Name: Banking Special Revenue Fund

Fund Type: Special Revenue

Purpose: Fund created for deposit of monies received from banks for articles of incorporation per 51A-3-7. Used for defraying cost of processing applications. Excess refunded, shortage billed.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

Moved to company 6526 during FY2021, see page 209.

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

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

Company: 3183

Company Name: Insurance and Securities

Fund Name: Insurance Operating Fund

Fund Type: Special Revenue

Purpose: SDCL 4-4-4.3 created insurance operating fund, into which shall be deposited all fees received by the division. Use: Expenditures from this fund may be made only to pay the necessary expenses of purposes specified in §§ 37-5B-1 to 37-5B-50, inclusive, and chapters 37-25A, 47-31B, 47-33, and Title 58. At the end of each fiscal quarter the treasurer shall transfer any cash balance in excess of one hundred seventy-five thousand dollars from the Insurance Operating Fund to the General Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Investor Education

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	919.74	933.85	941.93	962.78
2 Total Assets	919.74	933.85	941.93	962.78
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	919.74	933.85	941.93	962.78
9 Total Fund Equity	919.74	933.85	941.93	962.78
10 Total Liabilities and Fund Equity	919.74	933.85	941.93	962.78
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	-	-	-	-
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	21.45	14.11	8.08	20.85
17 Sales and Services	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Revenue	21.45	14.11	8.08	20.85
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Grants and Subsidies	-	-	-	-
26 Capital Outlay	-	-	-	-
27 Total Expenditures/Expenses	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	21.45	14.11	8.08	20.85
34				
35 Beginning Fund Equity	898.29	919.74	933.85	941.93
36 Ending Equity	919.74	933.85	941.93	962.78

Company: 3183

Company Name: Insurance and Securities

Fund Name: Investor Education

Fund Type: Special Revenue

Purpose: SDCL 47-31B-601 authorizes the director to develop and implement investor education initiatives to inform the public about investing in securities, with particular emphasis on the prevention and detection of securities fraud. In developing and implementing these initiatives, the director may collaborate with public and nonprofit organizations with an interest in investor education. The director may accept a grant or donation from a person that is not affiliated with the securities industry or from a nonprofit organization, regardless of whether the organization is affiliated with the securities industry, to develop and implement investor education initiatives.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Insurance Producers Continuing Education Fund

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

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Insurance Producers Continuing Education Fund

Fund Type: Special Revenue

Purpose: SDCL 58-30-121 created the SD Insurance Producers Continuing Education Fund, requires deposit of fees collected, and sets out that the fund will be used for administration of the continuing education program.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Real Estate Appraiser Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	269,495.64	252,221.63	274,426.11	-
2 Total Assets	269,495.64	252,221.63	274,426.11	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	16,362.50	-	-
8 Unreserved Fund Balance	269,495.64	235,859.13	274,426.11	-
9 Total Fund Equity	269,495.64	252,221.63	274,426.11	-
10 Total Liabilities and Fund Equity	269,495.64	252,221.63	274,426.11	-
11				
12				
13 Licenses, Permits and Fees	188,705.00	192,325.00	195,645.00	-
14 Fines, Forfeits and Penalties	3,550.00	2,925.00	675.00	-
15 Use of Money and Property	7,434.88	4,652.06	18,878.99	-
16 Sales and Services	7,840.00	7,600.00	4,750.00	-
17 Other Revenue	-	-	1,721.66	-
18 Total Revenue	207,529.88	207,502.06	221,670.65	-
19				
20 Personal Services and Benefits	114,849.45	142,435.17	116,458.40	-
21 Travel	935.43	8,166.46	6,133.66	-
22 Contractual Services	81,443.60	47,597.86	54,728.48	-
23 Supplies and Materials	3,277.32	4,047.35	1,781.88	-
24 Capital Outlay	650.97	15,849.02	1,011.38	-
25 Total Expenditures/Expenses	201,156.77	218,095.86	180,113.80	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(5,799.89)	(6,680.21)	(4,623.39)	(274,426.11)
29 Net Transfers In (Out)	(5,799.89)	(6,680.21)	(4,623.39)	(274,426.11)
30				
31 Net Change	573.22	(17,274.01)	36,933.46	(274,426.11)
32				
33 Beginning Fund Equity	268,922.42	269,495.64	252,221.63	274,426.11
34 Prior Period Adjustment	-	-	(14,728.98)	-
35 Ending Equity	269,495.64	252,221.63	274,426.11	-

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Real Estate Appraiser Fund

Fund Type: Special Revenue

Purpose: SDCL 36-21B-5 created the SD Real Estate Appraiser Fund. Source: certificate fees, renewal fees, reciprocity fees, penalty fees, and any other payments. Use: Operating costs of program. This fund was moved to company 3022 shown on page 190 in FY24.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Appraisal Management Companies Fund

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

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Appraisal Management Companies Fund

Fund Type: Special Revenue

Purpose: SDCL 36-21D-6 created the South Dakota Appraisal Management Companies Fund. Source: 36-21D-5 authorized establishment of fees for registration of appraisal management companies. Use: Per 36-21D-7 any expenditure of money from the South Dakota appraisal management companies fund shall be made only upon appropriation by the Legislature through either the general appropriations act or a special appropriations bill. This fund was moved to company 3022 shown on page 188 in FY24.

Budget Information: Included in the General Appropriations Bill.

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

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	15,000.00	14,750.00	15,000.00	15,000.00
2 Total Assets	15,000.00	14,750.00	15,000.00	15,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	15,000.00	14,750.00	15,000.00	15,000.00
9 Total Fund Equity	15,000.00	14,750.00	15,000.00	15,000.00
10 Total Liabilities and Fund Equity	15,000.00	14,750.00	15,000.00	15,000.00
11				
12				
13 Taxes	28,592,625.00	28,480,300.00	28,325,700.00	27,263,400.00
14 Licenses, Permits and Fees	17,835,275.00	20,592,962.50	22,069,325.00	22,154,575.00
15 Fines, Forfeits and Penalties	29,500.00	208,679.24	627,028.30	330,591.00
16 Use of Money and Property	143,588.97	76,977.73	61,480.46	187,591.78
17 Sales and Services	0.26	-	-	-
18 Other Revenue	-	-	-	-
19 Total Revenue	46,600,989.23	49,358,919.47	51,083,533.76	49,936,157.78
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	-	-	-
24 Supplies and Materials	-	-	-	-
25 Capital Outlay	-	-	-	-
26 Other Expense	-	-	-	-
27 Total Expenditures/Expenses	-	-	-	-
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(46,600,989.23)	(49,359,169.47)	(51,083,283.76)	(49,936,157.78)
31 Net Transfers In (Out)	(46,600,989.23)	(49,359,169.47)	(51,083,283.76)	(49,936,157.78)
32				
33 Net Change	-	(250.00)	250.00	-
34				
35 Beginning Fund Equity	15,000.00	15,000.00	14,750.00	15,000.00
36 Ending Equity	15,000.00	14,750.00	15,000.00	15,000.00

Company: 3183

Company Name: Insurance and Securities

Fund Name: Securities Operating Fund

Fund Type: Special Revenue

Purpose: SDCL 4-4-4.3 created Securities Operating Fund, into which shall be deposited all fees received by the division. Use: Expenditures from this fund may be made only to pay the necessary expenses of purposes specified in chapters 37-5A, 37-25A, 47-31B, 47-33, and Title 58. At the end of each fiscal quarter the treasurer shall transfer any cash balance in excess of fifteen thousand dollars from the Securities Operating Fund to the General Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Abstracters

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	341,116.69	355,915.32	358,031.35	368,427.00
2 Total Assets	341,116.69	355,915.32	358,031.35	368,427.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	341,116.69	355,915.32	358,031.35	368,427.00
9 Total Fund Equity	341,116.69	355,915.32	358,031.35	368,427.00
10 Total Liabilities and Fund Equity	341,116.69	355,915.32	358,031.35	368,427.00
11				
12				
13 Licenses, Permits and Fees	44,007.20	50,281.72	41,440.00	49,565.00
14 Use of Money and Property	7,305.35	5,009.81	2,923.18	-
15 Sales and Services	1,500.00	1,200.00	3,792.73	4,039.88
16 Other Revenue	-	343.17	750.67	7,685.60
17 Total Revenue	52,812.55	56,834.70	48,906.58	61,290.48
18				
19 Personal Services and Benefits	4,325.14	3,465.21	3,545.77	1,766.05
20 Travel	304.64	5,064.88	4,003.98	6,434.35
21 Contractual Services	39,310.63	33,343.45	39,100.02	42,220.48
22 Supplies and Materials	514.76	-	-	387.00
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Interest Expense	-	-	-	-
26 Total Expenditures/Expenses	44,455.17	41,873.54	46,649.77	50,807.88
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(218.42)	(162.53)	(140.78)	(86.95)
30 Net Transfers In (Out)	(218.42)	(162.53)	(140.78)	(86.95)
31				
32 Net Change	8,138.96	14,798.63	2,116.03	10,395.65
33				
34 Beginning Fund Equity	332,977.73	341,116.69	355,915.32	358,031.35
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	341,116.69	355,915.32	358,031.35	368,427.00

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Abstracters

Fund Type: Enterprise

Purpose: SDCL 36-13-3 created the Abstracters' Board of Examiners account. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Accountancy

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Accountancy

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Accountancy authorized by SDCL 36-20B. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Barber Examiners

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Barber Examiners

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Barber Examiners authorized by SDCL 36-14. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Boxing Commission

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Boxing Commission

Fund Type: Enterprise

Purpose: SDCL 42-12-11 created the Boxing Commission Fund. Source: All fees collected pursuant to chapter 42-12. Use: All money deposited in the fund is continuously appropriated to pay for the administration of this chapter and for the compensation and expenses of members of the South Dakota Athletic Commission.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Cosmetology Commission

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Cosmetology Commission

Fund Type: Enterprise

Purpose: This fund accounts for the Cosmetology Commission authorized by SDCL 36-15. Sources:

License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Electrical Commission

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Electrical Commission

Fund Type: Enterprise

Purpose: This fund accounts for the Electrical Commission authorized by SDCL 36-16. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expense of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Plumbing Commission

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Plumbing Commission

Fund Type: Enterprise

Purpose: This fund accounts for the Plumbing Commission authorized by SDCL 36-25. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expense of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Technical Professions

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Technical Professions

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Technical Professions authorized by SDCL 36-18A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - SD Real Estate Commission

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

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: SD Real Estate Commission

Fund Type: Enterprise

Purpose: SDCL 36-21A-13 created the South Dakota Real Estate Commission. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected. SDCLs 36-21A-101 and 36-21A-102 establishes a Real Estate Recovery Fund to provide a source for payment of unsatisfied judgments obtained by persons aggrieved by the acts of a person licensed under this chapter. The commission shall maintain one hundred thousand dollars in the fund to be used strictly for the purpose of recovery of unsatisfied judgments against licensees.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6525 - Subsequent Injury Fund

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

Company: 6525

Company Name: Subsequent Injury Fund

Fund Name: Subsequent Injury Fund

Fund Type: Enterprise

Purpose: The Subsequent Injury Fund was repealed by the legislature in 62-4-34.7 but revised by the 2000 legislature in HB1028. Extends life of fund to cover all claims which occurred prior to 7/1/01. Department can continue to assess (tax) insurance carriers to cover the costs of approved claims.

Budget Information: A small part of the fund is included in the General Appropriations Bill although most of the fund (insurance claim payments) is not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6526 - Banking Special Revenue Fund

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

Company: 6526

Company Name: Banking Special Revenue Fund

Fund Name: Banking Special Revenue Fund

Fund Type: Enterprise

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

Budget Information: Included in the General Appropriations Bill.

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

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

Company: 6526

Company Name: Banking Special Revenue Fund

Fund Name: Insurance Examination Fund

Fund Type: Enterprise

Purpose: SDCL 58-3-3.1 created the Insurance Examination Fund. Source: Insurance examination assessment fees. Any insurer subject to chapter 58-3 shall pay to the Division of Insurance an annual examination assessment fee of three hundred dollars by March first of each year. If the director determines that additional fees are needed to meet the anticipated needs of the examination fund, the director may increase the annual examination assessment fee or levy additional examination assessment fees of up to one hundred fifty dollars per insurer whenever the insurance examination fund falls below fifty thousand dollars. However, the director may not increase the annual examination fee to an amount exceeding one thousand dollars. Use: Moneys are continuously appropriated for costs of examinations, including travel expenses, living expense allowances, and per diem as compensation of examiners shall be paid from the fund. The fund shall also pay the costs of consultants, attorneys, actuaries, accountants, and other experts as shall be determined at the director's discretion to be reasonably necessary to assist in the conduct of the examination or analyses of the financial affairs of insurance companies.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

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

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds, individuals, companies or governments.

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 8304 - Private Workers Compensation Fund

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

Company: 8304

Company Name: Private Workers Compensation Fund

Fund Name: Private Workers Compensation Fund

Fund Type: Enterprise

Purpose: SDCL 62-5-5 created an unnamed Special Revenue Fund at the Dept. of Labor. Source: Application fee from employers claiming solvency and ability to pay workers compensations (62-5-5); 10-44-2 authorized collection of revenues based upon workers compensation premiums or policies be deposited into an Insurance Operating Fund for purposes of automating the administration of the workers' compensation law and supporting the Workers' Compensation Advisory Council. Use: Moneys are continuously appropriated for conducting an actuarial review of the applicant's financial condition and automating the administration of the workers' compensation law.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 9011 - DLR Non-ACFR Fund

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

Company: 9011

Company Name: DLR Non-ACFR Fund

Fund Name: DLR Non-ACFR Fund

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

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

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

Other Fund Balances

Fund Not on State Accounting System - Unemployment Compensation

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

Company: Not on State Accounting System

Company Name: not applicable

Fund Name: Unemployment Compensation

Fund Type: Enterprise

Purpose: SDCL 61-4-1 created the Unemployment Compensation Fund. Source: All contributions received under the title along with interest and penalties; interest earned upon any moneys in the fund; any property or securities acquired through the use of moneys belonging to the fund; and all earnings of such property or securities. All moneys payable to the Unemployment Compensation Fund upon receipt thereof by the Department of Labor shall immediately be deposited in the clearing account. Refunds payable may be paid from the clearing account. After clearance thereof all other moneys in the clearing account shall immediately be deposited with the U.S. Treasury. Use: Payment of unemployment claims.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

This fund is not on the state's accounting system. The majority of the monies are held in the U.S. Treasury and in a bank account in Aberdeen to pay the unemployment claims. This fund is audited annually by a CPA firm hired by the Dept. of Labor and a separate audit report is issued. The amounts shown above are from the audit reports.

The financial statements for FY2024 are not yet available.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund

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

Company: 9304

Company Name: Trust Co Rec & Liq Captive Ins Co Fund

Fund Name: Trust Company Receivership and Liquidation Captive Insurance Company Fund

Fund Type: Enterprise Fund

Purpose: SDCL 51A-6A-67 created the Trust Company Receivership and Liquidation Captive Insurance Company Fund. Source: SL 2016 ch 228 appropriated \$2,220,000 from the Banking Special Revenue Fund. Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Department of Labor and Regulation may enter into an agreement with a captive insurance company for the management of the fund. Money in the fund may be used to pay for trust company receivership and liquidation costs for trust companies chartered and regulated by the Division of Banking as well as administrative and reinsurance costs for the fund.

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