2020
Government Operations and Audit Committee

Other Fund Information by Agency

Prepared by Department of Legislative Audit

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September 23, 2020

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2020 Other Fund Information by Agency

The following pages provide information intended to assist the Government Operations and Audit Committee in their review of the 'Other Funds' administered by the state. The amounts shown were obtained primarily from the state's accounting system and are unaudited. The state's accounting system utilizes cash basis accounting. As a result, the cash balances shown may not represent available spendable resources since there may be obligations or commitments outstanding at year-end. The accounting system's coding structure utilizes a field called the Company. A Company may represent one or more statutorily created funds or other activity for which separate accountability is maintained.

Pages 1-7 provide a listing of the funds reviewed by the GOAC in calendar years 2016-2019 along with a ranking of the other fund balances. As in the prior year, the funds were ranked using an aggregation of the six rankings below.

1. Size of unreserved fund equity
2. Size of net transfers
3. Unreserved fund equity as percent of expense and transfers out
4. Unreserved fund equity as percent of revenue and transfers in
5. Revenue versus expense ratio
6. Change in equity

Pages 9-12 provide a listing of the cash balances of the various funds of the state which are held in the State Treasury. These monies are pooled for investment purposes in what is referred to as the Cash Flow Portfolio (sometimes incorrectly referred to as the Cash Flow Fund). A layperson's description of the Cash Flow Portfolio would be that it is an account where all of the State's idle monies have been pooled for investment purposes. There is a separate audit report issued annually by our office for the State Investment Council's portfolios. In this report, this portfolio is separated from the other managed portfolios because it has specific classes of securities and investments that it can be invested in. Generally speaking, these investments are shorter in duration and less risky so as to not tie up the available cash flow needed to run the state's operations.

Included at the end of the report is information provided by the Board of Regents regarding their funds and a budget to actual report for FY2020 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
01 - Governor's Office																
Company 3015 - Private Activities Bond Fund	13	G					143	118	126	342,188.10	342,188.10	-	342,188.10	333,941.14	-	(379,583.18)
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	G	11/22/16				13	40	12	32,275,692.19	32,275,692.19	-	32,275,692.19	21,687,236.77	9,079,015.22	(447,710.37)
Company 3052 - Rural Rehabilitation Fund	15	G					7	9	5	2,568,355.50	8,479,694.73	-	8,479,694.73	436,647.73	82,874.16	(1,073,981.38)
Company 3052 - Value Added Finance Authority	16	G					180	137	203	4,742.58	4,742.58	-	4,742.58	36,347.08	39,026.84	(7,040.30)
Company 3052 - South Dakota Certified Beef Fund	17	G					219	218	218	-	-	-	-	-	-	(564.05)
Company 3178 - Energy Conservation Loan Special Revenue Fund	18	G					12	13	11	5,065,484.24	11,831,967.92	-	11,831,967.92	187,890.95	21,526.60	-
Company 3178 - GOED Special Revenue Fund	19	NB					11	32	6	4,638,328.87	9,836,709.88	-	9,836,709.88	2,726,437.19	287,024.42	(999,435.95)
Company 3178 - Ethanol Infrastructure Incentive Fund	20	G					178	194	47	161,897.69	161,897.69	-	161,897.69	160,110.41	26,252.33	-
Company 3178 - Rural Broadband Fund	21							80	178	79,843.55	79,843.55	-	79,843.55	-	4,920,156.45	-
Company 3186 - Economic Development Partnership Fund	22	I	10/18/16	10/05/17	09/25/18	08/22/19	54	63	81	435,774.54	435,774.54	-	435,774.54	13,671.28	110,697.98	-
Company 3187 - Local Infrastructure Improvement Grant Fund	23	I	10/18/16	10/05/17	09/25/18	08/22/19	23	44	35	5,456,105.44	5,456,105.44	-	5,456,105.44	128,227.97	1,143,392.64	1,470,000.00
Company 3188 - SD Housing Opportunity Fund	24	I	08/23/16	10/05/17	09/25/18	09/18/19	192	152	181	-	-	-	0.00	1,532,196.60	3,409,172.22	1,426,623.48
Company 6510 - Revolving Economic Development and Initiative Fund	25	G	10/18/16	10/05/17	09/25/18		4	4	3	82,908,318.00	128,590,080.75	-	128,590,080.75	4,019,978.81	720,909.00	9,000,000.00
Company 6518 - Science and Technology Authority	26	I					22	10	18	15,676,718.30	15,676,718.30	-	15,676,718.30	2,799,302.50	2,412,282.00	-
Company 6529 - South Dakota Ellsworth Development Authority **	27	I		12/18/17			79	105	82	-	28,410,651.00	24,367,000.00	4,043,651.00	8,301,929.00	6,861,421.00	-
Company 8015 - Reinvestment Payment Fund	28	NB (3)		10/05/17	09/25/18		220	220	219	-	-	-	-	-	-	-
Company 9012 - Research Proof-of-Concept Fund	29	G					207	191	194	23,449.65	23,449.65	-	23,449.65	4,621.95	-	-
011 - Bureau of Finance and Management																
Company 3003 - Dakota Cement Trust	30	NB					2	2	2	-	314,163,176.39	-	314,163,176.39	27,497,972.93	3,291,493.80	(13,004,590.21)
Company 3004 - Health Care Trust	31	NB					3	3	4	-	142,727,099.30	-	142,727,099.30	12,387,546.89	1,390,683.19	(5,520,072.65)
Company 3005 - Education Enhancement Trust	32	NB					1	1	1	-	594,357,886.55	-	594,357,886.55	58,699,275.65	5,886,439.87	(21,334,593.05)
Company 3005 - Postsecondary Scholarship Grant Fund	33						202	197	72	-	7,625,000.00	-	7,625,000.00	-	-	1,125,000.00
Company 6010 - Budgetary Accounting Fund	34	G					62	74	65	3,519,879.11	3,519,879.11	-	3,519,879.11	6,059,907.64	5,368,998.57	-
0115 - South Dakota Building Authority																
Company 6013 - Building Authority	35	I					14	17	14	11,348,691.31	11,348,691.31	318,115,900.00	(306,767,208.69)	34,927,009.07	54,844,575.06	(7,424,257.99)
012 - Bureau of Administration																
Company 3007 - State Capital Construction Fund	36	NB (1)					216	212	211	-	-	-	(0.00)	10,417,658.23	-	(10,421,714.28)
Company 3007 - Statewide M&R Fund	38	G					66	77	98	968,537.29	968,537.29	-	968,537.29	27,599.91	877,333.07	750,000.00
Company 3029 - Extraordinary Litigation Fund	39	I		12/18/17			73	94	130	383,081.73	383,081.73	-	383,081.73	1,618.06	929,708.33	800,000.00
Company 3113 - Maintenance of Buildings and Grounds	40	G					48	41	46	2,020,639.26	2,020,639.26	-	2,020,639.26	2,884,327.96	2,370,175.05	(750,000.00)
Company 6003 - Records Management Internal Service Fund	41	G					164	157	157	152,313.61	152,313.61	-	152,313.61	241,850.53	249,083.75	-
Company 6004 - Buildings and Grounds	42	G					158	139	108	1,191,860.43	1,191,860.43	-	1,191,860.43	7,332,912.61	6,839,282.37	-
Company 6005 - Central Mail Services Fund	43	G/NB					158	145	137	626,120.61	626,120.61	-	626,120.61	3,105,215.59	3,016,586.07	-
Company 6007 - Central Duplicating	44	G/NB					146	143	155	198,274.64	198,274.64	-	198,274.64	868,068.08	1,050,859.02	-
Company 6008 - Fleet & Travel Management	45	G/NB					159	170	150	783,662.00	783,662.00	-	783,662.00	16,032,760.07	15,294,783.69	-
Company 6014 - Public Entity Pool for Liability	46	I					19	26	15	11,732,084.26	11,732,084.26	-	11,732,084.26	3,868,853.35	2,613,141.25	-
Company 6015 - Procurement Management Internal Service Fund	47	G					200	205	136	194,488.28	194,488.28	-	194,488.28	963,719.07	774,523.58	-
Company 6016 - State Engineer	48	G					138	141	118	621,942.47	621,942.47	-	621,942.47	1,526,265.21	1,453,346.37	-
Company 6019 - BOA Support Services	49	G					164	166	145	329,907.38	329,907.38	-	329,907.38	1,250,557.32	1,213,676.35	-
Company 6021 - Property Management Internal Service Fund	50	G					196	169	168	78,319.60	78,319.60	-	78,319.60	367,826.02	343,756.80	-
Company 6509 - Special State Flag Account	51	NB					186	204	185	6,919.59	6,919.59	-	6,919.59	37,546.35	33,350.87	-
Company 6511 - Federal Surplus Property	52	G/NB					90	147	162	272,629.66	272,629.66	-	272,629.66	2,099,950.27	2,185,555.00	-
Company 8000 - Agency Fund	53	NB (3)					220	221	219	20,000.00	20,000.00	20,000.00	-	-	-	-
Company 9013 - Liability Captive Insurance Company - STA	54	I					20	24	21	2,831,322.14	2,831,322.14	-	2,831,322.14	332,344.71	183,373.04	-
Company 9028 - Liability Captive Insurance Company Fund	55	I					15	23	19	2,339,354.46	2,339,354.46	-	2,339,354.46	195,382.41	77,345.57	-

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 9034 - Property & Casualty Captive Insurance Company Fund	56	I					16	38	22	6,157,543.80	6,232,543.80	-	6,232,543.80	2,473,622.39	1,783,895.54	-
013 - Bureau of Information and Telecommunications																
Company 3008 - SDPB/Tower Rent	57	NB					189	63	160	119,083.04	119,083.04	-	119,083.04	310,036.87	429,999.07	-
Company 3026 - SD Public Broadcasting - Other	58	G					193	177	191	66,136.06	66,136.06	-	66,136.06	1,335,857.00	1,330,133.15	3,800.00
Company 3027 - SDPB - PBC	59	G					175	107	91	726,447.51	726,447.51	-	726,447.51	2,053,930.00	1,719,632.49	-
Company 6001 - Data Processing Internal Service Fund	60	G					116	114	115	4,204,647.59	4,204,647.59	-	4,204,647.59	25,369,561.34	24,917,468.46	-
Company 6002 - Capitol Communications Systems Internal Service Fund	61	G					103	133	147	1,758,126.25	1,758,126.25	-	1,758,126.25	18,009,602.57	18,549,818.80	-
Company 6011 - Dakota Digital Network	62	G					111	125	127	515,541.19	515,541.19	-	515,541.19	752,642.05	783,485.40	-
Company 6502 - Radio Communications Fund	63	G					121	16	31	4,963,016.12	4,963,016.12	-	4,963,016.12	798,853.53	893,203.99	(16,868.22)
014 - Bureau of Human Resources																
Company 3035 - State Employees Benefits Plan Fund	64	G/NB					68	84	53	47,579,172.08	47,679,172.08	4,190.26	47,674,981.82	196,665,365.82	170,971,556.16	-
Company 3035 - State Employees Workers' Compensation Program Fund	65	G/NB		12/18/17			71	79	77	3,351,547.89	3,551,547.89	-	3,551,547.89	6,056,904.20	5,675,596.48	-
Company 3035 - Dakota Cement Life and Workers' Compensation	66	G/NB					97	57	105	142,194.21	142,194.21	-	142,194.21	7,651.70	37,457.53	-
Company 6009 - Human Resources - Labor & Mgmt.	67	G					144	128	112	1,184,329.63	1,184,329.63	-	1,184,329.63	4,753,482.43	4,543,739.90	-
Company 8000 - Agency Fund	68	NB (3)					220	221	219	9,725.87	9,725.87	9,725.87	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	69	NB					100	166	188	46,279.65	46,279.65	-	46,279.65	338,326.84	367,345.00	-
02 - Department of Revenue																
Company 3037 - South Dakota Gaming Commission Fund	71	I					108	91	30	5,783,049.68	5,783,049.68	-	5,783,049.68	19,419,631.94	9,000,198.23	(5,553,284.93)
Company 3076 - License Plate Revolving Fund	73	G					94	88	101	306,083.31	306,083.31	-	306,083.31	4,323,079.72	1,842,502.51	-
Company 3076 - Sales and Use Tax Collection Fund	74	G					210	206	209	-	-	-	-	11,371,511.25	11,371,511.25	-
Company 3078 - Cigarette Stamp Purchasing Fund	75	NB					53	122	132	61,806.45	61,806.45	-	61,806.45	32,731.40	30,377.76	-
Company 3078 - Ethanol Fuel Fund	76	NB					185	198	189	100,000.00	100,000.00	-	100,000.00	3,567,334.41	3,249,156.96	(318,177.45)
Company 3078 - Renewal Facility Tax Fund	78	NB					220	221	219	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund	79	G					44	42	76	2,455,493.81	2,455,493.81	-	2,455,493.81	9,653,101.58	8,237,183.27	(1,113,812.81)
Company 3185 - South Dakota-Bred Racing Fund	80	I					178	163	164	162,217.65	162,217.65	-	162,217.65	35,122.00	-	-
Company 3185 - Special Racing Revolving Fund	81	I					176	75	151	311,908.83	311,908.83	-	311,908.83	66,857.38	-	-
Company 6516 - Lottery Operating Fund	82	I					55	49	56	6,559,186.57	7,410,656.23	183,199.42	7,227,456.81	60,277,821.06	48,052,209.08	(11,452,817.04)
Company 6516 - Video Lottery Operating Fund	84	G					27	28	73	2,343,844.39	2,349,654.39	27,282.28	2,322,372.11	2,448,336.21	3,130,530.99	(214,000.00)
Company 8000 - Agency Fund	85	NB (3)					220	221	219	140,893,448.76	140,893,448.76	140,893,448.76	-	-	-	-
03 - Department of Agriculture																
Company 3002 - Wheat Commission	87	I					81	117	140	347,473.36	347,473.36	-	347,473.36	1,287,230.00	1,548,546.02	-
Company 3050 - Apiary Fund	88	G					177	174	194	16,897.20	16,897.20	-	16,897.20	81,846.03	104,697.61	-
Company 3050 - Dairy Inspection Fund	89	G					152	150	161	157,755.46	157,755.46	-	157,755.46	342,869.51	364,823.78	-
Company 3050 - Feed and Remedy Fund	90	G					182	201	197	12,652.70	12,652.70	-	12,652.70	311,289.18	299,115.31	-
Company 3050 - Fertilizer Fund	91	G					41	58	88	782,147.88	782,147.88	-	782,147.88	311,456.07	377,243.61	-
Company 3050 - Honey Industry Fund	92	G					174	80	179	7,569.44	7,569.44	-	7,569.44	7,729.54	13,254.44	-
Company 3050 - Nursery Fund	93	G					50	39	64	226,685.55	226,685.55	-	226,685.55	80,025.11	51,434.66	-
Company 3050 - Pesticide Regulatory Fund	94	G					150	188	201	(24,129.85)	(24,129.85)	-	(24,129.85)	362,609.65	384,898.78	-
Company 3050 - Seed Fund	95	G					172	134	173	29,036.30	29,036.30	-	29,036.30	58,873.39	94,783.75	-
Company 3050 - Weed and Pest Control Fund	96	G					60	65	92	732,260.72	732,260.72	-	732,260.72	425,774.65	607,064.02	-
Company 3050 - Agricultural Mediation Operating Fund	97						170	122	85	57,928.69	57,928.69	-	57,928.69	44,000.00	14,814.15	2,205.75
Company 3050 - Japanese Beetle	98							207	201	(5.56)	(5.56)	-	(5.56)	1,441.15	646.81	-
Company 3053 - American Dairy Association	99	I					171	179	173	247,548.82	247,548.82	-	247,548.82	2,825,377.78	2,810,548.51	-
Company 3054 - Oilseeds Fund	100	I					69	34	44	983,086.44	983,086.44	-	983,086.44	387,895.07	321,491.32	-
Company 3054 - Pulse Crops Fund	101	I					80	40	99	209,392.03	209,392.03	-	209,392.03	20,802.37	31,484.12	-
Company 3054 - Soybean Research and Promotion	102	I					76	72	89	4,632,365.88	4,632,365.88	-	4,632,365.88	7,335,802.94	7,231,053.45	-
Company 3055 - Corn Utilization Council	103	I					106	60	51	3,383,624.63	3,383,624.63	-	3,383,624.63	5,139,888.62	4,496,110.01	-
Company 3056 - Forestry Fund	104	G					125	51	121	332,535.23	341,796.65	161.00	341,635.65	365,210.28	519,906.35	71,775.63
Company 3057 - Brand Fund	105	I					72	96	23	2,091,930.21	2,091,930.21	-	2,091,930.21	2,262,479.93	372,547.15	-

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	106	I					99	132	106	1,128,746.29	1,128,746.29	503,555.55	625,190.74	2,247,488.64	2,017,465.26	-
Company 3059 - State Fire Suppression Special Revenue Fund	107	NB					33	35	57	(2,904,718.35)	(2,904,718.35)	9,261.42	(2,913,979.77)	1,542,975.60	2,586,935.63	367,727.00
Company 3059 - Mountain Pine Beetle	108	NB					63	190	219	-	-	-	-	-	-	-
Company 3061 - Conservation District Special Revenue Fund	109	NB (2)					183	168	165	41,336.28	205,376.23	-	205,376.23	2,985.29	-	-
Company 3063 - Coordinated Natural Resources Conservation Fund	110	S					68	71	69	1,055,823.72	1,055,823.72	-	1,055,823.72	531,432.48	490,579.71	-
Company 3063 - Pesticide Recycling and Disposal Fund	111	NB					115	156	167	104,009.37	104,009.37	-	104,009.37	283,588.12	276,350.77	-
Company 3150 - Other Disease Control	112	G					188	185	182	86,868.46	86,868.46	-	86,868.46	-	166.56	-
Company 3151 - Livestock Disease Emergency Fund	113	NB					151	127	123	986,068.23	986,068.23	-	986,068.23	235,812.17	-	-
Company 6503 - Board of Veterinary Medical Examiners	114	I					107	52	108	197,991.80	197,991.80	-	197,991.80	37,648.81	50,972.80	-
Company 6507 - South Dakota Rodent Control Fund	115	G					195	176	149	(5,022.18)	(5,022.18)	-	(5,022.18)	33,775.00	7,441.69	-
Company 6515 - State Fair Fund	116	G					142	101	153	305,776.45	305,776.45	-	305,776.45	3,682,338.46	4,169,225.75	-
Company 8000 - Agency Fund	117	NB (3)					220	221	219	5,421.60	5,421.60	5,421.60	-	-	-	-
Company 9029 - Animal Disease Research and Diagnostic Laboratory	118						25	54	49	5,151,241.29	5,151,241.29	-	5,151,241.29	1,560,556.61	6,637,301.35	3,350,000.00
04 - Department of Tourism and State Development																
Company 3006 - Tourism Promotion Fund	119	G					129	136	70	4,147,413.17	4,147,413.17	1,862.00	4,145,551.17	11,112,909.83	11,609,356.69	3,743,828.01
Company 3143 - Arts - Donations and Receipts	120	G					144	93	94	521,660.44	521,660.44	-	521,660.44	891,285.02	794,715.45	(5,172.20)
06 - Department of Game, Fish and Parks																
Company 3121 - Game, Fish and Parks Administration	121	G					202	187	176	161,911.49	161,911.49	38,759.03	123,152.46	24,988.08	3,185,782.79	3,229,576.62
Company 3122 - Department of Game, Fish and Parks Fund	122	G/I	11/22/16				35	39	50	9,578,305.76	9,578,305.76	(975.94)	9,579,281.70	34,033,473.17	32,037,395.04	(3,554,498.30)
Company 3122 - HMC Natural Resources Restoration Fund	124	I					216	214	205	-	-	-	-	-	-	(172,597.76)
Company 3123 - Animal Damage Control Fund	125	I					203	182	202	48,073.82	48,073.82	-	48,073.82	551,216.32	1,563,114.76	1,000,000.00
Company 3124 - Land Acquisition and Development Fund	126	I					181	202	208	20,079.66	20,079.66	-	20,079.66	623.97	387,855.10	400,000.00
Company 3124 - HMC Natural Resources Restoration Fund	127								217	-	-	-	-	-	172,597.76	172,597.76
Company 3125 - Parks and Recreation Fund	128	G	11/22/16				58	73	121	(745,644.82)	(745,644.82)	-	(745,644.82)	25,958,834.63	29,144,183.82	(1,298,342.27)
Company 3125 - Custer State Park Bond Redemption Fund	129	G					126	129	100	1,073,841.59	1,073,841.59	-	1,073,841.59	2,398,080.96	-	(1,985,546.59)
Company 3125 - Custer State Park Improvement Fund	130	S	11/22/16				56	89	39	301,731.06	301,731.06	-	301,731.06	34,187.22	13,486.32	-
Company 3125 - HMC Natural Resources Recovery Fund	131	NB (2)					164	155	149	651,217.40	651,217.40	-	651,217.40	13,262.42	-	-
Company 3126 - Snowmobile Trails Fund	132	I					96	103	119	729,117.97	729,117.97	-	729,117.97	832,105.12	870,625.48	-
07 - Department of Tribal Relations																
Company 3025 - Tribal Relations Other Funds	133	G					162	200	45	159,861.75	159,861.75	-	159,861.75	166,500.00	33,496.98	23,365.68
08 - Department of Social Services																
Company 3079 - Prescription Drug Plan Fund	135	G					198	161	184	22,484.05	22,484.05	-	22,484.05	99,631.03	94,500.00	-
Company 3079 - SS-Other/Local Donated	136	G					34	21	36	9,206,825.53	9,206,825.53	-	9,206,825.53	5,214,133.14	5,435,540.09	494,000.00
Company 6503 - Board of Alcohol and Drug Professionals	137	I					187	178	185	39,440.51	39,440.51	-	39,440.51	138,402.83	145,377.38	-
Company 6503 - Board of Counselor Examiners	138	I					136	104	151	110,603.49	110,603.49	-	110,603.49	106,981.14	104,532.40	-
Company 6503 - Board of Examiners of Psychologists	139	I					104	98	111	119,116.49	119,116.49	-	119,116.49	67,043.56	58,872.26	-
Company 6503 - Board of Social Work Examiners	140	I					81	126	79	226,136.17	226,136.17	-	226,136.17	125,998.64	90,663.81	-
Company 8000 - Agency Fund	141	NB (3)					220	221	219	13,968,958.86	13,968,958.86	13,968,958.86	-	-	-	-
Company 8311 - HSC Resident Investment	142	NB					47	98	66	157,546.65	157,546.65	-	157,546.65	14,301.16	8,514.05	-
Company 8311 - Unclaimed Funds Account	143	NB					213	209	216	-	-	-	0.00	89.58	122.82	-
Company 8313 - Child Care Fund	144	G					148	159	169	194,870.75	194,870.75	-	194,870.75	727,902.18	739,117.82	-
Company 8328 - Children's Trust Fund	145	G					156	165	183	42,106.87	42,106.87	-	42,106.87	58,747.10	103,673.01	40,486.00
09 - Department of Health																
Company 3047 - Health Special Services Fund	147	G/NB					90	77	110	3,592,517.09	3,593,737.09	-	3,593,737.09	34,572,819.73	33,521,521.52	(959,078.03)

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3049 - Tobacco Prevention and Reduction Trust Fund	148	G					157	110	139	730,134.86	730,134.86	-	730,134.86	5,000,000.00	4,934,276.48	(15,038.06)
Company 6018 - State Laboratory Fund	149	G					165	99	62	1,535,481.83	1,535,481.83	-	1,535,481.83	3,525,697.94	2,611,532.35	-
Company 6503 - Board of Dentistry	150	I					49	80	107	677,894.26	677,894.26	-	677,894.26	350,509.31	354,790.77	-
Company 6503 - Board of Examiners for Speech-Language Pathology	151	I					57	113	55	183,723.89	183,723.89	-	183,723.89	83,179.41	36,627.72	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	152	I					87	93	97	98,926.66	98,926.66	-	98,926.66	29,820.94	24,826.34	-
Company 6503 - Board of Massage Therapy	153	I	11/22/16				176	175	187	24,239.56	24,239.56	-	24,239.56	68,954.86	71,488.99	-
Company 6503 - Board of Nursing	154	I					120	135	146	477,026.36	481,703.47	-	481,703.47	1,546,528.52	1,523,861.16	-
Company 6503 - Board of Nursing Facility Administrators	155	I					147	147	163	26,049.98	26,049.98	-	26,049.98	15,898.38	45,713.56	-
Company 6503 - Board of Pharmacy	156	I					69	82	101	846,784.02	846,784.02	-	846,784.02	902,946.27	1,053,563.20	-
Company 6503 - Board of Chiropractic Examiners	157	I					49	55	58	392,664.20	392,664.20	-	392,664.20	118,836.47	91,116.63	-
Company 6503 - Board of Funeral Service	158	I					140	138	128	115,876.24	115,876.24	-	115,876.24	70,707.72	66,245.81	-
Company 6503 - Board of Medical & Osteopathic Examiners	159	I					15	12	32	5,485,786.28	5,489,442.37	-	5,489,442.37	788,962.46	949,377.77	-
Company 6503 - Board of Examiners in Optometry	160	I					165	123	138	73,202.49	73,202.49	-	73,202.49	75,454.24	68,177.52	-
Company 6503 - Board of Podiatry Examiners	161	I					132	151	143	29,394.76	29,394.76	-	29,394.76	19,824.27	18,327.06	-
Company 6503 - Board of Certified Professional Midwives	162						155	173	206	1,990.32	1,990.32	-	1,990.32	4,404.68	9,388.10	-
10 - Department of Labor and Regulation																
Company 3030 - Employment Security Contingency Fund	163	NB					148	105	142	537,240.78	537,240.78	-	537,240.78	720,941.58	-	(728,733.99)
Company 3181 - Banking Special Revenue Fund	164	NB					110	132	68	79,434.55	79,434.55	-	79,434.55	47,500.00	8,772.37	-
Company 3183 - Insurance Operating Fund	165	G					173	159	166	175,000.00	175,000.00	-	175,000.00	13,151,214.43	3,011,892.99	(10,139,321.44)
Company 3183 - Investor Education	166	NB					201	192	191	898.29	898.29	-	898.29	18.29	-	-
Company 3183 - SD Insurance Producers Continuing Education	167	G					112	75	122	132,160.08	132,160.08	-	132,160.08	45,744.24	56,846.42	(2,405.96)
Company 3183 - SD Real Estate Appraiser Fund	168	G					74	69	111	268,922.42	268,922.42	-	268,922.42	206,454.34	191,357.64	(5,851.29)
Company 3183 - South Dakota Appraisal Management Companies Fund	169	G					89	88	67	282,849.29	282,849.29	-	282,849.29	99,492.21	72,866.06	(2,630.57)
Company 3183 - Securities Operating Fund	170	G					181	169	171	15,000.00	15,000.00	-	15,000.00	46,723,493.49	1,090.62	(46,722,402.87)
Company 6503 - Board of Abstractors	171	I					52	82	37	332,977.73	332,977.73	-	332,977.73	100,883.18	47,576.75	(394.86)
Company 6503 - Board of Accountancy	172	I					98	90	112	399,905.51	399,905.51	-	399,905.51	283,142.00	299,713.65	(7,175.12)
Company 6503 - Board of Barber Examiners	173	I					163	95	156	36,578.28	36,578.28	-	36,578.28	23,553.85	28,823.60	(840.78)
Company 6503 - Boxing Commission	174	I					114	110	103	135,662.50	135,662.50	-	135,662.50	4,463.05	21,032.66	(60.60)
Company 6503 - Cosmetology Commission	175	I					145	154	158	141,578.39	141,578.39	-	141,578.39	332,595.46	330,285.35	(10,939.78)
Company 6503 - Electrical Commission	176	I					109	119	140	442,083.12	442,083.12	-	442,083.12	1,708,839.14	1,672,347.49	(59,981.48)
Company 6503 - Plumbing Commission	177	I					155	157	117	269,514.90	269,514.90	-	269,514.90	713,910.90	635,213.75	(21,180.10)
Company 6503 - SD Board of Technical Professions	178	I					88	116	61	451,135.51	451,135.51	-	451,135.51	369,532.49	270,269.92	(8,116.35)
Company 6503 - SD Real Estate Commission	179	I					84	112	93	440,155.73	440,155.73	-	440,155.73	461,621.51	413,199.47	(16,522.57)
Company 6525 - Subsequent Injury Fund	180	G/NB					75	19	34	2,574,292.30	2,574,292.30	-	2,574,292.30	40,691.79	963,929.89	(1,168.75)
Company 6526 - Banking Special Revenue Fund	181	G					29	30	27	5,140,027.36	5,140,027.36	-	5,140,027.36	4,628,790.62	3,742,612.41	(145,490.69)
Company 6526 - Insurance Examination Fund	182	NB					25	14	19	4,245,276.07	4,245,276.07	-	4,245,276.07	1,413,095.40	744,681.98	-
Company 8000 - Agency Fund	183	NB (3)					220	221	219	2,015.00	2,015.00	2,015.00	-	-	-	-
Company 8304 - Private Workers Compensation	184	G					83	78	71	995,361.90	995,361.90	238,542.06	756,819.84	57,491.53	146,664.68	235,842.99
Company (Local) - Unemployment Compensation **	185	NB	11/22/16	12/18/17			10	7	13	-	129,698,500.00	267,908.00	129,430,592.00	34,760,045.00	26,402,591.00	7,650,299.00
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance Company Fund	186						30	46	49	2,025,593.60	2,025,593.60	-	2,025,593.60	113,993.95	150,104.83	(125.17)
11 - Department of Transportation																
Company 3040 - Highway Fund	187	G/I					55	47	40	95,661,447.76	105,032,685.64	1,979,304.37	103,053,381.27	326,933,386.90	293,524,906.99	(740,600.00)
Company 3040 - Local Bridge Improvement Grant Fund	189	G					6	18	16	35,902,217.41	35,902,217.41	-	35,902,217.41	7,479,354.08	7,759,222.49	8,000,000.00
Company 3041 - State Aeronautics Fund	190	G/I					32	27	43	4,437,404.39	4,437,404.39	-	4,437,404.39	1,458,311.80	1,827,769.71	-
Company 3042 - Railroad Administration Fund	191	G		12/18/17			179	198	170	97,464.94	107,169.94	167,104.39	(59,934.45)	166,064.36	219,576.16	-

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3044 - Local Government Transportation Technology Transfer Fund	192	NB					78	74	126	401,990.30	401,990.30	-	401,990.30	345,947.10	340,718.59	-
Company 3044 - Railroad Trust Fund	193	NB		12/18/17			5	26	28	5,338,992.66	23,621,788.28	-	23,621,788.28	1,006,225.24	6,736,182.88	-
Company 6012 - Special Aviation Internal Service Fund	194	G					21	313	78	1,553,400.46	1,557,990.46	-	1,557,990.46	762,068.34	1,377,742.15	-
12 - Department of Education																
Company 3138 - Dept. of Education Other	195	NB					154	144	9	7,307,519.41	907,986.84	-	7,307,519.41	2,318,381.00	246,256.44	(23,365.68)
Company 3138 - Hagen-Harvey Memorial Scholarship	196	G					84	56	140	907,986.84	228,054.74	-	907,986.84	18,491.66	-	-
Company 3138 - Professional Teachers Practices and Standards Commission	197	G					105	123	130	125,736.36	125,736.36	-	125,736.36	-	39,990.31	58,791.95
Company 3138 - State Institute Fund	198	G					31	21	116	228,054.74	7,307,519.41	-	228,054.74	250,970.00	263,069.62	(58,791.95)
Company 3139 - Archeological Research Center	199	G					118	121	90	669,715.43	669,715.43	-	669,715.43	1,467,927.66	1,098,017.72	(230,396.51)
Company 3139 - Historical Society Special Revenue Fund	200	G					168	172	154	77,017.33	77,017.33	-	77,017.33	160,405.30	146,579.61	-
Company 3139 - Other Activities	201						119	100	90	278,608.15	278,608.15	-	278,608.15	332,414.89	33,796.10	(290,036.76)
Company 3145 - Historical Preservation Loan and Grant Fund	202	G					93	85	124	315,875.03	315,875.03	-	315,875.03	6,907.30	104,344.54	100,000.00
Company 3146 - State Library	203	G					152	83	141	11,444.83	11,644.83	-	11,644.83	760.00	2,309.59	-
Company 3189 - Workforce Education Fund	204	I	08/23/16	10/30/17	09/25/18		46	42	61	2,477,618.77	2,477,618.77	-	2,477,618.77	82,233.93	1,010,004.88	490,000.00
Company 6503 - Board of Technical Education	205						77	193	219	-	-	-	-	-	-	-
Company 8000 - Agency Fund	206	NB (3)					220	221	219	124,830.48	132,810.77	132,810.77	-	-	-	-
Company 8501 - Tuition Subaccount Fund	207	G					151	130	198	0.61	0.61	-	0.61	-	960,017.50	-
Company 8501 - Technical College Equipment Fund	208	NB					184	173	214	216,563.84	216,563.84	-	216,563.84	-	-	-
Company 8501 - Build SD Scholarship Adminstration	209							153	152	49,637.90	49,637.90	-	49,637.90	101,264.49	88,316.95	-
Company 8501 - Postsecondary Technical College M&R	210							140	204	93,331.09	93,331.09	-	93,331.09	107,581.35	378,575.12	-
Company 8501 - Other	211							211	219	-	-	-	-	-	-	-
14 - Department of Public Safety																
Company 3040 - Highway Fund	213	NB					28	183	29	-	850.00	-	(17,646,898.59)	364,786.04	17,998,773.37	(12,911.26)
Company 3048 - Boiler Inspection Fund	214	G					191	180	180	39,965.91	39,965.91	-	39,965.91	177,162.10	170,607.75	(61.40)
Company 3072 - Environment and Natural Resources Fee Fund	215	G					199	215	208	-	-	-	(7,149.48)	-	7,149.48	-
Company 3144 - S.D. 911 Coordination Fund	216	G		10/30/17	09/25/18		39	25	12	12,693,597.87	12,693,597.87	-	12,693,597.87	7,549,945.34	2,360,601.33	(10,334.05)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	217	NB					149	150	48	5,710,996.94	5,728,122.48	-	5,728,122.48	29,932.53	4,603,762.05	10,114,984.67
Company 3177 - State Motor Vehicle Fund	218	G					42	37	54	5,081,387.05	5,083,577.05	-	5,083,577.05	8,812,836.12	8,174,707.80	(342,478.06)
Company 3184 - Cigarette Fire Safety Standard Act Fund	220	G					86	87	46	254,260.38	254,260.38	-	254,260.38	124,032.19	52,339.28	(1,945.05)
Company 3184 - Motorcycle Safety	221	G					38	48	63	951,012.80	951,012.80	-	951,012.80	801,438.31	703,580.43	(9,178.54)
Company 3184 - Victim's Compensation	222							50	33	637,898.56	637,898.56	-	637,898.56	537,128.30	252,302.19	(11,482.29)
Company 3184 - Other	223	G					121	116	133	374,185.20	374,185.20	-	374,185.20	342,763.65	1,156,009.27	674,712.17
Company 6022 - Public Safety Inspections Fund	224	G					168	164	177	130,552.46	130,552.46	-	130,552.46	1,753,819.38	1,785,917.64	-
Company 8000 - Agency Fund	225	NB (3)					220	221	219	1,212,301.47	1,212,301.47	1,212,301.47	-	-	-	-
16 - Department of the Military																
Company 3147 - National Guard Museum and State Weapons Collection Fund	227	G					51	170	168	187,381.03	187,381.03	-	187,381.03	3,806.41	-	-
Company 3148 - General Militia Fund and Special Militia Fund	228	NB					139	115	104	183,171.06	183,171.06	-	183,171.06	152,982.47	133,569.60	-
17 - Department of Veterans Affairs																
Company 3021 - State Veterans' Home Operating Fund	229	G					64	61	84	1,090,892.91	1,090,892.91	-	1,090,892.91	6,126,613.95	4,300,830.94	(1,998,627.80)
Company 3021 - Veterans' Home Capital Fund	230	G					17	15	42	2,144,859.71	2,144,859.71	-	2,144,859.71	207,255.25	217,173.04	38,689.83
Company 3149 - Veterans Affairs Division Special Revenue Fund	231	NB					127	53	24	657,573.01	657,573.01	-	657,573.01	574,128.29	1,033.65	-
Company 5017 - Resident Trust Fund	232	NB					102	108	120	54,999.71	54,999.71	-	54,999.71	2,215.10	-	(38,689.83)
18 - Department of Corrections																
Company 3023 - Dept. of Corrections Miscellaneous	233	G/NB					211	217	219	-	-	-	-	-	-	-
Company 5008 - City/County M&R	234	NB					121	76	126	83,688.91	83,688.91	-	83,688.91	11,882.81	17,769.26	-
Company 6504 - Prison Industries Revolving Fund	235	G/NB					167	157	157	500,000.00	500,200.00	-	500,200.00	3,706,092.51	3,252,817.17	(453,275.34)

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company Local - Inmate Trust **	236	NB					124	146	138	-	1,518,681.96	193,837.24	1,324,844.72	8,279,658.92	8,213,366.10	66,292.82
19 - Department of Human Services																
Company 3046 - Fund for Registration of Interpreters for the Deaf	237	G					82	171	159	(4,721.88)	(4,721.88)	-	(4,721.88)	7,916.50	6,195.46	-
Company 3046 - DHS - Other Fees	238	G					101	119	95	894,928.13	894,928.13	-	894,928.13	2,607,056.85	2,330,694.53	-
Company 3046 - Prescription Drug Plan Fund	239	G					135	67	74	423,346.47	423,346.47	-	423,346.47	438,447.32	319,965.90	-
Company 3064 - DHS Other Funds	240	G					162	184	175	130,186.10	130,186.10	-	130,186.10	4,038,625.86	3,987,782.48	-
Company 3091 - Telecommunication Fund for Other Disabilities	241	G					85	70	62	472,808.08	472,808.08	-	472,808.08	148,037.91	120,234.79	-
Company 3091 - Telecommunication Fund for the Deaf	242	G					24	43	41	2,056,672.71	2,056,672.71	-	2,056,672.71	1,332,341.12	1,190,522.53	(250,000.00)
Company 3091 - Other	243	G					45	11	17	3,485,331.99	3,485,331.99	-	3,485,331.99	567,962.72	293,068.05	-
Company 5016 - Redfield Resident Investment	244	NB					95	97	114	196,094.98	196,094.98	-	196,094.98	39,532.74	58,143.62	-
Company 6508 - DHS Canteen Fund	245	NB					67	64	77	69,093.82	69,093.82	-	69,093.82	1,432.19	732.49	-
Company 8314 - DHS/SBVI Business Enterprise Program	246	NB					93	76	123	147,763.54	147,763.54	-	147,763.54	131,620.60	120,123.00	(150.31)
20 - Department of Environment and Natural Resources																
Company 3036 - Petroleum Release Compensation Fund	247	G/I					20	22	14	5,249,913.04	5,249,913.04	-	5,249,913.04	3,394,155.17	999,783.26	(561,010.78)
Company 3072 - Environment and Natural Resources Fee Fund	249	G/S					137	45	52	2,367,219.87	2,367,219.87	-	2,367,219.87	2,739,008.39	2,756,420.26	642,129.52
Company 3073 - Water and Environment Fund	251	S					18	20	20	28,249,859.71	52,314,517.19	-	52,314,517.19	2,776,668.79	8,913,693.68	8,569,004.73
Company 3074 - Board of Certification Fund	253	G					160	210	199	2,116.00	2,116.00	-	2,116.00	20,916.00	18,795.60	-
Company 3074 - Other Activities	254	G/S					154	150	172	(144,520.86)	(144,520.86)	-	(144,520.86)	1,413,180.50	1,468,504.75	-
Company 3075 - Environmental Livestock Cleanup Fund	255	NB					128	131	129	1,481,603.12	1,481,603.12	-	1,481,603.12	29,736.59	-	-
Company 3075 - Hazardous Waste Revolving Fund	256	NB					208	219	195	76.92	76.92	-	76.92	-	2.60	-
Company 3075 - Reclamation Fund	257	NB					9	81	26	19,085,324.06	19,085,324.06	-	19,085,324.06	408,707.70	-	(26,468.90)
Company 3075 - Regulated Substance Response Fund	258	I					26	29	38	4,194,456.13	4,194,456.13	-	4,194,456.13	314,518.23	1,072,188.33	569,457.13
Company 3075 - Well Rehabilitation and Plugging Subfund	259	NB					194	186	186	23,698.56	23,698.56	-	23,698.56	481.74	-	-
Company 3075 - VW Settlement	260								36	755,330.43	755,330.43		755,330.43	1,342,820.00	563,382.60	(24,106.97)
Company 3075 - Clean Water State Revolving Fund **	261	NB					6	5	7	213.39	519,730,400.48	271,285,549.06	248,444,551.42	17,226,279.86	11,706,752.70	-
Company 3075 - Drinking Water State Revolving Fund **	263	NB					6	8	10	151.36	311,842,171.27	112,455,601.52	199,386,569.75	11,200,882.29	8,306,197.66	-
25 - South Dakota Retirement System																
Company 3090 - SDRS Supplemental Retirement Admin	265	G					205	195	196	9,318.07	9,318.07	-	9,318.07	2,570.87	-	-
Company 8000 - Agency Fund	266	NB (3)					220	221	219	2,167,979.23	2,167,979.23	2,167,979.23	-	-	-	-
Company 8901 - S.D. Retirement System Pension	267	G/NB					8	6	8	5,143,004.04	11,839,797,895.70	44,869.55	11,839,753,026.15	1,934,301,855.95	1,109,130,169.39	-
26 - Public Utilities Commission																
Company 3014 - Telephone Solicitation Fund	269	G					91	106	125	127,934.77	127,934.77	-	127,934.77	46,537.76	94,236.19	-
Company 3128 - Grain and Warehouse Fund	270	G					123	124	87	218,873.02	218,873.02	-	218,873.02	127,289.03	101,972.15	-
Company 3128 - Gross Receipts Tax fund	271	G					37	39	68	2,951,333.98	2,951,333.98	-	2,951,333.98	1,763,023.26	2,023,682.89	-
Company 3128 - One-Call Notification Fund	272	G					82	86	109	1,060,951.57	1,061,701.57	-	1,061,701.57	981,541.88	1,000,365.66	-
Company 3128 - Pipeline Safety Account	273	G					133	148	144	120,331.18	120,331.18	-	120,331.18	98,600.31	117,630.50	-
Company 8316 - PUC Regulatory Assessment Fee Fund	274	G					153	160	172	(40,978.30)	(40,978.30)	-	(40,978.30)	588,426.79	534,698.06	-
Company 8316 - Telecommunication Investigation Fund	275	G					220	221	219	-	-	-	-	-	-	-
27 - Unified Judicial System																
Company 3012 - Board of Bar Examiners	277	G					190	181	174	28,467.51	28,467.51	-	28,467.51	69,718.24	67,600.43	-
Company 3012 - Court Appointed Special Advocates Fund	278	G					197	33	192	8,709.52	8,709.52	-	8,709.52	171,040.69	383,403.57	-
Company 3012 - Court Automation Fund	279	G		12/18/17			43	57	83	4,762,204.01	4,762,204.01	-	4,762,204.01	7,131,903.54	7,676,387.03	11,482.29
Company 3039 - Reimbursement for Referee Services	280	G					214	208	215	-	-	-	0.00	459,556.82	459,556.82	-
Company 8303 - Drug Screening	281	G					212	196	213	402.09	402.09	-	402.09	9,119.80	10,662.73	-
Company 8303 - Other	282	G					117	167	86	447,980.52	447,980.52	-	447,980.52	449,136.05	22,874.16	-
28 - Legislative Research Council																
Company 9047 - Legislative Contingency Fund	283	G					161	92	207	1,545,457.85	1,545,457.85	-	1,545,457.85	-	-	-
29 - Attorney General's Office																

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3000 - Attorney General Other	285	G		12/18/17			36	28	25	10,107,101.72	10,107,101.72	-	10,107,101.72	6,480,767.09	5,374,111.23	(13,648.37)
Company 3000 - 24/7 Sobriety Fund	286	G					131	108	113	542,431.01	542,431.01	-	542,431.01	1,052,008.32	1,071,737.11	13,648.37
Company 3000 - Drug Control Fund	287	NB					130	149	131	79,513.04	79,513.04	-	79,513.04	426,791.16	382,919.32	-
Company 3000 - Drug Control Fund (Local Account)	288	NB					215	213	212	-	228,340.12	-	228,340.12	-	-	-
Company 3010 - 911 Telecommunicator Training Fund	289	G				10/30/19	61	59	62	(948,577.32)	(948,577.32)	-	(948,577.32)	84,064.61	240,387.55	-
Company 3010 - Law Enforcement Officers Training Fund	290	G				10/30/19	122	162	166	380,979.03	380,979.03	-	380,979.03	3,785,055.59	3,981,750.30	-
Company 6503 - Insurance Fraud Prevention Unit Fund	291	I					70	111	96	201,158.41	201,158.41	-	201,158.41	341,967.73	245,899.48	-
Company 8302 - Antitrust Special Revenue Fund	292	NB					59	66	60	766,680.80	766,680.80	-	766,680.80	18,110.72	123,592.64	-
30 - School and Public Lands																
Company 3001 - Public Lands Weed and Pest Fund	293	G					134	142	112	184,907.18	184,907.18	-	184,907.18	257,452.94	221,183.73	-
Company 3009 - Public Buildings Fund	294	G					151	138	134	-	676,053.70	-	676,053.70	100,636.13	-	-
Company 3108 - Escheated Personal Property Fund	295	NB					211	199	193	-	182,118.93	164,046.45	18,072.48	6,185.96	-	-
Company 5018 - Human Services	296	NB					113	102	109	-	4,173,185.69	-	4,173,185.69	101,963.60	-	-
Company 5018 - Permanent Fund	297	NB					75	68	80	-	38,078,657.13	-	38,078,657.13	750,783.40	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	298	NB					141	127	127	-	1,808,454.05	-	1,808,454.05	30,648.18	-	-
Company 8010 - Permanent Fund - Interest and Income	299	NB (3)					220	221	219	-	87,759,974.82	87,759,974.82	-	-	-	-
Company 8610 - Common School - Permanent Fund	300	NB					65	62	75	-	173,652,896.63	-	173,652,896.63	3,877,769.00	-	-
Company 8610 - Common School - Interest and Income	301	NB					40	36	59	-	12,761,370.30	-	12,761,370.30	12,918,080.18	12,694,913.75	-
31 - Secretary of State																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	303	G					204	189	200	25,000.00	25,000.00	-	25,000.00	740,397.00	689,196.38	(51,200.62)
320 - State Treasurer																
Company 3062 - Teen Court Grant Program Fund	305	NB					166	158	102	135,594.68	135,594.68	-	135,594.68	383.78	78,622.00	-
Company 8000 - Agency Fund	306	NB (3)					220	221	219	690,676.94	690,676.94	690,676.94	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	307	I					209	203	210	50,000.00	50,000.00	-	50,000.00	23,003,558.81	23,001,984.76	-
321 - State Investment Council																
Company 3017 - Investment Council Expense Fund	309	G					92	120	135	2,395,671.01	2,395,671.01	-	2,395,671.01	10,694,541.22	10,649,944.82	-
Company 8000 - Agency Fund	310	NB (3)					220	221	219	37,387,912.14	37,387,912.14	37,387,912.14	-	-	-	-
33 - State Auditor																
Company 3028 - Equal Access to Our Courts Fund	311	G					206	109	148	87,911.15	87,911.15	-	87,911.15	224,653.93	199,821.03	-
Company 8000 - Agency Fund	312	NB (3)					220	221	219	7,642,610.42	7,642,610.42	7,642,610.42	-	-	-	-

** - FY2020's financial information was not available at time rankings were determined. Used FY2019 for the rankings.
G - Included in the General Appropriations Bill.
I - Included in the General Appropriations Bill as an Informational Budget.
S - Spending authorized by Special Appropriation.
NB - Not included in the General Appropriations Bill.
(1) - No budget for this fund. The are no disbursements except distributions (by transfers out) to other funds
(2) - To date, no budget has been approved for this fund and there has been no disbursements.
(3) - There are no disbursements from an agency fund requiring a budget.
(4) - The enabling legislation identifies when an appropriation can be made from this fund.

FY2020 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2016	CY2017	CY2018	CY2019	GOAC Ranking FY2018	FY2019	FY2020	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers

Balance in State's Cash Flow Portfolio

Fund	June 2018	June 2019	June 2020
General Fund:			
Company 1000 - Budget Reserve Fund	115,467,506.72	125,762,871.55	130,257,558.90
Company 1000 - General Revenue Replacement Fund	44,000,048.12	44,000,048.12	44,000,048.12
Company 1000 - State General Fund	61,682,897.22	78,931,709.35	139,754,884.09
Federal Funds:			
Company 2000 - Federal Stimulus Funds (COVID-19)	-	-	1,172,098,105.83
Company 2002 - DENR Federal	(889,765.77)	(1,042,337.98)	(870,449.95)
Company 2002 - DENR Indirect Costs	97,407.11	179,754.12	241,248.86
Company 2003 - Dept. of Human Services Federal	(3,356,615.22)	(6,150,055.45)	(2,156,309.44)
Company 2003 - Dept. of Human Services Indirect Costs	213,356.07	233,008.18	320,875.70
Company 2004 - Dept. of Social Services Federal	(7,564,212.51)	(3,600,444.62)	(5,475,565.81)
Company 2005 - Governor's Office Federal	7,187,899.39	8,270,189.99	3,930,847.27
Company 2006 - Attorney General Federal	(1,377,216.89)	(887,882.13)	(3,363,954.94)
Company 2007 - Secretary of State Federal	10,318,988.10	10,132,815.92	13,554,167.98
Company 2010 - Arts and History Federal	(77,193.75)	(26,215.37)	(43,533.63)
Company 2011 - State Auditor Federal	0.01	0.01	0.01
Company 2012 - Dept. of Labor Federal	1,823,799.36	1,603,071.60	1,838,059.42
Company 2012 - Dept. of Labor Federal Indirect Costs	-	-	993,881.08
Company 2015 - Dept. of Revenue Federal	138,588.00	-	-
Company 2016 - Public Utilities Commission Federal	(75,841.20)	(59,446.76)	(53,291.55)
Company 2017 - Dept. of Human Services Federal (NB)	(41,870.00)	(13,255.00)	-
Company 2018 - Dept. of Health Federal	619,867.23	770,252.75	(967,190.54)
Company 2018 - Dept. of Health Indirect Costs	(117,559.04)	143,046.30	179,439.02
Company 2019 - Dept. of Agriculture Federal	50,144.15	(1,125,639.95)	(2,361,107.47)
Company 2019 - Dept. of Agriculture Indirect Costs	348,435.55	320,454.31	233,592.74
Company 2021 - Dept. of Corrections Federal	(32,520.06)	(58,108.08)	67,555.54
Company 2023 - Dept. of Game, Fish and Parks Federal	370,725.09	(206,559.20)	(1,179,643.05)
Company 2024 - Dept. of Education Federal	317,823.19	272,506.58	(1,157,646.70)
Company 2024 - Dept. of Education Indirect Costs	(346,524.41)	(47,671.82)	(152,605.03)
Company 2025 - Dept. of Military and Veterans Affairs Federal	(3,024,046.90)	(2,849,186.51)	(4,953,925.83)
Company 2026 - Animal Industry Board Federal	502,636.56	374,630.84	231,732.42
Company 2027 - Public Safety Federal	(2,268,824.10)	(1,236,447.63)	(1,103,696.75)
Company 2028 - Educational Telecommunications Federal	18,970.49	-	-
Company 2029 - Game and Fish Federal	(608,413.04)	(136,831.76)	(460,836.86)
Company 2030 - Dept. of Military and Veterans Affiairs Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	-	-	57.00
Company 2033 - Transportation Federal	16,563,305.49	17,141,993.78	19,629,766.34
Company 2034 - Institutional M & R Federal Fund	1,688,175.57	1,682,503.54	2,015,487.60
Company 2035 - Emergency Management Federal	(330,219.46)	(2,382,489.24)	(3,860,989.33)
Company 2037 - Veterans' Affairs Federal Fund	(764,533.15)	(580,899.86)	(1,736,354.20)
Other Funds:			
Company 3000 - 24/7 Sobriety Fund	514,884.19	548,511.43	542,431.01
Company 3000 - Attorney General Other	8,187,825.42	9,014,904.23	10,107,101.72
Company 3000 - Drug Control Fund	(422,740.46)	35,641.20	79,513.04
Company 3001 - Public Lands Weed and Pest Fund	280,669.16	148,637.97	184,907.18
Company 3002 - Wheat Commission	947,640.62	608,789.38	347,473.36
Company 3006 - Tourism Promotion Fund	796,177.87	900,032.02	4,147,413.17
Company 3007 - Statewide M&R Fund	1,274,053.00	1,068,270.45	968,537.29
Company 3008 - SDPB/Tower Rent	83,099.62	239,045.24	119,083.04
Company 3010 - 911 Telecommunicator Training Fund	(670,580.05)	(792,254.38)	(948,577.32)
Company 3010 - Law Enforcement Officers Training Fund	602,724.68	577,673.74	380,979.03
Company 3012 - Board of Bar Examiners	26,419.04	25,427.89	28,467.51
Company 3012 - Court Appointed Special Advocates Fund	37,677.43	217,666.53	8,709.52
Company 3012 - Court Automation Fund	5,087,069.77	5,299,532.89	4,762,204.01
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	25,000.00	25,000.00	25,000.00
Company 3014 - Telephone Solicitation Fund	231,695.58	175,633.20	127,934.77
Company 3015 - Private Activities Bond Fund	461,038.32	387,830.14	342,188.10
Company 3016 - Employer's Investment in South Dakota's Future Fund	34,319,633.38	20,115,181.01	32,275,692.19
Company 3017 - Investment Council Expense Fund	2,451,347.47	2,351,074.61	2,395,671.01
Company 3021 - State Veterans' Home Operating Fund	1,009,436.41	1,263,737.70	1,090,892.91
Company 3021 - Veterans' Home Capital Fund	1,076,724.70	2,116,087.67	2,144,859.71
Company 3023 - Dept. of Corrections Miscellaneous	274.33	-	-
Company 3024 - Legislative Capitol Renovation Fund	8,369.67	-	-
Company 3025 - Tribal Relations Other Funds	5,224.67	3,493.05	159,861.75
Company 3026 - SD Public Broadcasting - Other	14,990.77	56,612.21	66,136.06
Company 3027 - SDPB - PBC	162,431.35	392,150.00	726,447.51
Company 3028 - Equal Access to Our Courts Fund	10,460.15	63,078.25	87,911.15
Company 3029 - Extraordinary Litigation Fund	(781,624.78)	511,172.00	383,081.73
Company 3030 - Employment Security Contingency Fund	703,781.93	545,033.19	537,240.78
Company 3035 - Dakota Cement Life and Workers' Compensation	168,437.81	172,000.04	142,194.21
Company 3035 - State Employees Benefits Plan Fund	37,320,154.39	21,887,463.12	47,579,172.08
Company 3035 - State Employees Workers' Compensation Program Fund	3,286,321.47	2,970,240.17	3,351,547.89

Balance in State's Cash Flow Portfolio

Fund	June 2018	June 2019	June 2020
Company 3036 - Petroleum Release Compensation Fund	2,141,125.68	3,415,454.03	5,249,913.04
Company 3037 - South Dakota Gaming Commission Fund	860,407.72	916,900.90	5,783,049.68
Company 3039 - Reimbursement for Referee Services	-	85.20	-
Company 3040 - Highway Fund	103,965,130.19	65,446,277.89	95,661,447.76
Company 3040 - Local Bridge Improvement Grant Fund	-	28,182,085.82	35,902,217.41
Company 3041 - State Aeronautics Fund	4,128,479.78	4,618,204.18	4,437,404.39
Company 3042 - Railroad Administration Fund	272,026.40	144,529.82	97,464.94
Company 3044 - Local Government Transportation Technology Transfer Fund	341,797.38	396,761.79	401,990.30
Company 3044 - Railroad Trust Fund	6,827,458.53	8,254,580.54	5,338,992.66
Company 3046 - DHS - Other Fees	979,754.38	618,565.81	894,928.13
Company 3046 - Fund for Registration of Interpreters for the Deaf	32,116.93	(6,442.92)	(4,721.88)
Company 3046 - Prescription Drug Plan Fund	144,281.40	304,865.05	423,346.47
Company 3047 - Health Special Services Fund	2,501,347.90	3,500,296.91	3,592,517.09
Company 3048 - Boiler Inspection Fund	32,773.51	33,472.96	39,965.91
Company 3049 - Tobacco Prevention and Reduction Trust Fund	430,083.67	679,449.40	730,134.86
Company 3050 - Agricultural Mediation Operating Fund	10,202.49	26,537.09	57,928.69
Company 3050 - Apiary Fund	53,304.98	39,748.78	16,897.20
Company 3050 - Dairy Inspection Fund	260,354.41	179,709.73	157,755.46
Company 3050 - Feed and Remedy Fund	75,962.15	478.83	12,652.70
Company 3050 - Fertilizer Fund	816,444.58	847,935.42	782,147.88
Company 3050 - Honey Industry Fund	6,901.79	13,094.34	7,569.44
Company 3050 - Japanese Beetle	-	(799.90)	(5.56)
Company 3050 - Nursery Fund	120,757.91	198,095.10	226,685.55
Company 3050 - Pesticide Regulatory Fund	271,414.73	(1,840.72)	(24,129.85)
Company 3050 - Seed Fund	45,645.28	64,946.66	29,036.30
Company 3050 - Weed and Pest Control Fund	1,214,222.14	913,550.09	732,260.72
Company 3052 - Rural Rehabilitation Fund	3,115,906.09	2,575,435.43	2,568,355.50
Company 3052 - South Dakota Certified Beef Fund	564.05	564.05	-
Company 3052 - Value Added Finance Authority	(5,049.79)	14,462.64	4,742.58
Company 3053 - American Dairy Association	227,803.27	232,719.55	247,548.82
Company 3054 - Oilseeds Fund	825,218.79	916,682.69	983,086.44
Company 3054 - Pulse Crops Fund	208,524.68	220,073.78	209,392.03
Company 3054 - Soybean Research and Promotion	5,440,658.01	4,527,616.39	4,632,365.88
Company 3055 - Corn Utilization Council	2,014,759.36	2,739,846.02	3,383,624.63
Company 3056 - Forestry Fund	260,431.62	415,455.67	332,535.23
Company 3057 - Brand Fund	481,826.86	201,997.43	2,091,930.21
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	987,535.78	488,311.71	1,128,746.29
Company 3059 - Mountain Pine Beetle	705,100.83	-	-
Company 3059 - State Fire Suppression Special Revenue Fund	(8,922,937.00)	(2,228,485.32)	(2,904,718.35)
Company 3061 - Conservation District Special Revenue Fund	95,749.83	76,885.82	41,336.28
Company 3062 - Teen Court Grant Program Fund	13,153.02	213,832.90	135,594.68
Company 3063 - Coordinated Natural Resources Conservation Fund	1,099,531.71	1,014,696.48	1,055,823.72
Company 3063 - Pesticide Recycling and Disposal Fund	369,460.37	96,772.02	104,009.37
Company 3064 - DHS Other Funds	122,026.26	79,342.72	130,186.10
Company 3072 - Environment and Natural Resources Fee Fund	890,277.52	1,742,502.22	2,367,219.87
Company 3073 - Water and Environment Fund	24,279,745.85	27,279,128.89	28,249,859.71
Company 3074 - Board of Certification Fund	8,350.50	15.60	2,116.00
Company 3074 - Other Activities	(352,669.80)	(89,196.61)	(144,520.86)
Company 3075 - Clean Water State Revolving Fund	-	-	213.39
Company 3075 - Drinking Water State Revolving Fund	-	-	151.36
Company 3075 - Environmental Livestock Cleanup Fund	1,407,106.85	1,451,866.53	1,481,603.12
Company 3075 - Hazardous Waste Revolving Fund	79.52	79.52	76.92
Company 3075 - VW Settlement	-	-	755,330.43
Company 3075 - Reclamation Fund	18,483,670.06	18,703,085.26	19,085,324.06
Company 3075 - Regulated Substance Response Fund	3,961,467.99	4,382,669.10	4,194,456.13
Company 3075 - Well Rehabilitation and Plugging Subfund	22,953.61	23,216.82	23,698.56
Company 3076 - License Plate Revolving Fund	301,936.15	301,770.30	306,083.31
Company 3078 - Cigarette Stamp Purchasing Fund	57,122.80	59,452.81	61,806.45
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	114,038.11	-	-
Company 3079 - Prescription Drug Plan Fund	7,467.99	17,353.02	22,484.05
Company 3079 - SS-Other/Local Donated	7,342,614.02	8,934,232.48	9,206,825.53
Company 3090 - SDRS Supplemental Retirement Admin	5,350.92	6,747.20	9,318.07
Company 3091 - Other	2,640,754.99	3,210,437.32	3,485,331.99
Company 3091 - Telecommunication Fund for Other Disabilities	434,375.84	445,004.96	472,808.08
Company 3091 - Telecommunication Fund for the Deaf	2,033,002.69	2,164,854.12	2,056,672.71
Company 3113 - Maintenance of Buildings and Grounds	2,162,800.94	2,256,486.35	2,020,639.26
Company 3121 - Game, Fish and Parks Administration	30,834.79	86,037.58	161,911.49
Company 3122 - Department of Game, Fish and Parks Fund	14,027,491.88	10,850,873.25	9,578,305.76
Company 3122 - HMC Natural Resources Restoration Fund	172,597.76	172,597.76	-
Company 3123 - Animal Damage Control Fund	5,686.09	59,972.26	48,073.82
Company 3124 - Land Acquisition and Development Fund	29,855.38	7,310.79	20,079.66
Company 3125 - Custer State Park Bond Redemption Fund	543,575.29	661,307.22	1,073,841.59
Company 3125 - Custer State Park Improvement Fund	1,022,771.00	281,030.16	301,731.06

Balance in State's Cash Flow Portfolio

Fund	June 2018	June 2019	June 2020
Company 3125 - HMC Natural Resources Recovery Fund	630,404.42	637,954.98	651,217.40
Company 3125 - Parks and Recreation Fund	6,297,542.15	3,695,600.33	(745,644.82)
Company 3126 - Snowmobile Trails Fund	849,256.53	767,052.61	729,117.97
Company 3128 - Grain and Warehouse Fund	200,662.80	193,556.14	218,873.02
Company 3128 - Gross Receipts Tax fund	3,096,252.11	3,225,395.95	2,951,333.98
Company 3128 - One-Call Notification Fund	1,107,327.04	1,079,775.35	1,060,951.57
Company 3128 - Pipeline Safety Account	118,556.31	108,836.68	120,331.18
Company 3138 - Dept. of Education Other	4,520,465.75	5,259,506.03	7,307,519.41
Company 3138 - Hagen-Harvey Memorial Scholarship	878,964.03	889,495.18	907,986.84
Company 3138 - Professional Teachers Practices and Standards Commission	132,162.71	106,934.72	125,736.36
Company 3138 - State Institute Fund	239,366.57	298,946.31	228,054.74
Company 3139 - Archeological Research Center	610,776.70	530,202.00	669,715.43
Company 3139 - Historical Society Special Revenue Fund	90,773.93	63,191.64	77,017.33
Company 3139 - Other Activities	229,186.15	270,026.12	278,608.15
Company 3143 - Arts - Donations and Receipts	337,779.39	430,263.07	521,660.44
Company 3144 - S.D. 911 Coordination Fund	7,066,887.71	7,514,587.91	12,693,597.87
Company 3144 - Special Emergency and Disaster Special Revenue Fund	(229,877.04)	186,967.33	5,710,996.94
Company 3145 - Historical Preservation Loan and Grant Fund	280,527.61	313,312.27	315,875.03
Company 3146 - State Library	10,776.35	12,994.42	11,444.83
Company 3147 - National Guard Museum and State Weapons Collection Fund	181,421.22	183,574.62	187,381.03
Company 3148 - General Militia Fund and Special Militia Fund	155,952.27	163,758.19	183,171.06
Company 3149 - Veterans Affairs Division Special Revenue Fund	79,853.34	84,478.37	657,573.01
Company 3150 - Other Disease Control	87,135.14	87,035.02	86,868.46
Company 3151 - Livestock Disease Emergency Fund	502,401.99	750,256.06	986,068.23
Company 3177 - State Motor Vehicle Fund	7,299,933.50	7,842,620.06	7,536,880.86
Company 3178 - Energy Conservation Loan Special Revenue Fund	2,915,432.19	3,832,409.30	5,065,484.24
Company 3178 - Ethanol Infrastructure Incentive Fund	223,625.81	28,039.61	161,897.69
Company 3178 - GOED Special Revenue Fund	7,703,155.28	2,882,938.92	4,638,328.87
Company 3178 - Rural Broadband Fund	-	5,000,000.00	79,843.55
Company 3181 - Banking Special Revenue Fund	39,853.11	40,706.92	79,434.55
Company 3183 - South Dakota Appraisal Management Companies Fund	261,032.13	258,853.71	282,849.29
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	869.58	880.00	898.29
Company 3183 - SD Insurance Producers Continuing Education	132,671.80	145,668.22	132,160.08
Company 3183 - SD Real Estate Appraiser Fund	217,402.57	259,677.01	268,922.42
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	213,695.62	184,512.52	254,260.38
Company 3184 - Motorcycle Safety	715,071.24	861,713.05	951,012.80
Company 3184 - Not Identified	418,977.93	512,718.65	374,185.20
Company 3184 - Victim's Compensation	-	364,554.74	637,898.56
Company 3185 - South Dakota-Bred Racing Fund	42,949.69	127,095.65	162,217.65
Company 3185 - Special Racing Revolving Fund	64,017.09	245,051.45	311,908.83
Company 3186 - Economic Development Partnership Fund	729,006.28	532,801.24	435,774.54
Company 3187 - Local Infrastructure Improvement Grant Fund	5,695,181.76	5,001,270.11	5,456,105.44
Company 3188 - SD Housing Opportunity Fund	-	450,352.14	-
Company 3189 - Workforce Education Fund	3,778,821.45	2,915,389.72	2,477,618.77
Company 5008 - City/County M&R	88,768.91	89,575.36	83,688.91
Company 5016 - Redfield Resident Investment	238,646.58	214,705.86	196,094.98
Company 5017 - Resident Trust Fund	119,876.93	91,474.44	54,999.71
Company 6001 - Data Processing Internal Service Fund	4,088,185.46	3,752,856.21	4,204,647.59
Company 6002 - Capitol Communications Systems Internal Service Fund	2,209,580.87	2,298,342.48	1,758,126.25
Company 6003 - Records Management Internal Service Fund	165,298.62	159,546.83	152,313.61
Company 6004 - Buildings and Grounds	545,047.50	698,230.19	1,191,860.43
Company 6005 - Central Mail Services Fund	621,062.08	537,491.09	626,120.61
Company 6007 - Central Duplicating	366,438.04	381,065.58	198,274.64
Company 6008 - Fleet & Travel Management	(212,148.08)	45,685.62	783,662.00
Company 6009 - Human Resources - Labor & Mgmt.	912,127.90	977,087.10	1,184,329.63
Company 6010 - Budgetary Accounting Fund	2,495,123.20	2,828,970.04	3,519,879.11
Company 6011 - Dakota Digital Network	572,069.84	546,384.54	515,541.19
Company 6012 - Special Aviation Internal Service Fund	2,004,404.61	2,173,664.27	1,553,400.46
Company 6013 - Building Authority	50,565,119.58	54,150,515.29	11,348,691.31
Company 6014 - Public Entity Pool for Liability	10,100,819.93	10,476,372.16	11,732,084.26
Company 6015 - Procurement Management Internal Service Fund	6,175.08	5,292.79	194,488.28
Company 6016 - State Engineer	539,292.59	549,023.63	621,942.47
Company 6018 - State Laboratory Fund	327,969.74	621,316.24	1,535,481.83
Company 6019 - BOA Support Services	291,249.79	293,026.41	329,907.38
Company 6021 - Property Management Internal Service Fund	31,504.15	54,250.38	78,319.60
Company 6022 - Public Safety Inspections Fund	98,926.92	162,650.72	130,552.46
Company 6502 - Radio Communications Fund	380,342.71	5,073,042.80	4,963,016.12
Company 6503 - Board of Certified Professional Midwives	10,388.35	6,973.74	1,990.32
Company 6503 - Board of Abstractors	294,052.85	275,113.93	332,977.73
Company 6503 - Board of Accountancy	408,634.19	423,652.28	399,905.51
Company 6503 - Board of Alcohol and Drug Professionals	50,947.53	46,415.06	39,440.51
Company 6503 - Board of Barber Examiners	37,803.67	42,688.81	36,578.28

Balance in State's Cash Flow Portfolio

Fund	June 2018	June 2019	June 2020
Company 6503 - Board of Chiropractic Examiners	342,882.35	364,944.36	392,664.20
Company 6503 - Board of Counselor Examiners	86,483.62	108,154.75	110,603.49
Company 6503 - Board of Dentistry	721,569.03	682,175.72	677,894.26
Company 6503 - Board of Examiners for Speech-Language Pathology	143,330.71	137,172.20	183,723.89
Company 6503 - Board of Examiners in Optometry	52,025.36	65,925.77	73,202.49
Company 6503 - Board of Examiners of Psychologists	103,098.74	110,945.19	119,116.49
Company 6503 - Board of Funeral Service	116,496.18	111,414.33	115,876.24
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	91,220.05	93,932.06	98,926.66
Company 6503 - Board of Massage Therapy	39,871.18	26,773.69	24,239.56
Company 6503 - Board of Medical & Osteopathic Examiners	4,074,259.45	5,646,368.90	5,485,786.28
Company 6503 - Board of Nursing	578,415.31	454,598.89	477,026.36
Company 6503 - Board of Nursing Facility Administrators	48,620.08	55,865.16	26,049.98
Company 6503 - Board of Pharmacy	1,208,794.42	997,400.95	846,784.02
Company 6503 - Board of Podiatry Examiners	27,350.51	27,897.55	29,394.76
Company 6503 - Board of Social Work Examiners	192,442.48	190,801.34	226,136.17
Company 6503 - Board of Technical Education	390,539.71	-	-
Company 6503 - Board of Veterinary Medical Examiners	180,355.34	211,315.79	197,991.80
Company 6503 - Boxing Commission	156,393.79	152,292.71	135,662.50
Company 6503 - Cosmetology Commission	178,326.65	150,208.06	141,578.39
Company 6503 - Electrical Commission	610,823.48	465,572.95	442,083.12
Company 6503 - Insurance Fraud Prevention Unit Fund	335,761.03	105,090.16	201,158.41
Company 6503 - Plumbing Commission	209,725.71	211,997.85	269,514.90
Company 6503 - SD Board of Technical Professions	473,684.59	360,149.29	451,135.51
Company 6503 - SD Real Estate Commission	414,327.53	408,281.26	440,155.73
Company 6504 - Prison Industries Revolving Fund	500,000.00	500,000.00	500,000.00
Company 6507 - South Dakota Rodent Control Fund	(22,120.14)	(31,355.49)	(5,022.18)
Company 6508 - DHS Canteen Fund	68,040.06	68,394.12	69,093.82
Company 6509 - Special State Flag Account	12,132.36	2,724.11	6,919.59
Company 6510 - Revolving Economic Development and Initiative Fund	75,333,423.14	75,881,639.65	82,908,318.00
Company 6511 - Federal Surplus Property	820,776.26	358,234.39	272,629.66
Company 6515 - State Fair Fund	404,944.19	792,663.74	305,776.45
Company 6516 - Lottery Operating Fund	5,966,252.14	5,823,658.51	6,560,733.23
Company 6516 - Video Lottery Operating Fund	2,812,708.65	3,232,157.51	2,342,297.73
Company 6518 - Science and Technology Authority	12,238,169.27	15,289,697.80	15,676,718.30
Company 6525 - Subsequent Injury Fund	502,679.68	3,498,699.15	2,574,292.30
Company 6526 - Banking Special Revenue Fund	3,750,269.85	4,353,111.84	5,140,027.36
Company 6526 - Insurance Examination Fund	2,704,608.78	3,576,862.65	4,245,276.07
Company 8000 - Agency Fund	128,726,473.86	160,667,454.81	204,126,052.52
Company 8015 - Reinvestment Payment Fund	-	270,000.00	-
Company 8301 - State Workers Unemployment Compensation	162,727.42	75,297.81	46,279.65
Company 8302 - Antitrust Special Revenue Fund	873,855.37	872,162.72	766,680.80
Company 8303 - Drug Screening	1,755.01	1,945.02	402.09
Company 8303 - Other	23,204.89	21,718.63	447,980.52
Company 8304 - Private Workers Compensation	780,857.47	850,763.73	995,361.90
Company 8311 - HSC Resident Investment	171,629.76	151,759.54	157,546.65
Company 8311 - Unclaimed Funds Account	406.32	33.24	-
Company 8313 - Child Care Fund	283,510.82	221,842.17	194,870.75
Company 8314 - DHS/SBVI Business Enterprise Program	106,963.25	136,416.25	147,763.54
Company 8316 - PUC Regulatory Assessment Fee Fund	(176,766.27)	(94,707.03)	(40,978.30)
Company 8324 - Unclaimed Property Trust Fund	50,000.00	48,425.95	50,000.00
Company 8328 - Children's Trust Fund	79,717.72	46,546.78	42,106.87
Company 8501 - Build SD Scholarship Adminstration	-	36,690.36	49,637.90
Company 8501 - Technical College Equipment Fund	216,563.83	216,563.84	216,563.84
Company 8501 - Postsecondary Technical College M&R	-	364,324.86	93,331.09
Company 8501 - Tuition Subaccount Fund	1,151,115.61	960,018.11	0.61
Company 8901 - S.D. Retirement System Pension	6,490,662.83	7,014,289.51	5,143,004.04
Company 9012 - Research Proof-of-Concept Fund	10,494.37	18,827.70	23,449.65
Company 9013 - Liability Captive Insurance Company - STA	2,579,042.65	2,682,350.47	2,831,322.14
Company 9028 - Liability Captive Insurance Company Fund	2,137,290.00	2,221,317.62	2,339,354.46
Company 9029 - Animal Disease Research and Diagnostic Laboratory Bond Reden	6,666,832.11	6,877,986.03	5,151,241.29
Company 9034 - Property & Casualty Captive Insurance Company Fund	5,474,712.93	5,467,816.95	6,157,543.80
Company 9043 - Trust Company Receivership and Liquidation Captive Insurance C	2,113,835.98	2,061,829.65	2,025,593.60
Company 9047 - Legislative Contingency Fund	845,457.85	1,545,457.85	1,545,457.85
Company 9000 - Warrant Imprest Fund	46,070,144.32	48,467,247.01	30,790,304.47
Various - Board of Regents	257,144,221.30	238,724,685.51	257,393,041.11
Held in State's Cash Flow Portfolio	1,263,428,611.12	1,303,787,744.58	2,636,948,768.69

Governors Office

State Accounting System - Other Fund Balances

Company 3015 - Private Activities Bond Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	471,221.90	461,038.32	387,830.14	342,188.10
2	Total Assets	471,221.90	461,038.32	387,830.14	342,188.10
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	471,221.90	461,038.32	387,830.14	342,188.10
8	Total Fund Equity	471,221.90	461,038.32	387,830.14	342,188.10
9	Total Liabilities and Fund Equity	471,221.90	461,038.32	387,830.14	342,188.10
10					
11					
12	Use of Money and Property	5,365.07	10,073.49	7,357.28	3,790.20
13	Sales and Services	471,221.51	458,006.23	382,855.70	330,150.94
14	Total Operating Revenue	476,586.58	468,079.72	390,212.98	333,941.14
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	-	2,479.70	1,776.81	7,040.30
23	Transfers Out	(911,625.00)	(480,743.00)	(465,197.97)	(386,623.48)
24	Net Transfers	(911,625.00)	(478,263.30)	(463,421.16)	(379,583.18)
25					
26	Net Change	(435,038.42)	(10,183.58)	(73,208.18)	(45,642.04)
27					
28	Beginning Fund Equity	906,260.32	471,221.90	461,038.32	387,830.14
29	Ending Equity	471,221.90	461,038.32	387,830.14	342,188.10

Company: 3015
Company Name: Private Activity Bond Fees Fund
Fund Type: Special Revenue (reported in General Fund for CAFR)
Fund Name: Private Activities Bond Fund
Purpose: SDCL 1-7-10 created the Private Activities Bond Fund. Source: Fees from the Value Added Finance Authority and the Housing Authority. Use: Each year, the fees from the private activity bond fees fund shall be transferred to the South Dakota housing opportunity fund

Budget Information: Has not had an appropriation in recent years. Would be included in the General Appropriations Bill.

Additional Information:
There are no statutory or other outside restrictions on the use of the funds. Revenue is derived from a fee of 1/8 of 1% on new bond issuances.

Governors Office of Economic Development

State Accounting System - Other Fund Balances
Company 3016 - Employer's Investment in South Dakota's Future Fund

		FY2017	FY2018	FY2019	FY2020
	Cash Pooled with State Treasurer	26,076,694.44	34,319,633.38	20,115,181.01	32,275,692.19
1	Total Assets	26,076,694.44	34,319,633.38	20,115,181.01	32,275,692.19
2					
3	Accounts Payable	-	-	-	-
4	Total Liabilities	-	-	-	-
5					
6	Reserve for Encumbrances	7,276,645.75	-	2,748,872.75	-
7	Unreserved Fund Balance	18,800,048.69	34,319,633.38	17,366,308.26	32,275,692.19
8	Total Fund Equity	26,076,694.44	34,319,633.38	20,115,181.01	32,275,692.19
9	Total Liabilities and Fund Equity	26,076,694.44	34,319,633.38	20,115,181.01	32,275,692.19
10					
11					
12	Taxes	17,955,880.00	17,412,171.79	17,765,878.51	17,966,662.34
13	Use of Money and Property	500,756.75	334,625.27	337,640.60	489,174.47
14	Sales and Services	-	-	-	-
15	Other Revenue	-	40,699.98	81,399.96	3,231,399.96
16	Total Operating Revenue	18,456,636.75	17,787,497.04	18,184,919.07	21,687,236.77
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	777,676.87	586,183.58	-	199,749.00
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	18,297,501.08	8,914,553.56	31,694,371.44	8,879,266.22
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	19,075,177.95	9,500,737.14	31,694,371.44	9,079,015.22
25					
26	Transfers In	-	-	-	142,944.03
27	Transfers Out	-	(43,820.96)	(695,000.00)	(590,654.40)
28	Net Transfers In (Out)	-	(43,820.96)	(695,000.00)	(447,710.37)
29					
30	Net Change	(618,541.20)	8,242,938.94	(14,204,452.37)	12,160,511.18
31					
32	Beginning Fund Equity	26,695,235.64	26,076,694.44	34,319,633.38	20,115,181.01
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	26,076,694.44	34,319,633.38	20,115,181.01	32,275,692.19
35					

Company: 3016
Company Name: Employer's Investment in South Dakota's Future Fund
Fund Name: Employer's Investment in South Dakota's Future Fund
Fund Type: Special Revenue
Purpose: SDCL 61-5-29.1 created the Employer's Investment in South Dakota's Future Fund. Source: Monies From an "investment fee" based on employer wages (61-5-29). Use: To be used for purposes related to research and economic development for the state (61-5-29.1).

Governors Office of Economic Development

State Accounting System - Other Fund Balances

Company 3052 - Rural Rehabilitation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,878,083.05	3,115,906.09	2,575,435.43	2,568,355.50
2	Loans and Notes Receivable	4,840,404.90	5,793,231.76	6,624,345.12	5,911,339.23
3	Total Assets	8,718,487.95	8,909,137.85	9,199,780.55	8,479,694.73
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	8,718,487.95	8,909,137.85	9,199,780.55	8,479,694.73
10	Total Fund Equity	8,718,487.95	8,909,137.85	9,199,780.55	8,479,694.73
11	Total Liabilities and Fund Equity	8,718,487.95	8,909,137.85	9,199,780.55	8,479,694.73
12					
13					
14	Taxes	-	-	-	120.00
15	Licenses, Permits and Fees	27,900.00	-	-	-
16	Use of Money and Property	236,219.64	203,268.56	276,545.18	301,527.73
17	Sales and Services	3,925.00	-	-	-
18	Other Revenue	135,453.00	139,733.96	135,000.00	135,000.00
19	Total Operating Revenue	403,497.64	343,002.52	411,545.18	436,647.73
20					
21	Personal Services and Benefits	66,534.44	8,068.87	63,952.06	52,065.00
22	Travel	7,100.95	6,124.59	7,249.93	458.10
23	Contractual Services	71,756.13	29,848.77	17,281.32	11,862.51
24	Supplies and Materials	2,520.28	1,264.04	1,310.58	173.55
25	Grants and Subsidies	12,995.00	9,165.00	5,400.00	18,315.00
26	Capital Outlay	149.47	1,148.00	-	-
27	Other Expense	4,266.30	-	25,708.59	
28	Bad Debts Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	165,322.57	55,619.27	120,902.48	82,874.16
30					
31	Transfers In	12,000.00	89,822.76	-	-
32	Transfers Out	-	(865.43)	-	(1,073,981.38)
33	Net Transfers In (Out)	12,000.00	88,957.33	-	(1,073,981.38)
34					
35	Net Change	250,175.07	376,340.58	290,642.70	(720,207.81)
36					
37	Beginning Fund Equity	8,599,405.90	8,718,487.95	8,909,137.85	9,199,780.55
38	Prior Period Adjustment	(131,093.02)	(185,690.68)	-	121.99
39	Ending Equity	8,718,487.95	8,909,137.85	9,199,780.55	8,479,694.73

Company: 3052
Company Name: Rural Rehabilitation
Fund Name: Rural Rehabilitation Fund
Fund Type: Enterprise
Purpose: The South Dakota Rural Rehabilitation Fund receives its funding from federal sources and the repayment of loans plus interest which are designated to be used in aiding low income farmers and ranchers and assisting agricultural youth groups. Expenditures include administrative expenses as well as loans to qualifying individuals.

SDCL 1-53-34 created the Value Added Agriculture Subfund. Source: SDCL 10-47B-149 provides that each July $135,000 shall be transferred from the amount of motor fuel tax collected from the motor fuel used for nonhighway purposes to the Value Added Agriculture Subfund. Use: The purpose of the subfund is to make grants or loans for agricultural development, feasibility studies, or marketing.

Budget Information: Included in the General Appropriations Bill.

Other Information: This fund was under Dept. of Agriculture prior to FY2020.

Governors Office of Economic Development

State Accounting System - Other Fund Balances
Company 3052 - Value Added Finance Authority

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(11,052.54)	(5,049.79)	14,462.64	4,742.58
2	Loans and Notes Receivable	-	-	-	-
3	Total Assets	(11,052.54)	(5,049.79)	14,462.64	4,742.58
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	200.00	-	-	-
9	Unreserved Fund Balance	(11,252.54)	(5,049.79)	14,462.64	4,742.58
10	Total Fund Equity	(11,052.54)	(5,049.79)	14,462.64	4,742.58
11	Total Liabilities and Fund Equity	(11,052.54)	(5,049.79)	14,462.64	4,742.58
12					
13					
14	Licenses, Permits and Fees	31,969.74	22,321.75	40,151.80	36,347.08
15	Total Operating Revenue	31,969.74	22,321.75	40,151.80	36,347.08
16					
17	Personal Services and Benefits	21,185.18	5,869.37	4,800.00	4,453.36
18	Travel	1,142.24	1,210.80	55.00	-
19	Contractual Services	15,893.78	6,531.46	14,007.56	34,438.67
20	Supplies and Materials	381.10	227.67	-	86.02
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	48.79
23	Total Operating Expenditures/Expenses	38,602.30	13,839.30	18,862.56	39,026.84
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	(2,479.70)	(1,776.81)	(7,040.30)
27	Net Transfers In (Out)	-	(2,479.70)	(1,776.81)	(7,040.30)
28					
29	Net Change	(6,632.56)	6,002.75	19,512.43	(9,720.06)
30					
31	Beginning Fund Equity	149,574.33	(11,052.54)	(5,049.79)	14,462.64
32	Prior Period Adjustment	(153,994.31)	-	-	-
33	Ending Equity	(11,052.54)	(5,049.79)	14,462.64	4,742.58

Company: 3052
Company Name: Rural Rehabilitation
Fund Name: Value Added Finance Authority
Fund Type: Enterprise
Purpose: SDCL 1-16E-4 created the Value Added Finance Authority as a body politic and corporate entity. Source: Fees, bonds or other revenue as authorized by the authority. Use: Administer the beginning farmer bond program and facilitate the retention of agricultural commodities and products in this state for the maximum feasible time span during the life cycle, use, or consumption of the commodity or product.

Budget Information: Included in the General Appropriations Bill.

Other Information: This fund was under Dept. of Agriculture prior to FY2020. The fund was repealed by SL 2020 ch 4, § 1 and is placed under the Economic Development Finance Authority.

Governors Office of Economic Development

State Accounting System - Other Fund Balances

Company 3052 - South Dakota Certified Beef Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	564.05	564.05	564.05	
2	Total Assets	564.05	564.05	564.05	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	564.05	564.05	564.05	-
9	Total Fund Equity	564.05	564.05	564.05	-
10	Total Liabilities and Fund Equity	564.05	564.05	564.05	-
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	-	-	-	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	106.12	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	106.12	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(104,000.00)	-	-	(564.05)
27	Net Transfers In (Out)	(104,000.00)	-	-	(564.05)
28					
29	Net Change	(104,106.12)	-	-	(564.05)
30					
31	Beginning Fund Equity	104,670.17	564.05	564.05	564.05
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	564.05	564.05	564.05	-

Company: 3052
Company Name: Rural Rehabilitation
Fund Name: South Dakota Certified Beef Fund
Fund Type: Special Revenue
Purpose: SDCL 39-24-10 created the South Dakota Certified Beef Fund. Source: All license fees, inspection fees, and other fees or revenues paid to the state from the operation of the South Dakota Certified beef program. Use: Developing, administering, and marketing the South Dakota Certified beef program.

Budget Information: Included in the General Appropriations Bill.

Other Information: This fund was under Dept. of Agriculture prior to FY2020.

Governors Office of Economic Development

State Accounting System - Other Fund Balances

Company 3178 - Energy Conservation Loan Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,129,361.15	2,915,432.19	3,832,409.30	5,065,484.24
2	Loans and Notes Receivable	5,322,192.48	8,702,570.52	7,833,194.27	6,766,483.68
3	Advances to Other Funds	-	-	-	-
4	Total Assets	8,451,553.63	11,618,002.71	11,665,603.57	11,831,967.92
5					
6	Accounts Payable	110.00	-	-	-
7	Total Liabilities	110.00	-	-	-
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	11,601,412.47	11,618,002.71	11,665,603.57	11,831,967.92
11	Total Fund Equity	11,601,412.47	11,618,002.71	11,665,603.57	11,831,967.92
12	Total Liabilities and Fund Equity	11,601,522.47	11,618,002.71	11,665,603.57	11,831,967.92
13					
14					
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	53,446.09	67,716.58	73,458.63	187,890.95
17	Administering Programs	-	-	-	-
18	Other Revenue	62,814.10	-	-	-
19	Total Operating Revenue	116,260.19	67,716.58	73,458.63	187,890.95
20					
21	Personal Services and Benefits	24,312.05	19,986.12	25,118.13	20,815.74
22	Travel	-	-	-	-
23	Contractual Services	913.81	988.52	739.64	710.86
24	Supplies and Materials	-	-	-	-
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	-	-	-	-
27	Bad Debts Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	25,225.86	20,974.64	25,857.77	21,526.60
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	91,034.33	46,741.94	47,600.86	166,364.35
35					
36	Beginning Fund Equity	11,510,378.14	11,571,260.77	11,618,002.71	11,665,603.57
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	11,601,412.47	11,618,002.71	11,665,603.57	11,831,967.92

Company: 3178
Company Name: Energy Conservation Fund
Fund Name: Energy Conservation Loan Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 1-33B-18 created the Energy Conservation Loan Special Revenue Fund. Source: Created in FY83 to account for oil overcharge monies distributed to the state from the U.S. Department of Energy. Uses: Making loans, leases or grants for energy conservation. Any money in the conservation fund is continuously appropriated.

Budget Information: Included in the General Appropriations Bill.

Governors Office of Economic Development

State Accounting System - Other Fund Balances
Company 3178 - GOED Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	622,602.51	7,703,155.28	2,882,938.92	4,638,328.87
2	Loans and Notes Receivable	-	5,974,137.12	5,513,794.14	5,198,381.01
3	Total Assets	622,602.51	13,677,292.40	8,396,733.06	9,836,709.88
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	622,602.51	13,677,292.40	8,396,733.06	9,836,709.88
10	Total Fund Equity	622,602.51	13,677,292.40	8,396,733.06	9,836,709.88
11	Total Liabilities and Fund Equity	622,602.51	13,677,292.40	8,396,733.06	9,836,709.88
12					
13					
14	Use of Money and Property	-	4,071.47	77,454.66	91,785.49
15	Sales and Services	50,118.30	53,335.30	41,498.26	67,340.60
16	Other Revenue	309,150.00	13,356,368.67	452,951.71	2,567,311.10
17	Total Operating Revenue	359,268.30	13,413,775.44	571,904.63	2,726,437.19
18					
19	Personal Services and Benefits	15.92	-	-	-
20	Travel	14,959.41	17,448.06	20,089.42	15,907.14
21	Contractual Services	147,917.52	215,639.81	185,470.82	164,514.42
22	Supplies and Materials	137,518.90	125,997.68	142,903.73	106,602.86
23	Grants and Subsidies	-	-	5,504,000.00	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	300,411.75	359,085.55	5,852,463.97	287,024.42
26					
27	Transfers In	-	-	-	564.05
28	Transfers Out	-	-	-	(1,000,000.00)
29	Net Transfers In (Out)	-	-	-	(999,435.95)
30					
31	Net Change	58,856.55	13,054,689.89	(5,280,559.34)	1,439,976.82
32					
33	Beginning Fund Equity	563,745.96	622,602.51	13,677,292.40	8,396,733.06
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	622,602.51	13,677,292.40	8,396,733.06	9,836,709.88

Company: 3178
Company Name: Energy Conservation Fund
Fund Name: GOED Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 1-53-7 authorized the Governor's Office of Economic Development to accept private contributions to supplement other money received by it. Contributions received shall be deposited with the state treasurer and in a fund known as the Governor's Office of Economic Development special revenue fund. Use: The fund shall be used for legitimate purposes of soliciting industry and carrying into effect the objectives of the Governor's Office of Economic Development.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: In FY2018 this fund received as a donation from the South Dakota Development Corporation, $5,777,092.93 in loans and $7,280,943.18 in cash.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 3178 - Ethanol Infrastructure Incentive Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,141,165.65	223,625.81	28,039.61	161,897.69
2	Total Assets	1,141,165.65	223,625.81	28,039.61	161,897.69
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,141,165.65	223,625.81	28,039.61	161,897.69
9	Total Fund Equity	1,141,165.65	223,625.81	28,039.61	161,897.69
10	Total Liabilities and Fund Equity	1,141,165.65	223,625.81	28,039.61	161,897.69
11					
12	Taxes				160,110.41
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	-	-	160,110.41
17					
18	Personal Services and Benefits	11,248.44	5,752.27	1,911.13	-
19	Travel	-	-	-	-
20	Contractual Services	11,181.08	521.25	377.87	103.73
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	799,296.48	911,266.32	193,297.20	26,148.60
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	821,726.00	917,539.84	195,586.20	26,252.33
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(821,726.00)	(917,539.84)	(195,586.20)	133,858.08
31					
32	Beginning Fund Equity	1,962,891.65	1,141,165.65	223,625.81	28,039.61
33	Ending Equity	1,141,165.65	223,625.81	28,039.61	161,897.69

Company: 3178
Company Name: Energy Conservation Fund
Fund Name: Ethanol Infrastructure Incentive Fund
Fund Type: Special Revenue
Purpose: SDCL 10-47B-164.1 established the Ethanol Infrastructure Incentive Fund. Source: SDCL 10-47B-164 authorized the transfer from the Ethanol Fuel Fund of $1 million in FY2012 and FY2013 and $500,000 in FY2014 through FY2016. SDCL 34A-13-20 provides for the transfer from the petroleum release compensation and tank inspection fee of 1% of the revenue collected in FY2021 and FY2022 and 1 1/2% beginning in FY2023. Use: To provide incentive grants for the purchase and installation of blender pumps or pumps that dispense gasoline containing up to and including eighty-five percent ethanol; to provide incentive grants to encourage the purchase of flex fuel vehicles; to encourage the increased use of ethanol in South Dakota; and, to otherwise encourage the installation of infrastructure related to sale and distribution of ethanol. Any money in the ethanol infrastructure incentive fund is continuously appropriated.

Budget Information: Included in the General Appropriations Bill.

Other Information: SDCL 10-47B-164.1 was revised effective in FY2019. Fund will begin receiving a portion of the petroleum tank inspection fees beginning in FY2021.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 3178 - Rural Broadband Fund

		FY2019	FY2020
1	Cash Pooled with State Treasurer	5,000,000.00	79,843.55
2	Total Assets	5,000,000.00	79,843.55
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	5,000,000.00	79,843.55
9	Total Fund Equity	5,000,000.00	79,843.55
10	Total Liabilities and Fund Equity	5,000,000.00	79,843.55
11			
12			
13	Use of Money and Property	-	-
14	Sales and Services	-	-
15	Other Revenue	-	-
16	Total Operating Revenue	-	-
17			
18	Personal Services and Benefits	-	-
19	Travel	-	-
20	Contractual Services	-	-
21	Supplies and Materials	-	-
22	Grants and Subsidies	-	4,920,156.45
23	Capital Outlay	-	-
24	Total Operating Expenditures/Expenses	-	4,920,156.45
25			
26	Transfers In	5,000,000.00	-
27	Transfers Out	-	-
28	Net Transfers In (Out)	5,000,000.00	-
29			
30	Net Change	5,000,000.00	(4,920,156.45)
31			
32	Beginning Fund Equity	-	5,000,000.00
33	Ending Equity	5,000,000.00	79,843.55

Company: 3178
Company Name: Energy Conservation Fund
Fund Name: Rural Broadband Fund
Fund Type: Special Revenue
Purpose: SL 2019, ch 180 which was a revision to the FY2019 General Appropriations Bill authorized the transfer from the state general fund the sum of five million dollars to the rural broadband fund for the purpose of expanding rural broadband.

Budget Information: Included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 3186 - Economic Development Partnership Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,231,196.47	729,006.28	532,801.24	435,774.54
2	Total Assets	1,231,196.47	729,006.28	532,801.24	435,774.54
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,231,196.47	729,006.28	532,801.24	435,774.54
9	Total Fund Equity	1,231,196.47	729,006.28	532,801.24	435,774.54
10	Total Liabilities and Fund Equity	1,231,196.47	729,006.28	532,801.24	435,774.54
11					
12					
13	Use of Money and Property	24,809.37	23,589.87	14,738.85	13,671.28
14	Total Operating Revenue	24,809.37	23,589.87	14,738.85	13,671.28
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	44,536.00	30,476.00	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	1,448,091.93	582,766.27	210,943.89	110,697.98
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	1,492,627.93	613,242.27	210,943.89	110,697.98
23					
24	Transfers In	1,704,521.57	87,462.21	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	1,704,521.57	87,462.21	-	-
27					
28	Net Change	236,703.01	(502,190.19)	(196,205.04)	(97,026.70)
29					
30	Beginning Fund Equity	994,493.46	1,231,196.47	729,006.28	532,801.24
31	Ending Equity	1,231,196.47	729,006.28	532,801.24	435,774.54

Company: 3186
Company Name: Economic Development Partnership Fund
Fund Name: Economic Development Partnership Fund
Fund Type: Special Revenue
Purpose: SDCL 1-16G-51 created the Economic Development Partnership Fund. Source: Until FY19, SDCL § 1-16G-48, authorized this fund to receive 5% (15% prior to FY18) of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Use: Grants are to be awarded by the Board of Economic Development nonprofit development corporation, tribal government, municipality, county, or other political subdivision of this state from the fund on a matching basis as provided in §§ 1-16G-52 and 1-16G-53. The awards from fund are to be used: 1) to support new staff, or elevate existing part-time staff and equipment and training needs for the purpose of developing or expanding local, community, and economic development programs; 2) To support any recipient's plans to work with other entities for the purpose of developing or expanding local, community, and economic development programs; or 3) To award funds from the fund to commence or replenish a local revolving loan fund for the purpose of developing or expanding housing, community, and economic development programs. Areas of emphasis for funding include creating high quality employment opportunities, repopulation, stronger economies, housing development, business growth, support of entrepreneurship, and job creation, expansion, and retention. When awarding funds for revolving loan fund, the board may give priority to an application that serves multiple communities. The board may give additional priority to an application that leverages state funds at greater than a one-to-one matching basis.

Budget Information: This fund is included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 3187 - Local Infrastructure Improvement Grant Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	6,144,214.99	5,695,181.76	5,001,270.11	5,456,105.44
2	Total Assets	6,144,214.99	5,695,181.76	5,001,270.11	5,456,105.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	2,529,101.94	1,320,000.00
8	Unreserved Fund Balance	6,144,214.99	5,695,181.76	2,472,168.17	4,136,105.44
9	Total Fund Equity	6,144,214.99	5,695,181.76	5,001,270.11	5,456,105.44
10	Total Liabilities and Fund Equity	6,144,214.99	5,695,181.76	5,001,270.11	5,456,105.44
11					
12					
13	Use of Money and Property	73,102.27	85,140.11	76,986.41	128,227.97
14	Sales and Services	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	73,102.27	85,140.11	76,986.41	128,227.97
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	74,214.00	113,274.00	150,000.00	150,000.00
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	2,087,468.07	858,210.39	2,090,898.06	993,392.64
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	2,161,682.07	971,484.39	2,240,898.06	1,143,392.64
25					
26	Transfers In	2,840,869.27	437,311.05	1,470,000.00	1,470,000.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	2,840,869.27	437,311.05	1,470,000.00	1,470,000.00
29					
30	Net Change	752,289.47	(449,033.23)	(693,911.65)	454,835.33
31					
32	Beginning Fund Equity	5,391,925.52	6,144,214.99	5,695,181.76	5,001,270.11
33	Ending Equity	6,144,214.99	5,695,181.76	5,001,270.11	5,456,105.44

Company: 3187
Company Name: Local Infrastructure Improvement Grant Fund
Fund Name: Local Infrastructure Improvement Grant Fund
Fund Type: Special Revenue
Purpose: SDCL 1-16G-50 created the Local Infrastructure Improvement Grant Fund. Source: Until FY19, SDCL § 1-16G-48 authorized this fund to receive 25% of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Any general funds appropriated to the local infrastructure improvement program shall be transferred into the local infrastructure improvement grant fund. Use: To be used for grants awarded by the Board of Economic Development to any political subdivision of this state, tribal government, or local development corporation to construct or reconstruct infrastructure for the purpose of serving an economic development project. The board shall consult state agencies to evaluate the feasibility and merits of the proposed infrastructure improvements. The board shall consider the funding mechanisms available to and utilized by the applicant when making a decision to award a grant. Interest earned on money in the fund shall be deposited into the fund.

Budget Information: This fund is included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 3188 - S.D. Housing Opportunity Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,012,072.11	-	450,352.14	-
2	Total Assets	1,012,072.11	-	450,352.14	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,012,072.11	-	450,352.14	-
9	Total Fund Equity	1,012,072.11	-	450,352.14	-
10	Total Liabilities and Fund Equity	1,012,072.11	-	450,352.14	-
11					
12					
13	Use of Money and Property	67,273.18	35,378.37	11,370.08	32,196.60
14	Other Revenue	-	-	1,500,000.00	1,500,000.00
15	Total Operating Revenue	67,273.18	35,378.37	1,511,370.08	1,532,196.60
16					
17	Grants and Subsidies	6,238,586.11	1,659,685.93	2,566,215.91	3,409,172.22
18	Total Operating Expenditures/Expenses	6,238,586.11	1,659,685.93	2,566,215.91	3,409,172.22
19					
20	Transfers In	2,840,869.27	612,235.45	1,505,197.97	1,426,623.48
21	Transfers Out	-	-	-	-
22	Net Transfers In (Out)	2,840,869.27	612,235.45	1,505,197.97	1,426,623.48
23					
24	Net Change	(3,330,443.66)	(1,012,072.11)	450,352.14	(450,352.14)
25					
26	Beginning Fund Equity	4,342,515.77	1,012,072.11	-	450,352.14
27	Ending Equity	1,012,072.11	-	450,352.14	-

Company: 3188
Company Name: S.D. Housing Opportunity Fund
Fund Name: S.D. Housing Opportunity Fund
Fund Type: Reported by S.D. Housing Authority
Purpose: SDCL 11-13-2 created the South Dakota Housing Opportunity Fund . Source: Until FY19, SDCL § 1-16G-48, authorized this fund to receive 25% of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Any general funds appropriated to the housing opportunity improvement program shall be transferred into the transferred into the housing opportunity fund. Use: The disbursement of funds to the South Dakota Housing Development Authority are to be made after housing opportunity funds have been obligated by the oversight commission created in § 11-13-8. Use: The fund will be administered by the South Dakota Housing Development Authority for the purpose of preserving and expanding sustainable, affordable, and safe housing that is targeted to low and moderate income families and individuals in South Dakota. Per § 11-13-5 the fund may be used to provide a grant, loan, loan guarantee, loan subsidy and other financial assistance to an eligible applicant. Money from the fund may be used to build, buy, and or rehabilitate affordable housing for rent or home ownership, including single family and multifamily housing. The eligible fund activities include affordable housing projects that consist of new construction or the purchase of rental or home ownership housing, substantial or moderate rehabilitation of rental or home ownership housing, housing preservation, including home repair grants and grants to make homes more accessible to individuals with disabilities, homelessness prevention activities, as well as a community land trust. No more than ten percent of the funds awarded may be used for the administrative costs of any entity that has received funding from the fund.

Budget Information: This fund is included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 6510 - Revolving Economic Development and Initiative Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	76,455,190.86	75,333,423.14	75,881,639.65	82,908,318.00
2	Loans and Notes Receivable	37,757,816.76	39,945,038.92	40,409,371.29	45,681,762.75
3	Total Assets	114,213,007.62	115,278,462.06	116,291,010.94	128,590,080.75
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	114,213,007.62	115,278,462.06	116,291,010.94	128,590,080.75
10	Total Fund Equity	114,213,007.62	115,278,462.06	116,291,010.94	128,590,080.75
11	Total Liabilities and Fund Equity	114,213,007.62	115,278,462.06	116,291,010.94	128,590,080.75
12					
13					
14	Taxes	-	-	-	-
15	Use of Money and Property	1,782,873.61	1,697,272.80	1,577,222.39	2,461,642.24
16	Sales and Services	47,380.87	59,171.54	105,835.27	58,336.57
17	Other Revenue	-	-	124.00	1,500,000.00
18	Total Operating Revenue	1,830,254.48	1,756,444.34	1,683,181.66	4,019,978.81
19					
20	Personal Services and Benefits	447,861.96	409,082.19	349,720.37	357,535.26
21	Travel	5,686.75	5,828.56	3,915.29	3,472.61
22	Contractual Services	246,090.00	244,972.56	244,985.09	247,666.57
23	Supplies and Materials	13,873.99	10,710.75	8,163.03	5,125.77
24	Grants and Subsidies	-	96,345.00	63,801.00	106,761.16
25	Capital Outlay	934.63	11,513.05	48.00	347.63
26	Bad Debts Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	714,447.33	778,452.11	670,632.78	720,909.00
28					
29	Transfers In	568,173.86	87,462.21	-	9,000,000.00
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	568,173.86	87,462.21	-	9,000,000.00
32					
33	Net Change	1,683,981.01	1,065,454.44	1,012,548.88	12,299,069.81
34					
35	Beginning Fund Equity	112,529,026.61	114,213,007.62	115,278,462.06	116,291,010.94
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	114,213,007.62	115,278,462.06	116,291,010.94	128,590,080.75

Company: 6510
Company Name: Governors Office - Enterprise
Fund Name: Revolving Economic Development and Initiative Fund
Fund Type: Enterprise
Purpose: SDCL 1-16G-3 created the Revolving Economic Development and Initiative Fund. Source: Initial funding from a temporary one percent tax increase; interest earned on loans and income proration. Per § 1-16G-48, this fund had received 5% of the disbursements from the Building South Dakota Fund which was repealed effective in FY19. Use: Created to make grants and loans for economic development. SDCL 1-16G-24 - Earnings can be used for administrative costs of the division of finance in the Governor's Office of Economic Development. SDCL 1-16G-5 - Can make loans to Economic Development Finance Authority (EDFA). Any excess in the capital reserve fund of the EDFA or export development authority, on June 30th of each year, shall revert to the revolving economic development and initiative fund for the purpose of principal and interest reduction. The monies provided by the Building South Dakota Fund are to be used for grants to projects that have a total project cost of less than twenty million dollars.

2020 Senate Bill 192 created the small business economic disaster relief subfund to make loans to small businesses adversely affected by the COVID-19 state of emergency. The subfund was funded from $9 million transferred from various state Funds and a $1.5 million grant from the Economic Development Finance Authority. This subfund and the associated loan program is repealed on July 1, 2025.

Budget Information: Administrative costs are Included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 6518 - Science and Technology Authority

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	14,049,911.24	12,238,169.27	15,289,697.80	15,676,718.30
2	Total Assets	14,049,911.24	12,238,169.27	15,289,697.80	15,676,718.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	14,049,911.24	12,238,169.27	15,289,697.80	15,676,718.30
8	Total Fund Equity	14,049,911.24	12,238,169.27	15,289,697.80	15,676,718.30
9	Total Liabilities and Fund Equity	14,049,911.24	12,238,169.27	15,289,697.80	15,676,718.30
10					
11					
12	Use of Money and Property	235,273.60	174,924.03	156,654.53	299,302.50
13	Other Revenue	4,000,000.00	120,000.00	4,725,000.00	2,500,000.00
14	Total Operating Revenue	4,235,273.60	294,924.03	4,881,654.53	2,799,302.50
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	5,278,921.00	2,106,666.00	1,830,126.00	2,412,282.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	5,278,921.00	2,106,666.00	1,830,126.00	2,412,282.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(1,043,647.40)	(1,811,741.97)	3,051,528.53	387,020.50
29					
30	Beginning Fund Equity	15,093,558.64	14,049,911.24	12,238,169.27	15,289,697.80
31	Ending Equity	14,049,911.24	12,238,169.27	15,289,697.80	15,676,718.30

Company: 6518
Company Name: Science & Technology Authority (STA)
Fund Name: Science and Technology Authority
Fund Type: Component Unit – Business Type
Purpose: SDCL 1-16H-4 created the South Dakota Science and Technology Authority as a body corporate and politic. Source: The SDSTA received $13,623,068, $670,546, $20,633,176, $2,000,000 and $3,950,000 in General Funds in FY2004, FY2005, FY2006, FY2014 and FY2015, respectively, and, $5,400,000 from various non-General funds in FY2011. Of the $20,633,176 received in FY2006, $19,887,630 was initially transferred to the General Fund from the Property Tax Reduction Fund. The SDSTA also received a federal HUD grant that was used to maintain the physical integrity of the mine and has received $35 million from Mr. T. Denny Sanford. Uses: To foster and facilitate scientific and technological investigation, experimentation, and development by creating a mechanism through which laboratory, experimental, and development facilities, both nonprofit and for-profit, both governmental and nongovernmental, may be acquired, developed, constructed, funded, maintained, and operated.

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

Additional Information: The above only reflects the balances on the state's accounting system. A separate audit report is issued for the Science and Technology Authority which is available on the DLA website.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances
Company 6529 - South Dakota Ellsworth Development Authority

		FY2017	FY2018	FY2019	FY2020
1	Cash and Cash Equivalents	4,990,050.00	2,508,447.00	4,038,770.00	-
2	Accounts Receivable	270,942.00	458,482.00	478,445.00	-
3	Interest Receivable	-	-	-	-
4	Prepaid Expenses	-	-	-	-
5	Other Assets	71,900.00	47,951.00	38,409.00	-
6	Long-term Loans Receivable	150,000.00	125,000.00	50,000.00	-
7	Capital Assets, net	22,002,063.00	20,800,466.00	19,950,313.00	-
8	Construction in Progress	-	-	-	-
9	Assets Held for Development, net	4,978,320.00	3,854,714.00	3,854,714.00	-
10	Total Assets	32,463,275.00	27,795,060.00	28,410,651.00	-
11					
12	Accounts Payable	49,363.00	93,470.00	76,712.00	-
13	Accrued Interest	84,959.00	68,829.00	65,496.00	-
14	Advances from Primary Government	-	-	-	-
15	Unearned Revenue	3,704,063.00	2,181,571.00	2,394,823.00	-
16	Loans Payable	23,813,829.00	22,848,047.00	21,829,969.00	-
17	Total Liabilities	27,652,214.00	25,191,917.00	24,367,000.00	-
18					
19	Net Investment in Capital Assets	502,874.00	238,506.00	376,347.00	-
20	Unreserved Fund Balance	4,308,187.00	2,364,637.00	3,667,304.00	-
21	Total Fund Equity	4,811,061.00	2,603,143.00	4,043,651.00	-
22	Total Liabilities and Fund Equity	32,463,275.00	27,795,060.00	28,410,651.00	-
23					
24	Sales and Services	2,755,139.00	2,734,988.00	2,732,713.00	-
25	Operating Grants and Contributions	309,000.00	309,000.00	509,000.00	-
26	Capital Grants and Contributions	4,278,938.00	11,428,805.00	4,424,848.00	
27	Other Revenue	12,296.00	9,354.00	635,368.00	-
28	Total Revenue	7,355,373.00	14,482,147.00	8,301,929.00	-
29					
30	Personal Services and Benefits	-	-	-	-
31	Travel	13,188.00	10,710.00	14,880.00	-
32	Contractual Services	1,215,719.00	1,160,095.00	1,245,882.00	-
33	Supplies and Materials	-	-	-	-
34	Capital Outlay	-	13,627,311.00	3,748,743.00	-
35	Development (Gains) Losses	25,000.00	-	-	-
36	Interest Expense	680,626.00	651,522.00	622,003.00	-
37	Impairment of Property	2,638,341.00	-	-	-
38	Donation of Property to Other Govt.	1,659,999.00	-	-	-
39	Other Expense and Depreciation	1,234,542.00	1,240,427.00	1,229,913.00	-
40	Total Expenses	7,467,415.00	16,690,065.00	6,861,421.00	-
41					
42	Net Change	(112,042.00)	(2,207,918.00)	1,440,508.00	-
43					
44	Beginning Fund Equity	4,923,103.00	4,811,061.00	2,603,143.00	-
45	Prior Period Adjustment	-	-	-	-
46	Ending Equity	4,811,061.00	2,603,143.00	4,043,651.00	-

Company: 6529
Company Name: South Dakota Ellsworth Development Authority
Fund Name: South Dakota Ellsworth Development Authority
Fund Type: Component Unit – Business Type
Purpose: SDCL 1-16J-1 created the South Dakota Ellsworth Development Authority as a body corporate and politic for the purpose of protecting and promoting the economic impact of Ellsworth Air Force Base and associated industry, and to promote the health and safety of those living or working near the base.

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

Additional Information: This entity is not on the state's accounting system. The above was obtained from the financial information the Authority submitted to BFM for the FY2019 CAFR. FY2020 is not yet available.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances
Company 8015 - Reinvestment Payment Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	270,000.00	-
2	Total Assets	-	-	270,000.00	-
3					
4	Accounts Payable	-	-	270,000.00	-
5	Total Liabilities	-	-	270,000.00	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	-	-
9	Total Fund Equity	-	-	-	-
10	Total Liabilities and Fund Equity	-	-	270,000.00	-
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	-	-	-
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	-	-	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	-	-	-	-
31					
32	Beginning Fund Equity	-	-	-	-
33	Ending Equity	-	-	-	-

Company: 8015
Company Name: Reinvestment Payment Fund
Fund Name: Reinvestment Payment Fund
Fund Type: Agency Fund
Purpose: SDCL 1-16G-64 created the Reinvestment Payment Fund for the purpose of making reinvestment payments payments pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, and new frontiers payments. The program allows for project owners to receive a reinvestment payment, not to exceed the South Dakota sales and use tax paid on project costs, for new or expanded facilities with project costs in excess of $20,000,000, or for equipment upgrades with project costs in excess of $2,000,000. Applications are made to the Board of Economic Development. One of the key criteria considered by the board when approving or denying an application is the likelihood the project would have occurred without the reinvestment payment.

Source: If the Board of Economic Development approves a reinvestment payment pursuant to the provisions of §§ 1-16G-56 to 1-16G-68, inclusive, the Department of Revenue shall deposit a portion or all of the sales and use taxes paid by the project owner up to a maximum amount of the reinvestment payment approved by the board. If the board approves a new frontiers payment pursuant to the provisions of this Act, the Department of Revenue shall deposit into the fund a portion or all of the sales and use taxes paid by the program owner up to a maximum amount of the new frontiers payment approved by the board.

Use: The funds in the reinvestment project fund are continuously appropriated to GOED to make reinvestment payments pursuant to §§ 1-16G-56 to 1-16G-68, inclusive, and new frontiers payments. If any money deposited in the fund and set aside for a specific reinvestment payment or new frontiers payment is in excess of the final reinvestment or new frontiers payment or the specific project or program becomes ineligible for the reinvestment or new frontiers payment, such money shall be deposited into the general fund. Interest earned on money in the fund shall be deposited into the general fund.

For FY2015, FY2017 and FY2018 there was no money in the fund at June 30th. Payments of $854,333.12 were made during FY2015, $3,193,331.35 in FY2016, $3,965,671.59 in FY2017, $923,397.02 in FY2018, $1,859,871.37 in FY2019 and $9,290,772.37 in FY2020.

Budget Information: Agency funds are not appropriated.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances
Company 9012 - Research Proof-of-Concept Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	10,494.37	18,827.70	23,449.65
2	Total Assets	-	10,494.37	18,827.70	23,449.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	10,494.37	18,827.70	23,449.65
9	Total Fund Equity	-	10,494.37	18,827.70	23,449.65
10	Total Liabilities and Fund Equity	-	10,494.37	18,827.70	23,449.65
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	-	-	-
15	Other Revenue	-	10,494.37	8,333.33	4,621.95
16	Total Operating Revenue	-	10,494.37	8,333.33	4,621.95
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	-	-	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	-	10,494.37	8,333.33	4,621.95
31					
32	Beginning Fund Equity	-	-	10,494.37	18,827.70
33	Ending Equity	-	10,494.37	18,827.70	23,449.65

Company: 9012
Company Name: Governor's Office (Other)
Fund Name: Research Proof-of-Concept Fund
Fund Type: Reported with General Fund in the CAFR
Purpose: SL 2013 chapter 26, section 138 authorized the transfer of $500,000 from the General Fund to the Research Proof-of-Concept Fund. The fund was administratively established in December 2012 to provide grants to researchers. If a project proves commercially viable, repayment will be made to the fund.

Budget Information: Will be included in the General Appropriations Bill.

Bureau of Finance and Management

State Accounting System - Other Fund Balances

Company 3003 - Dakota Cement Trust

		FY2017	FY2018	FY2019	FY2020
1	Investments	277,987,366.77	292,708,286.19	302,961,287.47	314,163,176.39
2	Total Assets	277,987,366.77	292,708,286.19	302,961,287.47	314,163,176.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	277,987,366.77	292,708,286.19	302,961,287.47	314,163,176.39
8	Total Fund Equity	277,987,366.77	292,708,286.19	302,961,287.47	314,163,176.39
9	Total Liabilities and Fund Equity	277,987,366.77	292,708,286.19	302,961,287.47	314,163,176.39
10					
11					
12	Use of Money and Property	28,352,302.18	29,425,156.22	26,284,001.33	27,497,972.93
13	Total Operating Revenue	28,352,302.18	29,425,156.22	26,284,001.33	27,497,972.93
14					
15	Contractual Services	750,937.88	1,019,235.51	1,207,216.01	1,119,808.09
16	Loss on Investment Principal	1,830,696.38	1,242,054.10	2,140,926.78	2,171,685.71
17	Total Operating Expenditures/Expenses	2,581,634.26	2,261,289.61	3,348,142.79	3,291,493.80
18					
19	Transfers In	-	-	-	-
20	Transfers Out	(11,981,720.76)	(12,442,947.19)	(12,682,857.26)	(13,004,590.21)
21	Net Transfers In (Out)	(11,981,720.76)	(12,442,947.19)	(12,682,857.26)	(13,004,590.21)
22					
23	Net Change	13,788,947.16	14,720,919.42	10,253,001.28	11,201,888.92
24					
25	Beginning Fund Equity	264,198,419.61	277,987,366.77	292,708,286.19	302,961,287.47
26	Ending Equity	277,987,366.77	292,708,286.19	302,961,287.47	314,163,176.39

Company: 3003
Company Name: Dakota Cement Trust
Fund Name: Dakota Cement Trust
Fund Type: Special Revenue
Purpose: Const. Art XIII section 20 created a trust fund from the net proceeds derived from the sale of state cement enterprises. The Investment Council shall invest the trust fund in stocks, bonds, mutual funds, and other financial instruments as provided by law. Use: Per Const. Art XIII section 21, The Legislature shall transfer from the trust fund to the state general fund four percent of the lesser of the average market value of the trust fund determined by adding the market value of the trust fund at the end of the sixteen most recent calendar quarters as of December thirty-first of that year and dividing that sum by sixteen, or the market value of the trust fund at the end of that calendar year for the support of education in South Dakota. The transfer shall be made prior to June thirtieth of the subsequent calendar year.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

The corpus of the trust fund is $238,000,000.

Bureau of Finance and Management

State Accounting System - Other Fund Balances

Company 3004 - Health Care Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	126,278,905.79	133,124,312.03	137,250,308.25	142,727,099.30
2	Total Assets	126,278,905.79	133,124,312.03	137,250,308.25	142,727,099.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	126,278,905.79	133,124,312.03	137,250,308.25	142,727,099.30
8	Total Fund Equity	126,278,905.79	133,124,312.03	137,250,308.25	142,727,099.30
9	Total Liabilities and Fund Equity	126,278,905.79	133,124,312.03	137,250,308.25	142,727,099.30
10					
11					
12	Use of Money and Property	12,832,817.83	13,052,689.70	11,006,808.46	12,387,546.89
13	Administering Programs	-	-	-	-
14	Total Operating Revenue	12,832,817.83	13,052,689.70	11,006,808.46	12,387,546.89
15					
16	Contractual Services	352,701.90	445,747.29	529,226.50	490,392.22
17	Loss on Investment Principal	747,880.23	546,797.44	936,728.88	900,290.97
18	Total Operating Expenditures/Expens	1,100,582.13	992,544.73	1,465,955.38	1,390,683.19
19					
20	Transfers In	-	-	-	-
21	Transfers Out	(4,970,122.58)	(5,214,738.73)	(5,414,856.86)	(5,520,072.65)
22	Net Transfers In (Out)	(4,970,122.58)	(5,214,738.73)	(5,414,856.86)	(5,520,072.65)
23					
24	Net Change	6,762,113.12	6,845,406.24	4,125,996.22	5,476,791.05
25					
26	Beginning Fund Equity	119,516,792.67	126,278,905.79	133,124,312.03	137,250,308.25
27	Ending Equity	126,278,905.79	133,124,312.03	137,250,308.25	142,727,099.30

Company: 3004
Company Name: Health Care Trust
Fund Name: Health Care Trust Fund
Fund Type: Special Revenue
Purpose: Const. Art XII Section 5 created the Health Care Trust Fund. Source: Any funds on deposit in the intergovernmental transfer fund as of 7/1/01, and thereafter any funds appropriated to the fund. The Investment Council shall invest the health care trust fund in stocks, bonds, mutual funds, and other financial instruments as provided by law. Use: Beginning in FY03, the state treasurer shall make an annual distribution from the Health Care Trust Fund into the General Fund to be appropriated for health care related programs. The calculation of the distribution shall be defined by law and may promote growth of the fund and a steadily growing distribution amount. The Health Care Trust Fund may not be diverted for other purposes nor may the principal be invaded unless appropriated by a three-fourths vote of all the members-elect of each house of the Legislature. The original principal and any funds thereafter deposited or appropriated to the trust fund shall forever remain inviolate.

SDCL 4-5-29.1 states that the state investment officer shall determine the market value of the health care trust fund as of December 31, 2003, and each calendar year thereafter less the investment expenses transferred pursuant to § 4-5-30. The state investment officer shall calculate an amount equal to four percent of that market value, without invading principal, as eligible for distribution. For the purpose of this section, the term, principal, means the sum of all contributions to the fund. Beginning with the distribution in fiscal year 2008, the market value shall be determined by adding the market value of the trust fund at the end of the sixteen most recent calendar quarters as of December thirty-first, and dividing the sum by sixteen. Upon notice of that amount by the state investment officer, the state treasurer shall transfer the amount from the health care trust fund to the state general fund as soon as practicable after July first of the next fiscal year.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

The corpus of the trust fund is $85,631,023.97.

Bureau of Finance and Management

State Accounting System - Other Fund Balances

Company 3005 - Education Enhancement Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	484,113,295.58	538,000,390.03	562,879,643.82	594,357,886.55
2	Total Assets	484,113,295.58	538,000,390.03	562,879,643.82	594,357,886.55
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	484,113,295.58	538,000,390.03	562,879,643.82	594,357,886.55
8	Total Fund Equity	484,113,295.58	538,000,390.03	562,879,643.82	594,357,886.55
9	Total Liabilities and Fund Equity	484,113,295.58	538,000,390.03	562,879,643.82	594,357,886.55
10					
11					
12	Use of Money and Property	44,308,361.37	46,979,963.75	45,147,438.06	51,382,136.60
13	Other Revenue	8,225,784.88	30,688,404.20	6,371,437.13	7,317,139.05
14	Total Operating Revenue	52,534,146.25	77,668,367.95	51,518,875.19	58,699,275.65
15					
16	Contractual Services	1,434,827.69	1,853,955.12	2,195,098.22	2,067,237.36
17	Loss on Investment Principal	5,337,551.66	2,549,476.18	4,014,301.33	3,819,202.51
18	Total Operating Expenditures/Expenses	6,772,379.35	4,403,431.30	6,209,399.55	5,886,439.87
19					
20	Transfers In	-	-	-	-
21	Transfers Out	(18,242,853.61)	(19,377,842.20)	(20,430,221.85)	(21,334,593.05)
22	Net Transfers In (Out)	(18,242,853.61)	(19,377,842.20)	(20,430,221.85)	(21,334,593.05)
23					
24	Net Change	27,518,913.29	53,887,094.45	24,879,253.79	31,478,242.73
25					
26	Beginning Fund Equity	456,594,382.29	484,113,295.58	538,000,390.03	562,879,643.82
27	Ending Equity	484,113,295.58	538,000,390.03	562,879,643.82	594,357,886.55

Company: 3005
Company Name: Education Enhancement Trust
Fund Name: Education Enhancement Trust Fund
Fund Type: Special Revenue
Purpose: Const. Art XII created the Education Enhancement Trust Fund. Source: 1) Any funds received as of 7/1/01 and thereafter under the tobacco settlement agreement or the net proceeds of any sale or securitization of rights to receive payments, 2) Any funds in the Youth-at-Risk trust fund as of 7/1/01, and 3) thereafter any funds appropriated to the fund. The Investment Council shall invest the education enhancement trust fund in stocks, bonds, mutual funds, and other financial instruments as provided by law. Use: Beginning in FY03, the state treasurer shall make an annual distribution from the Education Enhancement Trust Fund into the General Fund to be appropriated by law for education enhancement programs. The calculation of the distribution shall be defined by law and may promote growth of the fund and a steadily growing distribution amount. The trust fund may not be diverted for other purposes nor may the principal be invaded unless appropriated by a three-fourths vote of all the Legislature. The original principal and any funds thereafter deposited or appropriated to the trust fund shall forever remain inviolate.

SDCL 4-5-29.2 states that any contributions into the education enhancement trust fund not designated for any other purpose shall be allocated to the postsecondary scholarship grant fund created in § 13-55A-14. The state investment officer shall determine the market value of the education enhancement trust fund as of December 31, 2003, and each calendar year thereafter less the investment expenses transferred pursuant to § 4-5-30. The state investment officer shall calculate an amount equal to four percent of that market value, without invading principal, as eligible for distribution. For the purpose of this section, the term, principal, means the sum of all contributions to the fund. Beginning with the distribution in fiscal year 2008, the market value shall be determined by adding the market value of the trust fund at the end of the sixteen most recent calendar quarters as of December thirty-first, and dividing the sum by sixteen. Upon notice of that amount by the state investment officer, the state treasurer shall transfer the amount from the education enhancement trust fund to the state general fund as soon as practicable after July first of the next fiscal year.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: The Education Enhancement Funding Corporation (EEFC) was organized under chapter 5-12 to purchase of the State's right to all of its future interest in tobacco settlement revenues. The EEFC sold bonds and the proceeds were used to purchase the State's future tobacco settlement revenues. The revenue from that sale was deposited to this fund. A Residual Certificate was also issued in which the EEFC and trustee annually calculate the residual amount, if any, that exists after payment of the bonds and other liabilities of the EEFC. This is paid to the State and is recorded as other revenue above. In FY2018 an additional settlement amount was received from disputed funds held in escrow.

A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the fund.

The corpus of the trust fund is $329,329,930.47.

Bureau of Finance and Management

State Accounting System - Other Fund Balances
Company 3005 - Postsecondary Scholarship Grant Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	6,500,000.00	6,500,000.00	6,500,000.00	7,625,000.00
2	Total Assets	6,500,000.00	6,500,000.00	6,500,000.00	7,625,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	6,500,000.00	6,500,000.00	6,500,000.00	7,625,000.00
8	Total Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00	7,625,000.00
9	Total Liabilities and Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00	7,625,000.00
10					
11					
12	Use of Money and Property	-	-	-	-
13	Total Operating Revenue	-	-	-	-
14					
15	Contractual Services	-	-	-	-
16	Total Operating Expenditures/Expense	-	-	-	-
17					
18	Transfers In	-	-	-	1,125,000.00
19	Transfers Out	-	-	-	-
20	Net Transfers In (Out)	-	-	-	1,125,000.00
21					
22	Net Change	-	-	-	1,125,000.00
23					
24	Beginning Fund Equity	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00
25	Ending Equity	6,500,000.00	6,500,000.00	6,500,000.00	7,625,000.00

Company: 3005
Company Name: Education Enhancement Trust
Fund Name: Postsecondary Scholarship Grant Fund
Fund Type: Special Revenue
Purpose: SDCL 13-55A-14 created the Postsecondary Scholarship Grant Fund. Source: In FY2016 the fund received a transfer of the original contribution of $1.5 million from the Critical Teaching Needs Scholarship Fund pursuant to § 13-55 and $1.5 million from the Need-Based Grant Fund. The state investment officer calculated the fair value of the transfer ar for purposes of the monthly calculations per § 4-5-29.2 using the most recent monthly calculation applied to the most rec calculated total fair value of the Education Enhancement Trust Fund. The fund also received $2.1 million from a General appropriation of $2.1 million and a transfer of $1.4 million from the Tuition and Fees Fund created by § 13-53-15. Use: TI purpose is for providing grants and scholarships through the Board of Regents for the need-based grant program pursua chapter 13-55A and the critical teaching needs scholarship program pursuant to §§ 13-55-64 to 13-55-71, inclusive. All distributions from the South Dakota postsecondary scholarship grant fund are subject to transfer to the general fund and expenditure of all distributions shall be by an appropriation by the Legislature through the General Appropriations Act or special appropriations acts for the postsecondary scholarship grant programs consistent with the provision of S.D. Const XII, § 6, and § 4-5-29.2. The board may accept any gifts, contributions, or funds obtained from any other source for the purpose of carrying out the provisions of this section. For each fiscal year, the board may determine the amounts awarde each scholarship grant program and shall award all available funds from the postsecondary scholarship grant fund annua transfer pursuant to § 4-5-29.2.

Per § 4-5-29.2, for fiscal year 2017, the portion of the transfer to the general fund for the postsecondary scholarship gran programs shall be $126,707.35. Beginning in fiscal year 2018, the portion of the transfer to the general fund for the postsecondary scholarship grant programs, shall be calculated by the state investment officer based on the relative shar the contributions made to the postsecondary scholarship grant fund created pursuant to § 13-55A-14 to the most recently calculated total fair value of the education enhancement fund including the contribution. The calculation shall be updated monthly to reflect any additional contributions to the education enhancement trust fund and the portion of the transfer to t general fund for the postsecondary scholarship grant programs shall be based on the average of the monthly calculation of December thirty-first, using the months available for the first forty-eight months and then the most recent forty-eight calendar months thereafter.

Budget Information: Not included in the General Appropriations Bill.

Additional Information: A separate audit report of the State Investment Council is available on Legislative Audit's website which will provide, along with other information, the market value of the Education Enhancement Trust Fund.

Bureau of Finance and Management

State Accounting System - Other Fund Balances

Company 6010 - Budgetary Accounting Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,134,983.17	2,495,123.20	2,828,970.04	3,519,879.11
2	Accounts Receivable	-	-	-	-
3	Total Assets	2,134,983.17	2,495,123.20	2,828,970.04	3,519,879.11
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	605,021.76	468,890.27	436,783.59
9	Unreserved Fund Balance	2,134,983.17	1,890,101.44	2,360,079.77	3,083,095.52
10	Total Fund Equity	2,134,983.17	2,495,123.20	2,828,970.04	3,519,879.11
11	Total Liabilities and Fund Equity	2,134,983.17	2,495,123.20	2,828,970.04	3,519,879.11
12					
13					
14	Use of Money and Property	16,313.20	22,943.25	32,376.47	64,802.80
15	Sales and Services	5,352,205.61	5,338,695.38	5,632,627.38	5,981,695.90
16	Other Revenue	12,628.59	12,883.91	13,320.86	13,408.94
17	Total Operating Revenue	5,381,147.40	5,374,522.54	5,678,324.71	6,059,907.64
18					
19	Personal Services and Benefits	1,637,652.81	1,655,148.28	1,538,646.49	1,599,654.67
20	Travel	13,709.77	3,900.38	12,999.52	7,009.59
21	Contractual Services	2,593,037.27	2,897,976.41	3,053,943.20	3,442,778.54
22	Supplies and Materials	69,153.53	65,529.03	68,910.19	64,227.25
23	Capital Outlay	8,002.72	130,432.41	669,978.47	255,328.52
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	4,321,556.10	4,752,986.51	5,344,477.87	5,368,998.57
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	(261,396.00)	-	-
29	Net Transfers In (Out)	-	(261,396.00)	-	-
30					
31	Net Change	1,059,591.30	360,140.03	333,846.84	690,909.07
32					
33	Beginning Fund Equity	1,075,391.87	2,134,983.17	2,495,123.20	2,828,970.04
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	2,134,983.17	2,495,123.20	2,828,970.04	3,519,879.11

Company: 6010
Company Name: Budgetary Accounting Fund
Fund Name: Budgetary Accounting Fund
Fund Type: Internal Service
Purpose: SDCL 4-7-25.2 created the Budgetary Accounting Fund. Sources: 4-7-25.4 The fee schedule for the services shall be designed, to the extent practicable, to recover all costs incurred in the operation of the service agency. No charges shall be assessed for budgetary accounting services performed in relation to general fund accounts. Uses: To defray the expenses of the budgetary accounting services provided.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
BFM is allowed to bill for some of the General-funded agencies which is one of the reasons the balance has been able to grow in this fund. An example is the Dept. of Legislative Audit memo bills the Bureau of Finance and Management for costs associated with auditing the state's annual financial report that cannot be specifically billed to other agencies. The BFM would include the memo bill amounts into what they are recovering through their rates but, because they did not incur a cost in their company 6010, revenue will exceed the expenses creating a cash balance.

Building Authority

State Accounting System - Other Fund Balances
Company 6013 - Building Authority

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	102,533,191.76	50,565,119.58	54,150,515.29	11,348,691.31
2	Total Assets	102,533,191.76	50,565,119.58	54,150,515.29	11,348,691.31
3					
4	Bonds and Notes Payable	362,475,900.00	318,075,900.00	333,575,900.00	318,115,900.00
5	Total Liabilities	362,475,900.00	318,075,900.00	333,575,900.00	318,115,900.00
6					
7	Unreserved Fund Balance	(259,942,708.24)	(267,510,780.42)	(279,425,384.71)	(306,767,208.69)
8	Total Fund Equity	(259,942,708.24)	(267,510,780.42)	(279,425,384.71)	(306,767,208.69)
9	Total Liabilities and Fund Equity	102,533,191.76	50,565,119.58	54,150,515.29	11,348,691.31
10					
11					
12	Use of Money and Property	23,748,751.82	27,933,268.95	29,990,331.62	29,806,063.48
13	Other Revenue	744,064.00	14,805.27	13,119.65	8,406.35
14	Bond Proceeds	-	-	-	-
15	Premium on Bonds Issued	5,994,700.00	-	5,715,000.00	5,112,539.24
16	Proceeds of Refunding Bonds	-	-	-	-
17	Total Operating Revenue	30,487,515.82	27,948,074.22	35,718,451.27	34,927,009.07
18					
19	Personal Services and Benefits	258.36	322.95	452.13	193.77
20	Travel	19,633.50	33,793.90	2,043.62	18,643.99
21	Contractual Services	650,219.40	665,204.15	531,162.68	584,151.99
22	Supplies and Materials	2,338.65	2,408.34	2,108.61	1,688.38
23	Capital Outlay	10,995,258.67	19,020,020.19	32,439,471.99	40,431,154.76
24	Interest Expense	13,415,221.92	15,541,597.13	14,304,277.43	13,808,742.17
25	Total Operating Expenditures/Expenses	25,082,930.50	35,263,346.66	47,279,516.46	54,844,575.06
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(362,086.40)	(252,799.74)	(353,539.10)	(7,424,257.99)
29	Net Transfers	(362,086.40)	(252,799.74)	(353,539.10)	(7,424,257.99)
30					
31	Net Change	5,042,498.92	(7,568,072.18)	(11,914,604.29)	(27,341,823.98)
32					
33	Beginning Fund Equity	(264,985,207.16)	(259,942,708.24)	(267,510,780.42)	(279,425,384.71)
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	(259,942,708.24)	(267,510,780.42)	(279,425,384.71)	(306,767,208.69)

Company: 6013
Company Name: SDBA Public Building Fund
Fund Name: Building Authority
Fund Type: Component Unit
Purpose: SDCL 5-12-1 created the South Dakota Building Authority, a body corporate and politic, consisting of seven members appointed by the Governor with the advice and consent of the Senate. Source/Use: This fund accounts for the proceeds of the issuance of bonds and disbursement of those monies for the projects as authorized by the Legislature.

Per SDCL 4-7-46, the total principal amount of debt outstanding through the South Dakota Building Authority and the vocatio education program of the South Dakota Health and Educational Facilities Authority may not exceed one and two-tenths perce South Dakota's gross domestic product for the most recently completed calendar year as calculated by the United States Bur of Economic Analysis.

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

Additional Information:
A separately issued audited report is issued annual by the Dept. of Legislative Audit for the Building Authority. The Building Authority is administered by employees of the SD Health and Education Facilities Authority who bill the Building Authority for the administrative costs incurred.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 3007 - State Capital Construction Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	-	-	-	(0.00)
8	Total Fund Equity	-	-	-	(0.00)
9	Total Liabilities and Fund Equity	-	-	-	(0.00)
10					
11					
12	Taxes	6,741,070.50	6,729,038.86	9,289,109.55	10,409,902.71
13	Use of Money and Property	3,810.08	3,682.37	-	7,755.52
14	Total Operating Revenue	6,744,880.58	6,732,721.23	9,289,109.55	10,417,658.23
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	5,537,710.00	6,844,532.45	6,795,338.86	4,367,003.03
23	Transfers Out	(12,282,590.58)	(13,577,253.68)	(16,084,448.41)	(14,788,717.31)
24	Net Transfers In (Out)	(6,744,880.58)	(6,732,721.23)	(9,289,109.55)	(10,421,714.28)
25					
26	Net Change	-	-	-	(4,056.05)
27					
28	Beginning Fund Equity	-	-	-	-
29	Prior Period Adjustment	-	-	-	4,056.05
30	Ending Equity	-	-	-	(0.00)

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,355,000.00	1,274,053.00	1,068,270.45	968,537.29
2	Total Assets	3,355,000.00	1,274,053.00	1,068,270.45	968,537.29
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,355,000.00	1,274,053.00	1,068,270.45	968,537.29
9	Total Fund Equity	3,355,000.00	1,274,053.00	1,068,270.45	968,537.29
10	Total Liabilities and Fund Equity	3,355,000.00	1,274,053.00	1,068,270.45	968,537.29
11					
12					
13	Use of Money and Property	-	7,777.03	36,901.77	27,599.91
14	Sales and Services	-	-	-	-
15	Administering Programs	-	261,275.97	52,915.68	-
16	Other Revenue	5,000.00	-	-	-
17	Total Operating Revenue	5,000.00	269,053.00	89,817.45	27,599.91
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	1,575,000.00	-	-	-
22	Supplies and Materials	-	-	-	-
23	Capital Outlay	-	3,350,000.00	1,295,600.00	877,333.07
24	Total Operating Expenditures/Expenses	1,575,000.00	3,350,000.00	1,295,600.00	877,333.07
25					
26	Transfers In	3,350,000.00	1,000,000.00	1,000,000.00	1,000,000.00
27	Transfers Out	-	-	-	(250,000.00)
28	Net Transfers In (Out)	3,350,000.00	1,000,000.00	1,000,000.00	750,000.00
29					
30	Net Change	1,780,000.00	(2,080,947.00)	(205,782.55)	(99,733.16)
31					
32	Beginning Fund Equity	1,575,000.00	3,355,000.00	1,274,053.00	1,068,270.45
33	Ending Equity	3,355,000.00	1,274,053.00	1,068,270.45	968,537.29

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 for FY2017 thru FY2020 were from the Maintenance of Buildings and Grounds Fund.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 3029 - Extraordinary Litigation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(31,606.63)	(781,624.78)	511,172.00	383,081.73
2	Total Assets	(31,606.63)	(781,624.78)	511,172.00	383,081.73
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	(31,606.63)	(781,624.78)	511,172.00	383,081.73
8	Total Fund Equity	(31,606.63)	(781,624.78)	511,172.00	383,081.73
9	Total Liabilities and Fund Equity	(31,606.63)	(781,624.78)	511,172.00	383,081.73
10					
11					
12	Use of Money and Property	1,010.52	937.60	921.19	1,618.06
13	Other Revenue	38,126.73	-	-	-
14	Total Operating Revenue	39,137.25	937.60	921.19	1,618.06
15					
16	Personal Services and Benefits	-	-	2.53	47,500.00
17	Travel	16,937.97	7,704.07	24,834.14	5,130.39
18	Contractual Services	503,806.40	895,093.96	357,350.65	201,612.15
19	Supplies and Materials	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Interest Expense	13,133.84	8,319.92	6,352.59	18,764.69
22	Insurance Claims	-	263,435.80	619,584.50	656,701.10
23	Total Operating Expenditures/Expenses	533,878.21	1,174,553.75	1,008,124.41	929,708.33
24					
25	Transfers In	1,004,242.00	423,598.00	2,300,000.00	800,000.00
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	1,004,242.00	423,598.00	2,300,000.00	800,000.00
28					
29	Net Change	509,501.04	(750,018.15)	1,292,796.78	(128,090.27)
30					
31	Beginning Fund Equity	(541,107.67)	(31,606.63)	(781,624.78)	511,172.00
32	Ending Equity	(31,606.63)	(781,624.78)	511,172.00	383,081.73

Company: 3029
Company Name: BOA Special Revenue Fund (Info)
Fund Name: Extraordinary Litigation Fund
Fund Type: Special Revenue (reported in General Fund for CAFR)
Purpose: SDCL 1-14-3.1 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 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 and 4-5-30.1.

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,087,402.05	2,162,800.94	2,256,486.35	2,020,639.26
2	Advances to Other Funds	-	-	-	-
3	Total Assets	2,087,402.05	2,162,800.94	2,256,486.35	2,020,639.26
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	29,588.31	-	8,127.41	-
9	Unreserved Fund Balance	2,057,813.74	2,162,800.94	2,248,358.94	2,020,639.26
10	Total Fund Equity	2,087,402.05	2,162,800.94	2,256,486.35	2,020,639.26
11	Total Liabilities and Fund Equity	2,087,402.05	2,162,800.94	2,256,486.35	2,020,639.26
12					
13					
14	Use of Money and Property	53,334.58	54,205.27	26,967.80	50,558.41
15	Sales and Services	3,509,182.01	3,259,730.86	3,062,336.99	2,833,769.55
16	Administering Programs	-	-	14,125.00	-
17	Other Revenue	8,975.00	-	152,629.68	
18	Total Operating Revenue	3,571,491.59	3,313,936.13	3,256,059.47	2,884,327.96
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	-	-	-	-
23	Supplies and Materials	-	-	-	-
24	Capital Outlay	3,035,889.24	2,238,537.24	2,162,374.06	2,370,175.05
25	Total Operating Expenditures/Expenses	3,035,889.24	2,238,537.24	2,162,374.06	2,370,175.05
26					
27	Transfers In	-	-	-	250,000.00
28	Transfers Out	(3,350,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)
29	Net Transfers In (Out)	(3,350,000.00)	(1,000,000.00)	(1,000,000.00)	(750,000.00)
30					
31	Net Change	(2,814,397.65)	75,398.89	93,685.41	(235,847.09)
32					
33	Beginning Fund Equity	4,901,799.70	2,087,402.05	2,162,800.94	2,256,486.35
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	2,087,402.05	2,162,800.94	2,256,486.35	2,020,639.26

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 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. Transfers in FY2017 thru FY2020 were to the Statewide M&R Fund.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6003 - Records Management Internal Service Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	172,200.82	165,298.62	159,546.83	152,313.61
2	Total Assets	172,200.82	165,298.62	159,546.83	152,313.61
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	156.00
8	Unreserved Fund Balance	172,200.82	165,298.62	159,546.83	152,157.61
9	Total Fund Equity	172,200.82	165,298.62	159,546.83	152,313.61
10	Total Liabilities and Fund Equity	172,200.82	165,298.62	159,546.83	152,313.61
11					
12					
13	Use of Money and Property	2,433.32	2,349.16	2,307.70	3,875.48
14	Sales and Services	227,111.34	230,332.99	224,670.56	237,975.05
15	Other Revenue	1,103.03	-	-	-
16	Total Operating Revenue	230,647.69	232,682.15	226,978.26	241,850.53
17					
18	Personal Services and Benefits	157,648.82	160,505.78	159,773.40	173,916.04
19	Travel	-	-	-	-
20	Contractual Services	51,190.70	56,121.31	55,648.81	57,811.34
21	Supplies and Materials	11,210.72	21,746.01	17,283.84	12,990.50
22	Capital Outlay	3,363.47	1,211.25	24.00	4,365.87
23	Total Operating Expenditures/Expenses	223,413.71	239,584.35	232,730.05	249,083.75
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	7,233.98	(6,902.20)	(5,751.79)	(7,233.22)
30					
31	Beginning Fund Equity	164,966.84	172,200.82	165,298.62	159,546.83
32	Ending Equity	172,200.82	165,298.62	159,546.83	152,313.61

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 Administration pursuant to this section. Uses: The Commissioner of 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

		FY2017	FY2018	2019	2020
1	Cash Pooled with State Treasurer	645,646.76	545,047.50	698,230.19	1,191,860.43
2	Total Assets	645,646.76	545,047.50	698,230.19	1,191,860.43
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	13,418.70	8,742.48	85,373.63	1,107.79
8	Unreserved Fund Balance	632,228.06	536,305.02	612,856.56	1,190,752.64
9	Total Fund Equity	645,646.76	545,047.50	698,230.19	1,191,860.43
10	Total Liabilities and Fund Equity	645,646.76	545,047.50	698,230.19	1,191,860.43
11					
12	Use of Money and Property	5,969.14	3,563.44	2,210.38	5,863.22
13	Sales and Services	6,067,412.10	6,430,616.46	6,622,897.02	7,322,834.92
14	Administering Programs	-	-	-	-
15	Other Revenue	11,510.28	25,799.87	18,926.33	4,214.47
16	Total Operating Revenue	6,084,891.52	6,459,979.77	6,644,033.73	7,332,912.61
17					
18	Personal Services and Benefits	3,497,522.32	3,528,847.05	3,471,202.75	3,829,882.36
19	Travel	2,326.56	4,681.60	6,147.22	378.97
20	Contractual Services	2,214,249.73	2,182,610.02	2,092,873.91	2,144,418.15
21	Supplies and Materials	669,584.91	770,297.96	759,428.00	736,290.05
22	Capital Outlay	71,628.20	73,840.45	160,368.06	128,177.55
23	Interest Expense	392.11	301.95	831.10	135.29
24	Total Operating Expenditures/Expenses	6,455,703.83	6,560,579.03	6,490,851.04	6,839,282.37
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(370,812.31)	(100,599.26)	153,182.69	493,630.24
31					
32	Beginning Fund Equity	1,016,459.07	645,646.76	545,047.50	698,230.19
33	Ending Equity	645,646.76	545,047.50	698,230.19	1,191,860.43

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 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 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	596,228.49	621,062.08	537,491.99	626,120.61
2	Total Assets	596,228.49	621,062.08	537,491.99	626,120.61
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	596,228.49	621,062.08	537,491.09	626,120.61
9	Total Fund Equity	596,228.49	621,062.08	537,491.09	626,120.61
10	Total Liabilities and Fund Equity	596,228.49	621,062.08	537,491.09	626,120.61
11					
12					
13	Use of Money and Property	7,804.61	8,270.40	8,240.87	14,385.70
14	Sales and Services	3,583,675.20	3,355,736.43	3,267,176.41	3,087,068.28
15	Other Revenue	-	432.00	392.93	3,761.61
16	Total Operating Revenue	3,591,479.81	3,364,438.83	3,275,810.21	3,105,215.59
17					
18	Personal Services and Benefits	387,808.44	393,916.14	363,955.40	405,388.60
19	Travel	-	-	-	169.46
20	Contractual Services	188,635.94	218,630.29	200,076.22	218,843.37
21	Supplies and Materials	2,985,040.24	2,678,511.30	2,721,070.85	2,341,804.13
22	Capital Outlay	44,396.83	45,665.34	72,472.10	49,678.90
23	Interest Expense	3,934.73	2,882.17	1,806.63	701.61
24	Total Operating Expenditures/Expenses	3,609,816.18	3,339,605.24	3,359,381.20	3,016,586.07
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(18,336.37)	24,833.59	(83,570.99)	88,629.52
31					
32	Beginning Fund Equity	614,564.86	596,228.49	621,062.08	537,491.09
33	Ending Equity	596,228.49	621,062.08	537,491.09	626,120.61

Company: 6005
Company Name: Central Mail Services Fund
Fund Name: Central Mail Service Fund
Fund Type: Internal Service
Purpose: SDCL 1-14-18 created a Central Mail Service Fund to encompass the operations of the capitol central mail system. The Commissioner of the Bureau of 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	481,256.84	366,438.04	381,065.58	198,274.64
2	Total Assets	481,256.84	366,438.04	381,065.58	198,274.64
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	640.92	891.78	-	-
8	Unreserved Fund Balance	480,615.92	365,546.26	381,065.58	198,274.64
9	Total Fund Equity	481,256.84	366,438.04	381,065.58	198,274.64
10	Total Liabilities and Fund Equity	481,256.84	366,438.04	381,065.58	198,274.64
11					
12					
13	Use of Money and Property	5,784.31	6,484.50	5,909.48	8,348.73
14	Sales and Services	1,045,675.77	909,910.29	942,308.59	859,696.85
15	Other Revenue	55.78	50.47	-	22.50
16	Total Operating Revenue	1,051,515.86	916,445.26	948,218.07	868,068.08
17					
18	Personal Services and Benefits	341,784.39	334,531.37	337,815.70	381,889.56
19	Travel	-	-	-	-
20	Contractual Services	468,339.29	479,301.64	417,247.37	424,329.36
21	Supplies and Materials	225,733.97	217,054.70	178,524.68	201,350.10
22	Capital Outlay	3,366.97	376.35	-	43,290.00
23	Interest Expense	-	-	2.78	
24	Total Operating Expenditures/Expenses	1,039,224.62	1,031,264.06	933,590.53	1,050,859.02
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	12,291.24	(114,818.80)	14,627.54	(182,790.94)
31					
32	Beginning Fund Equity	468,965.60	481,256.84	366,438.04	381,065.58
33	Ending Equity	481,256.84	366,438.04	381,065.58	198,274.64

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,329,599.11	(212,148.08)	45,685.62	783,662.00
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,329,599.11	(212,148.08)	45,685.62	783,662.00
4					
5	Due to Other Funds	-	-	-	-
6	Advances From Other Funds	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	107,315.00	109,587.00	143,589.00	1,001,039.00
10	Unreserved Fund Balance	1,222,284.11	(321,735.08)	(97,903.38)	(217,377.00)
11	Total Fund Equity	1,329,599.11	(212,148.08)	45,685.62	783,662.00
12	Total Liabilities and Fund Equity	1,329,599.11	(212,148.08)	45,685.62	783,662.00
13					
14	Use of Money and Property	14,033.59	12,840.61	2,379.01	
15	Sales and Services	12,800,505.41	13,946,113.90	15,913,071.02	15,544,928.61
16	Administering Programs	-	-	-	
17	Other Revenue	1,651,051.49	667,646.26	666,658.98	487,831.46
18	Total Operating Revenue	14,465,590.49	14,626,600.77	16,582,109.01	16,032,760.07
19					
20	Personal Services and Benefits	702,903.68	744,264.06	748,179.21	761,083.86
21	Travel	8,133.74	7,031.46	5,046.17	3,647.64
22	Contractual Services	2,114,262.45	1,948,146.31	2,586,395.39	2,610,867.78
23	Supplies and Materials	6,020,308.93	7,509,884.33	7,305,619.74	6,207,985.83
24	Capital Outlay	5,784,199.37	5,498,782.62	5,209,740.33	5,186,359.28
25	Other Expense	-	-	-	-
26	Interest Expense	409,697.21	460,239.18	469,294.47	524,839.30
27	Total Operating Expenditures/Expenses	15,039,505.38	16,168,347.96	16,324,275.31	15,294,783.69
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(573,914.89)	(1,541,747.19)	257,833.70	737,976.38
34					
35	Beginning Fund Equity	1,903,514.00	1,329,599.11	(212,148.08)	45,685.62
36	Prior Period Adjustment	-	-	-	-
36	Ending Equity	1,329,599.11	(212,148.08)	45,685.62	783,662.00

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 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	9,682,593.55	10,100,819.93	10,476,372.16	11,732,084.26
2	Total Assets	9,682,593.55	10,100,819.93	10,476,372.16	11,732,084.26
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,262.80	3,301.31	3,301.31
8	Unreserved Fund Balance	9,682,593.55	10,099,557.13	10,473,070.85	11,728,782.95
9	Total Fund Equity	9,682,593.55	10,100,819.93	10,476,372.16	11,732,084.26
10	Total Liabilities and Fund Equity	9,682,593.55	10,100,819.93	10,476,372.16	11,732,084.26
11					
12					
13	Use of Money and Property	141,853.39	124,582.67	109,981.73	189,338.47
14	Sales and Services	1,163,374.72	3,156,470.57	3,450,596.16	3,678,515.88
15	Other Revenue	10,000.00	679,153.00	7,553.20	999.00
16	Total Operating Revenue	1,315,228.11	3,960,206.24	3,568,131.09	3,868,853.35
17					
18	Personal Services and Benefits	366,926.33	919,363.09	555,236.57	619,188.07
19	Travel	37,134.80	42,593.56	53,274.41	43,002.23
20	Contractual Services	1,909,725.31	2,072,814.93	2,382,460.55	1,897,042.32
21	Supplies and Materials	5,757.46	3,519.63	6,558.13	4,454.43
22	Capital Outlay	26,103.42	23,174.45	90,049.20	4,687.90
23	Insurance Claims	353,750.00	480,514.20	105,000.00	44,766.30
24	Total Operating Expenditures/Expenses	2,699,397.32	3,541,979.86	3,192,578.86	2,613,141.25
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(1,384,169.21)	418,226.38	375,552.23	1,255,712.10
31					
32	Beginning Fund Equity	11,066,762.76	9,682,593.55	10,100,819.93	10,476,372.16
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	9,682,593.55	10,100,819.93	10,476,372.16	11,732,084.26

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	161,736.63	6,175.08	5,292.79	194,488.28
2	Total Assets	161,736.63	6,175.08	5,292.79	194,488.28
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	361.68	54,687.55
8	Unreserved Fund Balance	161,736.63	6,175.08	4,931.11	139,800.73
9	Total Fund Equity	161,736.63	6,175.08	5,292.79	194,488.28
10	Total Liabilities and Fund Equity	161,736.63	6,175.08	5,292.79	194,488.28
11					
12					
13	Use of Money and Property	557.87	1,070.58	1,459.98	2,307.28
14	Sales and Services	717,965.37	534,354.53	622,300.40	796,129.91
15	Other Revenue	151,225.29	153,998.01	132,962.33	165,281.88
16	Total Operating Revenue	869,748.53	689,423.12	756,722.71	963,719.07
17					
18	Personal Services and Benefits	531,507.04	538,040.20	536,396.81	553,634.67
19	Travel	94.35	388.37	634.80	140.76
20	Contractual Services	212,597.30	300,078.47	213,884.74	211,393.34
21	Supplies and Materials	1,852.03	2,404.06	2,502.35	4,519.13
22	Capital Outlay	213.64	4,073.57	4,186.30	4,835.68
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	746,264.36	844,984.67	757,605.00	774,523.58
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	123,484.17	(155,561.55)	(882.29)	189,195.49
31					
32	Beginning Fund Equity	38,252.46	161,736.63	6,175.08	5,292.79
33	Ending Equity	161,736.63	6,175.08	5,292.79	194,488.28

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 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	566,012.74	539,292.59	549,023.63	621,942.47
2	Total Assets	566,012.74	539,292.59	549,023.63	621,942.47
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	320.46	2,742.36	2,503.32	2,258.70
8	Unreserved Fund Balance	565,692.28	536,550.23	546,520.31	619,683.77
9	Total Fund Equity	566,012.74	539,292.59	549,023.63	621,942.47
10	Total Liabilities and Fund Equity	566,012.74	539,292.59	549,023.63	621,942.47
11					
12	Use of Money and Property	8,568.24	7,478.55	6,315.48	10,454.30
13	Sales and Services	1,052,618.00	1,138,084.00	1,344,582.60	1,514,810.91
14	Administering Programs	-	-	-	-
15	Other Revenues	-	2,420.93	-	1,000.00
16	Total Operating Revenue	1,061,186.24	1,147,983.48	1,350,898.08	1,526,265.21
17					
18	Personal Services and Benefits	916,184.89	946,584.16	1,077,854.21	1,179,625.05
19	Travel	42,228.79	46,202.94	53,158.26	43,324.32
20	Contractual Services	173,757.74	167,734.82	190,844.58	212,404.59
21	Supplies and Materials	10,820.40	10,376.48	12,529.45	9,208.86
22	Capital Outlay	41,446.47	3,805.23	6,780.54	8,771.68
23	Interest Expense	-	-	-	11.87
24	Total Operating Expenditures/Expenses	1,184,438.29	1,174,703.63	1,341,167.04	1,453,346.37
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(123,252.05)	(26,720.15)	9,731.04	72,918.84
31					
32	Beginning Fund Equity	689,264.79	566,012.74	539,292.59	549,023.63
33	Ending Equity	566,012.74	539,292.59	549,023.63	621,942.47

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	275,020.88	291,249.79	293,026.41	329,907.38
2	Accounts Receivable	-	-	-	-
3	Total Assets	275,020.88	291,249.79	293,026.41	329,907.38
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,096.05	748.54	6,408.36	369.65
9	Unreserved Fund Balance	273,924.83	290,501.25	286,618.05	329,537.73
10	Total Fund Equity	275,020.88	291,249.79	293,026.41	329,907.38
11	Total Liabilities and Fund Equity	275,020.88	291,249.79	293,026.41	329,907.38
12					
13					
14	Use of Money and Property	1,543.61	1,798.19	1,880.12	2,601.09
15	Sales and Services	1,069,667.99	1,007,227.00	1,018,498.00	1,247,931.23
16	Other Revenue	2,722.85	500.00	1,480.64	25.00
17	Total Operating Revenue	1,073,934.45	1,009,525.19	1,021,858.76	1,250,557.32
18					
19	Personal Services and Benefits	946,016.72	831,308.38	860,801.23	1,027,801.42
20	Travel	4,528.08	6,038.20	6,688.55	5,525.10
21	Contractual Services	149,072.87	149,575.73	142,977.20	156,922.24
22	Supplies and Materials	5,723.31	4,749.50	7,379.74	6,246.89
23	Capital Outlay	2,849.52	1,619.47	2,235.42	17,178.63
24	Interest Expense	-	5.00		2.07
25	Total Operating Expenditures/Expenses	1,108,190.50	993,296.28	1,020,082.14	1,213,676.35
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(34,256.05)	16,228.91	1,776.62	36,880.97
32					
33	Beginning Fund Equity	309,276.93	275,020.88	291,249.79	293,026.41
34	Ending Equity	275,020.88	291,249.79	293,026.41	329,907.38

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	66,374.32	31,504.15	54,250.38	78,319.60
2	Total Assets	66,374.32	31,504.15	54,250.38	78,319.60
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	286.48	-	-
8	Unreserved Fund Balance	66,374.32	31,217.67	54,250.38	78,319.60
9	Total Fund Equity	66,374.32	31,504.15	54,250.38	78,319.60
10	Total Liabilities and Fund Equity	66,374.32	31,504.15	54,250.38	78,319.60
11					
12					
13	Use of Money and Property	623.20	731.39	690.75	1,083.84
14	Sales and Services	362,235.39	295,704.20	353,858.98	366,742.18
15	Other Revenue	5,173.33	307.50	250.42	-
16	Total Operating Revenue	368,031.92	296,743.09	354,800.15	367,826.02
17					
18	Personal Services and Benefits	208,029.11	218,651.66	215,579.85	237,554.12
19	Travel	3,392.27	3,547.70	4,003.33	3,083.15
20	Contractual Services	112,273.79	101,597.56	104,035.89	94,246.08
21	Supplies and Materials	7,895.81	7,550.65	7,642.27	5,871.37
22	Capital Outlay	4,076.61	265.69	791.16	3,002.08
23	Interest Expense	5.38	-	1.42	-
24	Total Operating Expenditures/Expenses	335,672.97	331,613.26	332,053.92	343,756.80
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	32,358.95	(34,870.17)	22,746.23	24,069.22
31					
32	Beginning Fund Equity	34,015.37	66,374.32	31,504.15	54,250.38
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	66,374.32	31,504.15	54,250.38	78,319.60

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 Administration pursuant to this section. Uses: The Commissioner of 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	6,397.63	12,132.36	2,724.11	6,919.59
2	Total Assets	6,397.63	12,132.36	2,724.11	6,919.59
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,397.63	12,132.36	2,724.11	6,919.59
9	Total Fund Equity	6,397.63	12,132.36	2,724.11	6,919.59
10	Total Liabilities and Fund Equity	6,397.63	12,132.36	2,724.11	6,919.59
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	36,806.73	46,718.57	41,666.20	37,546.35
15	Total Operating Revenue	36,806.73	46,718.57	41,666.20	37,546.35
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	38,352.27	40,983.84	51,074.45	33,350.87
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	38,352.27	40,983.84	51,074.45	33,350.87
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(1,545.54)	5,734.73	(9,408.25)	4,195.48
29					
30	Beginning Fund Equity	7,943.17	6,397.63	12,132.36	2,724.11
31	Ending Equity	6,397.63	12,132.36	2,724.11	6,919.59

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 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	466,619.44	820,776.26	358,234.39	272,629.66
2	Total Assets	466,619.44	820,776.26	358,234.39	272,629.66
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	466,619.44	820,776.26	358,234.39	272,629.66
9	Total Fund Equity	466,619.44	820,776.26	358,234.39	272,629.66
10	Total Liabilities and Fund Equity	466,619.44	820,776.26	358,234.39	272,629.66
11					
12					
13	Use of Money and Property	9,883.23	8,981.00	8,139.06	14,898.29
14	Sales and Services	3,540,511.60	2,902,081.94	2,373,710.90	2,031,525.18
15	Administering Programs	-	-	-	33,206.80
16	Other Revenue	639.95	300.00	8,324.50	20,320.00
17	Total Operating Revenue	3,551,034.78	2,911,362.94	2,390,174.46	2,099,950.27
18					
19	Personal Services and Benefits	562,731.48	568,056.47	567,158.37	623,913.07
20	Travel	5,941.17	5,600.21	6,080.99	4,715.03
21	Contractual Services	619,364.70	683,443.89	664,056.21	632,656.01
22	Supplies and Materials	2,685,663.35	1,300,105.55	1,599,920.37	886,637.41
23	Capital Outlay	81,992.95	-	500.00	35,633.48
24	Other Expense	-	-	15,000.00	2,000.00
25	Interest Expense	-	-	0.39	-
26	Total Operating Expenditures/Expenses	3,955,693.65	2,557,206.12	2,852,716.33	2,185,555.00
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(404,658.87)	354,156.82	(462,541.87)	(85,604.73)
33					
34	Beginning Fund Equity	871,278.31	466,619.44	820,776.26	358,234.39
35	Ending Equity	466,619.44	820,776.26	358,234.39	272,629.66

Company: 6511
Company Name: Federal Surplus Property
Fund Name: Federal Surplus Property
Fund Type: Enterprise
Purpose: SDCL 5-24-13 authorized the Bureau of 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	80,106.62	104,866.42	20,000.00	20,000.00
2	Total Assets	80,106.62	104,866.42	20,000.00	20,000.00
3					
4	Due to Other Funds	80,106.62	104,866.42	20,000.00	20,000.00
5	Other Liabilities	-	-	-	-
5	Total Liabilities	80,106.62	104,866.42	20,000.00	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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,515,775.52	2,579,042.65	2,682,350.47	2,831,322.14
2	Total Assets	2,515,775.52	2,579,042.65	2,682,350.47	2,831,322.14
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	72.33	63.70	-
8	Unreserved Fund Balance	2,515,775.52	2,578,970.32	2,682,286.77	2,831,322.14
9	Total Fund Equity	2,515,775.52	2,579,042.65	2,682,350.47	2,831,322.14
10	Total Liabilities and Fund Equity	2,515,775.52	2,579,042.65	2,682,350.47	2,831,322.14
11					
12					
13	Use of Money and Property	22,440.75	30,112.34	30,648.53	55,524.71
14	Sales and Services	339,637.55	291,253.00	258,478.00	276,820.00
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	362,078.30	321,365.34	289,126.53	332,344.71
17					
18	Personal Services and Benefits	17,381.59	18,889.18	7,319.86	6,465.12
19	Travel	1,491.84	5,762.01	719.62	565.12
20	Contractual Services	285,497.58	178,231.33	177,589.91	176,276.98
21	Supplies and Materials	122.02	128.08	29.93	-
22	Capital Outlay	238.17	87.61	159.39	65.82
23	Interest Expense	-	-	-	-
24	Insurance Claims	-	55,000.00	-	-
25	Total Operating Expenditures/Expenses	304,731.20	258,098.21	185,818.71	183,373.04
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	57,347.10	63,267.13	103,307.82	148,971.67
32					
33	Beginning Fund Equity	2,458,428.42	2,515,775.52	2,579,042.65	2,682,350.47
34	Ending Equity	2,515,775.52	2,579,042.65	2,682,350.47	2,831,322.14

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 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 an a calendar year basis.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 9028 - Liability Captive Insurance Company Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,055,443.24	2,137,290.00	2,221,317.62	2,339,354.46
2	Total Assets	2,055,443.24	2,137,290.00	2,221,317.62	2,339,354.46
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	20.18	18.07	
8	Unreserved Fund Balance	2,055,443.24	2,137,269.82	2,221,299.55	2,339,354.46
9	Total Fund Equity	2,055,443.24	2,137,290.00	2,221,317.62	2,339,354.46
10	Total Liabilities and Fund Equity	2,055,443.24	2,137,290.00	2,221,317.62	2,339,354.46
11					
12					
13	Use of Money and Property	18,300.44	24,466.73	25,370.65	45,843.41
14	Sales and Services	115,000.00	126,085.00	138,845.00	149,539.00
15	Other Revenue	-	-	-	
16	Total Operating Revenue	133,300.44	150,551.73	164,215.65	195,382.41
17					
18	Personal Services and Benefits	8,232.78	4,154.09	3,599.01	3,837.39
19	Travel	1,117.68	569.97	495.54	565.12
20	Contractual Services	81,734.98	63,931.18	76,064.43	72,919.83
21	Supplies and Materials	54.64	12.84	-	23.23
22	Capital Outlay	118.26	36.89	29.05	
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	91,258.34	68,704.97	80,188.03	77,345.57
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	42,042.10	81,846.76	84,027.62	118,036.84
31					
32	Beginning Fund Equity	2,013,401.14	2,055,443.24	2,137,290.00	2,221,317.62
33	Ending Equity	2,055,443.24	2,137,290.00	2,221,317.62	2,339,354.46

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 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 an a calendar year basis.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 9034 - Property & Casualty Captive Insurance Company Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	4,791,366.97	5,474,712.93	5,467,816.95	6,157,543.80
1A	Deferred Charges and Other Assets			75,000.00	75,000.00
2	Total Assets	4,791,366.97	5,474,712.93	5,542,816.95	6,232,543.80
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	358.11	363.40	
8	Unreserved Fund Balance	4,791,366.97	5,474,354.82	5,542,453.55	6,232,543.80
9	Total Fund Equity	4,791,366.97	5,474,712.93	5,542,816.95	6,232,543.80
10	Total Liabilities and Fund Equity	4,791,366.97	5,474,712.93	5,542,816.95	6,232,543.80
11					
12	Use of Money and Property	26,615.17	51,399.44	63,638.77	118,126.33
13	Sales and Services	2,287,662.86	2,216,554.87	2,175,991.91	2,353,845.06
14	Administering Programs	-	-	-	-
15	Other Revenue	-	114.00	-	1,651.00
16	Total Operating Revenue	2,314,278.03	2,268,068.31	2,239,630.68	2,473,622.39
17					
18	Personal Services and Benefits	94,607.31	102,149.16	50,988.08	45,846.44
19	Travel	9,256.49	9,715.54	9,391.45	10,728.10
20	Contractual Services	1,269,291.52	1,333,575.05	1,398,021.92	1,563,429.30
21	Supplies and Materials	1,232.13	783.37	867.18	268.20
22	Capital Outlay	836.01	457.99	946.62	375.53
23	Interest Expense	-	-	-	-
24	Insurance Claims	19,233.41	138,041.24	711,311.41	163,247.97
25	Total Operating Expenditures/Expenses	1,394,456.87	1,584,722.35	2,171,526.66	1,783,895.54
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	919,821.16	683,345.96	68,104.02	689,726.85
32					
33	Beginning Fund Equity	3,871,545.81	4,791,366.97	5,474,712.93	5,542,816.95
34	Ending Equity	4,791,366.97	5,474,712.93	5,542,816.95	6,232,543.80

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 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 an a calendar year basis.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 3008 - SDPB/Tower Rent

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	86,621.39	83,099.62	239,045.24	119,083.04
2	Total Assets	86,621.39	83,099.62	239,045.24	119,083.04
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	86,621.39	83,099.62	239,045.24	119,083.04
9	Total Fund Equity	86,621.39	83,099.62	239,045.24	119,083.04
10	Total Liabilities and Fund Equity	86,621.39	83,099.62	239,045.24	119,083.04
11					
12					
13	Use of Money and Property	338,357.88	321,000.70	296,912.93	310,036.87
14	Sales and Services	-	-	-	-
15	Other Revenue	-	-	1,871.18	
16	Total Operating Revenue	338,357.88	321,000.70	298,784.11	310,036.87
17					
18	Personal Services and Benefits	74,228.47	76,156.61	24,509.10	
19	Travel	-	-	-	-
20	Contractual Services	146,143.39	111,552.82	108,559.39	76,189.26
21	Supplies and Materials	10,437.13	13,292.79	-	-
22	Capital Outlay	299,907.69	123,520.25	9,770.00	353,809.81
23	Total Operating Expenditures/Expenses	530,716.68	324,522.47	142,838.49	429,999.07
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(192,358.80)	(3,521.77)	155,945.62	(119,962.20)
30					
31	Beginning Fund Equity	278,980.19	86,621.39	83,099.62	239,045.24
32	Ending Equity	86,621.39	83,099.62	239,045.24	119,083.04

Company: 3008
Company Name: SDPB/Tower Rent
Fund Name: SDPB/Tower Rent
Fund Type: Special Revenue
Purpose: Administratively created fund for monies received from tower rent and used to maintain towers.

Budget Information: Not included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 3026 - SD Public Broadcasting - Other

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	74,719.88	14,990.77	56,612.21	66,136.06
2	Total Assets	74,719.88	14,990.77	56,612.21	66,136.06
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	5,094.00	-	-	52.88
8	Unreserved Fund Balance	69,625.88	14,990.77	56,612.21	66,083.18
9	Total Fund Equity	74,719.88	14,990.77	56,612.21	66,136.06
10	Total Liabilities and Fund Equity	74,719.88	14,990.77	56,612.21	66,136.06
11					
12					
13	Use of Money and Property	13,539.10	10,064.02	76,582.66	43,617.47
14	Sales and Services	53,083.59	48,871.86	50,030.60	27,553.55
15	Administering Programs	1,250,043.67	1,282,943.91	1,377,284.79	1,259,056.40
16	Other Revenue	1,687.15	1,255.88	2,256.03	5,629.58
17	Total Operating Revenue	1,318,353.51	1,343,135.67	1,506,154.08	1,335,857.00
18					
19	Personal Services and Benefits	324,995.48	379,444.95	388,570.20	536,010.38
20	Travel	168,749.12	141,146.27	151,383.63	124,603.27
21	Contractual Services	700,906.09	611,372.41	894,700.55	660,030.06
22	Supplies and Materials	38,289.73	83,987.90	31,077.47	9,467.08
23	Capital Outlay	62,826.82	188,855.06	-	-
24	Interest Expense	4.01	8.19	0.79	22.36
25	Total Operating Expenditures/Expenses	1,295,771.25	1,404,814.78	1,465,732.64	1,330,133.15
26					
27	Transfers In	1,950.00	1,950.00	1,200.00	3,800.00
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	1,950.00	1,950.00	1,200.00	3,800.00
30					
31	Net Change	24,532.26	(59,729.11)	41,621.44	9,523.85
32					
33	Beginning Fund Equity	50,187.62	74,719.88	14,990.77	56,612.21
34	Ending Equity	74,719.88	14,990.77	56,612.21	66,136.06

Company: 3026
Company Name: SD Public Broadcasting - Other
Fund Name: SD Public Broadcasting - Other
Fund Type: Special Revenue
Purpose: Administratively created fund. Source of money is primarily from Friends of Public Broadcasting used for programming/production costs.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 3027 - SD Public Broadcasting - PBC

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	377,570.75	162,431.35	392,150.00	726,447.51
2	Total Assets	377,570.75	162,431.35	392,150.00	726,447.51
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	14,197.11	-	15,255.10	2,860.14
8	Unreserved Fund Balance	363,373.64	162,431.35	376,894.90	723,587.37
9	Total Fund Equity	377,570.75	162,431.35	392,150.00	726,447.51
10	Total Liabilities and Fund Equity	377,570.75	162,431.35	392,150.00	726,447.51
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	1,667,231.00	1,635,539.00	1,698,241.00	2,053,930.00
15	Total Operating Revenue	1,667,231.00	1,635,539.00	1,698,241.00	2,053,930.00
16					
17	Personal Services and Benefits	543,287.39	579,500.46	577,057.10	496,668.68
18	Travel	-	30,641.11	-	1,571.29
19	Contractual Services	1,035,401.52	1,071,104.96	831,199.65	1,059,518.84
20	Supplies and Materials	7,272.53	58,439.30	15,858.00	10,133.20
21	Capital Outlay	127,525.12	110,992.57	44,407.60	151,740.48
22	Other Expense	-	-	-	-
23	Total Operating Expenditures/Expenses	1,713,486.56	1,850,678.40	1,468,522.35	1,719,632.49
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(46,255.56)	(215,139.40)	229,718.65	334,297.51
30					
31	Beginning Fund Equity	423,826.31	377,570.75	162,431.35	392,150.00
32	Ending Equity	377,570.75	162,431.35	392,150.00	726,447.51

Company: 3027
Company Name: SD Public Broadcasting-PBC
Fund Name: SD Public Broadcasting-PBC
Fund Type: Special Revenue
Purpose: Administratively created fund. Source of money is community service and interconnection grants, used for operating costs.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6001 - Data Processing Internal Service Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,947,639.65	4,088,185.46	3,752,856.21	4,204,647.59
2	Accounts Receivable	-	-	-	-
3	Total Assets	3,947,639.65	4,088,185.46	3,752,856.21	4,204,647.59
4					
5	Due to Other Funds	-	-	301.50	-
6	Total Liabilities	-	-	301.50	-
7					
8	Reserve for Encumbrances	641,112.00	773,157.55	1,020,624.95	987,389.83
9	Unreserved Fund Balance	3,306,527.65	3,315,027.91	2,731,929.76	3,217,257.76
10	Total Fund Equity	3,947,639.65	4,088,185.46	3,752,554.71	4,204,647.59
11	Total Liabilities and Fund Equity	3,947,639.65	4,088,185.46	3,752,856.21	4,204,647.59
12					
13					
14	Use of Money and Property	36,999.96	44,751.73	43,060.85	76,668.95
15	Sales and Services	23,545,757.34	25,191,734.93	23,345,928.87	25,290,499.74
16	Administering Programs	75,000.00	-	74,501.00	
17	Other Revenue	15,984.42	4,317.70	14,550.09	2,392.65
18	Total Operating Revenue	23,673,741.72	25,240,804.36	23,478,040.81	25,369,561.34
19					
20	Personal Services and Benefits	17,633,415.66	18,590,728.55	18,052,704.59	18,301,413.15
21	Travel	147,993.97	98,964.03	144,330.53	124,767.52
22	Contractual Services	4,527,077.64	4,679,438.12	4,922,217.10	5,614,216.91
23	Supplies and Materials	181,894.21	81,344.60	49,288.43	75,306.65
24	Capital Outlay	1,377,085.50	1,619,320.70	635,991.04	800,492.73
25	Interest Expense	57,713.15	30,462.55	9,139.87	1,271.50
26	Total Operating Expenditures/Expenses	23,925,180.13	25,100,258.55	23,813,671.56	24,917,468.46
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(251,438.41)	140,545.81	(335,630.75)	452,092.88
33					
34	Beginning Fund Equity	4,199,078.06	3,947,639.65	4,088,185.46	3,752,554.71
35	Ending Equity	3,947,639.65	4,088,185.46	3,752,554.71	4,204,647.59

Company: 6001
Company Name: Data Processing Fund
Fund Name: Data Processing Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 1-33-50 created the Data Processing Internal Service Fund. Any receipts or revenues into said fund may be expended for the purpose of defraying the expenses of the data processing services provided by the service agency authorized by § 1-33-45. The fee schedule for services rendered by the service agency shall provide for a maximum operating balance of two months' average operating expenditures incurred by such operation. This average shall be calculated on an accrual basis and shall be double a moving monthly average of the twelve months' operating expenditures preceding the month of operation.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6002 - Telecommunications Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,396,007.71	2,209,580.87	2,298,342.48	1,758,126.25
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,396,007.71	2,209,580.87	2,298,342.48	1,758,126.25
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,978.32	475,298.88	192,155.62	2,324,884.76
9	Unreserved Fund Balance	1,394,029.39	1,734,281.99	2,106,186.86	(566,758.51)
10	Total Fund Equity	1,396,007.71	2,209,580.87	2,298,342.48	1,758,126.25
11	Total Liabilities and Fund Equity	1,396,007.71	2,209,580.87	2,298,342.48	1,758,126.25
12					
13					
14	Use of Money and Property	22,544.57	17,819.60	21,031.73	38,998.44
15	Sales and Services	15,921,835.01	16,136,513.02	17,058,080.05	17,926,308.07
16	Administering Programs	-	-	4,927.91	22,788.09
17	Other Revenue	12,141.56	6,532.37	9,753.03	21,507.97
18	Total Operating Revenue	15,956,521.14	16,160,864.99	17,093,792.72	18,009,602.57
19					
20	Personal Services and Benefits	5,454,368.83	5,353,518.37	5,527,545.14	6,682,400.18
21	Travel	135,634.70	113,465.77	125,164.54	136,573.18
22	Contractual Services	9,026,310.38	9,295,426.18	9,898,036.76	10,724,982.31
23	Supplies and Materials	56,386.28	41,764.84	29,326.90	59,842.91
24	Capital Outlay	1,710,387.03	511,897.52	1,404,775.30	936,685.81
25	Interest Expense	554.90	31,219.15	20,182.47	9,334.41
26	Total Operating Expenditures/Expenses	16,383,642.12	15,347,291.83	17,005,031.11	18,549,818.80
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(427,120.98)	813,573.16	88,761.61	(540,216.23)
33					
34	Beginning Fund Equity	1,823,128.69	1,396,007.71	2,209,580.87	2,298,342.48
35	Ending Equity	1,396,007.71	2,209,580.87	2,298,342.48	1,758,126.25

Company: 6002
Company Name: Telecommunications Fund
Fund Name: Capitol Communications Systems Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 4-8-18 created the Capitol Communications Systems Internal Service Fund to encompass the operations of the capitol telephone system and any and all other capitol communication systems. The Commissioner of the Bureau of Information and Telecommunications is authorized to apportion all expenses encountered in the operation of the capitol communications systems to all state departments, agencies, and institutions who utilize such systems.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6011 - Digital Dakota Network

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	555,119.35	572,069.84	546,384.54	515,541.19
2	Total Assets	555,119.35	572,069.84	546,384.54	515,541.19
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	84,136.00	-
8	Unreserved Fund Balance	555,119.35	572,069.84	462,248.54	515,541.19
9	Total Fund Equity	555,119.35	572,069.84	546,384.54	515,541.19
10	Total Liabilities and Fund Equity	555,119.35	572,069.84	546,384.54	515,541.19
11					
12					
13	Use of Money and Property	6,224.63	5,473.28	6,387.53	11,308.66
14	Sales and Services	836,123.65	781,893.54	689,764.48	741,039.18
15	Administering Programs	-	-	-	-
16	Other Revenue	545.12	717.79	103.48	294.21
17	Total Operating Revenue	842,893.40	788,084.61	696,255.49	752,642.05
18					
19	Personal Services and Benefits	443,757.94	458,169.59	459,719.95	490,485.96
20	Travel	10,644.68	12,490.34	11,340.18	6,597.90
21	Contractual Services	273,794.56	268,639.77	151,917.20	212,672.49
22	Supplies and Materials	12,251.47	5,411.10	3,017.46	382.05
23	Capital Outlay	27,332.81	26,423.32	95,946.00	73,347.00
24	Interest Expense	10.00	-	-	-
25	Total Operating Expenditures/Expenses	767,791.46	771,134.12	721,940.79	783,485.40
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	75,101.94	16,950.49	(25,685.30)	(30,843.35)
32					
33	Beginning Fund Equity	480,017.41	555,119.35	572,069.84	546,384.54
34	Ending Equity	555,119.35	572,069.84	546,384.54	515,541.19

Company: 6011
Company Name: Digital Dakota Network
Fund Name: Digital Dakota Network
Fund Type: Internal Service
Purpose: SDCL 1-33-26 to 36 authorized the operation of the Digital Dakota Network. Source: Billings to users of the network. Use: Creating a statewide video telecommunications network options, creating a telecommunications network, providing cost-effective services for education, government, business, and rural economic development, ensuring network uses are consistent with the best interests of the state and network users.

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6502 - Radio Communications Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	431,149.15	380,342.71	5,073,042.80	4,963,016.12
2	Accounts Receivable	1,090.50	675.00	1,192.00	-
3	Total Assets	432,239.65	381,017.71	5,074,234.80	4,963,016.12
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	143.24	21,648.00	96,887.00
9	Unreserved Fund Balance	432,239.65	380,874.47	5,052,586.80	4,866,129.12
10	Total Fund Equity	432,239.65	381,017.71	5,074,234.80	4,963,016.12
11	Total Liabilities and Fund Equity	432,239.65	381,017.71	5,074,234.80	4,963,016.12
12					
13					
14	Licenses, Permits and Fees	5,338.00	5,304.00	3,740.00	2,958.00
15	Use of Money and Property	-	-	-	-
16	Sales and Services	770,844.79	790,566.54	829,509.92	788,536.55
17	Administering Programs	49,077.67	-	-	-
18	Other Revenue	778.64	6,832.73	3,013.53	7,358.98
19	Total Operating Revenue	826,039.10	802,703.27	836,263.45	798,853.53
20					
21	Personal Services and Benefits	98,958.24	97,573.01	94,291.91	100,308.57
22	Travel	2,160.89	3,887.03	3,508.08	1,465.00
23	Contractual Services	523,383.24	551,708.01	559,077.58	726,642.81
24	Supplies and Materials	8,817.38	9,423.72	470.99	420.14
25	Capital Outlay	296,697.16	165,908.51	81,526.22	64,367.47
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	930,016.91	828,500.28	738,874.78	893,203.99
28					
29	Transfers In	-	-	4,620,920.00	-
30	Transfers Out	(25,994.84)	(25,424.93)	(25,091.58)	(16,868.22)
31	Net Transfers In (Out)	(25,994.84)	(25,424.93)	4,595,828.42	(16,868.22)
32					
33	Net Change	(129,972.65)	(51,221.94)	4,693,217.09	(111,218.68)
34					
35	Beginning Fund Equity	562,212.30	432,239.65	381,017.71	5,074,234.80
36	Ending Equity	432,239.65	381,017.71	5,074,234.80	4,963,016.12

Company: 6502
Company Name: Radio Communications Fund
Fund Name: Radio Communications Fund
Fund Type: Enterprise
Purpose: SDCL 1-13-4 identified the Radio Communications Fund as a continuing fund. Any unexpended balance remaining in the Radio Communications Fund at the end of any fiscal year shall not revert but shall remain in said fund and be available for expenditure during the succeeding fiscal year. Use: This fund is primarily used to account for monies derived from charges to teletype users and payment of expenses to provide digital communications services, training, and technical support to all sheriffs, departments, the Highway Patrol, Attorney General and certain municipal police. SDCL 1-13-1 states that the Bureau of Information and Telecommunications is charged with the operation and maintenance of the state communications system, however, the Department of Public Safety shall operate and maintain the South Dakota law enforcement telecommunications system SDSC 1-13-3 states that the costs for operation and maintenance of the South Dakota law enforcement telecommunications system shall be paid out of the Radio Communications Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
This page includes activity and balances for the fund of both the Bureau of Information and Technology and the Department of Public Safety. The $4,620,920 transferred to the fund in FY2019 was from the General Fund for the purpose of upgrading emergency and communication infrastructure (2019 SB 180). Additionally, in FY2020 a General Fund Special appropriation of $5,141,021 was also made for this purpose.

Bureau of Human Resources

State Accounting System - Other Fund Balances
Company 3035 - State Employees Benefits Plan Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	35,274,278.16	37,320,154.39	21,887,463.12	47,579,172.08
2	Deferred Charges and Other Assets	100,000.00	100,000.00	100,000.00	100,000.00
3	Total Assets	35,374,278.16	37,420,154.39	21,987,463.12	47,679,172.08
4					
5	Deferred Revenue	3,777.66	2,119.25	6,290.96	4,190.26
6	Total Liabilities	3,777.66	2,119.25	6,290.96	4,190.26
7					
8	Reserve for Encumbrances	-	-	1,215.97	-
9	Unreserved Fund Balance	35,370,500.50	37,418,035.14	21,979,956.19	47,674,981.82
10	Total Fund Equity	35,370,500.50	37,418,035.14	21,981,172.16	47,674,981.82
11	Total Liabilities and Fund Equity	35,374,278.16	37,420,154.39	21,987,463.12	47,679,172.08
12					
13					
14	Use of Money and Property	727,724.33	518,328.79	416,622.78	627,961.04
15	Sales and Services	142,317,151.24	155,468,325.07	144,022,697.10	187,976,693.81
16	Other Revenue	5,009,439.34	4,513,481.50	5,763,598.67	8,060,710.97
17	Total Operating Revenue	148,054,314.91	160,500,135.36	150,202,918.55	196,665,365.82
18					
19	Personal Services and Benefits	834,276.58	899,300.62	832,189.54	984,888.21
20	Travel	16,168.77	12,905.98	17,360.92	3,750.24
21	Contractual Services	31,890,263.74	32,466,657.91	31,509,314.95	31,445,661.21
22	Supplies and Materials	59,890.95	69,667.97	60,905.72	35,086.29
23	Capital Outlay	5,401.66	5,976.70	8,783.51	19,322.38
24	Other Expense	-	-	8,553.97	5,585.64
25	Interest Expense	14.00	7.00	14.00	822.72
26	Insurance Claims	120,419,028.47	124,990,240.91	133,202,658.92	138,476,439.47
27	Total Operating Expenditures/Expenses	153,225,044.17	158,444,757.09	165,639,781.53	170,971,556.16
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(5,170,729.26)	2,055,378.27	(15,436,862.98)	25,693,809.66
34					
35	Beginning Fund Equity	40,541,229.76	35,370,500.50	37,418,035.14	21,981,172.16
36	Prior Period Adjustment	-	(7,843.63)	-	-
37	Ending Equity	35,370,500.50	37,418,035.14	21,981,172.16	47,674,981.82

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.

Bureau of Human Resources

State Accounting System - Other Fund Balances

Company 3035 - State Employees Workers' Compensation Program Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,529,808.35	3,286,321.47	2,970,240.17	3,351,547.89
2	Deferred Charges and Other Assets	140,000.00	140,000.00	200,000.00	200,000.00
3	Total Assets	3,669,808.35	3,426,321.47	3,170,240.17	3,551,547.89
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	3,669,808.35	3,426,321.47	3,170,240.17	3,551,547.89
10	Total Fund Equity	3,669,808.35	3,426,321.47	3,170,240.17	3,551,547.89
11	Total Liabilities and Fund Equity	3,669,808.35	3,426,321.47	3,170,240.17	3,551,547.89
12					
13					
14	Use of Money and Property	59,844.58	50,137.80	41,928.05	68,570.39
15	Sales and Services	4,035,161.38	4,258,016.06	5,468,560.58	5,906,696.17
16	Other Revenue	12,339.30	18,042.07	34,328.66	81,637.64
17	Total Operating Revenue	4,107,345.26	4,326,195.93	5,544,817.29	6,056,904.20
18					
19	Personal Services and Benefits	271,838.61	241,453.43	232,444.38	267,764.06
20	Travel	808.79	477.05	516.71	593.36
21	Contractual Services	123,953.38	162,354.07	157,998.65	171,931.84
22	Supplies and Materials	5,044.75	6,509.79	4,684.71	6,676.36
23	Capital Outlay	3,622.09	1,771.53	2,402.07	4,735.48
24	Other Expense	-	-	-	-
25	Interest Expense	2.01	-	-	-
26	Insurance Claims	4,280,483.54	4,164,960.57	5,402,852.07	5,223,895.38
27	Total Operating Expenditures/Expenses	4,685,753.17	4,577,526.44	5,800,898.59	5,675,596.48
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(578,407.91)	(251,330.51)	(256,081.30)	381,307.72
34					
35	Beginning Fund Equity	4,248,216.26	3,669,808.35	3,426,321.47	3,170,240.17
36	Prior Period Adjustment	-	7,843.63	-	-
37	Ending Equity	3,669,808.35	3,426,321.47	3,170,240.17	3,551,547.89

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 3-6A-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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	188,191.23	168,437.81	172,000.04	142,194.21
2	Total Assets	188,191.23	168,437.81	172,000.04	142,194.21
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	188,191.23	168,437.81	172,000.04	142,194.21
9	Total Fund Equity	188,191.23	168,437.81	172,000.04	142,194.21
10	Total Liabilities and Fund Equity	188,191.23	168,437.81	172,000.04	142,194.21
11					
12					
13	Use of Money and Property	3,035.17	2,530.28	2,222.80	3,223.96
14	Sales and Services	-	-	-	-
15	Other Revenue	5,760.64	4,263.66	9,667.32	4,427.74
16	Total Operating Revenue	8,795.81	6,793.94	11,890.12	7,651.70
17					
18	Personal Services and Benefits	999.60	938.40	900.15	879.75
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Insurance Claims	26,623.66	25,608.96	7,427.74	36,577.78
26	Total Operating Expenditures/Expenses	27,623.26	26,547.36	8,327.89	37,457.53
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(18,827.45)	(19,753.42)	3,562.23	(29,805.83)
33					
34	Beginning Fund Equity	207,018.68	188,191.23	168,437.81	172,000.04
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	188,191.23	168,437.81	172,000.04	142,194.21

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	943,043.31	912,127.90	977,087.10	1,184,329.63
2	Total Assets	943,043.31	912,127.90	977,087.10	1,184,329.63
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	-	6,500.00	2,500.00	-
6	Total Liabilities	-	6,500.00	2,500.00	-
7					
8	Reserve for Encumbrances	-	1,048.39	917.14	-
9	Unreserved Fund Balance	943,043.31	904,579.51	973,669.96	1,184,329.63
10	Total Fund Equity	943,043.31	905,627.90	974,587.10	1,184,329.63
11	Total Liabilities and Fund Equity	943,043.31	912,127.90	977,087.10	1,184,329.63
12					
13					
14	Use of Money and Property	12,684.65	11,273.07	10,422.33	18,414.36
15	Sales and Services	4,485,833.45	4,483,885.85	4,482,301.49	4,735,035.69
16	Other Revenue	2,832.18	1,162.86	-	32.38
17	Total Operating Revenue	4,501,350.28	4,496,321.78	4,492,723.82	4,753,482.43
18					
19	Personal Services and Benefits	3,345,927.76	3,248,844.97	3,361,015.07	3,533,892.79
20	Travel	63,904.66	64,163.17	77,061.64	56,390.23
21	Contractual Services	857,647.47	1,058,866.72	835,125.33	772,291.85
22	Supplies and Materials	108,046.08	90,192.21	96,435.25	153,091.57
23	Capital Outlay	39,815.03	71,670.12	54,127.33	28,073.46
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	4,415,341.00	4,533,737.19	4,423,764.62	4,543,739.90
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	86,009.28	(37,415.41)	68,959.20	209,742.53
32					
33	Beginning Fund Equity	857,034.03	943,043.31	905,627.90	974,587.10
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	943,043.31	905,627.90	974,587.10	1,184,329.63

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	10,048.79	9,943.84	9,889.12	9,725.87
2	Total Assets	10,048.79	9,943.84	9,889.12	9,725.87
3					
4	Escrow Payable	10,048.79	9,943.84	9,889.12	9,725.87
5	Total Liabilities	10,048.79	9,943.84	9,889.12	9,725.87

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	57,882.13	162,727.42	75,297.81	46,279.65
2	Total Assets	57,882.13	162,727.42	75,297.81	46,279.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	57,882.13	162,727.42	75,297.81	46,279.65
9	Total Fund Equity	57,882.13	162,727.42	75,297.81	46,279.65
10	Total Liabilities and Fund Equity	57,882.13	162,727.42	75,297.81	46,279.65
11					
12					
13	Use of Money and Property	2,398.94	976.97	1,177.36	2,783.57
14	Sales and Services	287,397.54	333,090.56	196,244.45	335,543.27
15	Total Operating Revenue	289,796.48	334,067.53	197,421.81	338,326.84
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	333,139.92	229,222.24	284,851.42	367,345.00
23	Total Operating Expenditures/Expenses	333,139.92	229,222.24	284,851.42	367,345.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(43,343.44)	104,845.29	(87,429.61)	(29,018.16)
30					
31	Beginning Fund Equity	101,225.57	57,882.13	162,727.42	75,297.81
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	57,882.13	162,727.42	75,297.81	46,279.65

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Revenue

State Accounting System - Other Fund Balances

Company 3037 - South Dakota Gaming Commission Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	895,351.15	860,407.72	916,900.90	5,783,049.68
2	Total Assets	895,351.15	860,407.72	916,900.90	5,783,049.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	4,184.80	3,733.00	3,718.89
8	Unreserved Fund Balance	895,351.15	856,222.92	913,167.90	5,779,330.79
9	Total Fund Equity	895,351.15	860,407.72	916,900.90	5,783,049.68
10	Total Liabilities and Fund Equity	895,351.15	860,407.72	916,900.90	5,783,049.68
11					
12					
13	Taxes	9,241,672.83	9,495,850.41	9,431,962.09	8,855,662.12
14	Licenses, Permits and Fees	6,556,045.46	6,375,529.82	5,845,351.02	10,530,800.08
15	Fines, Forfeits and Penalties	1,710.00	75,780.00	3,370.00	2,545.87
16	Use of Money and Property	20,855.45	18,020.63	17,526.09	30,623.87
17	Sales and Services	-	-	-	-
18	Other Revenue	-	896.14	-	-
19	Total Operating Revenue	15,820,283.74	15,966,077.00	15,298,209.20	19,419,631.94
20					
21	Personal Services and Benefits	952,220.55	938,705.12	1,005,756.71	942,408.70
22	Travel	65,415.08	67,737.66	65,922.28	49,200.32
23	Contractual Services	368,199.71	365,822.76	322,111.90	236,823.94
24	Supplies and Materials	22,604.24	24,226.94	26,905.43	17,807.21
25	Grants and Subsidies	8,155,371.02	8,533,072.18	8,051,209.11	7,737,356.86
26	Capital Outlay	11,177.88	3,604.92	5,062.85	16,601.20
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	9,574,988.48	9,933,169.58	9,476,968.28	9,000,198.23
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(6,151,367.74)	(6,067,850.85)	(5,764,747.74)	(5,553,284.93)
32	Net Transfers In (Out)	(6,151,367.74)	(6,067,850.85)	(5,764,747.74)	(5,553,284.93)
33					
34	Net Change	93,927.52	(34,943.43)	56,493.18	4,866,148.78
35					
36	Beginning Fund Equity	801,423.63	895,351.15	860,407.72	916,900.90
37	Ending Equity	895,351.15	860,407.72	916,900.90	5,783,049.68

Company: 3037
Company Name: S D Gaming Commission Fund
Fund Name: South Dakota Gaming Commission Fund
Fund Type: Special Revenue
Purpose: SDCL 42-7B-48 created the South Dakota Gaming Commission Fund. Sources: Proceeds from the gaming tax, license stamp fees, license fees, application fees, the net proceeds generated by the operation of the five-cent slot machines. Use: Moneys are continuously appropriated. Per 42-7B-48, 40% of the gaming tax collected is transferred to the Tourism Promotion Fund and 10% is paid to Lawrence County, expenses of commission. All funds remaining after above payments less $100,000 transferred to the Historical Preservation Loan and Grant Fund (in company 3145) shall be disbursed to the City of Deadwood.

42-7B-48.1 states that disbursements from the Gaming Commission fund shall be as set forth in § 42-7B-48 until such time as the net municipal proceeds paid to the City of Deadwood equals six million eight hundred thousand dollars for each year, and after payment of commission expenses pursuant to subdivision 42-7B-48(2), and after payment of one hundred thousand dollars to the State Historical Preservation Grant and Loan fund pursuant to subdivision 42-7B-48(4). Thereafter, all remaining funds shall be distributed as follows:

(1) Seventy percent to the state general fund;
(2) Ten percent to be distributed to municipalities in Lawrence County, except the City of Deadwood, pro rata according to their population;
(3) Ten percent to be distributed to school districts, pro rata based upon the previous year's average daily membership, located in whole or in part, in Lawrence County. For any school district located only partly in Lawrence County, only that portion of the attendance which represents students residing in Lawrence County

shall be considered in calculating the proration required by this subdivision; and

(4) Ten percent to the City of Deadwood for deposit in the historic restoration and preservation fund.

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

Additional Information: In FY2020 devise licenses of $5,624,000 were deposited on 7/1/19 and $4,726,000 was deposited between 6/26 and 6/29/2020, These later deposits generally are recorded in the next fiscal year.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3076 - License Plate Revolving Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	301,329.76	301,936.15	301,770.30	306,083.31
2	Total Assets	301,329.76	301,936.15	301,770.30	306,083.31
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	301,329.76	301,936.15	301,770.30	306,083.31
9	Total Fund Equity	301,329.76	301,936.15	301,770.30	306,083.31
10	Total Liabilities and Fund Equity	301,329.76	301,936.15	301,770.30	306,083.31
11					
12					
13	Licenses, Permits and Fees	3,950,569.87	4,111,946.84	4,354,322.71	4,280,462.26
14	Use of Money and Property	47,477.80	16,478.23	-	-
15	Other Revenue	-	-	14,562.97	42,617.46
16	Total Operating Revenue	3,998,047.67	4,128,425.07	4,368,885.68	4,323,079.72
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	641,952.72	603,316.34	613,415.45	670,342.99
21	Supplies and Materials	3,019,802.45	1,217,436.18	1,271,795.69	1,172,159.52
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	3,661,755.17	1,820,752.52	1,885,211.14	1,842,502.51
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	336,292.50	2,307,672.55	2,483,674.54	2,480,577.21
31					
32	Beginning Fund Equity	427,952.46	301,329.76	301,936.15	301,770.30
33	Prior Period Adjustment (Note 1)	(462,915.20)	(2,307,066.16)	(2,483,840.39)	(2,476,264.20)
34	Ending Equity	301,329.76	301,936.15	301,770.30	306,083.31

Company: 3076
Company Name: Dept. of Revenue - Other
Fund Name: License Plate Revolving Fund
Fund Type: Special Revenue
Purpose: SDCL 32-5-67 created the License Plate Revolving Fund. Source: Collection of vehicle license fees, permits to move mobile homes, Use: SDCL 32-11-33 states that a balance necessary for the manufacturing and distribution of license plates shall be maintained in the License Plate Special Revenue Fund. All other moneys shall be transferred to the Local Government Highway and Bridge Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information: Note 1 - Transfers to the Local Government Highway and Bridge Fund were recorded to this account in FY2017 thru FY2020 (FY20 amount was $2,480,222.85).

Department of Revenue

State Accounting System - Other Fund Balances

Company 3076 - Sales and Use Tax Collection Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(11.00)	-	-	-
2	Total Assets	(11.00)	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	66,091.57	13,714.14	250,235.06	106,490.42
8	Unreserved Fund Balance	(66,102.57)	(13,714.14)	(250,235.06)	(106,490.42)
9	Total Fund Equity	(11.00)	0.00	(0.00)	(0.00)
10	Total Liabilities and Fund Equity	(11.00)	0.00	(0.00)	(0.00)
11					
12					
13	Taxes	10,350,917.25	10,341,972.84	10,220,249.33	11,371,511.25
14	Use of Money and Property	-	-	-	-
15	Other Revenue	103.54	-	-	-
16	Total Operating Revenue	10,351,020.79	10,341,972.84	10,220,249.33	11,371,511.25
17					
18	Personal Services and Benefits	7,894,982.65	8,097,587.65	7,894,238.95	8,953,191.25
19	Travel	381,584.52	330,492.89	301,607.93	283,572.12
20	Contractual Services	1,588,085.54	1,462,900.57	1,593,365.72	1,501,266.94
21	Supplies and Materials	403,410.99	350,190.73	353,586.91	327,600.07
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	76,095.67	100,790.00	77,449.82	305,880.87
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	10,344,159.37	10,341,961.84	10,220,249.33	11,371,511.25
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(6,861.42)	-	-	-
29	Net Transfers In (Out)	(6,861.42)	-	-	-
30					
31	Net Change	0.00	11.00	(0.00)	(0.00)
32					
33	Beginning Fund Equity	(11.00)	(11.00)	-	-
34	Ending Equity	(11.00)	0.00	(0.00)	(0.00)

Company: 3076
Company Name: Dept. of Revenue - Other
Fund Name: Sales and Use Tax Collection Fund
Fund Type: Special Revenue
Purpose: SDCL 10-1-44 established the Sales and Use Tax Collection Fund for the purpose of administering the sales, use, municipal non-ad valorem, and contractors' excise taxes. Sources: Charges for the administration and collection of taxes collected pursuant to chapter 10-52. In addition, the secretary of the Dept. of Revenue shall, on a monthly basis, deposit revenue collected as a result of taxes imposed in chapters 10-45, 10-46, and 10-58 in the Sales and Use Tax Collection Fund. The total amount deposited in the Sales and Use Tax Collection Fund may not exceed the amount budgeted for such purposes. At the end of each fiscal year any cash balance left in the Sales and Use Tax Collection Fund shall be transferred to the General Fund. Uses: Administration costs associated with collecting sales, use, municipal non-ad valorem, and contractors' excise taxes.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3078 - Cigarette Stamp Purchasing Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	23,826.96	57,122.80	59,452.81	61,806.45
2	Total Assets	23,826.96	57,122.80	59,452.81	61,806.45
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	23,826.96	57,122.80	59,452.81	61,806.45
9	Total Fund Equity	23,826.96	57,122.80	59,452.81	61,806.45
10	Total Liabilities and Fund Equity	23,826.96	57,122.80	59,452.81	61,806.45
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	30,380.30	33,978.70	32,893.80	32,731.40
15	Total Operating Revenue	30,380.30	33,978.70	32,893.80	32,731.40
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	682.86	30,563.79	30,377.76
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	-	682.86	30,563.79	30,377.76
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	30,380.30	33,295.84	2,330.01	2,353.64
31					
32	Beginning Fund Equity	(6,553.34)	23,826.96	57,122.80	59,452.81
33	Ending Equity	23,826.96	57,122.80	59,452.81	61,806.45

Company: 3078
Company Name: Revenue Other Funds
Fund Name: Cigarette Stamp Purchasing Fund
Fund Type: Special Revenue
Purpose: SDCL 10-50-58 created the Cigarette Stamp Purchasing Fund. Source: In addition to the taxes and fees imposed by chapter 10-50, the Secretary of Revenue may recover the cost of any stamps or other indicia that are required to be affixed to packages of cigarettes from those licensees affixing said stamps or indicia. Use: All money in the fund is continuously appropriated to purchase stamps or other indicia.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3078 - Ethanol Fuel Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	100,000.00	100,000.00	100,000.00	100,000.00
2	Total Assets	100,000.00	100,000.00	100,000.00	100,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	100,000.00	100,000.00	100,000.00	100,000.00
9	Total Fund Equity	100,000.00	100,000.00	100,000.00	100,000.00
10	Total Liabilities and Fund Equity	100,000.00	100,000.00	100,000.00	100,000.00
11					
12					
13	Taxes	8,565,527.99	8,550,240.08	4,756,414.56	3,567,334.41
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	8,565,527.99	8,550,240.08	4,756,414.56	3,567,334.41
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	7,000,000.00	7,000,000.00	5,360,914.46	3,249,156.96
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	7,000,000.00	7,000,000.00	5,360,914.46	3,249,156.96
25					
26	Transfers In	3,144,343.19	3,475,776.95	3,458,156.42	2,218,307.61
27	Transfers Out	(4,709,871.18)	(5,026,017.03)	(2,853,656.52)	(2,536,485.06)
28	Net Transfers In (Out)	(1,565,527.99)	(1,550,240.08)	604,499.90	(318,177.45)
29					
30	Net Change	-	-	-	-
31					
32	Beginning Fund Equity	100,000.00	100,000.00	100,000.00	100,000.00
33	Ending Equity	100,000.00	100,000.00	100,000.00	100,000.00

Company: 3078
Company Name: Revenue Other Funds
Fund Name: Ethanol Fuel Fund
Fund Type: Special Revenue
Purpose: This fund was created in the 1993 session laws, chapter 48 which was codified in 5-27-4. Source: SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into the following funds:

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%

SDCLs 5-27-4, 5-27-5 and 5-27-6 authorizes that all money received in the State Capital Construction Fund be: transferred to the following funds

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%

Use: SDCL 10-47B-162 authorized production incentive payments of up to $1 million annually to ethanol producers. Limits are set at $9,682,000 in cumulative incentives per facility and also total incentives paid from the fund each

	FY2017	FY2018	FY2019	FY2020

year ($7.0 million for FY2011 and FY2011, $4.0 million for FY2012 and FY2013, $4.5 million for FY2014 through FY2016 and $7.0 million thereafter). SDCL 10-47B-164 continuously appropriated monies from the Ethanol Fuel Fund and authorizes that any unobligated cash in excess of $100,000 be transferred to the State Highway Fund at the end of each year (shown above as Transfers Out).

The transfers from the Ethanol Fuel Fund to the Ethanol Infrastructure Incentive Fund and the Revolving Economic Development and Initiative Fund in each fiscal year shall be made before any production incentive payment is made pursuant to § 10-47B-162 in the fiscal year. No production incentive payment may be made pursuant to § 10-47B-162 unless the Ethanol Fuel Fund has a balance of at least nine hundred fifty thousand dollars.

SDCLs 10-47B-162 and 10-47B-164 referenced above are repealed effective July 1, 2022, pursuant to SL 2018, ch 124, §§ 10, 12.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3078 - Renewal Facility Tax Fund

		FY2017	FY2018	FY2019	FY2020
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	0.00	-	(0.00)
9	Total Fund Equity	0.00	0.00	-	(0.00)
10	Total Liabilities and Fund Equity	0.00	0.00	-	(0.00)
11					
12					
13	Taxes				
14	Wind energy tax receipts	4,936,321.20	4,777,458.56	4,760,672.39	4,954,183.89
15	Paid to companies	-	-	-	
16	Paid to counties	(3,222,744.24)	(3,191,040.74)	(3,209,181.62)	(3,393,707.58)
17	Moved to General Fund	(1,713,576.96)	(1,586,417.82)	(1,551,490.77)	(1,560,476.31)
18	Use of Money and Property	-	-	-	-
19	Total Operating Revenue	-	(0.00)	(0.00)	(0.00)
20					
21	Grants and Subsidies	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	-	(0.00)	(0.00)	(0.00)
29					
30	Beginning Fund Equity	0.00	0.00	0.00	-
31	Ending Equity	0.00	0.00	-	(0.00)

Company: 3078
Company Name: Revenue Other Funds
Fund Name: Renewal Facility Tax Fund
Fund Type: Special Revenue
Purpose: SDCL 10-35-20 created the Renewable Facility Tax Fund. Source: Tax imposed by §§ 10-35-18, 10-35-19 and 10-35-19.1. Use: The secretary shall distribute all of the tax deposited in the wind energy tax fund pursuant to § 10-35-18 and twenty percent of the tax deposited in the renewable facility tax fund pursuant to §§ 10-35-19 and 10-35-19.1 to the county treasurer where the renewable facility is located. If a renewable facility is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers or solar facilities in the renewable facility located in the county. Upon receipt of the taxes, the county auditor shall apportion the tax among the school districts, the county, and the organized townships where a wind tower or solar facility is located. The tax shall be apportioned by the county auditor by allocating fifty percent of the tax to the school district where each wind tower or solar facility is located, fifteen percent to the organized township where each wind tower or solar facility is located, and thirty-five percent to the county. If a wind tower or solar facility is located in a township that is not organized, the unorganized township's share of the tax for that wind tower or solar facility is allocated to the county. The secretary shall distribute the money to the counties on or before the first day of May. Any remaining revenue in the renewable facility tax fund shall be deposited in the state general fund.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3177 - State Motor Vehicle Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,857,033.37	3,152,461.28	3,056,883.27	2,455,493.81
2	Total Assets	2,857,033.37	3,152,461.28	3,056,883.27	2,455,493.81
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	13,254.00	54,822.32	9,820.00	40,894.21
8	Unreserved Fund Balance	2,843,779.37	3,097,638.96	3,047,063.27	2,414,599.60
9	Total Fund Equity	2,857,033.37	3,152,461.28	3,056,883.27	2,455,493.81
10	Total Liabilities and Fund Equity	2,857,033.37	3,152,461.28	3,056,883.27	2,455,493.81
11					
12					
13	Taxes	3,942,738.87	3,869,447.62	3,972,976.57	3,928,949.90
14	Licenses, Permits and Fees	5,943,467.14	5,693,428.35	5,585,760.67	5,571,000.34
15	Use of Money and Property	45,888.64	57,638.49	64,275.12	1,329.00
16	Sales and Services	-	-	-	143,170.74
17	Other Revenue	1,636.40	-	80.00	8,651.60
18	Total Operating Revenue	9,933,731.05	9,620,514.46	9,623,092.36	9,653,101.58
19					
20	Personal Services and Benefits	3,669,996.22	3,745,918.76	3,571,009.75	4,008,406.92
21	Travel	122,024.10	92,982.67	89,364.19	73,232.43
22	Contractual Services	1,987,983.19	1,611,612.15	1,975,762.97	2,428,190.43
23	Supplies and Materials	1,042,185.31	689,540.44	787,225.03	671,593.37
24	Grants and Subsidies	1,033,269.10	1,034,662.70	1,033,269.10	1,041,920.70
25	Capital Outlay	25,079.27	54,839.54	28,492.15	13,839.42
26	Total Operating Expenditures/Expenses	7,880,537.19	7,229,556.26	7,485,123.19	8,237,183.27
27					
28	Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
29	Transfers Out	(2,100,490.26)	(2,097,267.68)	(2,166,044.85)	(2,147,081.91)
30	Net Transfers In (Out)	(1,067,221.16)	(1,063,998.58)	(1,132,775.75)	(1,113,812.81)
31					
32	Net Change	985,972.70	1,326,959.62	1,005,193.42	302,105.50
33					
34	Beginning Fund Equity	2,741,137.07	2,857,033.37	3,152,461.28	3,056,883.27
35	Prior Period Adjustment (Note 1)	(870,076.40)	(1,031,531.71)	(1,100,771.43)	(903,494.96)
36	Ending Equity	2,857,033.37	3,152,461.28	3,056,883.27	2,455,493.81

Company: 3177
Company Name: State Motor Vehicle Fund
Fund Name: State Motor Vehicle Fund
Fund Type: Special Revenue
Purpose: SDCL 32-11-29 created the State Motor Vehicle Fund. Sources: fees collected under general administration of motor vehicles; two percent of motor vehicle license collections; 10 percent of snowmobile fees and registrations; title fees; two percent of the deposits made to the Motor Fuel Tax Fund during the preceding month shall be deposited into the fuel tax administration account balance to cover the expenses incurred in administering all motor fuel and special fuel tax laws of this state (10-47B- 149); fees for abstract of operating record (32-35-101) and fees for driver licenses (32-12-16) Uses: All expenses in administering the state motor vehicle and driver functions shall be paid from the Motor Vehicle Fund. SDCL 32-11-32 requires the transfer of excess funds to the Local Government Highway and Bridge Fund, less a balance for cash flow. Per (10-47B-149), on or about August first of each year, the preceding year's remaining motor fuel tax administration account balance, less an amount to provide cash flow within the account, shall be transferred to the State Highway Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
Note 1. The prior period account is used for distributions to the Local Government Highway and Bridge Fund. For FY2017 through FY2020 these amounts were $870,057.40, $1,031,531.71, $1,100,771.43, and $1,061,073.36, respectively.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3185 - South Dakota-Bred Racing Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	67,753.33	42,949.69	127,095.65	162,217.65
2	Total Assets	67,753.33	42,949.69	127,095.65	162,217.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	67,753.33	42,949.69	127,095.65	162,217.65
9	Total Fund Equity	67,753.33	42,949.69	127,095.65	162,217.65
10	Total Liabilities and Fund Equity	67,753.33	42,949.69	127,095.65	162,217.65
11					
12					
13	Use of Money and Property	1,441.37	1,298.22	3,912.58	4,804.84
14	Sales and Services	92,305.10	58,470.14	44,661.38	30,317.16
15	Total Operating Revenue	93,746.47	59,768.36	48,573.96	35,122.00
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	105,600.00	84,572.00	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	105,600.00	84,572.00	-	-
24					
25	Transfers In	-	-	35,572.00	
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	35,572.00	-
28					
29	Net Change	(11,853.53)	(24,803.64)	84,145.96	35,122.00
30					
31	Beginning Fund Equity	79,606.86	67,753.33	42,949.69	127,095.65
32	Ending Equity	67,753.33	42,949.69	127,095.65	162,217.65

Company: 3185
Company Name: Gaming Funds
Fund Name: South Dakota-Bred Racing Fund
Fund Type: Special Revenue
Purpose: SDCL 42-7-71 created the South Dakota-Bred Racing Fund. Sources: One-fourth of all money received from licensees operating horse racing tracks. One half of remaining revenue in the Special Racing Fund in excess of seventy-five thousand dollars shall be transferred to the Bred Racing Fund. Uses: The fund shall be used by the commission to encourage horse racing and the raising and breeding of horses in SD and shall be used for the purpose of providing compensation to SD bred horses by providing funds to all horse tracks licensed in SD. However, not more than one-fourth of the moneys deposited in the SD Bred Racing Fund may be used by the commission to provide purse supplements to horse tracks for horses other than SD bred horses.

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

Department of Revenue

State Accounting System - Other Fund Balances

Company 3185 - Special Racing Revolving Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	200,171.32	64,017.09	245,051.45	311,908.83
2	Total Assets	200,171.32	64,017.09	245,051.45	311,908.83
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	200,171.32	64,017.09	245,051.45	311,908.83
9	Total Fund Equity	200,171.32	64,017.09	245,051.45	311,908.83
10	Total Liabilities and Fund Equity	200,171.32	64,017.09	245,051.45	311,908.83
11					
12					
13	Use of Money and Property	3,565.66	3,225.19	-	-
14	Sales and Services	280,737.51	145,170.58	96,606.36	66,857.38
15	Total Operating Revenue	284,303.17	148,395.77	96,606.36	66,857.38
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	274,328.00	284,550.00	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	274,328.00	284,550.00	-	-
24					
25	Transfers In	-	-	92,600.00	
26	Transfers Out	-	-	(8,172.00)	
27	Net Transfers In (Out)	-	-	84,428.00	-
28					
29	Net Change	9,975.17	(136,154.23)	181,034.36	66,857.38
30					
31	Beginning Fund Equity	190,196.15	200,171.32	64,017.09	245,051.45
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	200,171.32	64,017.09	245,051.45	311,908.83

Company: 3185
Company Name: Gaming Funds
Fund Name: Special Racing Revolving Fund
Fund Type: Special Revenue
Purpose: SDCL 42-7-79.1 created the Special Racing Revolving Fund. Source: The first $75,000 received in the Special Racing Fund (an agency fund) and one half of remaining revenue received in the Special Racing Fund in excess of seventy-five thousand dollars shall be transferred to the Special Racing Revolving Fund. Use: to increase purses or for operations, or upon request, funds may be granted to a political subdivision of the state for unusual or unique law enforcement expenses incidental to having a race track or off-track site in that political subdivision.

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

Department of Revenue

State Accounting System - Other Fund Balances
Company 6516 - Lottery Operating Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	5,230,693.99	5,964,705.48	5,822,111.85	6,559,186.57
2	Cash and Cash Equivalents	26,129.31	28,517.88	37,567.44	35,328.70
3	Restricted Receivables	631,743.69	631,743.69	631,743.69	631,743.69
4	Accounts Receivable	17,943.23	20,458.51	23,526.49	184,397.27
5	Total Assets	5,906,510.22	6,645,425.56	6,514,949.47	7,410,656.23
6					
7	Accounts Payable	1,062,221.98	673,606.92	63,307.80	185,515.18
8	Due to Other Funds	899.80	(880.30)	(1,279.42)	149.70
9	Due to Other Governments	-	(1,740.78)	(1,740.78)	(2,465.46)
10	Total Liabilities	1,063,121.78	670,985.84	60,287.60	183,199.42
11					
12	Reserve for Encumbrances	1,047.09	13,999.43	5,677.27	15,706.10
13	Unreserved Fund Balance	4,842,341.35	5,960,440.29	6,448,984.60	7,211,750.71
14	Total Fund Equity	4,843,388.44	5,974,439.72	6,454,661.87	7,227,456.81
15	Total Liabilities and Fund Equity	5,906,510.22	6,645,425.56	6,514,949.47	7,410,656.23
16					
17					
18	Licenses, Permits and Fees	173,246.52	197,056.68	184,175.58	171,665.21
19	Use of Money and Property	205,639.31	186,528.73	87,654.40	336,981.54
20	Sales and Services	49,016,718.86	57,971,067.52	62,911,157.03	58,784,209.74
21	Other Revenue	3,134.36	24,903.55	25,160.67	984,964.57
22	Total Operating Revenue	49,398,739.05	58,379,556.48	63,208,147.68	60,277,821.06
23					
24	Personal Services and Benefits	1,248,619.45	1,157,615.00	1,191,094.47	1,309,355.05
25	Travel	111,333.59	128,655.82	140,486.65	134,386.32
26	Contractual Services	7,029,822.22	8,110,459.00	8,923,916.34	9,554,175.44
27	Supplies and Materials	525,873.21	693,818.28	770,135.92	1,095,841.87
28	Capital Outlay	82,360.40	7,966.30	17,867.36	12,722.70
29	Other Expense	64,366.00	71,529.00	83,318.00	86,582.00
30	Bad Debts Expense	-	-	-	-
31	Insurance Claims	271.00	189.00	-	-
32	Lottery Prizes	27,942,829.64	33,093,173.12	35,106,082.72	35,859,145.70
33	Total Operating Expenditures/Expenses	37,005,475.51	43,263,405.52	46,232,901.46	48,052,209.08
34					
35	Transfers In	-	-	-	-
36	Transfers Out	(12,955,449.00)	(14,485,099.68)	(16,495,024.07)	(11,452,817.04)
37	Net Transfers In (Out)	(12,955,449.00)	(14,485,099.68)	(16,495,024.07)	(11,452,817.04)
38					
39	Net Change	(562,185.46)	631,051.28	480,222.15	772,794.94
40					
41	Beginning Fund Equity	5,405,573.90	4,843,388.44	5,974,439.72	6,454,661.87
42	Prior Period Adjustment	-	500,000.00	-	-
43	Ending Equity	4,843,388.44	5,974,439.72	6,454,661.87	7,227,456.81

Company: 6516
Company Name: Lottery Operating Funds
Fund Name: Lottery Operating Fund
Fund Type: Enterprise
Purpose: SDCL 42-7A-22 created the Lottery Operating Fund. Source: All revenues from the sale of lottery tickets, interest received on moneys in the Lottery Operating Fund, and all other fees and moneys collected. Use: Moneys are continuously appropriated for payment of prizes, expenses of the lottery. Per § 42-7A-24, the net proceeds from the from the sale of on-line lottery tickets are deposited to the following funds:

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%

Net proceeds are funds in the lottery operating fund which are not needed for the payment of prizes, lottery expenses, and total retained earnings up to one and one-half million dollars cash deemed necessary by the executive director and commission for replacement, maintenance, and upgrade of business systems, product development, legal, and operating contingencies of the lottery.

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

Department of Revenue

State Accounting System - Other Fund Balances
Company 6516 - Lottery Operating Fund

FY2017	FY2018	FY2019	FY2020

Other Information: SDCL 42-7A-24 was amended effective FY2019. The amendment revised the percentages being transferred to the sate general fund and state capital construction fund beginning in FY2019.

Department of Revenue

State Accounting System - Other Fund Balances

Company 6516 - Video Lottery Operating Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,527,313.07	2,814,255.31	3,233,704.17	2,343,844.39
2	Accounts Receivable	46,892.50	24,926.82	14,245.00	5,810.00
3	Total Assets	3,574,205.57	2,839,182.13	3,247,949.17	2,349,654.39
4					
5	Accounts Payable	582.28	582.28	582.28	582.28
6	Due to Other Funds	-	-	-	-
7	Other Liabilities	19,600.00	39,900.00	28,800.00	26,700.00
8	Total Liabilities	20,182.28	40,482.28	29,382.28	27,282.28
9					
10	Reserve for Encumbrances	448.75	294.98	1,727.94	11,580.00
11	Unreserved Fund Balance	3,553,574.54	2,798,404.87	3,216,838.95	2,310,792.11
12	Total Fund Equity	3,554,023.29	2,798,699.85	3,218,566.89	2,322,372.11
13	Total Liabilities and Fund Equity	3,574,205.57	2,839,182.13	3,247,949.17	2,349,654.39
14					
15					
16	Licenses, Permits and Fees	1,275,650.00	1,320,396.14	1,300,142.88	1,269,657.43
17	Fines, Forfeits and Penalties	-	-	-	-
18	Use of Money and Property	5,888.71	651.12	107,364.08	10,467.10
19	Sales and Services	1,061,392.01	1,103,199.49	1,153,656.92	1,167,718.16
20	Other Revenue	-	1.75	1,413.12	493.52
21	Total Operating Revenue	2,342,930.72	2,424,248.50	2,562,577.00	2,448,336.21
22					
23	Personal Services and Benefits	718,483.78	688,118.15	649,698.17	724,452.33
24	Travel	13,857.21	10,570.83	9,698.94	9,339.15
25	Contractual Services	1,521,286.31	1,283,122.78	1,257,422.06	2,381,910.23
26	Supplies and Materials	22,143.50	13,529.75	11,297.11	14,730.19
27	Capital Outlay	103,965.69	2,901.58	593.68	99.09
28	Total Operating Expenditures/Expenses	2,379,736.49	1,998,243.09	1,928,709.96	3,130,530.99
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(162,660.96)	(681,328.85)	(214,000.00)	(214,000.00)
32	Net Transfers In (Out)	(162,660.96)	(681,328.85)	(214,000.00)	(214,000.00)
33					
34	Net Change	(199,466.73)	(255,323.44)	419,867.04	(896,194.78)
35					
36	Beginning Fund Equity	3,753,490.02	3,554,023.29	2,798,699.85	3,218,566.89
37	Prior Period Adjustment	-	(500,000.00)	-	-
38	Ending Equity	3,554,023.29	2,798,699.85	3,218,566.89	2,322,372.11

Company: 6516
Company Name: Lottery Operating Funds
Fund Name: Video Lottery Operating Fund
Fund Type: Enterprise
Purpose: SDCL 42-7A-41.1 created the Video Lottery Operating Fund. Source: Per § 42-7A-41.1 the fund will receive the fees imposed pursuant to § 42-7A-41 and one-half of one percent of net machine income. Use: Operating costs of video lottery program. Per SDCL 42-7A-24, net machine income from video lottery games shall be directly deposited in the General Fund upon receipt.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	78,086,927.38	90,106,061.28	114,648,998.98	140,893,448.76
2	Total Assets	78,086,927.38	90,106,061.28	114,648,998.98	140,893,448.76
3					
4	Accounts Payable	25,906.10	40,653.65	23,383.12	28,113.60
5	Accrued Liabilities	-	-	400,647.22	
6	Due to Other Funds	40,871,711.62	40,710,849.35	38,840,319.25	33,335,023.55
7	Due to Other Governments	33,681,188.01	37,955,840.00	44,173,999.18	65,283,196.68
8	Bonds and Notes Payable	-	1,096,948.20	1,201,278.50	1,248,364.59
9	Other Liabilities	3,508,121.65	10,301,770.08	30,009,371.71	40,998,750.34
10	Total Liabilities	78,086,927.38	90,106,061.28	114,648,998.98	140,893,448.76

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency Fund
Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds or to local governments. Includes the Special Municipal Non-Ad Valorem Tax Fund created by SDCL 10-52-5. Source: Non-ad valorem taxes collected by the Dept. of Revenue on behalf of cities. Use: Cities' share is disbursed monthly.

Local Government Highway and Bridge Fund created by SDCL 32-11-34. Source: Excess monies not necessary for the manufacturing and distribution of license plates in the license plate special revenue fund are transferred to the Local Government Highway and Bridge Fund. Use: Transferred by the Dept. of Revenue to the counties' Local Government Highway and Bridge Fund based upon apportionment established in § 32-11-35. Beginning on October 1, 2015, before each quarterly disbursement is made pursuant to § 32-11-35, the secretary of revenue shall transfer one million seven hundred fifty thousand dollars to the local bridge improvement grant fund created pursuant to § 32-11-38.

County Telecommunications Gross Receipts Fund created by 10-33A-5.1. Source: SDCL 10-33A-5.1 authorized that 40% of the revenue collected from the tax imposed by chapter 10-33A be deposited into a County Telecommunications Gross Receipts Fund. Use: SDCL 10-33A-6.1 the distribution to each county in an amount equal to the money deposited in the county telecommunications gross receipts fund times the ratio of population of the county to the total population of all counties. The distributions will be made each March, June, September, and December.

Source: Deposit of sales or use tax and contractors' excise tax for refunds on construction projects under § 10-45B.

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3002 - Wheat Commission

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	865,207.02	947,640.62	608,789.38	347,473.36
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	865,207.02	947,640.62	608,789.38	347,473.36
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	865,207.02	947,640.62	608,789.38	347,473.36
10	Total Fund Equity	865,207.02	947,640.62	608,789.38	347,473.36
11	Total Liabilities and Fund Equity	865,207.02	947,640.62	608,789.38	347,473.36
12					
13					
14	Licenses, Permits and Fees	1,999,982.17	1,522,663.24	1,381,415.04	1,268,342.86
15	Use of Money and Property	11,452.01	11,026.31	11,989.28	18,887.14
16	Total Operating Revenue	2,011,434.18	1,533,689.55	1,393,404.32	1,287,230.00
17					
18	Personal Services and Benefits	171,880.96	172,255.95	173,255.56	184,546.02
19	Travel	-	-	-	-
20	Contractual Services	1,580,000.00	1,279,000.00	1,559,000.00	1,364,000.00
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	1,751,880.96	1,451,255.95	1,732,255.56	1,548,546.02
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	259,553.22	82,433.60	(338,851.24)	(261,316.02)
32					
33	Beginning Fund Equity	605,653.80	865,207.02	947,640.62	608,789.38
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	865,207.02	947,640.62	608,789.38	347,473.36

Company: 3002
Company Name: Wheat Commission
Fund Name: Wheat Commission
Fund Type: Special Revenue
Purpose: SDCL 38-10-35 created a special revenue fund for the Wheat Commission. Source: Revenue from check-off fees assessed in 38-10-22 of four-tenths of one percent of the value of the net market price per bushel upon all wheat sold through commercial channels in the State of South Dakota. Use: Monies are continuously appropriated for administration.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Apiary Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	61,364.12	53,304.98	39,748.78	16,897.20
2	Total Assets	61,364.12	53,304.98	39,748.78	16,897.20
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	61,364.12	53,304.98	39,748.78	16,897.20
9	Total Fund Equity	61,364.12	53,304.98	39,748.78	16,897.20
10	Total Liabilities and Fund Equity	61,364.12	53,304.98	39,748.78	16,897.20
11					
12					
13	Licenses, Permits and Fees	81,803.90	80,356.81	81,683.17	81,106.93
14	Use of Money and Property	766.11	629.81	547.54	739.10
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	82,570.01	80,986.62	82,230.71	81,846.03
17					
18	Personal Services and Benefits	72,972.67	75,242.51	79,604.70	88,532.00
19	Travel	927.35	501.55	1,168.73	1,613.00
20	Contractual Services	11,228.57	12,226.29	13,314.50	12,869.42
21	Supplies and Materials	1,976.62	1,075.41	1,698.98	1,683.19
22	Capital Outlay	10.00	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	87,115.21	89,045.76	95,786.91	104,697.61
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(4,545.20)	(8,059.14)	(13,556.20)	(22,851.58)
31					
32	Beginning Fund Equity	65,909.32	61,364.12	53,304.98	39,748.78
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	61,364.12	53,304.98	39,748.78	16,897.20

Company: 3050
Company Name: Agricultural Services
Fund Name: Apiary Fund
Fund Type: Special Revenue
Purpose: SDCL 38-18-5.1 created the Apiary Fund as a special revenue fund. Source: $11 apiary (bee) registration fee and civil penalties. Use: Defray the expenses of all activities associated with administering the apiary program. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Dairy Inspection Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	258,924.86	260,354.41	179,709.73	157,755.46
2	Total Assets	258,924.86	260,354.41	179,709.73	157,755.46
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	258,924.86	260,354.41	179,709.73	157,755.46
9	Total Fund Equity	258,924.86	260,354.41	179,709.73	157,755.46
10	Total Liabilities and Fund Equity	258,924.86	260,354.41	179,709.73	157,755.46
11					
12					
13	Licenses, Permits and Fees	321,189.46	330,245.65	318,140.32	342,869.51
14	Other Revenue	1,272.37	940.07	-	-
15	Total Operating Revenue	322,461.83	331,185.72	318,140.32	342,869.51
16					
17	Personal Services and Benefits	221,580.70	229,808.95	282,891.49	265,149.80
18	Travel	15,698.31	16,432.88	20,674.32	12,927.58
19	Contractual Services	70,524.81	75,200.50	85,733.60	78,526.52
20	Supplies and Materials	6,892.15	6,843.33	8,363.52	8,051.88
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	89.69	1,470.51	1,122.07	168.00
23	Total Operating Expenditures/Expenses	314,785.66	329,756.17	398,785.00	364,823.78
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	7,676.17	1,429.55	(80,644.68)	(21,954.27)
30					
31	Beginning Fund Equity	251,248.69	258,924.86	260,354.41	179,709.73
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	258,924.86	260,354.41	179,709.73	157,755.46

Company: 3050
Company Name: Agricultural Services
Fund Name: Dairy Inspection Fund
Fund Type: Special Revenue
Purpose: SDCL 40-32-29 created the Dairy Inspection Fund. Source: Fees collected pursuant to chapter 40--32. Use: Expenditures of these funds shall not exceed sixty percent of the total dairy program budget.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Feed and Remedy Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	256,292.14	75,962.15	478.83	12,652.70
2	Total Assets	256,292.14	75,962.15	478.83	12,652.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	256,292.14	75,962.15	478.83	12,652.70
9	Total Fund Equity	256,292.14	75,962.15	478.83	12,652.70
10	Total Liabilities and Fund Equity	256,292.14	75,962.15	478.83	12,652.70
11					
12					
13	Taxes	-	-	-	-
14	Licenses, Permits and Fees	260,116.16	277,413.73	281,998.69	310,134.25
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	11,166.84	7,100.15	3,214.90	1,154.93
17	Sales and Services	-	-	-	-
18	Administering Programs	-	-	-	-
19	Other Revenue	-	-	-	-
20	Total Operating Revenue	271,283.00	284,513.88	285,213.59	311,289.18
21					
22	Personal Services and Benefits	57,705.97	86,356.03	94,742.41	27,177.77
23	Travel	6,969.50	2,297.07	2,012.44	89.00
24	Contractual Services	459,747.73	371,003.90	261,133.30	268,845.59
25	Supplies and Materials	20,136.00	4,398.63	2,808.60	3,002.88
26	Grants and Subsidies	-	-	-	-
27	Capital Outlay	4,905.87	811.92		
28	Other Expense	-	-	-	-
29	Interest Expense	-	0.01	0.16	0.07
30	Bad Debts Expense	-	-	-	-
31	Total Operating Expenditures/Expenses	549,465.07	464,867.56	360,696.91	299,115.31
32					
33	Transfers In	-	23.69	-	-
34	Transfers Out	(300,000.00)	-	-	-
35	Net Transfers In (Out)	(300,000.00)	23.69	-	-
36					
37	Net Change	(578,182.07)	(180,329.99)	(75,483.32)	12,173.87
38					
39	Beginning Fund Equity	834,474.21	256,292.14	75,962.15	478.83
40	Prior Period Adjustment	-	-	-	-
41	Ending Equity	256,292.14	75,962.15	478.83	12,652.70

Company: 3050
Company Name: Agricultural Services
Fund Name: Feed and Remedy Fund
Fund Type: Special Revenue
Purpose: SDCL 39-14-45 created the Feed and Remedy Fund. Source: Fees collected pursuant to 39-14-40.1, 39-14-43, 39-14-44 and 39-18-8. Any fee collected pursuant to §§ 39-14-40.1, 39-14-43, and 39-14-44 that is not dedicated to the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund shall be remitted at the end of each month to the Feed and Remedy Fund. Twelve dollars and fifty cents of the animal remedy registration fee paid pursuant to § 39-18-8 on any animal remedy not manufactured and distributed under license from and under the supervision of the United States Department of Agriculture shall be paid into the Feed and Remedy Fund. Use: Defray the expenses of all activities associated with administering the feed and remedy program. Unexpended funds and interest shall remain in the fund until appropriated.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Fertilizer Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	736,461.80	816,444.58	847,935.42	782,147.88
2	Total Assets	736,461.80	816,444.58	847,935.42	782,147.88
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	736,461.80	816,444.58	847,935.42	782,147.88
9	Total Fund Equity	736,461.80	816,444.58	847,935.42	782,147.88
10	Total Liabilities and Fund Equity	736,461.80	816,444.58	847,935.42	782,147.88
11					
12					
13	Licenses, Permits and Fees	239,254.50	381,160.77	361,377.03	295,225.63
14	Use of Money and Property	9,364.53	9,323.04	8,843.65	16,230.44
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	248,619.03	390,483.81	370,220.68	311,456.07
17					
18	Personal Services and Benefits	119,082.52	92,919.78	103,281.28	124,558.06
19	Travel	5,644.63	4,661.94	4,691.74	1,453.05
20	Contractual Services	161,985.97	207,745.31	226,362.96	245,553.59
21	Supplies and Materials	5,952.74	4,437.74	3,200.82	5,378.03
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	2,230.50	736.26	1,193.04	300.88
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	294,896.36	310,501.03	338,729.84	377,243.61
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(46,277.33)	79,982.78	31,490.84	(65,787.54)
32					
33	Beginning Fund Equity	782,739.13	736,461.80	816,444.58	847,935.42
34	Ending Equity	736,461.80	816,444.58	847,935.42	782,147.88

Company: 3050
Company Name: Agricultural Services
Fund Name: Fertilizer Fund
Fund Type: Special Revenue
Purpose: SDCL 38-19-14 created the Fertilizer Fund. Source: Licenses and fees. Use: Defray the expenses of all activities associated with administering the fertilizer program. Unexpended funds and interest shall remain in the and to provide funding for fertilizer-related, nutrient-related, and water quality-related research and education-related purposes. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Honey Industry Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	7,060.28	6,901.79	13,094.34	7,569.44
2	Total Assets	7,060.28	6,901.79	13,094.34	7,569.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	7,060.28	6,901.79	13,094.34	7,569.44
9	Total Fund Equity	7,060.28	6,901.79	13,094.34	7,569.44
10	Total Liabilities and Fund Equity	7,060.28	6,901.79	13,094.34	7,569.44
11					
12					
13	Licenses, Permits and Fees	7,140.90	7,016.40	7,098.48	7,563.52
14	Use of Money and Property	44.43	40.27	39.30	166.02
15	Total Operating Revenue	7,185.33	7,056.67	7,137.78	7,729.54
16					
17	Personal Services and Benefits	2.15	2.44	2.00	
18	Travel	28.00	80.30	26.00	
19	Contractual Services	6,920.51	7,132.42	917.23	13,254.44
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	6,950.66	7,215.16	945.23	13,254.44
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	234.67	(158.49)	6,192.55	(5,524.90)
30					
31	Beginning Fund Equity	6,825.61	7,060.28	6,901.79	13,094.34
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	7,060.28	6,901.79	13,094.34	7,569.44

Company: 3050
Company Name: Agricultural Services
Fund Name: Honey Industry Fund
Fund Type: Special Revenue
Purpose: SDCL 38-18-33 created the Honey Industry Fund. Source: Annual assessment of $1 per bee location within the state. Use: promoting the processing, marketing, sale and consumption of honey and honey by-products produced in this state.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Nursery Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	66,832.89	120,757.91	198,095.10	226,685.55
2	Total Assets	66,832.89	120,757.91	198,095.10	226,685.55
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	66,832.89	120,757.91	198,095.10	226,685.55
9	Total Fund Equity	66,832.89	120,757.91	198,095.10	226,685.55
10	Total Liabilities and Fund Equity	66,832.89	120,757.91	198,095.10	226,685.55
11					
12					
13	Licenses, Permits and Fees	37,721.80	67,834.97	96,587.35	76,926.54
14	Use of Money and Property	109.92	463.87	1,002.94	3,098.57
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	37,831.72	68,298.84	97,590.29	80,025.11
17					
18	Personal Services and Benefits	4,755.07	5,964.11	7,912.91	40,543.86
19	Travel	1,092.50	1,945.45	991.90	2,560.21
20	Contractual Services	9,985.69	5,471.92	10,460.33	7,739.59
21	Supplies and Materials	335.08	992.34	887.96	591.00
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	100.00	-	-	-
24	Total Operating Expenditures/Expenses	16,268.34	14,373.82	20,253.10	51,434.66
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	21,563.38	53,925.02	77,337.19	28,590.45
31					
32	Beginning Fund Equity	45,269.51	66,832.89	120,757.91	198,095.10
33	Ending Equity	66,832.89	120,757.91	198,095.10	226,685.55

Company: 3050
Company Name: Agricultural Services
Fund Name: Nursery Fund
Fund Type: Special Revenue
Purpose: SDCL 38-24B-30 created the Nursery Fund as a special revenue fund. Source: Moneys from public and private sources including legislative appropriations, federal grants, gifts, and the fees. Use: Defray the expenses of all activities associated with administering the nursery program.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Pesticide Regulatory Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	282,243.86	271,414.73	(1,840.72)	(24,129.85)
2	Total Assets	282,243.86	271,414.73	(1,840.72)	(24,129.85)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	12,519.00	-
8	Unreserved Fund Balance	282,243.86	271,414.73	(14,359.72)	(24,129.85)
9	Total Fund Equity	282,243.86	271,414.73	(1,840.72)	(24,129.85)
10	Total Liabilities and Fund Equity	282,243.86	271,414.73	(1,840.72)	(24,129.85)
11					
12					
13	Licenses, Permits and Fees	342,052.58	381,086.07	240,280.02	329,746.98
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	6,846.96	7,029.05	7,255.66	14,969.59
16	Administering Programs	-	-	-	7,585.08
17	Other Revenue	3,180.00	3,009.88	2,558.00	10,308.00
18	Total Operating Revenue	352,079.54	391,125.00	250,093.68	362,609.65
19					
20	Personal Services and Benefits	277,377.37	209,816.25	275,164.94	364,197.50
21	Travel	10,830.15	6,355.43	14,728.19	1,331.76
22	Contractual Services	97,954.73	168,493.50	211,388.82	5,278.75
23	Supplies and Materials	12,137.02	10,667.78	15,575.14	1,575.89
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	10,969.81	2,072.33	841.50	12,514.88
26	Other Expense	-	282.50	5,650.54	-
27	Interest Expense	3,111.39	4,266.34	-	-
28	Total Operating Expenditures/Expenses	412,380.47	401,954.13	523,349.13	384,898.78
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	(60,300.93)	(10,829.13)	(273,255.45)	(22,289.13)
35					
36	Beginning Fund Equity	342,544.79	282,243.86	271,414.73	(1,840.72)
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	282,243.86	271,414.73	(1,840.72)	(24,129.85)

Company: 3050
Company Name: Agricultural Services
Fund Name: Pesticide Regulatory Fund
Fund Type: Special Revenue
Purpose: SDCL 38-21-57 created the Pesticide Regulatory Fund. Source: Per SDCL 38-20A-4 and 38-20A-59, this fund receives $45 of each annual pesticide registration fee and a portion of late renewal fees. Use: Defray the expense of all activities associated with administering the pesticide program. Unexpended funds and interest shall remain in the fund until appropriated.

Budget Information: Included in the General Appropriations Bill.

Other Information: SDCL 38-20A-59 established the distribution of the annual application fee. The monies are distributed to the pesticide regulatory fund, weed and pest fund, public lands weed and pest fund, agricultural experiment station, cooperative extension service and the pesticide recycling and disposal fund.

Effective FY2019 the pesticide registration fee was changed from biennial to annual and the fees were reduced accordingly except for the annual application fee which was changed from $300 biennial to $120 annual. Effective FY2020 the annual registration fee was increased from $120 to $165 and this fund's share from $20 to $45.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Seed Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	56,516.04	45,645.28	64,946.66	29,036.30
2	Total Assets	56,516.04	45,645.28	64,946.66	29,036.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	56,516.04	45,645.28	64,946.66	29,036.30
9	Total Fund Equity	56,516.04	45,645.28	64,946.66	29,036.30
10	Total Liabilities and Fund Equity	56,516.04	45,645.28	64,946.66	29,036.30
11					
12					
13	Licenses, Permits and Fees	109,791.93	54,186.79	110,147.94	57,609.59
14	Use of Money and Property	530.74	570.43	650.59	1,263.80
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	110,322.67	54,757.22	110,798.53	58,873.39
17					
18	Personal Services and Benefits	51,570.06	41,806.06	65,363.56	66,852.93
19	Travel	780.58	730.63	2,427.17	1,290.35
20	Contractual Services	23,217.16	20,772.80	21,792.13	25,447.19
21	Supplies and Materials	1,551.54	2,318.49	1,914.29	1,193.28
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	100.00	-	-	-
24	Other Expense	-	-	-	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	77,219.34	65,627.98	91,497.15	94,783.75
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	33,103.33	(10,870.76)	19,301.38	(35,910.36)
33					
34	Beginning Fund Equity	23,412.71	56,516.04	45,645.28	64,946.66
35	Ending Equity	56,516.04	45,645.28	64,946.66	29,036.30

Company: 3050
Company Name: Agricultural Services
Fund Name: Seed Fund
Fund Type: Special Revenue
Purpose: 38-12A-11.1 created the Seed Fund as a special revenue fund. Source: Fees received from sale of seed permits. Use: Defray the expenses of all activities associated with administering the seed program. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Weed and Pest Control Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,345,472.37	1,214,222.14	913,550.09	732,260.72
2	Total Assets	1,345,472.37	1,214,222.14	913,550.09	732,260.72
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,345,472.37	1,214,222.14	913,550.09	732,260.72
9	Total Fund Equity	1,345,472.37	1,214,222.14	913,550.09	732,260.72
10	Total Liabilities and Fund Equity	1,345,472.37	1,214,222.14	913,550.09	732,260.72
11					
12					
13	Licenses, Permits and Fees	449,699.42	470,203.17	271,833.61	401,528.55
14	Use of Money and Property	19,183.41	17,276.16	15,646.53	24,246.10
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	468,882.83	487,479.33	287,480.14	425,774.65
17					
18	Personal Services and Benefits	20,516.26	18,497.87	20,013.33	14,299.94
19	Travel	5,547.68	6,341.72	6,336.76	5,397.38
20	Contractual Services	3,340.58	3,251.79	3,367.04	4,579.39
21	Supplies and Materials	402.51	354.37	450.26	297.94
22	Grants and Subsidies	595,048.70	589,666.31	557,984.80	582,489.37
23	Capital Outlay	-	-	-	-
24	Other Expense	-	617.50	-	-
25	Total Operating Expenditures/Expenses	624,855.73	618,729.56	588,152.19	607,064.02
26					
27	Transfers In	16,125.15	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	16,125.15	-	-	-
30					
31	Net Change	(139,847.75)	(131,250.23)	(300,672.05)	(181,289.37)
32					
33	Beginning Fund Equity	1,485,320.12	1,345,472.37	1,214,222.14	913,550.09
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	1,345,472.37	1,214,222.14	913,550.09	732,260.72

Company: 3050
Company Name: Agricultural Services
Fund Name: Weed and Pest Control Fund
Fund Type: Special Revenue
Purpose: SDCL 38-22-35 created the Weed and Pest Control Fund. Source: Per SDCL 38-20A-4 and 38-20A-59, this fund receives ($33.75) of each pesticide registration fee and a portion of late renewal fees. Use: Weed and pest control projects. The commission may also expend funds to pay for the costs of administering the Weed and Pest Control Fund not to exceed three percent of the allowable expenditure for each fiscal year and for administrative expenses incurred by the commission.

Budget Information: Included in the General Appropriations Bill.

Other Information: SDCL 38-20A-59 established the distribution of the annual application fee. The monies are distributed to the pesticide regulatory fund, weed and pest fund, public lands weed and pest fund, agricultural experiment station, cooperative extension service and the pesticide recycling and disposal fund.

Effective FY2019 the pesticide registration fee was changed from biennial to annual and the fees were reduced accordingly except for the annual application fee which was changed from $300 biennial to $120 annual. Effective FY2020 the annual registration fee was increased from $120 to $165..

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Agricultural Mediation Operating Fund

		FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	10,202.49	26,537.09	57,928.69
2	Total Assets	10,202.49	26,537.09	57,928.69
3				
4	Accounts Payable	-	17.10	-
5	Total Liabilities	-	17.10	-
6				
7	Reserve for Encumbrances	-	-	-
8	Unreserved Fund Balance	10,202.49	26,537.09	57,928.69
9	Total Fund Equity	10,202.49	26,537.09	57,928.69
10	Total Liabilities and Fund Equity	10,202.49	26,554.19	57,928.69
11				
12				
13	Licenses, Permits and Fees	32,300.00	33,750.00	38,800.00
14	Sales and Services	3,650.00	3,950.00	5,200.00
15	Other Revenue	-	-	-
16	Total Operating Revenue	35,950.00	37,700.00	44,000.00
17				
18	Personal Services and Benefits	3.03	12.23	11.95
19	Travel	1,909.28	3,175.50	989.09
20	Contractual Services	22,956.87	17,296.85	13,543.61
21	Supplies and Materials	348.77	536.42	269.50
22	Grants and Subsidies	-	-	-
23	Capital Outlay	529.56	344.40	
24	Other Expense	-	-	-
25	Total Operating Expenditures/Expenses	25,747.51	21,365.40	14,814.15
26				
27	Transfers In	-	-	2,205.75
28	Transfers Out	-	-	-
29	Net Transfers In (Out)	-	-	2,205.75
30				
31	Net Change	10,202.49	16,334.60	31,391.60
32				
33	Beginning Fund Equity	-	10,202.49	26,537.09
34	Prior Period Adjustment	-	-	-
35	Ending Equity	10,202.49	26,537.09	57,928.69

Company: 3050
Company Name: Agricultural Services
Fund Name: Agricultural Mediation Operating Fund
Fund Type: Special Revenue
Purpose: SDCL 54-13-5 created the Agricultural Mediation Operating Fund. Source: Any fees provided under chapter 54-13 and by rule shall be borne equally between the parties. The fees and any funds received pursuant to the Agricultural Credit Act of 1987, as of January 1, 2015, shall be deposited in the agricultural mediation operating fund. Use: Administering the agricultural mediation program to: (1) Provide mediation to borrowers and creditors seeking to resolve credit disputes; (2) Provide federal land mediation to individuals or organizations seeking to mediate disputes with federal land management agencies concerning decisions made by those federal agencies; and (3) Provide oil and gas mediation to individuals or organizations seeking to mediate disputes over surface damages related to oil or gas development. All funds received by the agricultural mediation program shall be set forth in an informational budget

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

Other Information: Previously this was accounted for in the Rural Rehabilitation Fund.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Japanese Beetle

		FY2019	FY2020
1	Cash Pooled with State Treasurer	(799.90)	(5.56)
2	Total Assets	(799.90)	(5.56)
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	(799.90)	(5.56)
9	Total Fund Equity	(799.90)	(5.56)
10	Total Liabilities and Fund Equity	(799.90)	(5.56)
11			
12			
13	Licenses, Permits and Fees	-	-
14	Sales and Services	-	-
15	Other Revenue	-	1,441.15
16	Total Operating Revenue	-	1,441.15
17			
18	Personal Services and Benefits	586.92	120.37
19	Travel	204.96	383.52
20	Contractual Services	-	16.03
21	Supplies and Materials	8.02	126.89
22	Grants and Subsidies	-	
23	Capital Outlay	-	-
24	Other Expense	-	-
25	Total Operating Expenditures/Expenses	799.90	646.81
26			
27	Transfers In	-	-
28	Transfers Out	-	-
29	Net Transfers In (Out)	-	-
30			
31	Net Change	(799.90)	794.34
32			
33	Beginning Fund Equity	-	(799.90)
34	Prior Period Adjustment	-	-
35	Ending Equity	(799.90)	(5.56)

Company: 3050
Company Name: Agricultural Services
Fund Name: Japanese Beetle
Fund Type: Special Revenue
Purpose: Appears to be an administratively created fund.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3053 - American Dairy Association

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	308,076.96	227,803.27	232,719.55	247,548.82
2	Total Assets	308,076.96	227,803.27	232,719.55	247,548.82
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	308,076.96	227,803.27	232,719.55	247,523.82
9	Total Fund Equity	308,076.96	227,803.27	232,719.55	247,523.82
10	Total Liabilities and Fund Equity	308,076.96	227,803.27	232,719.55	247,523.82
11					
12					
13	Licenses, Permits and Fees	2,568,199.38	2,631,976.49	2,718,002.19	2,820,343.03
14	Use of Money and Property	3,681.42	4,178.56	3,453.19	5,009.75
15	Sales and Services	25.00	25.00	25.00	25.00
16	Total Operating Revenue	2,571,905.80	2,636,180.05	2,721,480.38	2,825,352.78
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	2,640,807.59	2,716,411.21	2,716,564.10	2,810,548.51
21	Supplies and Materials	171.93	42.53	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	2,640,979.52	2,716,453.74	2,716,564.10	2,810,548.51
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(69,073.72)	(80,273.69)	4,916.28	14,804.27
31					
32	Beginning Fund Equity	377,150.68	308,076.96	227,803.27	232,719.55
33	Ending Equity	308,076.96	227,803.27	232,719.55	247,523.82

Company: 3053
Company Name: American Dairy Association of SD Fund
Fund Name: American Dairy Association
Fund Type: Agency
Purpose: SDCL 40-31-18 created the American Dairy Association Fund. Source: Assessments on milk producers. Use: All monies are paid out to national dairy association, refunds or other costs. For the CAFR, this fund is eliminated and reported as an agency fund.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3054 - Oilseeds Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	816,072.62	825,218.79	916,682.69	983,086.44
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	816,072.62	825,218.79	916,682.69	983,086.44
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	816,072.62	825,218.79	916,682.69	983,086.44
10	Total Fund Equity	816,072.62	825,218.79	916,682.69	983,086.44
11	Total Liabilities and Fund Equity	816,072.62	825,218.79	916,682.69	983,086.44
12					
13					
14	Licenses, Permits and Fees	429,120.85	327,232.17	351,833.92	372,060.80
15	Use of Money and Property	7,757.52	8,341.20	8,430.14	15,834.27
16	Total Operating Revenue	436,878.37	335,573.37	360,264.06	387,895.07
17					
18	Personal Services and Benefits	645.90	1,699.44	710.49	524.06
19	Travel	864.76	2,372.08	1,043.28	847.46
20	Contractual Services	250,544.42	281,232.68	222,427.94	244,254.80
21	Supplies and Materials	-	-	1,704.45	-
22	Grants and Subsidies	91,758.91	41,123.00	42,914.00	75,865.00
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	343,813.99	326,427.20	268,800.16	321,491.32
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	93,064.38	9,146.17	91,463.90	66,403.75
32					
33	Beginning Fund Equity	723,008.24	816,072.62	825,218.79	916,682.69
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	816,072.62	825,218.79	916,682.69	983,086.44

Company: 3054
Company Name: Oilseeds/Soybean Fund
Fund Name: Oilseeds Fund
Fund Type: Special Revenue
Purpose: SDCL 38-27-7 created the Oilseeds Fund. Source: Funds remaining in the "sunflower fund"; assessment of three cents per hundredweight upon all sunflowers, safflowers, and canola grown in the state or sold to a first purchaser, and an assessment of one cent per bushel upon all flax grown in the state or sold to a first purchaser. Use: Production, development, marketing and promotion of sunflowers, safflowers, canola and flax.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3054 - Pulse Crops Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	206,838.54	208,524.68	220,073.78	209,392.03
2	Total Assets	206,838.54	208,524.68	220,073.78	209,392.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	206,838.54	208,524.68	220,073.78	209,392.03
9	Total Fund Equity	206,838.54	208,524.68	220,073.78	209,392.03
10	Total Liabilities and Fund Equity	206,838.54	208,524.68	220,073.78	209,392.03
11					
12					
13	Licenses, Permits and Fees	49,579.71	30,876.67	18,461.48	16,286.95
14	Use of Money and Property	2,300.78	2,420.03	2,545.38	4,515.42
15	Total Operating Revenue	51,880.49	33,296.70	21,006.86	20,802.37
16					
17	Personal Services and Benefits	1,033.44	1,420.98	258.36	
18	Travel	355.32	604.80	1,782.85	595.80
19	Contractual Services	1,522.31	16,898.84	5,470.36	17,536.32
20	Supplies and Materials	207.90	1,790.94	196.19	-
21	Grants and Subsidies	13,506.00	10,895.00	1,750.00	13,352.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	16,624.97	31,610.56	9,457.76	31,484.12
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	35,255.52	1,686.14	11,549.10	(10,681.75)
30					
31	Beginning Fund Equity	171,583.02	206,838.54	208,524.68	220,073.78
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	206,838.54	208,524.68	220,073.78	209,392.03

Company: 3054
Company Name: Oilseeds/Soybean Fund
Fund Name: Pulse Crops Fund
Fund Type: Special Revenue
Purpose: SDCL 38-34-6 created the Pulse Crops Fund. Source: Assessment at the rate of one percent of the net market price is levied and imposed on any pulse crop grown or sold in South Dakota to a first purchaser. Use: Promote the development, marketing, processing, and production of pulse crops.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3054 - Soybean Research and Promotion Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	6,833,343.53	5,440,658.01	4,527,616.39	4,632,365.88
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	6,833,343.53	5,440,658.01	4,527,616.39	4,632,365.88
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	6,833,343.53	5,440,658.01	4,527,616.39	4,632,365.88
10	Total Fund Equity	6,833,343.53	5,440,658.01	4,527,616.39	4,632,365.88
11	Total Liabilities and Fund Equity	6,833,343.53	5,440,658.01	4,527,616.39	4,632,365.88
12					
13					
14	Licenses, Permits and Fees	11,893,344.23	11,278,756.00	8,654,157.70	7,237,268.84
15	Use of Money and Property	106,594.97	90,747.40	67,625.35	98,534.10
16	Total Operating Revenue	11,999,939.20	11,369,503.40	8,721,783.05	7,335,802.94
17					
18	Personal Services and Benefits	441,675.13	381,914.91	337,092.73	452,334.52
19	Travel	-	-	-	-
20	Contractual Services	11,857,272.17	12,380,274.01	9,297,731.94	6,778,718.93
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	12,298,947.30	12,762,188.92	9,634,824.67	7,231,053.45
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(299,008.10)	(1,392,685.52)	(913,041.62)	104,749.49
31					
32	Beginning Fund Equity	7,132,351.63	6,833,343.53	5,440,658.01	4,527,616.39
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	6,833,343.53	5,440,658.01	4,527,616.39	4,632,365.88

Company: 3054
Company Name: Oilseeds/Soybean Fund
Fund Name: Soybean Research and Promotion Fund
Fund Type: Special Revenue
Purpose: SDCL 38-29-6 created a Special Revolving Fund for the Soybean Research and Promotion Council. Source: Moneys collected from a soybean checkoff assessment at the rate of one-half of one percent of the value of the net market price upon all soybeans grown in the state or sold to a first purchaser within the state. Use: Soybean research and promotion.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3055 - Corn Utilization Council

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,567,863.53	2,014,759.36	2,739,846.02	3,383,624.63
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	2,567,863.53	2,014,759.36	2,739,846.02	3,383,624.63
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	2,567,863.53	2,014,759.36	2,739,846.02	3,383,624.63
10	Total Fund Equity	2,567,863.53	2,014,759.36	2,739,846.02	3,383,624.63
11	Total Liabilities and Fund Equity	2,567,863.53	2,014,759.36	2,739,846.02	3,383,624.63
12					
13					
14	Licenses, Permits and Fees	6,237,013.16	6,586,739.67	6,381,323.33	5,088,160.08
15	Use of Money and Property	66,287.20	60,802.04	42,619.60	51,728.54
16	Total Operating Revenue	6,303,300.36	6,647,541.71	6,423,942.93	5,139,888.62
17					
18	Personal Services and Benefits	92,784.60	92,405.04	91,601.84	97,093.16
19	Travel	-	-	-	-
20	Contractual Services	7,855,260.04	7,108,240.84	5,607,254.43	4,399,016.85
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	7,948,044.64	7,200,645.88	5,698,856.27	4,496,110.01
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(1,644,744.28)	(553,104.17)	725,086.66	643,778.61
32					
33	Beginning Fund Equity	4,212,607.81	2,567,863.53	2,014,759.36	2,739,846.02
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	2,567,863.53	2,014,759.36	2,739,846.02	3,383,624.63

Company: 3055
Company Name: Corn Utilization Council
Fund Name: Corn Utilization Council
Fund Type: Special Revenue
Purpose: SDCL 38-32-12 created a special revolving fund for the Corn Utilization Council. Source: Moneys collected from corn checkoff fees. Use: Corn research and promotion.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3056 - Forestry Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	393,301.01	260,431.62	415,455.67	332,535.23
2	Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3	Total Assets	402,562.43	269,693.04	424,717.09	341,796.65
4					
5	Accounts Payable	25.00	25.00	161.00	161.00
6	Total Liabilities	25.00	25.00	161.00	161.00
7					
8	Reserve for Encumbrances	-	23,314.48	23,314.48	-
9	Unreserved Fund Balance	402,537.43	246,353.56	401,241.61	341,635.65
10	Total Fund Equity	402,537.43	269,668.04	424,556.09	341,635.65
11	Total Liabilities and Fund Equity	402,562.43	269,693.04	424,717.09	341,796.65
12					
13					
14	Taxes	75,000.00	75,000.00	75,000.00	75,084.61
15	Use of Money and Property	2,220.49	351.80	247.32	2,860.64
16	Sales and Services	138,363.89	124,961.28	330,202.74	167,061.46
17	Administering Programs	-	-	-	113,300.29
18	Other Revenue	40,457.45	28,169.55	12,537.45	6,903.28
19	Total Operating Revenue	256,041.83	228,482.63	417,987.51	365,210.28
20					
21	Personal Services and Benefits	-	119,804.72	27,579.21	76,894.87
22	Travel	-	20,447.13	1,858.00	2,397.00
23	Contractual Services	20,095.40	54,165.54	89,671.30	50,601.49
24	Supplies and Materials	-	86,384.63	45,611.22	69,260.56
25	Grants and Subsidies	94,988.25	75,000.00	75,000.00	182,544.20
26	Capital Outlay	15,030.00	5,550.00	23,379.73	138,208.23
27	Other Expense	-	-	-	-
28	Interest Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	130,113.65	361,352.02	263,099.46	519,906.35
30					
31	Transfers In	-	-	-	71,775.63
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	-	-	-	71,775.63
34					
35	Net Change	125,928.18	(132,869.39)	154,888.05	(82,920.44)
36					
37	Beginning Fund Equity	276,609.25	402,537.43	269,668.04	424,556.09
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	402,537.43	269,668.04	424,556.09	341,635.65

Company: 3056
Company Name: Agriculture Revolving Fund
Fund Name: Forestry Fund
Fund Type: Special Revenue
Purpose: SDCL 41-20-22 created the Forestry Fund. Source: The fund shall consist of funds coming into the Dept. of Agriculture as may be made available to that department for the operation of forestry programs . This fund is used for various revenue sources including surplus property sales, GSA sales of fire merchandise, prescribed burn charges, pheasants for everyone grants, and other miscellaneous revenues. Use: Operating costs of Resource Conservation and Forestry Division.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3057 - Brand Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	751,515.08	481,826.86	201,997.43	2,091,930.21
2	Total Assets	751,515.08	481,826.86	201,997.43	2,091,930.21
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	2,869.38	-
8	Unreserved Fund Balance	751,515.08	481,826.86	199,128.05	2,091,930.21
9	Total Fund Equity	751,515.08	481,826.86	201,997.43	2,091,930.21
10	Total Liabilities and Fund Equity	751,515.08	481,826.86	201,997.43	2,091,930.21
11					
12					
13	Licenses, Permits and Fees	58,100.00	66,532.00	36,030.00	2,248,473.00
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	15,827.90	12,193.75	8,401.41	8,148.10
16	Sales and Services	4,730.00	1,085.00	640.00	250.00
17	Other Revenue	343.00	755.00	185.00	5,608.83
18	Total Operating Revenue	79,000.90	80,565.75	45,256.41	2,262,479.93
19					
20	Personal Services and Benefits	195,700.28	197,117.31	197,068.61	223,992.21
21	Travel	2,473.62	5,434.44	4,432.63	5,113.48
22	Contractual Services	190,094.07	144,442.87	117,626.09	123,817.12
23	Supplies and Materials	4,109.36	3,077.17	5,718.57	16,106.53
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	-	-	185.32	3,498.58
26	Other Expense	510.11	182.18	54.62	19.23
27	Total Operating Expenditures/Expenses	392,887.44	350,253.97	325,085.84	372,547.15
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(313,886.54)	(269,688.22)	(279,829.43)	1,889,932.78
34					
35	Beginning Fund Equity	1,065,401.62	751,515.08	481,826.86	201,997.43
36	Ending Equity	751,515.08	481,826.86	201,997.43	2,091,930.21

Company: 3057
Company Name: Brand Board Funds
Fund Name: Brand Fund
Fund Type: Enterprise
Purpose: SDCL 40-19-22 created the Brand Fund. Source: Monies derived from the collection of fees for brand applications, transfers and renewals. Per SDCL 40-19-12 each registered brand is subject to renewal on January first in years ending in zero and five. Use: Administration of the Brand Board.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	867,787.10	987,535.78	488,311.71	1,128,746.29
2	Total Assets	867,787.10	987,535.78	488,311.71	1,128,746.29
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	72,060.49	121,695.10	93,144.35	503,555.55
6	Total Liabilities	72,060.49	121,695.10	93,144.35	503,555.55
7					
8	Reserve for Encumbrances	-	-	2,816.50	549.72
9	Unreserved Fund Balance	795,726.61	865,840.68	392,350.86	624,641.02
10	Total Fund Equity	795,726.61	865,840.68	395,167.36	625,190.74
11	Total Liabilities and Fund Equity	867,787.10	987,535.78	488,311.71	1,128,746.29
12					
13					
14	Licenses, Permits and Fees	1,813,668.19	1,834,518.57	1,137,637.79	2,206,099.96
15	Fines, Forfeits and Penalties	13,982.19	12,458.71	18,649.11	9,560.45
16	Use of Money and Property	8,011.17	9,718.28	10,698.60	16,478.18
17	Sales and Services	-	-	-	-
18	Other Revenue	3,202.02	542.40	48.20	15,350.05
19	Total Operating Revenue	1,838,863.57	1,857,237.96	1,167,033.70	2,247,488.64
20					
21	Personal Services and Benefits	1,430,300.69	1,463,955.95	1,441,615.68	1,590,085.98
22	Travel	166,604.02	180,307.52	54,133.01	273,922.82
23	Contractual Services	125,504.33	108,506.37	112,046.31	102,546.80
24	Supplies and Materials	22,231.59	28,254.05	22,564.90	24,699.96
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	-	6,100.00	7,347.12	26,209.70
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	1,744,640.63	1,787,123.89	1,637,707.02	2,017,465.26
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	94,222.94	70,114.07	(470,673.32)	230,023.38
35					
36	Beginning Fund Equity	701,503.67	795,726.61	865,840.68	395,167.36
37	Ending Equity	795,726.61	865,840.68	395,167.36	625,190.74

Company: 3057
Company Name: Brand Board Funds
Fund Name: Livestock Ownership Inspection and Theft Prevention Fund
Fund Type: Enterprise
Purpose: SDCL 40-21-9 created the Livestock Ownership Inspection and Theft Prevention Fund. Source: Inspection fees. Use: Operation of the ownership inspection program.

In FY2009, this fund began accounting for the Brand Fund Inspection Subfund. These brand inspection services were previously provided for under a contract between the Brand Board and the S.D. Stockgrowers.
SDCL 40-20-28 states that the board may charge and collect a fee from any open market for services pertaining to the brand inspection of livestock as required by chapters 40-20 and 40-21. Use: The amount of such fees shall be based upon the cost of providing ownership inspection at the market and shall be collected if the current inspection income does not cover the cost of brand inspection. SDCL 40-18-16 established a fee of up to $1 for each head of livestock.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3059 - State Fire Suppression Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(4,316,008.73)	(8,922,937.00)	(2,228,485.32)	(2,904,718.35)
2	Total Assets	(4,316,008.73)	(8,922,937.00)	(2,228,485.32)	(2,904,718.35)
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
6	Total Liabilities	9,261.42	9,261.42	9,261.42	9,261.42
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	(4,325,270.15)	(8,932,198.42)	(2,237,746.74)	(2,913,979.77)
10	Total Fund Equity	(4,325,270.15)	(8,932,198.42)	(2,237,746.74)	(2,913,979.77)
11	Total Liabilities and Fund Equity	(4,316,008.73)	(8,922,937.00)	(2,228,485.32)	(2,904,718.35)
12					
13					
14	Use of Money and Property	410.28	441.80	60.42	26.33
15	Sales and Services	2,612,109.71	2,996,766.84	12,629,194.97	1,542,949.27
16	Other Revenue	1,344.62	-	4,207.91	-
17	Total Operating Revenue	2,613,864.61	2,997,208.64	12,633,463.30	1,542,975.60
18					
19	Personal Services and Benefits	1,738,956.66	2,020,800.69	1,775,058.10	996,907.00
20	Travel	239,641.61	197,466.34	158,811.48	170,438.78
21	Contractual Services	4,279,171.99	5,973,562.55	4,857,100.04	1,398,940.20
22	Supplies and Materials	202,406.31	178,066.99	54,615.00	20,552.48
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	166.64	397.34		
25	Other Expense	-	-	-	-
26	Interest Expense	-	-	85.00	97.17
27	Total Operating Expenditures/Expenses	6,460,343.21	8,370,293.91	6,845,669.62	2,586,935.63
28					
29	Transfers In	3,300,000.00	766,157.00	906,658.00	367,727.00
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	3,300,000.00	766,157.00	906,658.00	367,727.00
32					
33	Net Change	(546,478.60)	(4,606,928.27)	6,694,451.68	(676,233.03)
34					
35	Beginning Fund Equity	(3,778,791.55)	(4,325,270.15)	(8,932,198.42)	(2,237,746.74)
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	(4,325,270.15)	(8,932,198.42)	(2,237,746.74)	(2,913,979.77)

Company: 3059
Company Name: State Fire Suppression Fund
Fund Name: State Fire Suppression Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 41-20A-8 created the State Fire Suppression Special Revenue Fund. Source: General Fund Appropriations; reimbursement of costs incurred in suppressing forest fires as authorized by 41-20A-10 and 41-20A-11; any damages paid from judgments or settlements and civil actions. Use: Payment of costs incurred by the state wildland fire coordinator in suppressing and extinguishing forest and wildland fires and emergency rangeland fires; for the payment of costs incurred by the Governor in authorizing fire prevention measures; and for the payment of costs incurred by the secretary of agriculture in hiring a fire suppression force to assist any other fire suppression agency, regardless of whether the fire being suppressed is within the territorial jurisdiction of the State of South Dakota.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
This fund is backfilled with General Fund appropriations generally enacted as emergency bills and are included in the Transfers In.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3059 - Mountain Pine Beetle

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	713,774.02	705,100.83	-	-
2	Total Assets	713,774.02	705,100.83	-	-
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	713,774.02	705,100.83	-	-
10	Total Fund Equity	713,774.02	705,100.83	-	-
11	Total Liabilities and Fund Equity	713,774.02	705,100.83	-	-
12					
13					
14	Use of Money and Property	-	-	-	-
15	Sales and Services	-	-	-	-
16	Other Revenue	-	5,986.99	-	-
17	Total Operating Revenue	-	5,986.99	-	-
18					
19	Personal Services and Benefits	1,046.36	7.57	-	-
20	Travel	632.50	99.00	-	-
21	Contractual Services	290,818.32	14,553.61	(0.17)	-
22	Supplies and Materials	-	-	-	-
23	Grants and Subsidies	1,500.00	-	-	-
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	-
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	293,997.18	14,660.18	(0.17)	-
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	(705,101.00)	-
31	Net Transfers In (Out)	-	-	(705,101.00)	-
32					
33	Net Change	(293,997.18)	(8,673.19)	(705,100.83)	-
34					
35	Beginning Fund Equity	1,007,771.20	713,774.02	705,100.83	-
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	713,774.02	705,100.83	-	-

Company: 3059
Company Name: State Fire Suppression Fund
Fund Name: Mountain Pine Beetle
Fund Type: Special Revenue
Purpose: Administratively created fund. Source: General Fund appropriations of $6,146,646 in FY2012, $2.0 million in FY2013, $1,950,000 in FY2014 and $750,000 in FY2015. Use: Payment of costs for mountain pine beetle eradication.

Budget Information: Not included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3061 - Conservation District Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	81,502.76	95,749.83	76,885.82	41,336.28
2	Loans and Notes Receivable	115,175.03	103,878.15	125,505.12	164,039.95
3	Total Assets	196,677.79	199,627.98	202,390.94	205,376.23
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	196,677.79	199,627.98	202,390.94	205,376.23
10	Total Fund Equity	196,677.79	199,627.98	202,390.94	205,376.23
11	Total Liabilities and Fund Equity	196,677.79	199,627.98	202,390.94	205,376.23
12					
13					
14	Use of Money and Property	5,203.26	2,950.19	2,762.96	2,985.29
15	Total Operating Revenue	5,203.26	2,950.19	2,762.96	2,985.29
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	5,203.26	2,950.19	2,762.96	2,985.29
30					
31	Beginning Fund Equity	191,474.53	196,677.79	199,627.98	202,390.94
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	196,677.79	199,627.98	202,390.94	205,376.23

Company: 3061
Company Name: Conservation District Special Revenue Fund
Fund Name: Conservation District Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 38-8-53 created the Conservation District Special Revenue Fund. Source: General Fund appropriations. Use: Aiding, assisting and cooperating with conservation districts of the state in securing by purchase, or otherwise, necessary equipment, trees, and other planting materials, and supplies as needed in furthering the program of conservation in these districts. This fund shall be administered by the State Conservation Commission and expended upon vouchers approved by the commission, or its designated representative. This loan fund shall be made available to conservation districts of the state on a reimbursable basis by the districts.

Budget Information: There have been no disbursements from this fund requiring an appropriation.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3063 - Coordinated Natural Resources Conservation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,131,476.08	1,099,531.71	1,014,696.48	1,055,823.72
2	Total Assets	1,131,476.08	1,099,531.71	1,014,696.48	1,055,823.72
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,131,476.08	1,099,531.71	1,014,696.48	1,055,823.72
9	Total Fund Equity	1,131,476.08	1,099,531.71	1,014,696.48	1,055,823.72
10	Total Liabilities and Fund Equity	1,131,476.08	1,099,531.71	1,014,696.48	1,055,823.72
11					
12					
13	Taxes	500,000.00	500,000.00	500,000.00	500,000.00
14	Licenses, Permits and Fees	-	-	-	-
15	Use of Money and Property	26,519.26	21,154.40	18,924.32	30,781.65
16	Other Revenue	-	-	-	650.83
17	Total Operating Revenue	526,519.26	521,154.40	518,924.32	531,432.48
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	-	-	-	-
22	Supplies and Materials	-	-	-	-
23	Grants and Subsidies	690,644.98	553,098.77	603,759.55	490,579.71
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	690,644.98	553,098.77	603,759.55	490,579.71
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(164,125.72)	(31,944.37)	(84,835.23)	40,852.77
33					
34	Beginning Fund Equity	1,295,601.80	1,131,476.08	1,099,531.71	1,014,696.48
35	Prior Period Adjustment	-	-	-	274.47
36	Ending Equity	1,131,476.08	1,099,531.71	1,014,696.48	1,055,823.72

Company: 3063
Company Name: Pesticide Recycling and Disposal
Fund Name: Coordinated Natural Resources Conservation Fund
Fund Type: Special Revenue
Purpose: SDCL 38-7-25 created the Coordinated Natural Resources Conservation Fund . Source: SDCL 10-47B-149 authorizes that each July, $500,000 be transferred from the amount of motor fuel tax collected from the motor fuel used for nonhighway purposes to the Coordinated Natural Resources Conservation Fund. Also receives; all public and private sources including legislative appropriations or federal grants. Use: Under the Coordinated Natural Resources Conservation Program the State Conservation Commission may grant funds from the Coordinated Natural Resources Conservation Fund. The Conservation Commission shall promulgate rules for administration, terms and conditions for disbursement of grants to conservation districts and to establish criteria for the selection of projects to receive grants through the Coordinated Natural Resources Conservation Program.

Budget Information: Included in the General Appropriations Bill although recent disbursements have been made through special appropriations bills.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3063 - Pesticide Recycling and Disposal Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	380,902.23	369,460.37	96,772.02	104,009.37
2	Total Assets	380,902.23	369,460.37	96,772.02	104,009.37
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	380,902.23	369,460.37	96,772.02	104,009.37
9	Total Fund Equity	380,902.23	369,460.37	96,772.02	104,009.37
10	Total Liabilities and Fund Equity	380,902.23	369,460.37	96,772.02	104,009.37
11					
12					
13	Licenses, Permits and Fees	263,234.46	273,782.99	148,330.71	235,509.68
14	Use of Money and Property	-	-	-	-
15	Sales and Services	41,578.19	60,421.49	-	34,078.44
16	Other Revenue	-	-	-	14,000.00
17	Total Operating Revenue	304,812.65	334,204.48	148,330.71	283,588.12
18					
19	Personal Services and Benefits	131,551.00	132,007.11	129,049.93	133,949.25
20	Travel	7,111.70	4,231.30	4,321.82	4,059.00
21	Contractual Services	165,778.96	182,291.41	263,472.00	120,683.94
22	Supplies and Materials	11,518.10	15,812.52	13,751.75	13,958.58
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	1,800.00	11,064.00	10,423.56	3,700.00
25	Other Expense	-	240.00	-	-
26	Total Operating Expenditures/Expenses	317,759.76	345,646.34	421,019.06	276,350.77
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(12,947.11)	(11,441.86)	(272,688.35)	7,237.35
33					
34	Beginning Fund Equity	393,849.34	380,902.23	369,460.37	96,772.02
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	380,902.23	369,460.37	96,772.02	104,009.37

Company: 3063
Company Name: Pesticide Recycling and Disposal
Fund Name: Pesticide Recycling and Disposal Fund
Fund Type: Special Revenue
Purpose: SDCL 38-20A-56 created the Pesticide Recycling and Disposal Fund. Source: Two year additional fee on pesticide registration ending 6/30/97; $40 annual pesticide application fee (38-20A-59), interest accrued on money. Use: Moneys are continuously appropriated for the Pesticide Recycling Program.

Budget Information: Not included in the General Appropriations Bill.

Other Information: Effective FY2019 the pesticide registration fee was changed from biennial to annual and the fees were reduced accordingly except for the annual application fee which was changed from $300 biennial to $120 annual. Effective FY2020 the annual registration fee was increased from $120 to $165.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3150 - Other Disease Control

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	87,805.23	87,135.14	87,035.02	86,868.46
2	Total Assets	87,805.23	87,135.14	87,035.02	86,868.46
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	87,805.23	87,135.14	87,035.02	86,868.46
9	Total Fund Equity	87,805.23	87,135.14	87,035.02	86,868.46
10	Total Liabilities and Fund Equity	87,805.23	87,135.14	87,035.02	86,868.46
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	-	-	-	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	14,367.70	670.09	100.12	33.83
20	Supplies and Materials	441.47	-	-	132.73
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	14,809.17	670.09	100.12	166.56
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(14,809.17)	(670.09)	(100.12)	(166.56)
30					
31	Beginning Fund Equity	102,614.40	87,805.23	87,135.14	87,035.02
32	Ending Equity	87,805.23	87,135.14	87,035.02	86,868.46

Company: 3150
Company Name: Special Livestock Disease Indemnity Fund
Fund Name: Other Disease Control
Fund Type: Special Revenue
Purpose: SDCL 40-8-37 created the Scabies Eradication Fund and was repealed in the 2006 Legislative Session. Source: Fees which were repealed in FY91. Presently, the fund is used for other disease control programs, including pseudorabies, brucellosis, tuberculosis, CWD, Johne's, and other disease programs. Present source of funds has been excess cash in federal fund. Use: Livestock disease control activities.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3151 - Livestock Disease Emergency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	195,517.95	502,401.99	750,256.06	986,068.23
2	Total Assets	195,517.95	502,401.99	750,256.06	986,068.23
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	195,517.95	502,401.99	750,256.06	986,068.23
9	Total Fund Equity	195,517.95	502,401.99	750,256.06	986,068.23
10	Total Liabilities and Fund Equity	195,517.95	502,401.99	750,256.06	986,068.23
11					
12					
13	Licenses, Permits and Fees	159,470.58	280,951.92	238,422.17	223,668.37
14	Use of Money and Property	45,341.14	25,932.12	9,431.90	12,143.80
15	Total Operating Revenue	204,811.72	306,884.04	247,854.07	235,812.17
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(2,300,000.00)	-	-	-
27	Net Transfers In (Out)	(2,300,000.00)	-	-	-
28					
29	Net Change	(2,095,188.28)	306,884.04	247,854.07	235,812.17
30					
31	Beginning Fund Equity	2,290,706.23	195,517.95	502,401.99	750,256.06
32	Ending Equity	195,517.95	502,401.99	750,256.06	986,068.23

Company: 3151
Company Name: Livestock Disease Emergency Fund
Fund Name: Livestock Disease Emergency Fund
Fund Type: Special Revenue
Purpose: SDCL 40-15-38 created the Livestock Disease Emergency Fund. Source: License and renewal fees and the inspection fees paid by livestock auction agencies; any net repayments made pursuant to chapter 13-49. Use: Available for use to the Animal Industry Board only pursuant to determination of the Governor that an emergency exists and an order from the Governor authorizing the use of said funds for the eradication and control of virulent diseases among livestock; the Governor may utilize all funds in excess of two hundred thousand dollars in the Livestock Disease Emergency Fund to provide for reserved veterinary slots or grants in out-of-state school as authorized in this chapter.

Budget Information: No expenditures have been appropriated for this fund.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 6503 - Board of Veterinary Medical Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	199,222.89	180,355.34	211,315.79	197,991.80
2	Total Assets	199,222.89	180,355.34	211,315.79	197,991.80
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	199,222.89	180,355.34	211,315.79	197,991.80
9	Total Fund Equity	199,222.89	180,355.34	211,315.79	197,991.80
10	Total Liabilities and Fund Equity	199,222.89	180,355.34	211,315.79	197,991.80
11					
12					
13	Licenses, Permits and Fees	78,966.20	26,212.71	71,260.00	32,510.00
14	Use of Money and Property	2,189.63	1,872.74	2,100.76	3,338.81
15	Sales and Services	4,000.00	3,700.00	3,350.00	1,800.00
16	Total Operating Revenue	85,155.83	31,785.45	76,710.76	37,648.81
17					
18	Personal Services and Benefits	775.08	1,033.44	452.13	1,767.85
19	Travel	4,278.60	3,227.71	3,167.43	1,951.00
20	Contractual Services	42,745.06	45,497.13	41,675.41	46,247.24
21	Supplies and Materials	1,370.29	894.72	455.34	1,006.71
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	49,169.03	50,653.00	45,750.31	50,972.80
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	35,986.80	(18,867.55)	30,960.45	(13,323.99)
31					
32	Beginning Fund Equity	163,236.09	199,222.89	180,355.34	211,315.79
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	199,222.89	180,355.34	211,315.79	197,991.80

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Veterinary Medical Examiners
Fund Type: Enterprise
Purpose: This fund accounts for various licensing boards. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected. Boards included: Board of Veterinary Medical Examiners.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 6507 - South Dakota Rodent Control Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	16,525.01	(22,120.14)	(31,355.49)	(5,022.18)
2	Total Assets	16,525.01	(22,120.14)	(31,355.49)	(5,022.18)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	16,525.01	(22,120.14)	(31,355.49)	(5,022.18)
9	Total Fund Equity	16,525.01	(22,120.14)	(31,355.49)	(5,022.18)
10	Total Liabilities and Fund Equity	16,525.01	(22,120.14)	(31,355.49)	(5,022.18)
11					
12					
13	Use of Money and Property	868.55	317.27	84.60	-
14	Sales and Services	104,238.50	84,238.60	70,661.00	33,775.00
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	105,107.05	84,555.87	70,745.60	33,775.00
17					
18	Personal Services and Benefits	7,260.70	-	3,808.63	2,740.55
19	Travel	298.90	-	-	-
20	Contractual Services	11,567.58	10,147.63	4,293.23	3,250.95
21	Supplies and Materials	103,125.06	113,053.39	71,879.09	1,013.66
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Interest Expense	-	-	-	436.53
25	Total Operating Expenditures/Expenses	122,252.24	123,201.02	79,980.95	7,441.69
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(17,145.19)	(38,645.15)	(9,235.35)	26,333.31
32					
33	Beginning Fund Equity	33,670.20	16,525.01	(22,120.14)	(31,355.49)
34	Ending Equity	16,525.01	(22,120.14)	(31,355.49)	(5,022.18)

Company: 6507
Company Name: Rodent Control
Fund Name: South Dakota Rodent Control Fund
Fund Type: Enterprise
Purpose: SDCL 40-36-40 and 40-36-39.1 created the South Dakota Rodent Control Fund. Source: All furs, skins, or other parts of the carcasses of such rodents and such reptiles taken by employees in accordance with the provisions of 40-36-38 and 40-36-39. shall be the property of the state of South Dakota and those having commercial value shall be sold. Per § 40-36-13, county auditors shall, on or before the fifteenth of June and November, present one-half of the appropriation, made pursuant to § 40-36-11, to the state remittance center, to be placed in the state animal damage control fund. Use: Control and extermination of harmful and destructive rodents and poisonous or destructive reptiles.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 6515 - State Fair Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	218,696.42	404,944.19	792,663.74	305,776.45
2	Accounts Receivable	-	-	-	-
3	Property, Plant & Equipment	-	-	-	-
4	Total Assets	218,696.42	404,944.19	792,663.74	305,776.45
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	38,280.00	154,050.15	-
10	Unreserved Fund Balance	218,696.42	366,664.19	638,613.59	305,776.45
11	Total Fund Equity	218,696.42	404,944.19	792,663.74	305,776.45
12	Total Liabilities and Fund Equity	218,696.42	404,944.19	792,663.74	305,776.45
13					
14					
15	Licenses, Permits and Fees	1,453,738.98	1,561,287.89	1,581,210.50	2,089,105.05
16	Use of Money and Property	520,343.81	517,725.96	1,233,670.93	531,950.29
17	Sales and Services	745,994.13	797,014.53	892,306.11	854,268.03
18	Administering Programs	33,893.38	74,582.84	67,197.51	29,336.11
19	Other Revenue	770,459.26	450,294.94	463,338.73	177,678.98
20	Total Operating Revenue	3,524,429.56	3,400,906.16	4,237,723.78	3,682,338.46
21					
22	Personal Services and Benefits	941,545.61	955,911.07	1,072,616.75	1,109,660.45
23	Travel	13,316.35	10,102.66	7,283.94	10,167.09
24	Contractual Services	1,567,686.64	1,749,456.42	2,246,039.47	2,247,404.69
25	Supplies and Materials	388,474.71	402,725.08	364,399.84	523,942.08
26	Capital Outlay	1,148,650.60	4,455.55	43,039.44	190,259.54
27	Other Expense	77,564.97	92,007.61	116,624.79	87,791.90
28	Interest Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	4,137,238.88	3,214,658.39	3,850,004.23	4,169,225.75
30					
31	Transfers In	-	-	-	-
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	-	-	-	-
34					
35	Net Change	(612,809.32)	186,247.77	387,719.55	(486,887.29)
36					
37	Beginning Fund Equity	856,470.74	218,696.42	404,944.19	792,663.74
38	Prior Period Adjustment	(24,965.00)	-	-	-
39	Ending Equity	218,696.42	404,944.19	792,663.74	305,776.45

Company: 6515
Company Name: State Fair Fund
Fund Name: State Fair Fund
Fund Type: Enterprise
Purpose: SDCL 1-21-14 authorized the monies received for admissions, concessions, and privileges, or for any purpose, by the Secretary of Agriculture, be placed in the State Fair Fund and authorized the disbursement .

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	409.41	-	275.31	5,421.60
2	Total Assets	409.41	-	275.31	5,421.60
3					
4	Accounts Payable	409.41	-	275.31	5,421.60
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	409.41	-	275.31	5,421.60

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency Fund
Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds or to livestock auction market inspectors.

SDCL 40-15-37 created the Livestock Auction Market Inspectors Fund. Source: License and renewal fees and the inspection fees shall be paid by the livestock auction agency to the Animal Industry Board. The state treasurer shall credit ten percent of the amount received to a fund to be known as the Livestock Disease Emergency Fund (Company 3151) and shall distribute and apply such fund as provided by law. The remaining ninety percent of the amount received shall be credited to a fund to be known as the Livestock Auction Market Inspectors Fund. Use: All shall be distributed and applied by the Animal Industry Board as compensation to the livestock auction market inspectors on a monthly basis.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 9029 - Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	8,600,000.00	6,666,832.11	6,877,986.03	5,151,241.29
2	Total Assets	8,600,000.00	6,666,832.11	6,877,986.03	5,151,241.29
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	2,455,358.12	-
8	Unreserved Fund Balance	8,600,000.00	6,666,832.11	4,422,627.91	5,151,241.29
9	Total Fund Equity	8,600,000.00	6,666,832.11	6,877,986.03	5,151,241.29
10	Total Liabilities and Fund Equity	8,600,000.00	6,666,832.11	6,877,986.03	5,151,241.29
11					
12					
13	Licenses, Permits and Fees	-	439,128.27	581,332.85	642,089.05
14	Use of Money and Property	-	56,823.08	519,940.46	918,467.56
15	Sales and Services	-	-	-	-
16	Total Operating Revenue	-	495,951.35	1,101,273.31	1,560,556.61
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	4,044,119.24	4,240,119.39	6,637,301.35
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	-	4,044,119.24	4,240,119.39	6,637,301.35
25					
26	Transfers In	8,600,000.00	1,615,000.00	3,350,000.00	3,350,000.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	8,600,000.00	1,615,000.00	3,350,000.00	3,350,000.00
29					
30	Net Change	8,600,000.00	(1,933,167.89)	211,153.92	(1,726,744.74)
31					
32	Beginning Fund Equity	-	8,600,000.00	6,666,832.11	6,877,986.03
33	Ending Equity	8,600,000.00	6,666,832.11	6,877,986.03	5,151,241.29

Company: 9029
Company Name: Animal Industry Board Non-CAFR Funds
Fund Name: Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund
Fund Type: Enterprise
Purpose: SDCL 40-3-30 created the Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund to be administered by the Animal Industries Board. Source: Sixty-two dollars and fifty cents of the animal remedy registration fee paid pursuant to § 39-18-8 on any animal remedy not manufactured and distributed under license from and under the supervision of the United States Department of Agriculture shall be deposited into the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund. Seventy-four dollars per product on pet food and eighty-six dollars and fifty cents per product on specialty pet food, as provided in § 39-14-43 is deposited to the fund and any fee. Additionally, SL 2017 Ch. 43 authorized that State General Fund savings related to the school general fund levy for agriculture property be directed to the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund. This savings was identified as $1,615,000 for FY2018 and $3,350,000 each year thereafter. The legislation also authorized transfers to the fund from the following:

- $6 million from the Board of Regents
- $2.3 million from the Livestock Disease Emergency Fund
- $.3 million from the Feed and Remedy Fund

Use: The fund is to be used for the construction, reconstruction, renovation, demolition, and modernization of facilities and related infrastructure at the State Animal Disease Research and Diagnostic Laboratory on the campus of South Dakota State University. SL 2017 ch. 43 authorized the Building Authority to issue up to $50.1 million in revenue bonds from the State Animal Disease Research and Diagnostic Laboratory Bond Redemption and Operations Fund.

Budget Information: For FY2017, a $8.6 million special appropriation was passed.

Department of Tourism

State Accounting System - Other Fund Balances

Company 3006 - Tourism Promotion Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,514,563.70	796,177.87	900,032.02	4,147,413.17
2	Total Assets	1,514,563.70	796,177.87	900,032.02	4,147,413.17
3					
4	Accounts Payable	1,662.00	1,862.00	1,862.00	1,862.00
5	Total Liabilities	1,662.00	1,862.00	1,862.00	1,862.00
6					
7	Reserve for Encumbrances	445,880.96	201,062.80	2,752.00	15,161.00
8	Unreserved Fund Balance	1,067,020.74	593,253.07	895,418.02	4,130,390.17
9	Total Fund Equity	1,512,901.70	794,315.87	898,170.02	4,145,551.17
10	Total Liabilities and Fund Equity	1,514,563.70	796,177.87	900,032.02	4,147,413.17
11					
12					
13	Taxes	10,876,121.76	11,262,946.69	11,722,506.40	10,855,306.51
14	Use of Money and Property	39,266.99	35,668.04	42,058.37	43,019.31
15	Sales and Services	304,737.68	332,749.25	158,469.10	126,864.00
16	Administering Programs	-	-	-	-
17	Other Revenue	69,504.97	69,968.60	76,385.40	87,720.01
18	Total Operating Revenue	11,289,631.40	11,701,332.58	11,999,419.27	11,112,909.83
19					
20	Personal Services and Benefits	1,617,131.62	1,760,077.70	1,924,200.18	2,095,806.65
21	Travel	221,742.75	248,093.12	252,211.61	268,602.48
22	Contractual Services	11,744,536.03	12,847,564.38	12,037,981.73	8,481,972.91
23	Supplies and Materials	425,864.14	336,929.06	315,580.57	270,159.99
24	Grants and Subsidies	409,642.50	461,250.00	471,000.00	458,000.00
25	Capital Outlay	85,893.46	8,289.17	85,819.60	34,814.66
26	Other Expense	150.00	-	-	-
27	Total Operating Expenditures/Expenses	14,504,960.50	15,662,203.43	15,086,793.69	11,609,356.69
28	Operating Income				
29	Transfers In	3,117,403.80	3,242,285.02	3,191,228.57	3,743,828.01
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	3,117,403.80	3,242,285.02	3,191,228.57	3,743,828.01
32					
33	Net Change	(97,925.30)	(718,585.83)	103,854.15	3,247,381.15
34					
35	Beginning Fund Equity	1,610,827.00	1,512,901.70	794,315.87	898,170.02
36	Ending Equity	1,512,901.70	794,315.87	898,170.02	4,145,551.17

Company: 3006
Company Name: Tourism Promotion Fund
Fund Name: Tourism Promotion Fund
Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 1-52-17 created the Tourism Promotion Fund. Source: Receives 40% of gaming tax (42-7B-48), seasonal 1 1/2% gross receipts tax (10-45D-2), misc. sales and charges. Use: Used for operating expenses of the department.

Budget Information: Included in the General Appropriations Bill.

Other Information:
The FY2012 Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center.

Department of Tourism

State Accounting System - Other Fund Balances

Company 3143 - Arts - Donations and Receipts

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	383,977.15	337,779.39	430,263.07	521,660.44
2	Total Assets	383,977.15	337,779.39	430,263.07	521,660.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	706.36	-	2,091.59
8	Unreserved Fund Balance	383,977.15	337,073.03	430,263.07	519,568.85
9	Total Fund Equity	383,977.15	337,779.39	430,263.07	521,660.44
10	Total Liabilities and Fund Equity	383,977.15	337,779.39	430,263.07	521,660.44
11					
12					
13	Taxes	866,967.83	898,365.63	930,626.90	869,891.31
14	Use of Money and Property	5,101.88	5,130.24	-	12,186.71
15	Sales and Services	-	-	-	-
16	Other Revenue	493.00	65.00	-	9,207.00
17	Total Operating Revenue	872,562.71	903,560.87	930,626.90	891,285.02
18					
19	Personal Services and Benefits	211,249.41	271,330.99	272,016.00	207,667.81
20	Travel	26,773.22	19,416.87	22,874.90	16,406.89
21	Contractual Services	59,371.25	75,914.91	77,467.99	47,501.63
22	Supplies and Materials	6,080.99	6,106.92	3,525.64	3,669.10
23	Grants and Subsidies	509,023.79	557,724.92	456,977.42	513,919.14
24	Capital Outlay	28,572.07	13,237.98	1,705.03	5,550.88
25	Total Operating Expenditures/Expenses	841,070.73	943,732.59	834,566.98	794,715.45
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(6,037.14)	(6,026.04)	(3,576.24)	(5,172.20)
29	Net Transfers In (Out)	(6,037.14)	(6,026.04)	(3,576.24)	(5,172.20)
30					
31	Net Change	25,454.84	(46,197.76)	92,483.68	91,397.37
32					
33	Beginning Fund Equity	358,522.31	383,977.15	337,779.39	430,263.07
34	Ending Equity	383,977.15	337,779.39	430,263.07	521,660.44

Company: 3143
Company Name: Fine Arts
Fund Name: Arts - Donations and Receipts
Fund Type: Special Revenue
Purpose: Administratively created fund used to account for local income other than state and local sources for the purpose of providing supplemental support for arts activities. Included within this company would be the Art for State Buildings Fund established in SDCL 1-22-11 which would be funded from grants, gifts or other appropriations

Budget Information: Included in the General Appropriations Bill.

Other Information:
The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3121 - Game, Fish and Parks Administration

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	82,670.61	30,834.79	86,037.58	161,911.49
2	Total Assets	82,670.61	30,834.79	86,037.58	161,911.49
3					
4	Accounts Payable	27,526.01	28,131.41	31,667.03	38,759.03
5	Total Liabilities	27,526.01	28,131.41	31,667.03	38,759.03
6					
7	Reserve for Encumbrances	4,853.87	-	1,218.00	-
8	Unreserved Fund Equity	50,290.73	2,703.38	53,152.55	123,152.46
9	Total Fund Equity	55,144.60	2,703.38	54,370.55	123,152.46
10	Total Liabilities and Fund Equity	82,670.61	30,834.79	86,037.58	161,911.49
11					
12	Licenses, Permits and Fees	-	-	-	-
13	Sales and Services	3,787.91	14,155.51	8,087.27	24,688.08
14	Use of Money and Property	-	-	-	-
15	Administering Programs	-	-	-	-
16	Other Revenue	1,404.68	32,588.11	3,089.02	300.00
17	Total Operating Revenue	5,192.59	46,743.62	11,176.29	24,988.08
18					
19	Personal Services and Benefits	1,707,358.10	1,941,704.13	1,942,365.26	1,914,790.83
20	Travel	110,211.91	110,454.64	98,952.85	105,080.38
21	Contractual Services	715,790.84	632,339.65	692,748.73	774,041.54
22	Supplies and Materials	226,127.28	262,009.30	229,104.81	348,571.99
23	Capital Outlay	20,389.57	64,804.39	52,441.82	43,298.05
24	Other Expense	-	-	-	-
25	Interest Expense	6.69	-	-	-
26	Total Operating Expenditures	2,779,884.39	3,011,312.11	3,015,613.47	3,185,782.79
27					
28	Transfers In	2,864,317.64	2,930,355.27	3,074,332.35	3,248,223.62
29	Transfers Out	(18,048.00)	(18,228.00)	(18,228.00)	(18,647.00)
30	Net Transfers In (Out)	2,846,269.64	2,912,127.27	3,056,104.35	3,229,576.62
31					
32	Net Change	71,577.84	(52,441.22)	51,667.17	68,781.91
33					
33	Beginning Fund Balance	(16,433.24)	55,144.60	2,703.38	54,370.55
33	Prior Period Adjustment	-	-	-	-
33	Ending Fund Balance	55,144.60	2,703.38	54,370.55	123,152.46

Company: 3121
Company Name: Game, Fish and Parks Administration
Fund Name: Game, Fish and Parks Administration
Fund Type: Special Revenue Fund
Purpose: This is an administratively created fund. Source: Transfer from line programs within the department and miscellaneous sales and services. Use: To provide a mechanism enabling funds in the line divisions to participate in defraying the costs of the Division of Administration.

Budget Information: Included in the General Appropriations Bill.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - Department of Game, Fish and Parks Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	15,627,220.14	14,027,491.88	10,850,873.25	9,578,305.76
2	Accounts Receivable	-	279.00	-	-
3	Total Assets	15,627,220.14	14,027,770.88	10,850,873.25	9,578,305.76
4					
5	Accounts Payable	-	-	(3,360.00)	(975.94)
6	Total Liabilities	-	-	(3,360.00)	(975.94)
7					
8	Reserve for Encumbrances	495,224.40	199,471.13	516,860.11	4,335.94
9	Unreserved Fund Equity	15,131,995.74	13,828,299.75	10,337,373.14	9,574,945.76
10	Total Fund Equity	15,627,220.14	14,027,770.88	10,854,233.25	9,579,281.70
11	Total Liabilities and Fund Equity	15,627,220.14	14,027,770.88	10,850,873.25	9,578,305.76
12					
13	Licenses, Permits and Fees	30,185,916.06	28,303,482.87	29,101,743.52	33,290,880.56
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	263,023.35	436,933.01	423,721.19	409,696.17
16	Sales and Services	127,302.70	85,584.05	57,826.20	68,119.05
17	Administering Programs	5,000.00	5,000.00	-	-
18	Other Revenue	1,137,109.59	707,881.40	428,342.07	264,777.39
19	Total Operating Revenue	31,718,351.70	29,538,881.33	30,011,632.98	34,033,473.17
20					
21	Personal Services and Benefits	13,618,316.25	14,009,422.69	14,220,537.27	14,619,364.12
22	Travel	537,865.00	521,962.30	625,342.81	1,139,927.09
23	Contractual Services	8,108,638.07	8,555,400.20	8,933,209.70	9,921,328.65
24	Supplies and Materials	2,916,070.81	2,486,083.04	3,178,173.16	3,452,804.63
25	Grants and Subsidies	315,241.92	216,854.04	303,929.32	221,564.22
26	Capital Outlay	2,033,934.91	2,169,998.13	2,103,415.76	2,605,205.96
27	Other Expense	33,439.71	176,391.15	28,527.63	46,724.26
28	Interest Expense	14,650.66	8,719.99	14,167.40	30,476.11
29	Insurance Claims	-	-	-	-
30	Total Operating Expenditures	27,578,157.33	28,144,831.54	29,407,303.05	32,037,395.04
31					
32	Transfers In	61,048.82	-	333,225.46	-
33	Transfers Out	(3,135,869.30)	(2,993,499.05)	(4,111,093.02)	(3,554,498.30)
34	Net Transfers In (Out)	(3,074,820.48)	(2,993,499.05)	(3,777,867.56)	(3,554,498.30)
35					
36	Net Change	1,065,373.89	(1,599,449.26)	(3,173,537.63)	(1,558,420.17)
37					
38	Beginning Fund Balance	14,331,853.28	15,627,220.14	14,027,770.88	10,854,233.25
39	Prior Period Adjustment	229,992.97	-	-	283,468.62
40	Ending Fund Balance	15,627,220.14	14,027,770.88	10,854,233.25	9,579,281.70

Company: 3122
Company Name: Dept. of Game, Fish and Parks Fund
Fund Name: Department of Game, Fish and Parks Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-2-34 created the Department of Game, Fish and Parks Fund. Source: All moneys collected under any of the game and fish laws of this state including sums paid for licenses or on account of bonds or contracts entered into with any persons, and money due from other sources connected with the game and fish laws of this state except fines. Excepting receipts from sales of timber on school lands, all sums received from rentals, contracts, licenses, sales of personal property or any source, except such sums as are derived from or which have accrued through the operation of the division of forestry and parks and Custer State Park, shall be deposited into this fund.

Budget Information: Included in the General Appropriations Bill as an informational budget. Some appropriations have been made for maintenance which are included in the General Appropriations Bill.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - Department of Game, Fish and Parks Fund

Company: 3122
Company Name: Game and Fish Fund
Fund Name: Sportsmen's Access and Landowner Depredation Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-2-34.2 created the Sportsmen's Access and Landowner Depredation Fund. Source: A $5 surcharge ($6 effective 3/20/13) on each classification of hunting licenses issued by G,F&P with the exception of licenses to take fur-bearing animals, one-day small game licenses, predator/varmint licenses, migratory bird certification permits, youth deer licenses, youth small game licenses, and mentored youth big game licenses authorized by § 41-6-81. Of the revenue from the surcharge for each such license, one dollar shall be deposited in the Animal Damage Control Fund established pursuant to § 40-36-10; and five dollars shall be deposited in the South Dakota Sportsmen's Access and Landowner Depredation Fund. Uses: Money in the fund is continuously appropriated. Fifty percent of the money in the South Dakota Sportsmen's Access and Landowner Depredation Fund shall be available to landowners pursuant to procedures and amounts to be established in rules promulgated by the commission for purposes of providing hunting access on the landowners' land and for wildlife depredation and damage management programs. Fifty percent of the money in the South Dakota Sportsmen's Access and Landowner Depredation Fund shall be available for purposes of acquiring free public hunting access by lease agreement. Separate identification of this fund is not maintained on the state's accounting system. Financial reports are prepared annually by G,F&P for this fund.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - HMC Natural Resources Restoration Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	172,597.76	172,597.76	172,597.76	-
2	Total Assets	172,597.76	172,597.76	172,597.76	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	172,597.76	172,597.76	172,597.76	-
9	Total Fund Equity	172,597.76	172,597.76	172,597.76	-
10	Total Liabilities and Fund Equity	172,597.76	172,597.76	172,597.76	-
11					
12	Use of Money and Property	-	-	-	-
13	Total Operating Revenue	-	-	-	-
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	(172,597.76)
25	Net Transfers In (Out)	-	-	-	(172,597.76)
26					
27	Net Change	-	-	-	(172,597.76)
28					
29	Beginning Fund Balance	172,597.76	172,597.76	172,597.76	172,597.76
30	Ending Fund Balance	172,597.76	172,597.76	172,597.76	-

Company: 3122
Company Name: Dept. of Game, Fish and Parks Fund
Fund Name: HMC Natural Resources Restoration Fund
Fund Type: Special Revenue Fund
Purpose: The HMC Natural Resources Restoration Fund is accounted for in the Game and Fish Fund per the memorandum of agreement between DENR, G,F&P and the US Department of the Interior. Source: State's share of settlement agreement with Homestake Mining Company for pollution in the Black Hills area. Use: Per the Final Conceptual Restoration and Compensation Plan for Whitewood Creek and the Belle Fourche and Cheyenne River Watersheds, South Dakota, the monies are to be used to restore, replace and/or acquire equivalent trust natural resources and lost services within the Whitewood Creek and the Belle Fourche and Cheyenne River watersheds for perpetual protection and conservation management.

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

Additional Information: Moved to company 3124.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3123 - Animal Damage Control Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	35,986.30	5,686.09	59,972.26	48,073.82
2	Total Assets	35,986.30	5,686.09	59,972.26	48,073.82
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	35,986.30	5,686.09	59,972.26	48,073.82
9	Total Fund Equity	35,986.30	5,686.09	59,972.26	48,073.82
10	Total Liabilities and Fund Equity	35,986.30	5,686.09	59,972.26	48,073.82
11					
12	Licenses, Permits and Fees	658,370.82	507,744.32	313,363.22	296,042.32
13	Use of Money and Property	1,078.85	1,155.82	-	-
14	Sales and Services	5,425.00	7,376.00	9,718.00	4,603.00
15	Administering Programs	25,000.00	-	-	250,000.00
16	Other Revenue	5,884.80	240.00	1,250.00	571.00
17	Total Operating Revenue	695,759.47	516,516.14	324,331.22	551,216.32
18					
19	Personal Services and Benefits	880,549.51	1,003,770.37	893,443.78	875,860.68
20	Travel	32,244.50	41,303.65	38,528.20	128,050.89
21	Contractual Services	406,345.45	492,849.65	547,520.85	408,992.56
22	Supplies and Materials	114,162.29	112,079.67	85,737.61	112,259.85
23	Capital Outlay	5,504.50	11,813.01	5,779.00	30,744.75
24	Other Expense	-	-	-	2,369.02
25	Interest Expense	-	-	1,644.61	4,837.01
26	Total Operating Expenditures	1,438,806.25	1,661,816.35	1,572,654.05	1,563,114.76
27					
28	Transfers In	600,000.00	1,115,000.00	1,302,609.00	1,000,000.00
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	600,000.00	1,115,000.00	1,302,609.00	1,000,000.00
31					
32	Net Change	(143,046.78)	(30,300.21)	54,286.17	(11,898.44)
33					
34	Beginning Fund Balance	179,033.08	35,986.30	5,686.09	59,972.26
35	Ending Fund Balance	35,986.30	5,686.09	59,972.26	48,073.82

Company: 3123
Company Name: Animal Damage Control Fund
Fund Name: Animal Damage Control Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 40-36-10 created the Animal Damage Control Fund. Source: Annual assessment to counties of 25 cents per head of sheep and 6 cents per head of cattle (per 40-36-11). Use: control of wild animals, as defined in § 40-36-1.

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3124 - Land Acquisition and Development Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	160,420.33	29,855.38	7,310.79	20,079.66
2	Total Assets	160,420.33	29,855.38	7,310.79	20,079.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	160,420.33	29,855.38	7,310.79	20,079.66
9	Total Fund Equity	160,420.33	29,855.38	7,310.79	20,079.66
10	Total Liabilities and Fund Equity	160,420.33	29,855.38	7,310.79	20,079.66
11					
12	Use of Money and Property	4,028.49	2,899.38	1,866.65	623.97
13	Other Revenue	32,094.08	-	-	-
14	Total Operating Revenue	36,122.57	2,899.38	1,866.65	623.97
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	179,805.06	188,205.13	372,974.16	387,691.75
19	Supplies and Materials	259.20	259.20	222.75	163.35
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	391,014.55	-	-	-
22	Total Operating Expenditures	571,078.81	188,464.33	373,196.91	387,855.10
23					
24	Transfers In	300,000.00	55,000.00	348,785.67	400,000.00
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	300,000.00	55,000.00	348,785.67	400,000.00
27					
28	Net Change	(234,956.24)	(130,564.95)	(22,544.59)	12,768.87
29					
30	Beginning Fund Balance	395,376.57	160,420.33	29,855.38	7,310.79
31	Ending Fund Balance	160,420.33	29,855.38	7,310.79	20,079.66

Company: 3124
Company Name: Land Acquisition and Development Fund
Fund Name: Land Acquisition and Development Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-4-3 created the Land Acquisition and Development Fund. Sources: Three dollars received from the sale of each nonresident small game license shall be placed in the fund. Uses: To acquire by purchase or lease real property to be used primarily for game production, and such real property shall remain open for public hunting; to pay the salary and any necessary expenses of any employee of the Department of Game, Fish and Parks engaged in the acquisition of such real property; for improving and maintaining game production areas; and for the payment of taxes on public shooting areas. Not more than 25% of the land acquisition and development fund, after the payment of taxes, may be used for the administration of the fund or for improving and maintaining game production areas.

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3124 - HMC Natural Resources Restoration Fund

		FY2020
1	Cash Pooled with State Treasurer	-
2	Total Assets	-
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Equity	-
9	Total Fund Equity	-
10	Total Liabilities and Fund Equity	-
11		
12	Taxes	-
13	Licenses, Permits and Fees	-
14	Use of Money and Property	-
15	Sales and Services	-
16	Total Operating Revenue	-
17		
18	Personal Services and Benefits	-
19	Travel	-
20	Contractual Services	-
21	Supplies and Materials	-
22	Capital Outlay	172,597.76
23	Total Operating Expenditures	172,597.76
24		
25	Transfers In	172,597.76
26	Transfers Out	-
27	Net Transfers In (Out)	172,597.76
28		
29	Net Change	-
30		
31	Beginning Fund Balance	-
32	Ending Fund Balance	-

Company: 3122
Company Name: Land Acquisition and Development Fund
Fund Name: HMC Natural Resources Restoration Fund
Fund Type: Special Revenue Fund
Purpose: The HMC Natural Resources Restoration Fund is accounted for in the Game and Fish Fund per the memorandum of agreement between DENR, G,F&P and the US Department of the Interior. Source: State's share of settlement agreement with Homestake Mining Company for pollution in the Black Hills area. Use: Per the Final Conceptual Restoration and Compensation Plan for Whitewood Creek and the Belle Fourche and Cheyenne River Watersheds, South Dakota, the monies are to be used to restore, replace and/or acquire equivalent trust natural resources and lost services within the Whitewood Creek and the Belle Fourche and Cheyenne River watersheds for perpetual protection and conservation management.

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

Additional Information: Moved from company 3122.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Parks and Recreation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	6,029,795.85	6,297,542.15	3,695,600.33	(745,644.82)
2	Total Assets	6,029,795.85	6,297,542.15	3,695,600.33	(745,644.82)
3					
4	Accounts Payable	-	546.00	-	-
5	Deferred Revenue	39,082.30	-	-	-
6	Total Liabilities	39,082.30	546.00	-	-
7					
8	Reserve for Encumbrances	20,288.85	378,008.67	167,365.94	-
9	Unreserved Fund Equity	5,970,424.70	5,918,987.48	3,528,234.39	(745,644.82)
10	Total Fund Equity	5,990,713.55	6,296,996.15	3,695,600.33	(745,644.82)
11	Total Liabilities and Fund Equity	6,029,795.85	6,297,542.15	3,695,600.33	(745,644.82)
12					
13	Taxes	1,985,362.40	1,989,517.60	1,989,556.80	1,985,519.20
14	Licenses, Permits and Fees	19,800,452.19	20,800,627.14	19,223,215.86	22,941,931.89
15	Use of Money and Property	478,211.87	653,310.88	740,558.28	375,801.70
16	Sales and Services	-	4,615.70	24,654.50	17,846.56
17	Administering Programs	391,597.93	1,299,793.82	533,490.00	446,313.49
18	Other Revenue	166,822.60	165,510.47	1,035,241.02	191,421.79
19	Total Operating Revenue	22,822,446.99	24,913,375.61	23,546,716.46	25,958,834.63
20					
21	Personal Services and Benefits	7,115,201.01	7,949,148.38	7,958,037.34	8,243,215.50
22	Travel	109,622.46	148,209.14	122,821.66	492,684.07
23	Contractual Services	6,291,910.24	6,027,425.82	6,590,430.15	7,429,439.04
24	Supplies and Materials	1,989,180.60	1,974,068.83	2,134,548.69	2,145,893.84
25	Grants and Subsidies	-	5,971.72	10,830.65	1,468.44
26	Capital Outlay	6,278,205.33	5,963,802.36	7,254,272.75	10,251,984.39
27	Other Expense	485,502.88	504,521.27	476,079.55	579,490.85
28	Interest Expense	11.15	4.10	3,761.21	7.69
29	Total Operating Expenditures	22,269,633.67	22,573,151.62	24,550,782.00	29,144,183.82
30					
31	Transfers In	-	-	-	-
32	Transfers Out	(1,845,527.07)	(1,932,510.61)	(1,597,330.28)	(1,298,342.27)
33	Net Transfers In (Out)	(1,845,527.07)	(1,932,510.61)	(1,597,330.28)	(1,298,342.27)
34					
35	Net Change	(1,292,713.75)	407,713.38	(2,601,395.82)	(4,483,691.46)
36					
37	Beginning Fund Balance	7,283,427.30	5,990,713.55	6,296,996.15	3,695,600.33
38	Prior Period Adjustment	-	(101,430.78)	-	42,446.31
39	Ending Fund Balance	5,990,713.55	6,296,996.15	3,695,600.33	(745,644.82)

Company: 3125
Company Name: Parks and Recreation
Fund Name: Parks and Recreation Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-17-21 created the Parks and Recreation Fund. Sources/Uses: Net receipts from park licenses under 41-17-13 can be used for operating and maintaining the existing park system. No part of the fees can be used to purchase land for park sites. Camping permits issued under 41-17-14.1 shall be used for development, capital improvement, operating and maintaining the state park. Cannot be used for land acquisition. Park service fees can only be used for improvement and development of state parks or any revenue bond payment. Concessionaire leases can be used to market and promote the facilities, attractions and activities of the park. Additional Sources: Transfer to the Parks and Recreation Fund each July a amount equal to the product of multiplying the number of licensed motorized boats as of the previous December 31st, times 140 gallons, times the rate of tax provided for motor fuels under this chapter. Uses: The treatment of water; the control of pollution; and the acquisition, construction, and maintenance of facilities, including landings, harbors, dams, and channels for motorboats, in an adjacent to the waterways lying within the boundaries of this state.

Budget Information: Included in the General Appropriations Bill.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Custer State Park Bond Redemption Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	15,677.09	543,575.29	661,307.22	1,073,841.59
2	Total Assets	15,677.09	543,575.29	661,307.22	1,073,841.59
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	15,677.09	543,575.29	661,307.22	1,073,841.59
9	Total Fund Equity	15,677.09	543,575.29	661,307.22	1,073,841.59
10	Total Liabilities and Fund Equity	15,677.09	543,575.29	661,307.22	1,073,841.59
11					
12	Use of Money and Property	2,147,144.12	2,290,560.63	2,249,057.38	2,398,080.96
13	Total Operating Revenue	2,147,144.12	2,290,560.63	2,249,057.38	2,398,080.96
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(1,828,138.12)	(1,762,662.43)	(2,131,325.45)	(1,985,546.59)
25	Net Transfers In (Out)	(1,828,138.12)	(1,762,662.43)	(2,131,325.45)	(1,985,546.59)
26					
27	Net Change	319,006.00	527,898.20	117,731.93	412,534.37
28					
29	Beginning Fund Balance	(303,328.91)	15,677.09	543,575.29	661,307.22
30	Prior Period Adjustment	-	-	-	-
31	Ending Fund Balance	15,677.09	543,575.29	661,307.22	1,073,841.59

Company: 3125
Company Name: Parks and Recreation
Fund Name: Custer State Park Bond Redemption Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-17-22.5 created the Custer State Park Bond Redemption Fund. Source: Any concession contract revenue over $100,000. Use: Make bond payments, to reimburse the general fund for bond payments made pursuant to SL 1989, chi 362 or for maintenance and renovation of state-owned concession facilities at Custer State Park. Prior to FY2005 this fund was accounted for in the Custer State Park Fund (company 3127) and separate identification of this fund was not maintained on the state's accounting system.

Budget Information: Included in the General Appropriations Bill.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Custer State Park Improvement Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,171,063.95	1,022,771.00	281,030.16	301,731.06
2	Total Assets	2,171,063.95	1,022,771.00	281,030.16	301,731.06
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	2,171,063.95	1,022,771.00	281,030.16	301,731.06
9	Total Fund Equity	2,171,063.95	1,022,771.00	281,030.16	301,731.06
10	Total Liabilities and Fund Equity	2,171,063.95	1,022,771.00	281,030.16	301,731.06
11					
12	Taxes	-	-	-	-
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	118,089.33	83,266.96	39,454.06	34,187.22
15	Sales and Services	-	-	-	-
16	Administering Programs	-	-	-	-
17	Other Revenue	-	-	47.38	-
18	Total Operating Revenue	118,089.33	83,266.96	39,501.44	34,187.22
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	334,911.01	174,948.96	24,341.62	11,649.80
23	Supplies and Materials	-	-	-	-
24	Capital Outlay	3,352,240.84	1,056,610.95	756,900.66	1,836.52
25	Other Expense	-	-	-	-
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures	3,687,151.85	1,231,559.91	781,242.28	13,486.32
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(3,569,062.52)	(1,148,292.95)	(741,740.84)	20,700.90
34					
35	Beginning Fund Balance	5,740,126.47	2,171,063.95	1,022,771.00	281,030.16
36	Prior Period Adjustment	-	-	-	-
37	Ending Fund Balance	2,171,063.95	1,022,771.00	281,030.16	301,731.06

Company: 3125
Company Name: Parks and Recreation
Fund Name: Custer State Park Improvement Fund
Fund Type: Special Revenue Fund
Purpose: 2015 Senate Bill 50 appropriated $11.5 million, or so much thereof as may be necessary, from the budget reserve fund** to the Custer State Park Improvement Fund. Use: the construction, reconstruction, renovation, and modernization of facilities and related infrastructure at Custer State Park including buildings, fixtures, plumbing, water, sewer, electric upgrades, domestic water treatment systems, site preparation, construction of facilities, improvements to the outside of the facilities, landscaping the grounds of the facilities, architectural, engineering, film production for the new visitor center, and bonding services.

Budget Information: Not included in the General Appropriations Bill, this was a special appropriation.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - HMC Natural Resources Recovery Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	622,719.52	630,404.42	637,954.98	651,217.40
2	Total Assets	622,719.52	630,404.42	637,954.98	651,217.40
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	622,719.52	630,404.42	637,954.98	651,217.40
9	Total Fund Equity	622,719.52	630,404.42	637,954.98	651,217.40
10	Total Liabilities and Fund Equity	622,719.52	630,404.42	637,954.98	651,217.40
11					
12	Taxes	-	-	-	-
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	8,301.08	7,684.90	7,550.56	13,262.42
15	Sales and Services	-	-	-	-
16	Total Operating Revenue	8,301.08	7,684.90	7,550.56	13,262.42
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	8,301.08	7,684.90	7,550.56	13,262.42
30					
31	Beginning Fund Balance	614,418.44	622,719.52	630,404.42	637,954.98
32	Ending Fund Balance	622,719.52	630,404.42	637,954.98	651,217.40

Company: 3125
Company Name: Parks and Recreation
Fund Name: HMC Natural Resources Recovery Fund
Fund Type: Special Revenue Fund
Purpose: In 2007 the Department purchased lands from Homestake Mining Company in the Spearfish Canyon area for around $3.2 million. The source of funds used for that purchase were settlement dollars awarded to the state for damages to the state's natural resources. The damage was caused by Homestake and the settlement was awarded through the federal Natural Resource Damage Assessment, Restoration Management Team.

The $600,000 represents dollars remaining from the settlement that were not used to purchase the properties. A June 5, 2006 notification letter from the Natural Resource Damage Assessment, Restoration Management Team, approves the creation of the $600,000 Operation & Maintenance Restricted Fund. The approval letter outlines the restricted uses of the fund and its interest. "Monies from this fund [O&M Fund] may only be expended for projects and activities that replace, restore or enhance trust resources and/or to acquire additional Homestake Mining Company properties in Spearfish Canyon."

Due to the fact that the Parks Division will be responsible for the management of the newly acquired properties; the dollars were transferred from company 3122 to 3125.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3126 - Snowmobile Trails Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	888,673.55	849,256.53	767,052.61	729,117.97
2	Total Assets	888,673.55	849,256.53	767,052.61	729,117.97
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	9,000.50	36,162.85	74,772.00
8	Unreserved Fund Equity	888,673.55	840,256.03	730,889.76	654,345.97
9	Total Fund Equity	888,673.55	849,256.53	767,052.61	729,117.97
10	Total Liabilities and Fund Equity	888,673.55	849,256.53	767,052.61	729,117.97
11					
12	Taxes	406,805.00	399,245.00	382,935.00	406,805.00
13	Licenses, Permits and Fees	409,077.10	384,272.66	409,144.39	364,570.76
14	Use of Money and Property	17,636.48	15,878.24	13,249.21	22,709.36
15	Sales and Services	8,603.20	18,420.30	15,000.00	15,020.00
16	Other Revenue	70,068.04	43,266.82	37,402.51	23,000.00
17	Total Operating Revenue	912,189.82	861,083.02	857,731.11	832,105.12
18					
19	Personal Services and Benefits	313,108.05	330,109.25	258,525.29	315,038.66
20	Travel	12,994.24	12,834.90	11,782.32	35,102.73
21	Contractual Services	94,511.07	113,234.41	121,187.34	94,304.15
22	Supplies and Materials	183,977.13	145,428.61	237,843.74	181,018.95
23	Grants and Subsidies	120,730.03	97,942.83	179,517.66	124,080.38
24	Capital Outlay	303,071.04	200,950.04	130,687.08	121,080.61
25	Other Expense	86,975.99	-	391.60	-
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures	1,115,367.55	900,500.04	939,935.03	870,625.48
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(203,177.73)	(39,417.02)	(82,203.92)	(38,520.36)
34					
35	Beginning Fund Balance	1,091,851.28	888,673.55	849,256.53	767,052.61
36	Prior Period Adjustment	-	-	-	585.72
37	Ending Fund Balance	888,673.55	849,256.53	767,052.61	729,117.97

Company: 3126
Company Name: Snowmobile Trails Fund
Fund Name: Snowmobile Trails Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 32-5-9.2 created the Snowmobile Trails Fund. Source: SDCL 32-5-9.1 established a license fee for snowmobiles at $10 per snowmobile for a one-year period. Two dollars of each fee collected under 32-5-9.1 shall be credited to the Motor Vehicle Fund and the balance of the license fees and the three percent initial registration tax shall be credited to the Snowmobile Trails Fund. SDCL 10-47B-149 authorized the transfer to the Snowmobile Trails Fund each July an amount equal to the product of multiplying the number of licensed snowmobiles as of July 1st, times 125 gallons, times the rate of tax provided for motor fuels under the chapter. Use: Maintain and operate state snowmobile trails and areas.

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

Tribal Relations

State Accounting System - Other Fund Balances

Company 3025 - Tribal Relations Other Funds

.

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,003.12	5,224.67	3,493.05	159,861.75
2	Total Assets	1,003.12	5,224.67	3,493.05	159,861.75
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,003.12	5,224.67	3,493.05	159,861.75
9	Total Fund Equity	1,003.12	5,224.67	3,493.05	159,861.75
10	Total Liabilities and Fund Equity	1,003.12	5,224.67	3,493.05	159,861.75
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	-	-	-	-
15	Administering Programs	-	-	-	150,000.00
16	Other Revenue	3,250.00	10,250.00	21,483.19	16,500.00
17	Total Operating Revenue	3,250.00	10,250.00	21,483.19	166,500.00
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	23.43	11,982.09	594.59
21	Contractual Services	390.00	2,341.67	3,598.25	28,108.84
22	Supplies and Materials	3,238.15	3,663.35	5,834.47	3,793.55
23	Grants and Subsidies	-	-	1,800.00	1,000.00
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	3,628.15	6,028.45	23,214.81	33,496.98
26					
27	Transfers In	-	-	-	23,365.68
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	23,365.68
30					
31	Net Change	(378.15)	4,221.55	(1,731.62)	156,368.70
32					
33	Beginning Fund Equity	1,381.27	1,003.12	5,224.67	3,493.05
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	1,003.12	5,224.67	3,493.05	159,861.75

Company: 3025
Company Name: Tribal Relations Other Funds
Fund Name: Tribal Relations Other Funds
Fund Type: Special Revenue
Purpose: Administratively created fund used by the Dept. of Tribal Relations.

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Budget Information: Included in General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Social Services

State Accounting System - Other Fund Balances

Company 3079 - Prescription Drug Plan Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	10,441.20	7,467.99	17,353.02	22,484.05
2	Total Assets	10,441.20	7,467.99	17,353.02	22,484.05
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	10,441.20	7,467.99	17,353.02	22,484.05
9	Total Fund Equity	10,441.20	7,467.99	17,353.02	22,484.05
10	Total Liabilities and Fund Equity	10,441.20	7,467.99	17,353.02	22,484.05
11					
12					
13	Administering Programs	28,908.21	16,026.79	48,395.03	99,631.03
14	Total Operating Revenue	28,908.21	16,026.79	48,395.03	99,631.03
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	25,800.00	19,000.00	38,510.00	94,500.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	25,800.00	19,000.00	38,510.00	94,500.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	3,108.21	(2,973.21)	9,885.03	5,131.03
29					
30	Beginning Fund Equity	7,332.99	10,441.20	7,467.99	17,353.02
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	10,441.20	7,467.99	17,353.02	22,484.05

Company: 3079
Company Name: Local Donated (DSS)
Fund Name: Prescription Drug Plan Fund
Fund Type: Special Revenue Fund
Purpose: Administratively created fund. Source: The Human Services Center and the SD Developmental Center serve people who are considered "dual eligibles" meaning they are eligible for both Medicaid and Medicare funding. As a result, their prescription drug costs will no longer be covered by Medicaid. These costs will be covered by a prescription drug plan (PDP) that has entered into an agreement with Medicare through Part D of the Medicare Modernization Act.

HSC & SDDC are required to bill the PDP that each dual eligible person is in enrolled with for the prescription drugs prescribed to that person in each of our facilities. This fund was created to track the revenues and build this revenue back into our pharmacy budgets to pay for the pharmacy costs associated with the dual eligible population. This revenue will replace the lost Medicaid funding within each of these budgets.

Budget Information: Included in the General Appropriations Bill.

Department of Social Services

State Accounting System - Other Fund Balances

Company 3079 - SS-Other/Local Donated

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	10,670,353.90	7,342,614.02	8,934,232.48	9,206,825.53
2	Total Assets	10,670,353.90	7,342,614.02	8,934,232.48	9,206,825.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	500,000.00
8	Unreserved Fund Balance	10,670,353.90	7,342,614.02	8,934,232.48	8,706,825.53
9	Total Fund Equity	10,670,353.90	7,342,614.02	8,934,232.48	9,206,825.53
10	Total Liabilities and Fund Equity	10,670,353.90	7,342,614.02	8,934,232.48	9,206,825.53
11					
12	Licenses, Permits and Fees	4,062.00	4,803.00	3,915.00	3,570.00
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	130,859.29	148,630.65	154,813.60	161,194.91
15	Sales and Services	68,016.01	57,393.02	53,800.90	49,213.82
16	Administering Programs	2,467,227.00	2,718,389.31	3,926,870.25	2,475,983.41
17	Other Revenue	2,975,577.21	2,184,148.00	2,347,316.80	2,524,171.00
18	Total Operating Revenue	5,645,741.51	5,113,363.98	6,486,716.55	5,214,133.14
19					
20	Personal Services and Benefits	3,269,264.61	3,479,503.80	3,587,648.64	3,882,707.31
21	Travel	37,560.36	26,815.07	35,192.70	24,659.80
22	Contractual Services	1,231,232.40	1,289,423.20	1,175,147.15	1,125,904.41
23	Supplies and Materials	14,067.23	10,029.88	13,702.44	3,856.90
24	Grants and Subsidies	957,224.68	209,994.56	258,573.16	256,234.86
25	Capital Outlay	108,057.70	88,275.56	81,912.89	134,860.81
26	Other Expense	-	-	-	7,316.00
27	Interest Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	5,617,406.98	5,104,042.07	5,152,176.98	5,435,540.09
29					
30	Transfers In	168,563.30	184,701.34	257,078.89	494,000.00
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	168,563.30	184,701.34	257,078.89	494,000.00
33					
34	Net Change	196,897.83	194,023.25	1,591,618.46	272,593.05
35					
36	Beginning Fund Equity	10,473,456.07	10,670,353.90	7,342,614.02	8,934,232.48
37	Prior Period Adjustment	-	(3,521,763.13)	-	-
38	Ending Equity	10,670,353.90	7,342,614.02	8,934,232.48	9,206,825.53

Company: 3079
Company Name: Local Donated (DSS)
Fund Name: SS-Other/Local Donated
Fund Type: Special Revenue Fund
Purpose: This is an administratively created fund is used to account for various fees and nonfederal monies received by the Department of Social Services including: OCSE and food stamp incentive monies, Bush Foundation, surplus vehicle receipts, homemaker fees, adoption fees and alternative care fees. Incentive monies were required to be deposited and appropriated from this fund by the 2/10/88 minutes of the Joint Interim Appropriations Committee.

Budget Information: Included in the General Appropriations Bill. Note that some special appropriations have been made from this fund also.

Additional Information: The portion of this fund associated with homemaker fees moved to the Dept. of Human Services in FY2018 as a result of an Executive Reorganization.

Department of Social Services

State Accounting System - Other Fund Balances

Company 6503 - Board of Alcohol and Drug Professionals

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	50,615.30	50,947.53	46,415.06	39,440.51
2	Total Assets	50,615.30	50,947.53	46,415.06	39,440.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	21,094.33	-
8	Unreserved Fund Balance	50,615.30	50,947.53	25,320.73	39,440.51
9	Total Fund Equity	50,615.30	50,947.53	46,415.06	39,440.51
10	Total Liabilities and Fund Equity	50,615.30	50,947.53	46,415.06	39,440.51
11					
12					
13	Licenses, Permits and Fees	143,328.50	141,141.51	138,101.15	137,396.75
14	Use of Money and Property	647.16	641.36	611.64	1,006.08
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	143,975.66	141,782.87	138,712.79	138,402.83
17					
18	Personal Services and Benefits	97,580.10	98,032.06	98,398.81	98,683.10
19	Travel	3,657.88	2,713.33	2,277.87	2,394.23
20	Contractual Services	43,866.27	38,182.25	40,058.15	41,486.29
21	Supplies and Materials	3,544.86	2,523.00	2,510.43	2,813.76
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	953.98	-	-	-
24	Other Expense	131.25	-	-	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	149,734.34	141,450.64	143,245.26	145,377.38
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(5,758.68)	332.23	(4,532.47)	(6,974.55)
33					
34	Beginning Fund Equity	56,373.98	50,615.30	50,947.53	46,415.06
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	50,615.30	50,947.53	46,415.06	39,440.51

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Alcohol and Drug Professionals
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Alcohol and Drug Professionals created by SDCL 36-34. 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 Social Services

State Accounting System - Other Fund Balances
Company 6503 - Board of Counselor Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	75,653.29	86,483.62	108,154.75	110,603.49
2	Total Assets	75,653.29	86,483.62	108,154.75	110,603.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	75,653.29	86,483.62	108,154.75	110,603.49
9	Total Fund Equity	75,653.29	86,483.62	108,154.75	110,603.49
10	Total Liabilities and Fund Equity	75,653.29	86,483.62	108,154.75	110,603.49
11					
12					
13	Licenses, Permits and Fees	88,290.00	98,825.00	100,375.00	101,275.00
14	Use of Money and Property	1,245.45	1,075.13	1,017.33	2,081.14
15	Other Revenue	3,100.00	2,800.00	3,625.00	3,625.00
16	Total Operating Revenue	92,635.45	102,700.13	105,017.33	106,981.14
17					
18	Personal Services and Benefits	3,295.85	2,974.65	3,168.04	4,588.34
19	Travel	14,814.61	10,327.84	3,977.76	4,203.03
20	Contractual Services	78,243.10	75,563.75	73,619.01	92,536.82
21	Supplies and Materials	4,638.79	3,003.56	2,581.39	3,204.21
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	100,992.35	91,869.80	83,346.20	104,532.40
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(8,356.90)	10,830.33	21,671.13	2,448.74
31					
32	Beginning Fund Equity	84,010.19	75,653.29	86,483.62	108,154.75
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	75,653.29	86,483.62	108,154.75	110,603.49

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Counselor Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Counselor Examiners created by SDCL 36-32 and 36-33. 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 Social Services

State Accounting System - Other Fund Balances

Company 6503 - Board of Examiners of Psychologists

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	91,269.84	103,098.74	110,945.19	119,116.49
2	Total Assets	91,269.84	103,098.74	110,945.19	119,116.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	91,269.84	103,098.74	110,945.19	119,116.49
9	Total Fund Equity	91,269.84	103,098.74	110,945.19	119,116.49
10	Total Liabilities and Fund Equity	91,269.84	103,098.74	110,945.19	119,116.49
11					
12					
13	Licenses, Permits and Fees	63,400.00	68,500.00	63,650.00	65,300.00
14	Use of Money and Property	622.79	765.19	886.76	1,743.56
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	64,022.79	69,265.19	64,536.76	67,043.56
17					
18	Personal Services and Benefits	1,553.52	2,264.11	1,235.24	2,073.76
19	Travel	2,808.92	2,615.80	2,955.18	3,313.46
20	Contractual Services	45,817.11	50,887.82	51,449.45	52,190.77
21	Supplies and Materials	1,152.65	1,668.56	1,050.44	1,294.27
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	284.91	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	51,617.11	57,436.29	56,690.31	58,872.26
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	12,405.68	11,828.90	7,846.45	8,171.30
32					
33	Beginning Fund Equity	78,864.16	91,269.84	103,098.74	110,945.19
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	91,269.84	103,098.74	110,945.19	119,116.49

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Examiners of Psychologists
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Examiners of Psychologists created by SDCL 36-27A.
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 Social Services

State Accounting System - Other Fund Balances

Company 6503 - Board of Social Work Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	168,693.42	192,442.48	190,801.34	226,136.17
2	Total Assets	168,693.42	192,442.48	190,801.34	226,136.17
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	168,693.42	192,442.48	190,801.34	226,136.17
9	Total Fund Equity	168,693.42	192,442.48	190,801.34	226,136.17
10	Total Liabilities and Fund Equity	168,693.42	192,442.48	190,801.34	226,136.17
11					
12					
13	Licenses, Permits and Fees	93,620.00	118,830.00	108,930.00	122,075.00
14	Use of Money and Property	1,988.38	2,022.43	2,131.80	3,923.64
15	Total Operating Revenue	95,608.38	120,852.43	111,061.80	125,998.64
16					
17	Personal Services and Benefits	2,520.31	2,262.64	3,294.93	968.85
18	Travel	4,264.69	506.32	4,010.75	1,488.64
19	Contractual Services	77,233.87	92,352.75	101,698.44	85,952.89
20	Supplies and Materials	1,980.01	1,981.66	3,698.82	2,253.43
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	1,514.18	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	87,513.06	97,103.37	112,702.94	90,663.81
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	8,095.32	23,749.06	(1,641.14)	35,334.83
31					
32	Beginning Fund Equity	160,598.10	168,693.42	192,442.48	190,801.34
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	168,693.42	192,442.48	190,801.34	226,136.17

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Social Work Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Social Work Examiners created by SDCL 36-26. 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 Social Services

State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	9,240,243.79	11,994,370.39	11,841,006.81	13,968,958.86
2	Total Assets	9,240,243.79	11,994,370.39	11,841,006.81	13,968,958.86
3					
4	Accrued Liabilities	-	-	-	-
5	Other Liabilities	9,240,243.79	11,994,370.39	11,841,006.81	13,968,958.86
6	Total Liabilities	9,240,243.79	11,994,370.39	11,841,006.81	13,968,958.86

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency Fund
Purpose: Used to deposit monies collected by the department prior to distribution to other funds. The majority of the activity that runs through the fund is related to child support collections which are passed through the department.

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

Department of Social Services

State Accounting System - Other Fund Balances
Company 8311 - HSC Resident Investment

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	146,778.81	171,629.76	151,759.54	157,546.65
2	Total Assets	146,778.81	171,629.76	151,759.54	157,546.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	146,778.81	171,629.76	151,759.54	157,546.65
9	Total Fund Equity	146,778.81	171,629.76	151,759.54	157,546.65
10	Total Liabilities and Fund Equity	146,778.81	171,629.76	151,759.54	157,546.65
11					
12					
13	Use of Money and Property	1,939.63	1,782.17	1,805.68	3,431.43
14	Sales and Services	8,720.55	35,317.45	9,196.40	7,761.66
15	Administering Programs	-	-	931.04	-
16	Other Revenue	125.00	1,261.60	-	3,108.07
17	Total Operating Revenue	10,785.18	38,361.22	11,933.12	14,301.16
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	274.00	1,025.00	1,310.00	470.00
21	Contractual Services	4,771.37	4,363.93	4,587.53	3,523.27
22	Supplies and Materials	3,658.70	9,713.10	10,101.28	4,387.78
23	Grants and Subsidies	-	20.00	862.48	133.00
24	Capital Outlay	-	-	16,872.61	-
25	Total Operating Expenditures/Expenses	8,704.07	15,122.03	33,733.90	8,514.05
26					
27	Transfers In	2,671.08	1,524.24	1,524.24	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	2,671.08	1,524.24	1,524.24	-
30					
31	Net Change	4,752.19	24,763.43	(20,276.54)	5,787.11
32					
33	Beginning Fund Equity	141,543.49	146,778.81	171,629.76	151,759.54
34	Prior Period Adjustment	483.13	87.52	406.32	
35	Ending Equity	146,778.81	171,629.76	151,759.54	157,546.65

Company: 8311
Company Name: Resident Investment Funds
Fund Name: HSC Resident Investment
Fund Type: Private Purpose Trust
Purpose: SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of fifty dollars ($60 effective in FY2016) shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs.

Budget Information: Not included in the General Appropriations Bill.

Department of Social Services

State Accounting System - Other Fund Balances

Company 8311 - Unclaimed Funds Account

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	87.52	406.32	33.24	-
2	Total Assets	87.52	406.32	33.24	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	87.52	406.32	33.24	-
9	Total Fund Equity	87.52	406.32	33.24	-
10	Total Liabilities and Fund Equity	87.52	406.32	33.24	-
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	-	-	-
15	Other Revenue	87.52	406.32	33.24	89.58
16	Total Operating Revenue	87.52	406.32	33.24	89.58
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	122.82
25	Total Operating Expenditures/Expenses	-	-	-	122.82
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	87.52	406.32	33.24	(33.24)
32					
33	Beginning Fund Equity	483.13	87.52	406.32	33.24
34	Prior Period Adjustment	(483.13)	(87.52)	(406.32)	
35	Ending Equity	87.52	406.32	33.24	-

Company: 8311
Company Name: Resident Investment Funds
Fund Name: Unclaimed Funds Account
Fund Type: Private Purpose Trust
Purpose: SDCL 27A-4-17 created an unclaimed funds account to be used for deposit of any funds left by a resident who has died. Use: The funds are subject to refund if claimed within one year and otherwise, may be used by the department for the sole use and benefit of the center.

Budget Information: Not included in the General Appropriations Bill.

Department of Social Services

State Accounting System - Other Fund Balances

Company 8313 - Child Care Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	255,588.00	283,510.82	221,842.17	194,870.75
2	Total Assets	255,588.00	283,510.82	221,842.17	194,870.75
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	255,588.00	283,510.82	221,842.17	194,870.75
9	Total Fund Equity	255,588.00	283,510.82	221,842.17	194,870.75
10	Total Liabilities and Fund Equity	255,588.00	283,510.82	221,842.17	194,870.75
11					
12					
13	Use of Money and Property	2,377.29	2,787.84	2,661.39	5,012.46
14	Other Revenue	684,510.80	757,331.20	801,593.24	722,889.72
15	Total Operating Revenue	686,888.09	760,119.04	804,254.63	727,902.18
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	679,945.83	731,848.00	871,317.57	739,117.82
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	679,945.83	731,848.00	871,317.57	739,117.82
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	6,942.26	28,271.04	(67,062.94)	(11,215.64)
30					
31	Beginning Fund Equity	198,448.33	255,588.00	283,510.82	221,842.17
32	Prior Period Adjustment	50,197.41	(348.22)	5,394.29	(15,755.78)
33	Ending Equity	255,588.00	283,510.82	221,842.17	194,870.75

Company: 8313
Company Name: Childs Own Funds
Fund Name: Child Care Fund
Fund Type: Private Purpose Trust Fund
Purpose: SDCL 26-4-11 created the Child Care Fund (see note below). Source: Monies mostly from SSIS, Social Security. Use: Providing care to children who are wards of the state with any excess being refunded to the children.

Note: 26-4-11 was repealed by 2012 Session Laws, chapter 151

Budget Information: Included in the General Appropriations Bill.

Department of Social Services

State Accounting System - Other Fund Balances

Company 8328 - Children's Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	138,541.70	79,717.72	46,546.78	42,106.87
2	Total Assets	138,541.70	79,717.72	46,546.78	42,106.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	138,541.70	79,717.72	46,546.78	42,106.87
9	Total Fund Equity	138,541.70	79,717.72	46,546.78	42,106.87
10	Total Liabilities and Fund Equity	138,541.70	79,717.72	46,546.78	42,106.87
11					
12					
13	Licenses, Permits and Fees	76,332.00	68,186.20	67,240.00	56,970.00
14	Use of Money and Property	4,028.53	2,386.58	1,587.92	1,573.25
15	Other Revenue	-	80.66	-	203.85
16	Total Operating Revenue	80,360.53	70,653.44	68,827.92	58,747.10
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	950.53	694.98	431.50	667.39
20	Contractual Services	33,860.27	93,981.58	71,070.38	31,319.88
21	Supplies and Materials	487.00	717.48	221.90	621.93
22	Grants and Subsidies	129,019.42	56,773.47	54,289.08	71,063.81
23	Capital Outlay	-	49.91	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	164,317.22	152,217.42	126,012.86	103,673.01
26					
27	Transfers In	23,876.00	22,740.00	24,014.00	40,486.00
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	23,876.00	22,740.00	24,014.00	40,486.00
30					
31	Net Change	(60,080.69)	(58,823.98)	(33,170.94)	(4,439.91)
32					
33	Beginning Fund Equity	198,622.39	138,541.70	79,717.72	46,546.78
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	138,541.70	79,717.72	46,546.78	42,106.87

Company: 8328
Company Name: Children's Trust Fund
Fund Name: Children's Trust Fund
Fund Type: Special Revenue
Purpose: SDCL 26-14-1 created the Children's Trust Fund. Source: Revenue from portion of birth certificate fee and interest proration. Uses: Per SDCL 26-14-3, used for programs to prevent occurrence and reoccurrence of child neglect. Cannot assess administrative fees against fund.

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Health

State Accounting System - Other Fund Balances

Company 3047 - Health Special Services Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	5,140,344.98	2,501,347.90	3,500,296.91	3,592,517.09
2	Cash and Cash Equivalents	1,220.00	1,220.00	1,220.00	1,220.00
3	Total Assets	5,141,564.98	2,502,567.90	3,501,516.91	3,593,737.09
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	5,141,564.98	2,502,567.90	3,501,516.91	3,593,737.09
10	Total Fund Equity	5,141,564.98	2,502,567.90	3,501,516.91	3,593,737.09
11	Total Liabilities and Fund Equity	5,141,564.98	2,502,567.90	3,501,516.91	3,593,737.09
12					
13					
14	Taxes	-	-	-	-
15	Licenses, Permits and Fees	10,802,106.06	1,725,202.27	1,753,930.28	1,536,579.12
16	Fines, Forfeits and Penalties	200.00	-	-	-
17	Use of Money and Property	-	-	-	-
18	Sales and Services	878,820.01	1,725,299.43	1,688,998.26	1,595,162.24
19	Administering Programs	23,421,363.00	23,417,703.93	24,669,903.16	21,253,430.47
20	Other Revenue	162,034.76	5,260,947.35	8,418,226.14	10,187,647.90
21	Total Operating Revenue	35,264,523.83	32,129,152.98	36,531,057.84	34,572,819.73
22					
23	Personal Services and Benefits	9,024,125.58	8,974,834.69	9,392,860.95	10,079,656.19
24	Travel	144,611.47	121,402.66	156,900.47	134,098.15
25	Contractual Services	3,173,230.56	3,255,981.79	2,633,123.89	2,807,206.43
26	Supplies and Materials	1,435,424.93	1,290,375.07	1,602,384.00	1,353,687.62
27	Grants and Subsidies	19,748,005.59	20,065,358.36	21,124,165.28	19,098,262.80
28	Capital Outlay	119,094.16	75,273.80	167,262.20	48,210.33
29	Other Expense	813.99	37,691.09	-	400.00
30	Interest Expense	-	-	-	-
31	Total Operating Expenditures/Expenses	33,645,306.28	33,820,917.46	35,076,696.79	33,521,521.52
32					
33	Transfers In	-	-	480,000.00	-
34	Transfers Out	(963,582.35)	(924,940.60)	(935,502.04)	(959,078.03)
35	Net Transfers In (Out)	(963,582.35)	(924,940.60)	(455,502.04)	(959,078.03)
36					
37	Net Change	655,635.20	(2,616,705.08)	998,859.01	92,220.18
38					
39	Beginning Fund Equity	4,486,872.81	5,141,564.98	2,502,567.90	3,501,516.91
40	Prior Period Adjustment	(943.03)	(22,292.00)	90.00	-
41	Ending Equity	5,141,564.98	2,502,567.90	3,501,516.91	3,593,737.09

Company: 3047
Company Name: Health Special Services Fund
Fund Name: Health Special Services Fund
Fund Type: Special Revenue
Purpose: SDCL 34-1-22 created the Health Special Services Fund. Source: This fund is primarily used to account for monies derived from donations received from clients in the areas of immunization, community health nursing services, and children special health services; revenue received from counties for their share of nursing services; revenue received from schools for nursing services, rebate funds received from formula company for WIC clients; revenue received for food and lodging inspections, revenue received from licensure; revenue received for vital records; revenue received from the Department of Corrections for services provided to inmates in the state facilities; and grants from the private sector. Use: Payment of services rendered based on revenue received.

Budget Information: The majority of this fund is included in the General Appropriations Bill. A portion of this fund is used to transfer WIC rebate monies to the WIC bank account to cover WIC food voucher redemptions. These costs are not included in the General Appropriations Bill.

Additional Information: WIC and Ryan White rebate revenues totaled $7.88 million in FY2017 and $4.79 million in FY2018. The account used was changed from licenses, fees and permits to other revenue in FY2018.

Department of Health

State Accounting System - Other Fund Balances

Company 3049 - Tobacco Prevention and Reduction Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	485,726.23	430,083.67	679,449.40	730,134.86
2	Total Assets	485,726.23	430,083.67	679,449.40	730,134.86
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	485,726.23	430,083.67	679,449.40	730,134.86
10	Total Fund Equity	485,726.23	430,083.67	679,449.40	730,134.86
11	Total Liabilities and Fund Equity	485,726.23	430,083.67	679,449.40	730,134.86
12					
13					
14	Taxes	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
15	Use of Money and Property	17,797.06	6,493.07	-	-
16	Other Revenue	537.00	-	-	-
17	Total Operating Revenue	5,018,334.06	5,006,493.07	5,000,000.00	5,000,000.00
18					
19	Personal Services and Benefits	1,552.68	2,105.69	5,183.85	3,753.11
20	Travel	247.34	269.70	204.50	2,635.00
21	Contractual Services	4,403,828.19	4,189,077.42	3,865,125.42	4,002,904.71
22	Supplies and Materials	1,753.55	6,414.95	701.84	1,908.48
23	Grants and Subsidies	869,356.74	850,191.71	866,589.84	914,710.94
24	Capital Outlay	747.92	747.92	105.76	5,351.75
25	Interest Expense			485.49	3,012.49
26	Total Operating Expenditures/Expenses	5,277,486.42	5,048,807.39	4,738,396.70	4,934,276.48
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(12,932.71)	(13,328.24)	(12,237.57)	(15,038.06)
30	Net Transfers In (Out)	(12,932.71)	(13,328.24)	(12,237.57)	(15,038.06)
31					
32	Net Change	(272,085.07)	(55,642.56)	249,365.73	50,685.46
33					
34	Beginning Fund Equity	757,811.30	485,726.23	430,083.67	679,449.40
35	Ending Equity	485,726.23	430,083.67	679,449.40	730,134.86

Company: 3049
Company Name: Tobacco Prevention and Reduction
Fund Name: Tobacco Prevention and Reduction Trust Fund
Fund Type: Special Revenue
Purpose: SDCL 34-46-12 created the Tobacco Prevention and Reduction Trust Fund. Source/Use: Any money from gifts, grants or other funds, interest earned on money in the fund. Per SDCL 10-50-52, the disposition of the proceeds from the taxation of tobacco products is as follows:

- The first thirty million dollars in revenue collected annually shall be deposited in the General Fund.
- The next five million dollars in excess of thirty million dollars collected annually shall be deposited in the tobacco prevention and reduction trust fund and shall be used to implement the tobacco prevention and reduction program.
- All revenue collected pursuant to this chapter in excess of thirty-five million dollars shall be deposited in the general fund.

Budget Information: Included in the General Appropriations Bill.

Department of Health

State Accounting System - Other Fund Balances

Company 6018 - State Laboratory Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	418,065.20	327,969.74	621,316.24	1,535,481.83
2	Total Assets	418,065.20	327,969.74	621,316.24	1,535,481.83
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	70,817.27
8	Unreserved Fund Balance	418,065.20	327,969.74	621,316.24	1,464,664.56
9	Total Fund Equity	418,065.20	327,969.74	621,316.24	1,535,481.83
10	Total Liabilities and Fund Equity	418,065.20	327,969.74	621,316.24	1,535,481.83
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	10,220.02	7,803.09	6,610.01	10,343.31
15	Sales and Services	2,958,574.66	2,978,346.87	2,923,732.35	3,498,017.60
16	Other Revenue	493.55	23.00	-	17,337.03
17	Total Operating Revenue	2,969,288.23	2,986,172.96	2,930,342.36	3,525,697.94
18					
19	Personal Services and Benefits	1,238,874.00	1,265,550.06	1,190,529.18	959,539.43
20	Travel	13,820.07	15,069.27	9,815.97	13,047.27
21	Contractual Services	602,735.69	528,399.52	441,130.75	462,232.76
22	Supplies and Materials	1,251,270.48	1,244,974.64	984,204.31	1,130,732.32
23	Grants and Subsidies	50.74	-	-	92.17
24	Capital Outlay	14,846.15	21,461.09	10,434.65	45,472.26
25	Other Expense	1,638.00	813.84	881.00	407.30
26	Interest Expense	30.29	-	-	8.84
27	Total Operating Expenditures/Expenses	3,123,265.42	3,076,268.42	2,636,995.86	2,611,532.35
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(153,977.19)	(90,095.46)	293,346.50	914,165.59
34					
35	Beginning Fund Equity	572,042.39	418,065.20	327,969.74	621,316.24
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	418,065.20	327,969.74	621,316.24	1,535,481.83

Company: 6018
Company Name: State Laboratory Fund
Fund Name: State Laboratory Fund
Fund Type: Internal Service
Purpose: SDCL 1-49-4 created a State Laboratory Fund. Source: Any money that may be received pursuant to this chapter 1-49. Use: Operating costs of the State Public Health Laboratory.

Budget Information: Included in the General Appropriations Bill.

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Dentistry

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	667,758.65	721,569.03	682,175.72	677,894.26
2	Cash and Cash Equivalents	-	-	-	-
3	Accounts Receivable	-	-	-	-
4	Total Assets	667,758.65	721,569.03	682,175.72	677,894.26
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	667,758.65	721,569.03	682,175.72	677,894.26
11	Total Fund Equity	667,758.65	721,569.03	682,175.72	677,894.26
12	Total Liabilities and Fund Equity	667,758.65	721,569.03	682,175.72	677,894.26
13					
14					
15	Licenses, Permits and Fees	279,700.00	345,395.00	318,367.55	329,409.07
16	Use of Money and Property	7,926.82	7,139.16	7,113.24	12,475.24
17	Sales and Services	7,215.00	8,475.00	7,775.00	8,625.00
18	Total Operating Revenue	294,841.82	361,009.16	333,255.79	350,509.31
19					
20	Personal Services and Benefits	1,098.03	1,098.03	839.67	1,745.92
21	Travel	17,043.11	22,202.75	19,361.43	20,268.05
22	Contractual Services	325,993.10	277,666.29	345,577.11	325,512.49
23	Supplies and Materials	6,310.28	6,231.71	6,870.89	6,714.31
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	-	-	-	-
26	Other Expense	-	-	-	550.00
27	Insurance Claims	-	-	-	-
28	Total Operating Expenditures/Expenses	350,444.52	307,198.78	372,649.10	354,790.77
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	(55,602.70)	53,810.38	(39,393.31)	(4,281.46)
35					
36	Beginning Fund Equity	723,361.35	667,758.65	721,569.03	682,175.72
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	667,758.65	721,569.03	682,175.72	677,894.26

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Dentistry
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Dentistry authorized by SDCL 36-6A. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Examiners for Speech-Language Pathology

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	100,662.39	143,330.71	137,172.20	183,723.89
2	Accounts Receivable	-	-	-	-
3	Total Assets	100,662.39	143,330.71	137,172.20	183,723.89
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	10,854.80	-
9	Unreserved Fund Balance	100,662.39	143,330.71	126,317.40	183,723.89
10	Total Fund Equity	100,662.39	143,330.71	137,172.20	183,723.89
11	Total Liabilities and Fund Equity	100,662.39	143,330.71	137,172.20	183,723.89
12					
13					
14	Licenses, Permits and Fees	23,500.00	79,470.00	27,110.00	80,220.00
15	Fines, Forfeits, and Penalties	-	100.00	-	-
16	Use of Money and Property	1,291.23	1,309.42	1,587.48	2,959.41
17	Sales and Services	140.00	-	20.00	-
18	Total Operating Revenue	24,931.23	80,879.42	28,717.48	83,179.41
19					
20	Personal Services and Benefits	-	-	-	322.95
21	Travel	1,159.61	-	-	-
22	Contractual Services	32,212.30	37,995.76	34,751.95	35,624.53
23	Supplies and Materials	39.63	215.34	124.04	680.24
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	871.97	-	-	-
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	34,283.51	38,211.10	34,875.99	36,627.72
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(9,352.28)	42,668.32	(6,158.51)	46,551.69
34					
35	Beginning Fund Equity	110,014.67	100,662.39	143,330.71	137,172.20
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	100,662.39	143,330.71	137,172.20	183,723.89

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Examiners for Speech-Language Pathology
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Examiners for Speech-Language Pathology authorized by SDCL 36-37-8. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Hearing Aid Dispensers and Audiologists

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	85,858.12	91,220.05	93,932.06	98,926.66
2	Total Assets	85,858.12	91,220.05	93,932.06	98,926.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	85,858.12	91,220.05	93,932.06	98,926.66
9	Total Fund Equity	85,858.12	91,220.05	93,932.06	98,926.66
10	Total Liabilities and Fund Equity	85,858.12	91,220.05	93,932.06	98,926.66
11					
12					
13	Licenses, Permits and Fees	26,750.00	29,300.00	27,450.00	28,100.00
14	Use of Money and Property	961.60	940.15	960.71	1,720.94
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	27,711.60	30,240.15	28,410.71	29,820.94
17					
18	Personal Services and Benefits	646.74	516.72	258.36	452.13
19	Travel	1,557.76	1,478.84	448.90	-
20	Contractual Services	20,468.13	22,594.76	24,635.73	24,218.61
21	Supplies and Materials	280.43	287.90	355.71	155.60
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	183.60	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	23,136.66	24,878.22	25,698.70	24,826.34
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	4,574.94	5,361.93	2,712.01	4,994.60
32					
33	Beginning Fund Equity	81,283.18	85,858.12	91,220.05	93,932.06
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	85,858.12	91,220.05	93,932.06	98,926.66

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Hearing Aid Dispensers and Audiologists
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Hearing Aid Dispensers and Audiologists authorized by SDCL 36-24. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Massage Therapy

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	62,789.74	39,871.18	26,773.69	24,239.56
2	Total Assets	62,789.74	39,871.18	26,773.69	24,239.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	62,789.74	39,871.18	26,773.69	24,239.56
9	Total Fund Equity	62,789.74	39,871.18	26,773.69	24,239.56
10	Total Liabilities and Fund Equity	62,789.74	39,871.18	26,773.69	24,239.56
11					
12					
13	Licenses, Permits and Fees	47,255.00	48,062.00	47,970.00	66,045.00
14	Fines, Forfeits and Penalties	-	-	-	463.16
15	Use of Money and Property	1,353.92	1,042.30	805.58	946.70
16	Sales and Services	300.00	800.00	900.00	1,500.00
17	Total Operating Revenue	48,908.92	49,904.30	49,675.58	68,954.86
18					
19	Personal Services and Benefits	648.72	1,294.63	1,100.86	1,619.95
20	Travel	1,038.92	956.98	813.63	1,547.19
21	Contractual Services	60,301.41	68,729.76	60,858.58	68,274.01
22	Supplies and Materials	1,921.05	1,751.49	-	47.84
23	Capital Outlay	-	-	-	-
24	Other Expense	45.00	90.00	-	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	63,955.10	72,822.86	62,773.07	71,488.99
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(15,046.18)	(22,918.56)	(13,097.49)	(2,534.13)
33					
34	Beginning Fund Equity	77,835.92	62,789.74	39,871.18	26,773.69
35	Ending Equity	62,789.74	39,871.18	26,773.69	24,239.56

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Massage Therapy
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Massage Therapy authorized by SDCL 36-35. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Nursing

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	795,721.23	578,415.31	454,598.89	477,026.36
2	Cash and Cash Equivalents	4,762.59	5,453.66	4,437.22	4,677.11
3	Total Assets	800,483.82	583,868.97	459,036.11	481,703.47
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	800,483.82	583,868.97	459,036.11	481,703.47
10	Total Fund Equity	800,483.82	583,868.97	459,036.11	481,703.47
11	Total Liabilities and Fund Equity	800,483.82	583,868.97	459,036.11	481,703.47
12					
13					
14	Licenses, Permits and Fees	1,152,543.00	1,143,315.00	1,301,858.24	1,411,138.96
15	Fines, Forfeits and Penalties	15,100.00	13,700.00	12,100.00	11,500.00
16	Use of Money and Property	10,388.32	9,245.22	8,121.14	9,629.56
17	Sales and Services	12,397.50	9,600.00	9,970.00	24,185.00
18	Administering Programs	66,047.58	62,647.00	56,700.00	90,075.00
19	Other Revenue	-	6,675.00	-	-
20	Total Operating Revenue	1,256,476.40	1,245,182.22	1,388,749.38	1,546,528.52
21					
22	Personal Services and Benefits	628,764.81	632,960.99	649,284.03	713,115.96
23	Travel	25,323.17	36,788.90	17,976.93	20,153.87
24	Contractual Services	566,695.94	707,908.20	798,658.14	745,030.92
25	Supplies and Materials	43,966.91	42,890.97	46,392.14	42,300.91
26	Grants and Subsidies	-	-	-	-
27	Capital Outlay	4,712.60	41,248.01	1,271.00	3,259.50
28	Other Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	1,269,463.43	1,461,797.07	1,513,582.24	1,523,861.16
30					
31	Transfers In	-	-	-	-
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	-	-	-	-
34					
35	Net Change	(12,987.03)	(216,614.85)	(124,832.86)	22,667.36
36					
37	Beginning Fund Equity	813,470.85	800,483.82	583,868.97	459,036.11
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	800,483.82	583,868.97	459,036.11	481,703.47

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Nursing
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Nursing authorized by SDCL 36-9 and 36-9A. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Nursing Facility Administrators

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	77,068.42	48,620.08	55,865.16	26,049.98
2	Total Assets	77,068.42	48,620.08	55,865.16	26,049.98
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	77,068.42	48,620.08	55,865.16	26,049.98
9	Total Fund Equity	77,068.42	48,620.08	55,865.16	26,049.98
10	Total Liabilities and Fund Equity	77,068.42	48,620.08	55,865.16	26,049.98
11					
12					
13	Licenses, Permits and Fees	80,150.00	15,725.00	71,650.00	14,500.00
14	Use of Money and Property	647.88	688.64	744.08	1,073.38
15	Sales and Services	-	-	-	-
16	Other Revenue	300.00	300.00	450.00	325.00
17	Total Operating Revenue	81,097.88	16,713.64	72,844.08	15,898.38
18					
19	Personal Services and Benefits	650.72	654.91	586.35	327.69
20	Travel	1,438.92	999.16	1,365.36	482.00
21	Contractual Services	39,366.72	43,100.14	63,146.78	44,762.00
22	Supplies and Materials	1,051.88	407.77	401.51	141.87
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	99.00	-
25	Total Operating Expenditures/Expenses	42,508.24	45,161.98	65,599.00	45,713.56
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	38,589.64	(28,448.34)	7,245.08	(29,815.18)
32					
33	Beginning Fund Equity	38,478.78	77,068.42	48,620.08	55,865.16
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	77,068.42	48,620.08	55,865.16	26,049.98

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Nursing Facility Administrators
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Nursing Facility Administrators authorized by SDCL 36-28. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Pharmacy

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,429,667.01	1,208,794.42	997,400.95	846,784.02
2	Total Assets	1,429,667.01	1,208,794.42	997,400.95	846,784.02
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,429,667.01	1,208,794.42	997,400.95	846,784.02
9	Total Fund Equity	1,429,667.01	1,208,794.42	997,400.95	846,784.02
10	Total Liabilities and Fund Equity	1,429,667.01	1,208,794.42	997,400.95	846,784.02
11					
12					
13	Licenses, Permits and Fees	813,440.00	785,000.00	865,905.00	877,300.00
14	Fines, Forfeits and Penalties	925.00	700.00	475.00	400.00
15	Use of Money and Property	19,259.53	17,997.79	17,479.55	25,246.27
16	Sales and Services	1,621.00	1,800.00	4,320.00	-
17	Other Revenue	1,581.75	-	-	-
18	Total Operating Revenue	836,827.28	805,497.79	888,179.55	902,946.27
19					
20	Personal Services and Benefits	421,629.73	483,354.84	570,932.16	596,144.59
21	Travel	20,014.71	26,485.95	21,565.61	21,248.87
22	Contractual Services	337,827.59	491,345.88	493,287.21	424,176.52
23	Supplies and Materials	7,643.89	8,446.94	6,063.62	4,073.58
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	7,143.57	16,215.77	7,724.42	7,919.64
26	Other Expense	-	521.00	-	-
27	Total Operating Expenditures/Expenses	794,259.49	1,026,370.38	1,099,573.02	1,053,563.20
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	42,567.79	(220,872.59)	(211,393.47)	(150,616.93)
34					
35	Beginning Fund Equity	1,387,099.22	1,429,667.01	1,208,794.42	997,400.95
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	1,429,667.01	1,208,794.42	997,400.95	846,784.02

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Pharmacy
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Pharmacy authorized by SDCL 36-11. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Chiropractic Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	312,498.04	342,882.35	364,944.36	392,664.20
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	312,498.04	342,882.35	364,944.36	392,664.20
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	312,498.04	342,882.35	364,944.36	392,664.20
10	Total Fund Equity	312,498.04	342,882.35	364,944.36	392,664.20
11	Total Liabilities and Fund Equity	312,498.04	342,882.35	364,944.36	392,664.20
12					
13					
14	Licenses, Permits and Fees	104,800.00	106,325.00	106,500.00	109,325.00
15	Use of Money and Property	3,698.50	3,657.68	3,913.47	7,431.47
16	Sales and Services	3,400.00	3,775.00	2,395.00	2,080.00
17	Total Operating Revenue	111,898.50	113,757.68	112,808.47	118,836.47
18					
19	Personal Services and Benefits	59,687.96	62,788.18	64,098.85	68,536.96
20	Travel	2,930.57	6,629.42	6,591.08	5,275.02
21	Contractual Services	13,436.72	11,608.57	18,295.56	13,777.72
22	Supplies and Materials	1,816.95	2,347.20	1,675.80	3,526.93
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	150.00	-	85.17	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	78,022.20	83,373.37	90,746.46	91,116.63
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	33,876.30	30,384.31	22,062.01	27,719.84
33					
34	Beginning Fund Equity	278,621.74	312,498.04	342,882.35	364,944.36
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	312,498.04	342,882.35	364,944.36	392,664.20

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Chiropractic Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Chiropractic Examiners authorized by SDCL 36-5. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Funeral Service

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	117,878.97	116,496.18	111,414.33	115,876.24
2	Total Assets	117,878.97	116,496.18	111,414.33	115,876.24
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	117,878.97	116,496.18	111,414.33	115,876.14
9	Total Fund Equity	117,878.97	116,496.18	111,414.33	115,876.14
10	Total Liabilities and Fund Equity	117,878.97	116,496.18	111,414.33	115,876.14
11					
12					
13	Licenses, Permits and Fees	70,375.00	70,190.00	70,085.00	68,150.00
14	Use of Money and Property	1,472.06	1,484.10	1,500.24	2,557.72
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	71,847.06	71,674.10	71,585.24	70,707.72
17					
18	Personal Services and Benefits	7,715.29	3,767.00	455.80	388.61
19	Travel	6,389.75	3,973.17	2,698.51	383.02
20	Contractual Services	52,016.01	65,065.05	72,877.25	64,514.98
21	Supplies and Materials	886.57	251.67	635.53	959.20
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	644.23	-	-	-
24	Total Operating Expenditures/Expenses	67,651.85	73,056.89	76,667.09	66,245.81
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	4,195.21	(1,382.79)	(5,081.85)	4,461.91
31					
32	Beginning Fund Equity	113,683.76	117,878.97	116,496.18	111,414.23
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	117,878.97	116,496.18	111,414.33	115,876.14

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Funeral Service
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Funeral Service authorized by SDCL 36-19. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Medical and Osteopathic Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,478,867.88	4,074,259.45	5,646,368.90	5,485,786.28
2	Cash and Cash Equivalents	3,123.62	1,470.61	3,488.78	3,656.09
3	Total Assets	3,481,991.50	4,075,730.06	5,649,857.68	5,489,442.37
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	3,481,991.50	4,075,730.06	5,649,857.68	5,489,442.37
10	Total Fund Equity	3,481,991.50	4,075,730.06	5,649,857.68	5,489,442.37
11	Total Liabilities and Fund Equity	3,481,991.50	4,075,730.06	5,649,857.68	5,489,442.37
12					
13					
14	Licenses, Permits and Fees	1,221,526.24	1,258,117.01	2,309,780.00	560,871.00
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	40,034.59	40,004.87	43,374.23	95,502.46
17	Sales and Services	138,602.00	136,006.00	147,409.99	132,589.00
18	Administering Programs	-	-	-	-
19	Total Operating Revenue	1,400,162.83	1,434,127.88	2,500,564.22	788,962.46
20					
21	Personal Services and Benefits	471,897.28	482,216.68	471,955.35	537,144.00
22	Travel	19,417.77	32,556.07	16,740.07	20,718.26
23	Contractual Services	526,395.84	288,453.42	397,039.01	359,045.47
24	Supplies and Materials	27,007.74	35,543.07	35,609.75	24,286.09
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	51,643.54	1,472.76	4,773.52	8,019.66
27	Other Expense	-	-	-	-
28	Interest Expense	245.30	147.32	318.90	164.29
29	Total Operating Expenditures/Expenses	1,096,607.47	840,389.32	926,436.60	949,377.77
30					
31	Transfers In	-	-	-	-
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	-	-	-	-
34					
35	Net Change	303,555.36	593,738.56	1,574,127.62	(160,415.31)
36					
37	Beginning Fund Equity	3,178,436.14	3,481,991.50	4,075,730.06	5,649,857.68
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	3,481,991.50	4,075,730.06	5,649,857.68	5,489,442.37

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Medical and Osteopathic Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Medical and Osteopathic Examiners authorized by SDCL 36-4. 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.

Additional Information: The fee was changed from annual to biennial effectve in FY2019..

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Examiners in Optometry

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	48,935.18	52,025.36	65,925.77	73,202.49
2	Total Assets	48,935.18	52,025.36	65,925.77	73,202.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	48,935.18	52,025.36	65,925.77	73,202.49
9	Total Fund Equity	48,935.18	52,025.36	65,925.77	73,202.49
10	Total Liabilities and Fund Equity	48,935.18	52,025.36	65,925.77	73,202.49
11					
12					
13	Licenses, Permits and Fees	71,794.10	72,125.54	74,186.21	73,345.37
14	Use of Money and Property	840.64	876.24	838.34	1,608.87
15	Sales and Services	100.00	800.00	500.00	500.00
16	Total Operating Revenue	72,734.74	73,801.78	75,524.55	75,454.24
17					
18	Personal Services and Benefits	968.85	710.49	645.90	1,100.63
19	Travel	1,001.56	1,467.06	1,482.18	2,130.92
20	Contractual Services	73,812.27	68,534.05	59,101.84	64,295.87
21	Supplies and Materials	-	-	394.22	650.10
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	75,782.68	70,711.60	61,624.14	68,177.52
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(3,047.94)	3,090.18	13,900.41	7,276.72
31					
32	Beginning Fund Equity	51,983.12	48,935.18	52,025.36	65,925.77
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	48,935.18	52,025.36	65,925.77	73,202.49

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Examiners in Optometry
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Examiners in Optometry authorized by SDCL 36-7.
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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Podiatry Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	23,811.80	27,350.51	27,897.55	29,394.76
2	Total Assets	23,811.80	27,350.51	27,897.55	29,394.76
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	23,811.80	27,350.51	27,897.55	29,394.76
9	Total Fund Equity	23,811.80	27,350.51	27,897.55	29,394.76
10	Total Liabilities and Fund Equity	23,811.80	27,350.51	27,897.55	29,394.76
11					
12					
13	Licenses, Permits and Fees	8,120.00	20,900.00	19,760.00	19,390.00
14	Use of Money and Property	411.21	318.43	247.69	434.27
15	Total Operating Revenue	8,531.21	21,218.43	20,007.69	19,824.27
16					
17	Personal Services and Benefits	323.79	387.54	193.77	-
18	Travel	441.46	522.30	-	-
19	Contractual Services	14,400.25	16,657.53	18,972.84	18,198.35
20	Supplies and Materials	237.08	112.35	294.04	128.71
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	74.83	-	-	-
23	Total Operating Expenditures/Expenses	15,477.41	17,679.72	19,460.65	18,327.06
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(6,946.20)	3,538.71	547.04	1,497.21
30					
31	Beginning Fund Equity	30,758.00	23,811.80	27,350.51	27,897.55
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	23,811.80	27,350.51	27,897.55	29,394.76

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Podiatry Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Podiatry Examiners authorized by SDCL 36-8. 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 Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Certified Professional Midwives

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	20,000.00	10,388.35	6,973.74	1,990.32
2	Total Assets	20,000.00	10,388.35	6,973.74	1,990.32
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	20,000.00	10,388.35	6,973.74	1,990.32
9	Total Fund Equity	20,000.00	10,388.35	6,973.74	1,990.32
10	Total Liabilities and Fund Equity	20,000.00	10,388.35	6,973.74	1,990.32
11					
12					
13	Licenses, Permits and Fees	-	-	6,025.00	2,200.00
14	Use of Money and Property	-	16.28	-	204.68
15	Other Revenue	20,000.00	-	143.95	2,000.00
16	Total Operating Revenue	20,000.00	16.28	6,168.95	4,404.68
17					
18	Personal Services and Benefits	-	1,873.11	904.26	645.90
19	Travel	-	5,969.16	-	-
20	Contractual Services	-	1,631.68	8,679.30	8,742.20
21	Supplies and Materials	-	153.98	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	9,627.93	9,583.56	9,388.10
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	20,000.00	(9,611.65)	(3,414.61)	(4,983.42)
31					
32	Beginning Fund Equity	-	20,000.00	10,388.35	6,973.74
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	20,000.00	10,388.35	6,973.74	1,990.32

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Certified Professional Midwives
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Board of Certified Professional Midwives authorized by SDCL 36-9C. 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 3030 - Employment Security Contingency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	708,972.52	703,781.93	545,033.19	537,240.78
2	Total Assets	708,972.52	703,781.93	545,033.19	537,240.78
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	708,972.52	703,781.93	545,033.19	537,240.78
9	Total Fund Equity	708,972.52	703,781.93	545,033.19	537,240.78
10	Total Liabilities and Fund Equity	708,972.52	703,781.93	545,033.19	537,240.78
11					
12					
13	Fines, Forfeits and Penalties	772,560.25	825,103.50	716,459.82	712,961.55
14	Use of Money and Property	7,921.81	5,002.09	4,979.42	7,980.03
15	Total Operating Revenue	780,482.06	830,105.59	721,439.24	720,941.58
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	-	-	-	-
23	Total Operating Expenditures/Expenses	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(430,626.73)	(835,296.18)	(880,187.98)	(728,733.99)
27	Net Transfers In (Out)	(430,626.73)	(835,296.18)	(880,187.98)	(728,733.99)
28					
29	Net Change	349,855.33	(5,190.59)	(158,748.74)	(7,792.41)
30					
31	Beginning Fund Equity	359,117.19	708,972.52	703,781.93	545,033.19
32	Ending Equity	708,972.52	703,781.93	545,033.19	537,240.78

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	40,706.92	39,853.11	73,990.83	79,434.55
2	Total Assets	40,706.92	39,853.11	73,990.83	79,434.55
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	47,884.62	39,853.11	46,591.92	79,434.55
9	Total Fund Equity	47,884.62	39,853.11	46,591.92	79,434.55
10	Total Liabilities and Fund Equity	47,884.62	39,853.11	46,591.92	79,434.55
11					
12					
13	Licenses, Permits and Fees	31,882.08	40,087.29	34,565.00	47,500.00
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	31,882.08	40,087.29	34,565.00	47,500.00
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	4,785.33	400.39	1,281.09	1,837.37
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	14,055.54	12,714.40	21,333.11	6,935.00
24	Total Operating Expenditures/Expenses	18,840.87	13,114.79	22,614.20	8,772.37
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(8,645.00)	(35,004.01)	(5,211.99)	-
28	Net Transfers In (Out)	(8,645.00)	(35,004.01)	(5,211.99)	-
29					
30	Net Change	4,396.21	(8,031.51)	6,738.81	38,727.63
31					
32	Beginning Fund Equity	43,488.41	47,884.62	39,853.11	40,706.92
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	47,884.62	39,853.11	46,591.92	79,434.55

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.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 3183 - Insurance Operating Fund

		FY2017	FY2018	FY2019	FY2020
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	-	91,973.70	13,162.50	75,000.00
8	Unreserved Fund Balance	175,000.00	83,026.30	161,837.50	100,000.00
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	11,332,651.70	11,977,761.76	12,266,736.73	13,054,130.68
14	Fines, Forfeits and Penalties	-	-	-	63,500.00
15	Use of Money and Property	15,913.27	14,111.61	14,896.58	33,583.75
16	Sales and Services	-	-	-	-
17	Other Revenue	123.53	-	-	-
18	Total Operating Revenue	11,348,688.50	11,991,873.37	12,281,633.31	13,151,214.43
19					
20	Personal Services and Benefits	1,888,689.49	1,922,011.66	1,992,337.02	2,502,477.81
21	Travel	7,102.88	15,509.40	17,621.39	23,917.45
22	Contractual Services	292,156.84	314,651.06	323,737.26	454,210.15
23	Supplies and Materials	18,715.93	20,600.72	20,612.27	23,247.48
24	Capital Outlay	28,001.31	29,021.82	36,222.01	8,040.10
25	Other Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	2,234,666.45	2,301,794.66	2,390,529.95	3,011,892.99
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(9,114,022.05)	(9,690,078.71)	(9,891,103.36)	(10,139,321.44)
30	Net Transfers In (Out)	(9,114,022.05)	(9,690,078.71)	(9,891,103.36)	(10,139,321.44)
31					
32	Net Change	-	-	-	-
33					
34	Beginning Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
35	Prior Period Adjustment	-	-	-	-
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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	860.11	869.58	880.00	898.29
2	Total Assets	860.11	869.58	880.00	898.29
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	860.11	869.58	880.00	898.29
9	Total Fund Equity	860.11	869.58	880.00	898.29
10	Total Liabilities and Fund Equity	860.11	869.58	880.00	898.29
11					
12					
13	Taxes	-	-	-	-
14	Licenses, Permits and Fees	-	-	-	-
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	5.58	9.47	10.42	18.29
17	Sales and Services	-	-	-	-
18	Other Revenue	-	-	-	-
19	Total Operating Revenue	5.58	9.47	10.42	18.29
20					
21	Personal Services and Benefits	-	-	-	-
22	Travel	-	-	-	-
23	Contractual Services	-	-	-	-
24	Supplies and Materials	-	-	-	-
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	-	-	-	-
27	Total Operating Expenditures/Expenses	-	-	-	-
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	5.58	9.47	10.42	18.29
34					
35	Beginning Fund Equity	854.53	860.11	869.58	880.00
36	Ending Equity	860.11	869.58	880.00	898.29

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	148,454.13	132,671.80	145,668.22	132,160.08
2	Total Assets	148,454.13	132,671.80	145,668.22	132,160.08
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	148,454.13	132,671.80	145,668.22	132,160.08
9	Total Fund Equity	148,454.13	132,671.80	145,668.22	132,160.08
10	Total Liabilities and Fund Equity	148,454.13	132,671.80	145,668.22	132,160.08
11					
12					
13	Licenses, Permits and Fees	69,500.00	37,940.00	66,620.00	42,650.00
14	Use of Money and Property	1,664.92	1,818.16	1,712.49	3,094.24
15	Total Operating Revenue	71,164.92	39,758.16	68,332.49	45,744.24
16					
17	Personal Services and Benefits	44,223.48	44,980.99	44,870.25	48,605.24
18	Travel	391.50	68.39	153.23	350.59
19	Contractual Services	6,072.15	6,596.95	6,840.37	7,435.14
20	Supplies and Materials	187.69	251.60	414.48	399.14
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	1,405.70	1,420.50	746.93	56.31
23	Total Operating Expenditures/Expenses	52,280.52	53,318.43	53,025.26	56,846.42
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(2,308.46)	(2,222.06)	(2,310.81)	(2,405.96)
27	Net Transfers In (Out)	(2,308.46)	(2,222.06)	(2,310.81)	(2,405.96)
28					
29	Net Change	16,575.94	(15,782.33)	12,996.42	(13,508.14)
30					
31	Beginning Fund Equity	131,878.19	148,454.13	132,671.80	145,668.22
32	Ending Equity	148,454.13	132,671.80	145,668.22	132,160.08

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	176,203.39	217,402.57	259,677.01	268,922.42
2	Total Assets	176,203.39	217,402.57	259,677.01	268,922.42
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	21,487.56
8	Unreserved Fund Balance	176,203.39	217,402.57	259,677.01	247,434.86
9	Total Fund Equity	176,203.39	217,402.57	259,677.01	268,922.42
10	Total Liabilities and Fund Equity	176,203.39	217,402.57	259,677.01	268,922.42
11					
12					
13	Licenses, Permits and Fees	171,245.00	181,875.00	183,110.00	186,125.00
14	Fines, Forfeits and Penalties	4,825.00	6,075.00	6,350.00	7,425.00
15	Use of Money and Property	4,556.57	2,416.40	2,729.26	5,754.34
16	Sales and Services	7,200.00	7,300.00	5,150.00	7,150.00
17	Other Revenue	-	-	-	-
18	Total Operating Revenue	187,826.57	197,666.40	197,339.26	206,454.34
19					
20	Personal Services and Benefits	99,345.66	85,650.41	85,850.03	118,207.81
21	Travel	8,945.66	10,058.92	5,576.46	4,329.29
22	Contractual Services	38,544.32	46,512.43	54,160.67	63,017.45
23	Supplies and Materials	4,457.87	4,067.91	4,450.03	4,506.84
24	Capital Outlay	2,060.49	5,946.44	606.34	1,296.25
25	Total Operating Expenditures/Expenses	153,354.00	152,236.11	150,643.53	191,357.64
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(5,185.85)	(4,231.11)	(4,421.29)	(5,851.29)
29	Net Transfers In (Out)	(5,185.85)	(4,231.11)	(4,421.29)	(5,851.29)
30					
31	Net Change	29,286.72	41,199.18	42,274.44	9,245.41
32					
33	Beginning Fund Equity	146,916.67	176,203.39	217,402.57	259,677.01
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	176,203.39	217,402.57	259,677.01	268,922.42

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.

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	265,582.89	261,032.13	258,853.71	282,849.29
2	Total Assets	265,582.89	261,032.13	258,853.71	282,849.29
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	265,582.89	261,032.13	258,853.71	282,849.29
9	Total Fund Equity	265,582.89	261,032.13	258,853.71	282,849.29
10	Total Liabilities and Fund Equity	265,582.89	261,032.13	258,853.71	282,849.29
11					
12					
13	Licenses, Permits and Fees	76,550.00	79,500.00	71,000.00	93,650.00
14	Fines, Forfeits and Penalties	300.00	800.00	250.00	50.00
15	Use of Money and Property	3,506.44	3,423.70	3,404.36	5,792.21
16	Total Operating Revenue	80,356.44	83,723.70	74,654.36	99,492.21
17					
18	Personal Services and Benefits	53,319.89	60,504.20	55,647.50	53,142.80
19	Travel	3,284.96	2,707.59	2,575.26	908.55
20	Contractual Services	11,476.58	15,134.93	12,741.36	16,205.82
21	Supplies and Materials	2,392.59	2,738.22	2,609.78	2,026.14
22	Capital Outlay	1,105.90	4,200.62	393.03	582.75
23	Insurance Claims	-	-	-	-
24	Total Operating Expenditures/Expenses	71,579.92	85,285.56	73,966.93	72,866.06
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(2,783.31)	(2,988.90)	(2,865.85)	(2,630.57)
28	Net Transfers In (Out)	(2,783.31)	(2,988.90)	(2,865.85)	(2,630.57)
29					
30	Net Change	5,993.21	(4,550.76)	(2,178.42)	23,995.58
31					
32	Beginning Fund Equity	259,589.68	265,582.89	261,032.13	258,853.71
33	Ending Equity	265,582.89	261,032.13	258,853.71	282,849.29

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.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 3183 - Securities Operating Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	15,000.00	15,000.00	15,000.00	15,000.00
2	Total Assets	15,000.00	15,000.00	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	15,000.00	15,000.00	15,000.00
9	Total Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
10	Total Liabilities and Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
11					
12					
13	Taxes	30,596,150.00	31,166,100.00	30,759,350.00	29,991,450.00
14	Licenses, Permits and Fees	15,042,025.00	15,646,977.08	16,290,352.00	16,538,850.00
15	Fines, Forfeits and Penalties	13,250.00	41,250.00	549,000.00	47,200.00
16	Use of Money and Property	44,960.43	45,940.61	53,199.78	145,993.49
17	Sales and Services	1,180.00	8,140.00	8,000.00	-
18	Other Revenue	625.70	-	-	-
19	Total Operating Revenue	45,698,191.13	46,908,407.69	47,659,901.78	46,723,493.49
20					
21	Personal Services and Benefits	384,313.11	259,862.97	291,768.11	-
22	Travel	2,560.75	5,010.69	4,739.59	-
23	Contractual Services	58,260.55	44,061.12	43,707.85	-
24	Supplies and Materials	4,526.57	2,221.16	2,039.18	-
25	Capital Outlay	2,099.67	364.80	3,092.29	1,090.62
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	451,760.65	311,520.74	345,347.02	1,090.62
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(45,246,430.48)	(46,596,886.95)	(47,314,554.76)	(46,722,402.87)
31	Net Transfers In (Out)	(45,246,430.48)	(46,596,886.95)	(47,314,554.76)	(46,722,402.87)
32					
33	Net Change	-	-	-	-
34					
35	Beginning Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
36	Ending Equity	15,000.00	15,000.00	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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	280,752.72	294,052.85	275,113.93	332,977.73
2	Total Assets	280,752.72	294,052.85	275,113.93	332,977.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	280,752.72	294,052.85	275,113.93	332,977.73
9	Total Fund Equity	280,752.72	294,052.85	275,113.93	332,977.73
10	Total Liabilities and Fund Equity	280,752.72	294,052.85	275,113.93	332,977.73
11					
12					
13	Licenses, Permits and Fees	49,454.64	44,321.45	-	76,622.07
14	Use of Money and Property	3,493.58	3,526.44	3,623.85	5,901.11
15	Sales and Services	800.00	5,942.48	29,823.66	18,360.00
16	Total Operating Revenue	53,748.22	53,790.37	33,447.51	100,883.18
17					
18	Personal Services and Benefits	16,523.63	7,137.07	4,070.05	7,977.02
19	Travel	3,317.33	2,125.60	2,787.68	4,293.69
20	Contractual Services	7,624.26	29,833.14	40,295.36	35,306.04
21	Supplies and Materials	630.96	984.80	65.58	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	28,096.18	40,080.61	47,218.67	47,576.75
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(851.93)	(409.63)	(5,167.76)	(394.86)
29	Net Transfers In (Out)	(851.93)	(409.63)	(5,167.76)	(394.86)
30					
31	Net Change	24,800.11	13,300.13	(18,938.92)	52,911.57
32					
33	Beginning Fund Equity	255,952.61	280,752.72	294,052.85	275,113.93
34	Prior Period Adjustment	-	-	-	4,952.23
35	Ending Equity	280,752.72	294,052.85	275,113.93	332,977.73

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	423,170.59	408,634.19	423,652.28	399,905.51
2	Total Assets	423,170.59	408,634.19	423,652.28	399,905.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	423,170.59	408,634.19	423,652.28	399,905.51
9	Total Fund Equity	423,170.59	408,634.19	423,652.28	399,905.51
10	Total Liabilities and Fund Equity	423,170.59	408,634.19	423,652.28	399,905.51
11					
12					
13	Licenses, Permits and Fees	303,949.49	264,229.98	359,173.78	272,059.92
14	Use of Money and Property	5,466.12	5,470.45	5,660.71	9,932.08
15	Other Revenue	1,050.00	2,345.00	3,528.75	1,150.00
16	Total Operating Revenue	310,465.61	272,045.43	368,363.24	283,142.00
17					
18	Personal Services and Benefits	115,829.45	125,935.38	136,229.13	144,951.83
19	Travel	17,469.63	15,649.47	16,307.38	17,114.63
20	Contractual Services	119,762.60	136,197.28	157,751.22	134,048.16
21	Supplies and Materials	3,015.95	2,615.96	6,064.75	2,766.56
22	Capital Outlay	666.30	-	29,401.02	832.47
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	256,743.93	280,398.09	345,753.50	299,713.65
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(5,827.61)	(6,183.74)	(7,591.65)	(7,175.12)
28	Net Transfers In (Out)	(5,827.61)	(6,183.74)	(7,591.65)	(7,175.12)
29					
30	Net Change	47,894.07	(14,536.40)	15,018.09	(23,746.77)
31					
32	Beginning Fund Equity	375,276.52	423,170.59	408,634.19	423,652.28
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	423,170.59	408,634.19	423,652.28	399,905.51

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	45,331.46	37,803.67	42,688.81	36,578.28
2	Total Assets	45,331.46	37,803.67	42,688.81	36,578.28
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	45,331.46	37,803.67	42,688.81	36,578.28
9	Total Fund Equity	45,331.46	37,803.67	42,688.81	36,578.28
10	Total Liabilities and Fund Equity	45,331.46	37,803.67	42,688.81	36,578.28
11					
12					
13	Licenses, Permits and Fees	24,061.00	22,644.00	20,371.00	22,834.00
14	Use of Money and Property	669.16	559.27	466.19	719.85
15	Total Operating Revenue	24,730.16	23,203.27	20,837.19	23,553.85
16					
17	Personal Services and Benefits	4,362.83	4,212.29	6,773.54	16,985.55
18	Travel	2,698.46	3,611.74	2,043.04	3,427.86
19	Contractual Services	20,618.56	22,705.45	6,187.50	7,636.62
20	Supplies and Materials	-	-	551.70	756.01
21	Capital Outlay	231.28	-	-	17.56
22	Other Expense	-	-	-	-
23	Total Operating Expenditures/Expenses	27,911.13	30,529.48	15,555.78	28,823.60
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(200.58)	(201.58)	(396.27)	(840.78)
27	Net Transfers In (Out)	(200.58)	(201.58)	(396.27)	(840.78)
28					
29	Net Change	(3,381.55)	(7,527.79)	4,885.14	(6,110.53)
30					
31	Beginning Fund Equity	48,713.01	45,331.46	37,803.67	42,688.81
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	45,331.46	37,803.67	42,688.81	36,578.28

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	160,194.70	156,393.79	152,292.71	135,662.50
2	Total Assets	160,194.70	156,393.79	152,292.71	135,662.50
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	160,194.70	156,393.79	152,292.71	135,662.50
9	Total Fund Equity	160,194.70	156,393.79	152,292.71	135,662.50
10	Total Liabilities and Fund Equity	160,194.70	156,393.79	152,292.71	135,662.50
11					
12					
13	Licenses, Permits and Fees	197,101.67	45,710.97	35,810.70	1,225.00
14	Use of Money and Property	283.90	1,450.13	1,842.36	3,238.00
15	Other Revenue	-	-	-	0.05
16	Total Operating Revenue	197,385.57	47,161.10	37,653.06	4,463.05
17					
18	Personal Services and Benefits	4,457.46	3,920.17	3,338.07	1,224.25
19	Travel	3,404.35	5,073.46	3,470.14	-
20	Contractual Services	36,733.86	40,606.14	34,352.20	19,419.25
21	Supplies and Materials	535.81	1,168.66	420.28	389.16
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	45,131.48	50,768.43	41,580.69	21,032.66
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(259.35)	(193.58)	(173.45)	(60.60)
28	Net Transfers In (Out)	(259.35)	(193.58)	(173.45)	(60.60)
29					
30	Net Change	151,994.74	(3,800.91)	(4,101.08)	(16,630.21)
31					
32	Beginning Fund Equity	8,199.96	160,194.70	156,393.79	152,292.71
33	Ending Equity	160,194.70	156,393.79	152,292.71	135,662.50

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	220,302.97	178,326.65	150,208.06	141,578.39
2	Total Assets	220,302.97	178,326.65	150,208.06	141,578.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	220,302.97	178,326.65	150,208.06	141,578.39
9	Total Fund Equity	220,302.97	178,326.65	150,208.06	141,578.39
10	Total Liabilities and Fund Equity	220,302.97	178,326.65	150,208.06	141,578.39
11					
12					
13	Licenses, Permits and Fees	256,334.00	231,757.00	232,252.00	259,969.00
14	Fines, Forfeits and Penalties	30,820.00	49,140.00	55,040.00	50,862.51
15	Use of Money and Property	3,767.86	2,909.35	2,365.75	3,415.95
16	Other Revenue	18,221.00	21,469.00	25,145.02	18,348.00
17	Total Operating Revenue	309,142.86	305,275.35	314,802.77	332,595.46
18					
19	Personal Services and Benefits	203,389.97	214,811.67	211,192.59	221,005.58
20	Travel	41,138.46	42,939.50	36,887.49	33,706.01
21	Contractual Services	68,969.14	65,263.18	65,218.87	59,368.86
22	Supplies and Materials	13,053.19	13,603.45	14,119.23	15,976.46
23	Capital Outlay	4,800.00	-	3,772.73	228.44
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	331,350.76	336,617.80	331,190.91	330,285.35
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(10,380.70)	(10,633.87)	(11,730.45)	(10,939.78)
29	Net Transfers In (Out)	(10,380.70)	(10,633.87)	(11,730.45)	(10,939.78)
30					
31	Net Change	(32,588.60)	(41,976.32)	(28,118.59)	(8,629.67)
32					
33	Beginning Fund Equity	252,891.57	220,302.97	178,326.65	150,208.06
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	220,302.97	178,326.65	150,208.06	141,578.39

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	748,868.33	610,823.48	465,572.95	442,083.12
2	Total Assets	748,868.33	610,823.48	465,572.95	442,083.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	705.00
8	Unreserved Fund Balance	748,868.33	610,823.48	465,572.95	441,378.12
9	Total Fund Equity	748,868.33	610,823.48	465,572.95	442,083.12
10	Total Liabilities and Fund Equity	748,868.33	610,823.48	465,572.95	442,083.12
11					
12					
13	Licenses, Permits and Fees	1,400,535.00	1,547,280.50	1,434,747.83	1,636,891.74
14	Fines, Forfeits and Penalties	81,862.00	48,278.00	85,898.00	58,307.00
15	Use of Money and Property	14,891.94	12,375.96	8,904.24	13,440.40
16	Sales and Services	-	672.36	-	-
17	Other Revenue	101.86	3,120.00	40.00	200.00
18	Total Operating Revenue	1,497,390.80	1,611,726.82	1,529,590.07	1,708,839.14
19					
20	Personal Services and Benefits	1,294,418.64	1,217,960.27	1,173,756.57	1,211,747.11
21	Travel	272,457.41	265,476.81	266,667.84	279,862.51
22	Contractual Services	142,187.55	153,823.01	133,330.15	132,688.11
23	Supplies and Materials	43,421.05	49,770.13	24,515.15	29,741.33
24	Capital Outlay	42,589.42	2,140.18	10,660.34	10,339.43
25	Other Expense	2,878.00	480.00	51.34	7,969.00
26	Total Operating Expenditures/Expenses	1,797,952.07	1,689,650.40	1,608,981.39	1,672,347.49
27					
28	Transfers In	-	495.00	-	-
29	Transfers Out	(65,651.16)	(60,616.27)	(65,859.21)	(59,981.48)
30	Net Transfers In (Out)	(65,651.16)	(60,121.27)	(65,859.21)	(59,981.48)
31					
32	Net Change	(366,212.43)	(138,044.85)	(145,250.53)	(23,489.83)
33					
34	Beginning Fund Equity	1,115,080.76	748,868.33	610,823.48	465,572.95
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	748,868.33	610,823.48	465,572.95	442,083.12

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 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 - Plumbing Commission

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	244,705.66	209,725.71	211,997.85	269,514.90
2	Total Assets	244,705.66	209,725.71	211,997.85	269,514.90
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	150.00	-	-	-
8	Unreserved Fund Balance	244,555.66	209,725.71	211,997.85	269,514.90
9	Total Fund Equity	244,705.66	209,725.71	211,997.85	269,514.90
10	Total Liabilities and Fund Equity	244,705.66	209,725.71	211,997.85	269,514.90
11					
12					
13	Licenses, Permits and Fees	627,395.00	625,456.00	605,355.00	697,150.00
14	Use of Money and Property	2,469.39	2,933.20	2,983.17	4,823.90
15	Sales and Services	73,831.00	18,365.00	15,710.00	11,669.00
16	Other Revenue	224.67	234.00	863.77	268.00
17	Total Operating Revenue	703,920.06	646,988.20	624,911.94	713,910.90
18					
19	Personal Services and Benefits	445,870.82	405,309.80	406,930.51	427,880.76
20	Travel	92,651.26	103,733.55	102,713.35	121,645.23
21	Contractual Services	45,710.26	124,165.17	60,273.72	62,118.68
22	Supplies and Materials	71,886.77	25,483.79	27,647.71	22,240.70
23	Capital Outlay	93.78	2,450.58	1,384.20	668.07
24	Other Expense	4,265.24	998.16	920.70	660.31
25	Total Operating Expenditures/Expenses	660,478.13	662,141.05	599,870.19	635,213.75
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(22,926.28)	(19,827.10)	(22,769.61)	(21,180.10)
29	Net Transfers In (Out)	(22,926.28)	(19,827.10)	(22,769.61)	(21,180.10)
30					
31	Net Change	20,515.65	(34,979.95)	2,272.14	57,517.05
32					
33	Beginning Fund Equity	224,190.01	244,705.66	209,725.71	211,997.85
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	244,705.66	209,725.71	211,997.85	269,514.90

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 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 Technical Professions

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	521,181.71	473,684.59	360,149.29	451,135.51
2	Total Assets	521,181.71	473,684.59	360,149.29	451,135.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	3,141.00
8	Unreserved Fund Balance	521,181.71	473,684.59	360,149.29	447,994.51
9	Total Fund Equity	521,181.71	473,684.59	360,149.29	451,135.51
10	Total Liabilities and Fund Equity	521,181.71	473,684.59	360,149.29	451,135.51
11					
12					
13	Licenses, Permits and Fees	495,679.59	333,931.65	404,852.72	344,717.21
14	Fines, Forfeits and Penalties	15,300.00	17,300.00	16,900.00	15,300.00
15	Use of Money and Property	9,760.37	10,304.33	7,698.80	9,415.28
16	Sales and Services	-	-	80.00	-
17	Other Revenue	8.38	-	80.00	100.00
18	Total Operating Revenue	520,748.34	361,535.98	429,611.52	369,532.49
19					
20	Personal Services and Benefits	159,438.73	164,786.63	159,456.74	163,966.69
21	Travel	4,895.61	10,029.89	8,482.30	9,370.24
22	Contractual Services	106,580.89	80,297.72	74,753.98	81,532.68
23	Supplies and Materials	15,411.62	15,853.85	13,201.06	15,333.95
24	Grants and Subsidies	500,000.00	130,000.00	278,000.00	-
25	Capital Outlay	-	-	272.16	66.36
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	786,326.85	400,968.09	534,166.24	270,269.92
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(8,034.43)	(8,065.01)	(8,980.58)	(8,116.35)
31	Net Transfers In (Out)	(8,034.43)	(8,065.01)	(8,980.58)	(8,116.35)
32					
33	Net Change	(273,612.94)	(47,497.12)	(113,535.30)	91,146.22
34					
35	Beginning Fund Equity	794,794.65	521,181.71	473,684.59	360,149.29
36	Prior Period Adjustment	-	-	-	(160.00)
37	Ending Equity	521,181.71	473,684.59	360,149.29	451,135.51

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	384,984.00	414,327.53	408,281.26	440,155.73
2	Total Assets	384,984.00	414,327.53	408,281.26	440,155.73
3					
4	Accounts Payable	-	-	-	-
5	Escrow Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	384,984.00	414,327.53	408,281.26	440,155.73
10	Total Fund Equity	384,984.00	414,327.53	408,281.26	440,155.73
11	Total Liabilities and Fund Equity	384,984.00	414,327.53	408,281.26	440,155.73
12					
13					
14	Licenses, Permits and Fees	356,645.66	428,779.66	392,299.86	429,746.67
15	Fines, Forfeits and Penalties	14,955.60	25,229.23	15,146.88	11,571.90
16	Use of Money and Property	6,773.25	5,250.40	4,724.75	8,699.64
17	Sales and Services	11,721.00	11,421.00	9,930.00	11,603.30
18	Other Revenue	25,610.00	-	-	-
19	Total Operating Revenue	415,705.51	470,680.29	422,101.49	461,621.51
20					
21	Personal Services and Benefits	339,616.14	330,284.19	319,234.27	333,789.33
22	Travel	11,681.46	18,330.17	14,436.58	8,652.24
23	Contractual Services	78,189.29	58,032.38	59,302.40	56,786.98
24	Supplies and Materials	17,874.67	15,157.84	10,203.85	9,967.03
25	Capital Outlay	1,420.52	3,247.00	7,041.63	4,003.89
26	Total Operating Expenditures/Expenses	448,782.08	425,051.58	410,218.73	413,199.47
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(17,334.38)	(16,285.18)	(17,929.03)	(16,522.57)
30	Net Transfers In (Out)	(17,334.38)	(16,285.18)	(17,929.03)	(16,522.57)
31					
32	Net Change	(50,410.95)	29,343.53	(6,046.27)	31,899.47
33					
34	Beginning Fund Equity	435,394.95	384,984.00	414,327.53	408,281.26
35	Prior Period Adjustment	-	-	-	(25.00)
36	Ending Equity	384,984.00	414,327.53	408,281.26	440,155.73

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,578,748.99	502,679.68	3,498,699.15	2,574,292.30
2	Total Assets	1,578,748.99	502,679.68	3,498,699.15	2,574,292.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,578,748.99	502,679.68	3,498,699.15	2,574,292.30
9	Total Fund Equity	1,578,748.99	502,679.68	3,498,699.15	2,574,292.30
10	Total Liabilities and Fund Equity	1,578,748.99	502,679.68	3,498,699.15	2,574,292.30
11					
12					
13	Taxes	500.00	203.00	3,522,293.26	1,000.00
14	Use of Money and Property	24,086.39	26,249.53	17,013.68	39,691.79
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	24,586.39	26,452.53	3,539,306.94	40,691.79
17					
18	Personal Services and Benefits	27,082.51	12,454.60	25,226.25	23,611.12
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Insurance Claims	1,089,620.66	1,089,451.99	516,762.08	940,318.77
25	Total Operating Expenditures/Expenses	1,116,703.17	1,101,906.59	541,988.33	963,929.89
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(1,413.71)	(615.25)	(1,299.14)	(1,168.75)
29	Net Transfers In (Out)	(1,413.71)	(615.25)	(1,299.14)	(1,168.75)
30					
31	Net Change	(1,093,530.49)	(1,076,069.31)	2,996,019.47	(924,406.85)
32					
33	Beginning Fund Equity	2,672,279.48	1,578,748.99	502,679.68	3,498,699.15
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	1,578,748.99	502,679.68	3,498,699.15	2,574,292.30

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,911,385.81	3,750,269.85	4,353,111.84	5,140,027.36
2	Total Assets	2,911,385.81	3,750,269.85	4,353,111.84	5,140,027.36
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	6,340.00	54,306.00
8	Unreserved Fund Balance	2,911,385.81	3,750,269.85	4,346,771.84	5,085,721.36
9	Total Fund Equity	2,911,385.81	3,750,269.85	4,353,111.84	5,140,027.36
10	Total Liabilities and Fund Equity	2,911,385.81	3,750,269.85	4,353,111.84	5,140,027.36
11					
12					
13	Licenses, Permits and Fees	3,454,066.96	3,701,366.13	3,674,220.34	4,089,855.19
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	79,784.87	60,142.83	60,175.27	79,030.12
16	Sales and Services	322,428.11	447,308.00	413,937.24	454,361.10
17	Other Revenue	302.32	168,967.00	1,275.00	5,544.21
18	Total Operating Revenue	3,856,582.26	4,377,783.96	4,149,607.85	4,628,790.62
19					
20	Personal Services and Benefits	2,342,379.53	2,594,129.11	2,572,721.65	2,939,205.95
21	Travel	183,292.75	154,161.63	158,510.68	167,428.18
22	Contractual Services	496,245.21	634,747.84	626,363.96	596,889.33
23	Supplies and Materials	17,071.25	15,663.39	19,126.47	27,136.08
24	Capital Outlay	19,863.73	47,051.97	27,759.92	11,952.87
25	Other Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	3,058,852.47	3,445,753.94	3,404,482.68	3,742,612.41
27					
28	Transfers In	8,645.00	35,004.01	5,211.99	-
29	Transfers Out	(2,342,272.21)	(128,149.99)	(132,495.17)	(145,490.69)
30	Net Transfers In (Out)	(2,333,627.21)	(93,145.98)	(127,283.18)	(145,490.69)
31					
32	Net Change	(1,535,897.42)	838,884.04	617,841.99	740,687.52
33					
34	Beginning Fund Equity	4,482,283.23	2,911,385.81	3,750,269.85	4,353,111.84
35	Prior Period Adjustment	(35,000.00)	-	(15,000.00)	46,228.00
36	Ending Equity	2,911,385.81	3,750,269.85	4,353,111.84	5,140,027.36

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.

Other Information:
In FY2017 $2,220,000 was transferred to the Trust Company Receivership and Liquidation Captive Insurance Company Fund.

Department of Labor and Regulation

State Accounting System - Other Fund Balances
Company 6526 - Insurance Examination Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,444,620.83	2,704,608.78	3,576,862.65	4,245,276.07
2	Total Assets	2,444,620.83	2,704,608.78	3,576,862.65	4,245,276.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,444,620.83	2,704,608.78	3,576,862.65	4,245,276.07
9	Total Fund Equity	2,444,620.83	2,704,608.78	3,576,862.65	4,245,276.07
10	Total Liabilities and Fund Equity	2,444,620.83	2,704,608.78	3,576,862.65	4,245,276.07
11					
12					
13	Licenses, Permits and Fees	1,341,000.00	1,355,000.00	1,362,000.00	1,365,000.00
14	Use of Money and Property	-	-	-	46,607.55
15	Other Revenue	-	-	-	1,487.85
16	Total Operating Revenue	1,341,000.00	1,355,000.00	1,362,000.00	1,413,095.40
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	625,523.83	1,095,012.05	489,746.13	744,681.98
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	625,523.83	1,095,012.05	489,746.13	744,681.98
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	715,476.17	259,987.95	872,253.87	668,413.42
31					
32	Beginning Fund Equity	1,729,144.66	2,444,620.83	2,704,608.78	3,576,862.65
33	Ending Equity	2,444,620.83	2,704,608.78	3,576,862.65	4,245,276.07

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	670.00	1,080.00	2,065.00	2,015.00
2	Total Assets	670.00	1,080.00	2,065.00	2,015.00
3					
4	Due to Other Governments	670.00	1,030.00	1,990.00	1,990.00
5	Other Liabilities	-	50.00	75.00	25.00
6	Total Liabilities	670.00	1,080.00	2,065.00	2,015.00

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency Fund
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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	881,955.68	780,857.47	850,763.73	995,361.90
2	Total Assets	881,955.68	780,857.47	850,763.73	995,361.90
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	243,225.70	241,933.91	240,613.73	238,542.06
6	Other Liabilities	-	-	-	-
7	Total Liabilities	243,225.70	241,933.91	240,613.73	238,542.06
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	638,729.98	538,923.56	610,150.00	756,819.84
11	Total Fund Equity	638,729.98	538,923.56	610,150.00	756,819.84
12	Total Liabilities and Fund Equity	881,955.68	780,857.47	850,763.73	995,361.90
13					
14					
15	Licenses, Permits and Fees	2,500.00	2,500.00	1,750.00	3,000.00
16	Fines, Forfeits and Penalties	41,200.00	19,900.00	33,880.00	9,500.00
17	Use of Money and Property	15,789.14	12,538.13	10,758.03	15,919.86
18	Other Revenue	28,111.86	27,291.79	35,570.18	29,071.67
19	Total Operating Revenue	87,601.00	62,229.92	81,958.21	57,491.53
20					
21	Personal Services and Benefits	190,520.17	221,070.67	209,943.21	56,808.42
22	Travel	2,011.90	261.35	191.64	570.36
23	Contractual Services	243,575.61	131,692.20	70,785.70	82,204.31
24	Supplies and Materials	8,567.29	9,604.40	6,072.00	4,754.39
25	Grants and Subsidies	1,048.44	1,291.79	1,440.77	2,071.67
26	Capital Outlay	31,087.46	2,244.09	1,726.36	255.53
27	Other Expense	-	-	-	-
28	Insurance Claims	-	-	-	-
29	Total Operating Expenditures/Expenses	476,810.87	366,164.50	290,159.68	146,664.68
30					
31	Transfers In	270,214.00	289,142.00	290,626.00	302,596.00
32	Transfers Out	(108,381.69)	(85,013.84)	(11,198.09)	(66,753.01)
33	Net Transfers In (Out)	161,832.31	204,128.16	279,427.91	235,842.99
34					
35	Net Change	(227,377.56)	(99,806.42)	71,226.44	146,669.84
36					
37	Beginning Fund Equity	866,107.54	638,729.98	538,923.56	610,150.00
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	638,729.98	538,923.56	610,150.00	756,819.84

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

Other Fund Balances

Fund Not on State Accounting System - Unemployment Compensation

		FY2017	FY2018	FY2019	FY2020
1	Cash and Cash Equivalents	113,562,243.00	120,255,364.00	128,292,907.00	-
2	Accounts Receivable	1,325,460.00	1,373,840.00	1,186,764.00	-
3	Due From Other Funds	30,036.00	57,131.00	152,078.00	-
4	Due From Other Governments	208,204.00	169,969.00	66,751.00	-
5	Total Assets	115,125,943.00	121,856,304.00	129,698,500.00	-
6					
7	Accounts Payable	-	-	203,294.00	-
8	Due to Other Funds	81,905.00	76,011.00	64,614.00	-
9	Total Liabilities	81,905.00	76,011.00	267,908.00	-
10					
11	Restricted for Unemployment Compensation	115,044,038.00	121,780,293.00	129,430,592.00	-
12	Total Fund Equity	115,044,038.00	121,780,293.00	129,430,592.00	-
13	Total Liabilities and Fund Equity	115,125,943.00	121,856,304.00	129,698,500.00	-
14					
15					
16	Employer Contributions and Federal Assistance Payments	39,645,658.00	33,165,554.00	31,084,436.00	-
17	Total Operating Revenue	39,645,658.00	33,165,554.00	31,084,436.00	-
18					
19	Contractual Services	-	-	-	-
20	Unemployment Insurance Benefits	31,464,499.00	29,114,726.00	26,402,591.00	-
21	Total Operating Expenses	31,464,499.00	29,114,726.00	26,402,591.00	-
22					
23	Operating Income (Loss)	8,181,159.00	4,050,828.00	4,681,845.00	-
24					
25	Nonoperating Revenue:				
26	Investment Income	2,463,014.00	2,668,017.00	2,947,177.00	-
27	Interest, Penalties and Overpayments	844,653.00	829,595.00	728,432.00	-
28	Total Nonoperating Revenue	3,307,667.00	3,497,612.00	3,675,609.00	-
29					
30	Income (Loss) Before Transfers	11,488,826.00	7,548,440.00	8,357,454.00	-
31					
32	Transfers In	-	-	-	-
33	Transfers Out	(818,330.00)	(812,185.00)	(707,155.00)	-
34	Net Transfers In (Out)	(818,330.00)	(812,185.00)	(707,155.00)	-
35					
36	Net Change	10,670,496.00	6,736,255.00	7,650,299.00	-
37					
38	Beginning Fund Equity	104,373,542.00	115,044,038.00	121,780,293.00	-
39	Ending Equity	115,044,038.00	121,780,293.00	129,430,592.00	-

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 FY2020 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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,086,379.77	2,113,835.98	2,061,829.65	2,025,593.60
2	Total Assets	2,086,379.77	2,113,835.98	2,061,829.65	2,025,593.60
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,086,379.77	2,113,835.98	2,061,829.65	2,025,593.60
9	Total Fund Equity	2,086,379.77	2,113,835.98	2,061,829.65	2,025,593.60
10	Total Liabilities and Fund Equity	2,086,379.77	2,113,835.98	2,061,829.65	2,025,593.60
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	-	16,783.95	24,354.03	44,200.95
16	Sales and Services	-	162,000.00	102,550.00	69,793.00
17	Total Operating Revenue	-	178,783.95	126,904.03	113,993.95
18					
19	Personal Services and Benefits	4,995.49	5,237.40	3,816.86	2,528.63
20	Travel	2,624.74	1,701.34	-	-
21	Contractual Services	126,000.00	144,389.00	175,093.50	147,576.20
22	Supplies and Materials	-	-	-	-
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	133,620.23	151,327.74	178,910.36	150,104.83
27					
28	Transfers In	2,220,000.00	-	-	-
29	Transfers Out	-	-	-	(125.17)
30	Net Transfers In (Out)	2,220,000.00	-	-	(125.17)
31					
32	Net Change	2,086,379.77	27,456.21	(52,006.33)	(36,236.05)
33					
34	Beginning Fund Equity	-	2,086,379.77	2,113,835.98	2,061,829.65
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	2,086,379.77	2,113,835.98	2,061,829.65	2,025,593.60

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. 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.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3040 - State Highway Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	93,876,691.81	83,313,622.87	65,446,277.89	95,661,447.76
2	Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3	Accounts Receivable	3,961,129.79	1,408,604.77	844,233.67	3,873,183.46
4	Due From Other Funds	-	-	-	-
5	Loans and Notes Receivable	6,420,571.17	6,815,461.32	5,912,474.98	5,497,204.42
6	Total Assets	104,259,242.77	91,538,538.96	72,203,836.54	105,032,685.64
7					
8	Accounts Payable	37,201.12	34,013.55	16,863.15	(37,517.40)
9	Due to Other Funds	16.01	5.38	-	6.97
10	Deferred Revenue	2,016,814.80	2,016,814.80	2,016,814.80	2,016,814.80
11	Other Liabilities	-	-	-	-
12	Total Liabilities	2,054,031.93	2,050,833.73	2,033,677.95	1,979,304.37
13					
14	Reserve for Encumbrances	13,345,640.80	17,668,440.14	14,984,706.25	19,504,652.46
15	Unreserved Fund Balance	88,859,570.04	71,819,265.09	55,185,452.34	83,548,728.81
16	Total Fund Equity	102,205,210.84	89,487,705.23	70,170,158.59	103,053,381.27
17	Total Liabilities and Fund Equity	104,259,242.77	91,538,538.96	72,203,836.54	105,032,685.64
18					
19	Taxes	285,843,964.18	288,173,497.84	296,100,285.17	297,594,811.01
20	Licenses, Permits and Fees	5,054,907.05	4,799,747.37	5,609,862.82	6,529,292.65
21	Use of Money and Property	1,312,210.32	1,333,937.63	1,229,972.84	2,403,227.53
22	Sales and Services	393,336.98	526,227.80	473,802.73	590,871.38
23	Administering Programs	12,399,534.89	8,330,985.92	8,853,487.89	14,893,871.58
24	Other Revenue	4,970,845.94	4,519,149.45	5,964,679.53	4,921,312.75
25	Total Operating Revenue	309,974,799.36	307,683,546.01	318,232,090.98	326,933,386.90
26					
27	Personal Services and Benefits	70,781,435.94	71,810,924.45	73,490,053.23	74,399,358.64
28	Travel	2,141,415.58	2,123,837.16	2,081,625.52	2,158,436.49
29	Contractual Services	149,431,028.57	194,285,159.37	200,262,254.37	164,782,091.96
30	Supplies and Materials	21,658,463.01	20,047,301.51	24,349,205.00	25,309,343.00
31	Grants and Subsidies	1,144,396.66	1,161,338.63	1,165,400.65	1,067,908.60
32	Capital Outlay	29,771,131.98	29,676,545.59	30,275,878.37	25,804,837.46
33	Other Expense	-	-	568,280.18	1,728.17
34	Interest Expense	518.04	1,490.76	1,632.87	1,202.67
35	Insurance Claims	-	-	-	-
36	Total Operating Expenditures/Expenses	274,928,389.78	319,106,597.47	332,194,330.19	293,524,906.99
37					
38	Transfers In	6,636,223.37	7,617,190.60	7,275,823.54	12,117,125.44
39	Transfers Out	(6,490,799.25)	(6,521,981.78)	(12,630,358.58)	(12,857,725.44)
40	Net Transfers In (Out)	145,424.12	1,095,208.82	(5,354,535.04)	(740,600.00)
41					
42	Net Change	35,191,833.70	(10,327,842.64)	(19,316,774.25)	32,667,879.91
43					
44	Beginning Fund Equity	67,014,307.99	102,205,210.84	89,487,705.23	70,170,158.59
45	Prior Period Adjustment	(930.85)	(2,389,662.97)	(772.39)	215,342.77
46	Ending Fund Balance	102,205,210.84	89,487,705.23	70,170,158.59	103,053,381.27

Company: 3040
Company Name: State Highway Fund
Fund Name: State Highway Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (32-5B-1&17), gross receipt tax on vehicle rental (32-5B-20), licenses and registrations (32-10). Additionally, receives transfers from the State Capital Construction Fund (5-27-5), the Ethanol Fuel Fund (10-47B-164) and the Motor Vehicle Fund (10-47B-149). Uses: Per SDCLs 31-2-14.2, 31-5-8, 31-6-9, all moneys in the State Highway Fund shall be used only for the construction, maintenance and supervision of highways and bridges in this state and for administrative costs necessary to perform such duties. Highway funds are also used to match federal funds. Expenses of Highway Patrol authorized by SDCL 32-2-11.

Department of Transportation

State Accounting System - Other Fund Balances
Company 3040 - State Highway Fund

Budget Information: General administrative costs are included in the General Appropriations Bill. Contract construction costs are included in the General Appropriations Bill as an informational budget.

Additional Information:
The above includes all revenue and disbursements in the State Highway Fund including those made by the Department of Public Safety. For amounts disbursed from the Highway Fund by Public Safety, refer to Public Safety's section of the book.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3040 - Local Bridge Improvement Grant Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	14,790,684.79	20,651,507.32	28,182,085.82	35,902,217.41
2	Total Assets	14,790,684.79	20,651,507.32	28,182,085.82	35,902,217.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	14,790,684.79	20,651,507.32	28,182,085.82	35,902,217.41
9	Total Fund Equity	14,790,684.79	20,651,507.32	28,182,085.82	35,902,217.41
10	Total Liabilities and Fund Equity	14,790,684.79	20,651,507.32	28,182,085.82	35,902,217.41
11					
12	Licenses, Permits and Fees	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
13	Use of Money and Property	32,331.87	118,465.57	199,638.55	479,354.08
14	Total Operating Revenue	7,032,331.87	7,118,465.57	7,199,638.55	7,479,354.08
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	991,647.08	3,437,177.22	7,669,060.05	7,759,222.49
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	991,647.08	3,437,177.22	7,669,060.05	7,759,222.49
23					
24	Transfers In	2,000,000.00	2,000,000.00	8,000,000.00	8,000,000.00
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	2,000,000.00	2,000,000.00	8,000,000.00	8,000,000.00
27					
28	Net Change	8,040,684.79	5,681,288.35	7,530,578.50	7,720,131.59
29					
30	Beginning Fund Equity	6,750,000.00	14,790,684.79	20,651,507.32	28,182,085.82
31	Prior Period Adjustment	-	179,534.18	-	-
32	Ending Fund Balance	14,790,684.79	20,651,507.32	28,182,085.82	35,902,217.41

Company: 3040
Company Name: State Highway Fund
Fund Name: Local Bridge Improvement Grant Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 32-11-38 created the Local Government Highway and Bridge Fund. Sources: Beginning on October 1, 2015, before each quarterly disbursement is made from the Local Government Highway and Bridge Fund (administered by the Department of Revenue in an Agency Fund) pursuant to § 32-11-35, the secretary of revenue shall transfer one million seven hundred fifty thousand dollars to the Local Bridge Improvement Grant Fund created pursuant to § 32-11-38. Interest earned on money in the fund shall be deposited into the fund. Use: The Transportation Commission may award grants from the fund to any local government entity to construct, reconstruct, and repair bridges. The Transportation Commission shall consider the need for the project and funding mechanisms available to and utilized by the applicant when making a decision to award a grant. No county may receive a grant from the fund unless such county has adopted and annually updated its county highway and bridge improvement plan pursuant to the provisions of § 1-44-7.5 and has imposed county wheel tax pursuant to § 32-5A-1. Any money in the fund is continuously appropriated to the Department of Transportation. Any money deposited into and distributed from the fund shall set forth in an informational budget.

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

Additional Information: Transfers to the fund have come from the State Highway Fund.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3041 - State Aeronautics Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,932,704.59	4,128,479.78	4,618,204.18	4,437,404.39
2	Accounts Receivable	154,668.37	188,546.40	188,658.12	-
3	Advances to Other Funds	-	-	-	-
4	Total Assets	4,087,372.96	4,317,026.18	4,806,862.30	4,437,404.39
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	15,942.50	-
10	Unreserved Fund Balance	4,087,372.96	4,317,026.18	4,790,919.80	4,437,404.39
11	Total Fund Equity	4,087,372.96	4,317,026.18	4,806,862.30	4,437,404.39
12	Total Liabilities and Fund Equity	4,087,372.96	4,317,026.18	4,806,862.30	4,437,404.39
13					
14	Taxes	1,967,719.42	2,305,044.43	2,434,100.92	1,259,615.56
15	Licenses, Permits and Fees	54,369.15	55,341.87	53,372.11	54,812.23
16	Fines, Forfeits and Penalties	-	-	-	-
17	Use of Money and Property	52,053.71	44,399.29	36,932.94	63,193.14
18	Sales and Services	3,295.92	675.58	927.21	692.66
19	Administering Programs	66,758.02	33,727.85	84.80	59,136.33
20	Other Revenue	7,150.00	17,244.28	11,700.00	20,861.88
21	Total Operating Revenue	2,151,346.22	2,456,433.30	2,537,117.98	1,458,311.80
22					
23	Personal Services and Benefits	298,470.43	302,209.09	288,200.76	338,929.74
24	Travel	17,317.63	11,451.69	8,184.44	22,047.52
25	Contractual Services	2,198,995.39	1,886,204.69	1,739,386.97	1,406,623.46
26	Supplies and Materials	22,717.92	26,874.97	10,514.69	59,810.99
27	Grants and Subsidies	-	-	-	-
28	Capital Outlay	8,222.08	39.64	995.00	358.00
29	Other Expense	-	-	-	-
30	Interest Expense	-	-	-	-
31	Total Operating Expenditures/Expenses	2,545,723.45	2,226,780.08	2,047,281.86	1,827,769.71
32					
33	Transfers In	-	-	-	-
34	Transfers Out	-	-	-	-
35	Net Transfers In (Out)	-	-	-	-
36					
37	Net Change	(394,377.23)	229,653.22	489,836.12	(369,457.91)
38					
39	Beginning Fund Equity	4,481,750.19	4,087,372.96	4,317,026.18	4,806,862.30
40	Prior Period Adjustment	-	-	-	-
41	Ending Fund Balance	4,087,372.96	4,317,026.18	4,806,862.30	4,437,404.39

Company: 3041
Company Name: State Aeronautics Fund
Fund Name: State Aeronautics Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 50-4-14 established the uses for the State Aeronautics Fund. Sources: Motor fuel taxes (10-47B-150), registration and licensing fees (50-11), and, dealer's license (50-12-12). Uses: Used for operating expenses, projects, matching federal funds (50-4-14). Per SDCL 50-4-16 a portion of the aircraft fuel tax collected shall be allocated to each eligible airport based upon the amount of aircraft fuel tax collected on retail sales of aircraft fuel sold at each eligible airport for use in general aviation aircraft.

Budget Information: General administrative costs are included in the General Appropriations Bill. Contract construction costs are included in the General Appropriations Bill as an informational budget.

Additional Notes:
From prior GOAC meetings:
Airport grants are 90% federally funded and this fund pays for 5% of the match and the local entity pays the remaining 5%. A portion of the aviation and jet fuel taxes collected by each airport is set-aside and is used by that airport for beacons, etc.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3042 - Railroad Administration Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	171,996.89	272,026.40	144,529.82	97,464.94
2	Accounts Receivable	6,975.00	11,623.00	43,621.00	9,705.00
3	Total Assets	178,971.89	283,649.40	188,150.82	107,169.94
4					
5	Accounts Payable	-	-	-	-
6	Deferred Revenue	249,511.63	222,042.55	194,573.47	167,104.39
7	Total Liabilities	249,511.63	222,042.55	194,573.47	167,104.39
8					
9	Reserve for Encumbrances	22,490.32	-	-	-
10	Unreserved Fund Balance	(93,030.06)	61,606.85	(6,422.65)	(59,934.45)
11	Total Fund Equity	(70,539.74)	61,606.85	(6,422.65)	(59,934.45)
12	Total Liabilities and Fund Equity	178,971.89	283,649.40	188,150.82	107,169.94
13					
14	Licenses, Permits and Fees	38,595.08	34,814.08	36,143.08	62,317.08
15	Use of Money and Property	85,560.79	106,631.66	101,221.02	103,747.28
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	124,155.87	141,445.74	137,364.10	166,064.36
18					
19	Personal Services and Benefits	150,349.54	133,554.93	162,730.83	183,057.91
20	Travel	16,359.71	9,078.56	14,191.74	10,711.88
21	Contractual Services	31,077.01	39,261.01	24,198.37	20,141.61
22	Supplies and Materials	2,037.68	2,579.57	4,259.09	5,611.88
23	Capital Outlay	3,455.93	2,242.62	13.57	52.88
24	Other Expense	-	786.00	-	-
25	Total Operating Expenditures/Expenses	203,279.87	187,502.69	205,393.60	219,576.16
26					
27	Transfers In	37,819.02	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	37,819.02	-	-	-
30					
31	Net Change	(41,304.98)	(46,056.95)	(68,029.50)	(53,511.80)
32					
33	Beginning Fund Equity	(29,234.76)	(70,539.74)	61,606.85	(6,422.65)
34	Prior Period Adjustment	-	178,203.54	-	-
35	Ending Fund Balance	(70,539.74)	61,606.85	(6,422.65)	(59,934.45)

Company: 3042
Company Name: Railroad Administration Fund
Fund Name: Railroad Administration Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 1-44-31 created the Railroad Administration Fund. Source: All rentals, fees, charges and income received through the management of railroad property, both real and personal (1-44-31). Use: Used for administration and maintenance of railroad property, including, but not limited to, funds sufficient to staff, administer, equip and maintain the records of state-owned railroad property and facilities and to provide for weed control, fences, security, railroad crossing and safety warning signs on state railroad property (1-44-31).

Budget Information: Included in the General Appropriations Bill.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Local Government Transportation Technology Transfer Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	500,683.06	341,797.38	396,761.79	401,990.30
2	Total Assets	500,683.06	341,797.38	396,761.79	401,990.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	500,683.06	341,797.38	396,761.79	401,990.30
9	Total Fund Equity	500,683.06	341,797.38	396,761.79	401,990.30
10	Total Liabilities and Fund Equity	500,683.06	341,797.38	396,761.79	401,990.30
11					
12	Licenses, Permits and Fees	319,444.38	314,547.99	333,007.27	337,288.34
13	Use of Money and Property	5,047.67	7,189.21	6,579.46	8,658.76
14	Total Operating Revenue	324,492.05	321,737.20	339,586.73	345,947.10
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	343,831.34	330,622.88	284,622.32	340,718.59
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	343,831.34	330,622.88	284,622.32	340,718.59
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	(150,000.00)	-	-
26	Net Transfers In (Out)	-	(150,000.00)	-	-
27					
28	Net Change	(19,339.29)	(158,885.68)	54,964.41	5,228.51
29					
30	Beginning Fund Equity	520,022.35	500,683.06	341,797.38	396,761.79
31	Prior Period Adjustment	-	-	-	-
32	Ending Fund Balance	500,683.06	341,797.38	396,761.79	401,990.30

Company: 3044
Company Name: Railroad Trust
Fund Name: Local Government Transportation Technology Transfer Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 32-11-36 created the Local Government Transportation Technology Transfer Special Revenue Fund. Source: Prior to apportionment to the Local Government Highway and Bridge Fund, one half of one percent of the Local Government Highway and Bridge Fund is transferred to this fund. Uses: The money is used to assist in providing transportation technology information and services to counties, municipalities and townships. This fund is continuously appropriated to carry out the purpose of the technology transfer service and match federal funding or funding from any other programs. Any funds not lawfully expended or obligated by June thirtieth of each fiscal year for the Technology Transfer Program shall revert to the Local Government Highway and Bridge Fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Notes:
From prior GOAC meeting. Provides funding for a three way partnership between DOT, SDSU and SDSM&T to provide technical assistance to towns and cities.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Railroad Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	8,073,781.31	6,827,458.53	8,254,580.54	5,338,992.66
2	Loans and Notes Receivable	20,358,947.63	23,001,808.56	21,097,165.38	18,282,795.62
3	Total Assets	28,432,728.94	29,829,267.09	29,351,745.92	23,621,788.28
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	35,154.87	-	-	-
9	Unreserved Fund Balance	28,397,574.07	29,829,267.09	29,351,745.92	23,621,788.28
10	Total Fund Equity	28,432,728.94	29,829,267.09	29,351,745.92	23,621,788.28
11	Total Liabilities and Fund Equity	28,432,728.94	29,829,267.09	29,351,745.92	23,621,788.28
12					
13	Use of Money and Property	959,286.64	1,151,685.37	917,605.02	847,948.93
14	Other Revenue	129,000.00	227,100.00	1,487,606.17	158,276.31
15	Total Operating Revenue	1,088,286.64	1,378,785.37	2,405,211.19	1,006,225.24
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	8,416,027.48	101,995.64	2,882,732.36	6,736,182.88
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	8,416,027.48	101,995.64	2,882,732.36	6,736,182.88
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(7,327,740.84)	1,276,789.73	(477,521.17)	(5,729,957.64)
30					
31	Beginning Fund Equity	35,760,469.78	28,432,728.94	29,829,267.09	29,351,745.92
32	Prior Period Adjustment	-	119,748.42	-	-
33	Ending Fund Balance	28,432,728.94	29,829,267.09	29,351,745.92	23,621,788.28

Company: 3044
Company Name: Railroad Trust
Fund Name: Railroad Trust Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 49-16C-1 created the Railroad Trust Fund. Source: Portion of temporary 1-cent sales tax in 1982, investment interest and loan interest. Use: For planning, enlarging, maintaining, equipping and protecting railroads and railroad facilities (49-16C-1); to make loans to regional railroad authorities (49-16C-3); to be used as match for federal funds (49-16C-3).

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
From prior GOAC meeting: The fund is administered by the Railroad Board and is being used almost exclusively to make loans to regional railroad authorities to make improvements to lines who provides the funds to the railroad operator to perform the work. Primary revenue in this fund is the interest on loans.

Department of Transportation

State Accounting System - Other Fund Balances

Company 6012 - Special Aviation Internal Service Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,536,428.45	2,004,404.61	2,173,664.27	1,553,400.46
2	Accounts Receivable	(5,326.03)	2,385.94	-	4,590.00
3	Total Assets	1,531,102.42	2,006,790.55	2,173,664.27	1,557,990.46
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	7,489.80	-	-	-
9	Unreserved Fund Balance	1,523,612.62	2,006,790.55	2,173,664.27	1,557,990.46
10	Total Fund Equity	1,531,102.42	2,006,790.55	2,173,664.27	1,557,990.46
11	Total Liabilities and Fund Equity	1,531,102.42	2,006,790.55	2,173,664.27	1,557,990.46
12					
13	Use of Money and Property	12,516.74	35,290.22	30,322.84	53,191.03
14	Sales and Services	1,154,643.54	1,180,725.55	796,749.12	706,172.88
15	Other Revenue	13,097.08	5,523.40	4,219.51	2,704.43
16	Total Operating Revenue	1,180,257.36	1,221,539.17	831,291.47	762,068.34
17					
18	Personal Services and Benefits	46,322.94	42,486.91	40,351.00	37,968.80
19	Travel	32,991.95	35,223.07	29,890.21	24,547.98
20	Contractual Services	182,238.61	182,845.85	148,130.10	101,659.61
21	Supplies and Materials	480,683.78	426,167.32	367,842.69	335,564.83
22	Capital Outlay	65,419.92	61,687.18	75,703.50	877,981.25
23	Interest Expense	303.51	270.29	114.31	19.68
24	Total Operating Expenditures/Expenses	807,960.71	748,680.62	662,031.81	1,377,742.15
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	372,296.65	472,858.55	169,259.66	(615,673.81)
31					
32	Beginning Fund Equity	1,158,805.77	1,531,102.42	2,006,790.55	2,173,664.27
33	Prior Period Adjustment	-	2,829.58	(2,385.94)	-
34	Ending Fund Balance	1,531,102.42	2,006,790.55	2,173,664.27	1,557,990.46

Company: 6012
Company Name: Special Aviation Internal Service Fund
Fund Name: Special Aviation Internal Service Fund
Fund Type: Internal Service Fund
Purpose: SDCL 50-2-16 created a Special Aviation Internal Service Fund. Source: Reimbursement for use of state aircraft under control of the Department of Transportation. Use: Maintenance, cost of operation, repair and other expenses in connection with the operation of its state aircraft. Reimbursement rates are set by the State Board of Finance, to fully defray the cost and expenses of rendering the service (50-2-15).

Budget Information: Included in the General Appropriations Bill.

Additional Information:
From prior GOAC meeting. Three planes are operating and one plane was delivered to Lake Area Vo Tech for use in their aviation program (Seneca). Remaining planes are two King Air 90s and a King Air 200.

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - Hagen-Harvey Memorial Scholarship

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	868,203.90	878,964.03	889,495.18	907,986.84
2	Total Assets	868,203.90	878,964.03	889,495.18	907,986.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	868,203.90	878,964.03	889,495.18	907,986.84
9	Total Fund Equity	868,203.90	878,964.03	889,495.18	907,986.84
10	Total Liabilities and Fund Equity	868,203.90	878,964.03	889,495.18	907,986.84
11					
12	Use of Money and Property	11,748.83	10,760.13	10,531.15	18,491.66
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	11,748.83	10,760.13	10,531.15	18,491.66
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	10,000.00	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	10,000.00	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	1,748.83	10,760.13	10,531.15	18,491.66
29					
30	Beginning Fund Balance	866,455.07	868,203.90	878,964.03	889,495.18
31	Ending Fund Balance	868,203.90	878,964.03	889,495.18	907,986.84

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: Hagen-Harvey Memorial Scholarship Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-55-37 created the Richard Hagen-Minerva Harvey Memorial Scholarship Program. Source: Monies left to the state by Richard Hagen and Minerva Harvey. Use: There is hereby continuously appropriated to the Department of Education any other fund expenditure authority necessary for the department to accept and expend money the department may receive from any source for the purpose for providing a Richard Hagen-Minerva Harvey Memorial Scholarship.

Budget Information: Not included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - State Institute Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	225,135.52	239,366.57	298,946.31	228,054.74
2	Total Assets	225,135.52	239,366.57	298,946.31	228,054.74
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	1,632.50
8	Unreserved Fund Balance	225,135.52	239,366.57	298,946.31	226,422.24
9	Total Fund Equity	225,135.52	239,366.57	298,946.31	228,054.74
10	Total Liabilities and Fund Equity	225,135.52	239,366.57	298,946.31	228,054.74
11					
12	Licenses, Permits and Fees	222,149.00	239,265.37	248,590.00	250,970.00
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	222,149.00	239,265.37	248,590.00	250,970.00
15					
16	Personal Services and Benefits	142,883.52	165,670.21	161,640.72	210,297.08
17	Travel	90.00	-	22.00	
18	Contractual Services	75,400.68	10,614.47	-	51,545.89
19	Supplies and Materials	390.86	158.17	-	1,096.23
20	Grants and Subsidies	2,200.00	-	-	-
21	Capital Outlay	-	-	-	130.42
22	Total Operating Expenditures	220,965.06	176,442.85	161,662.72	263,069.62
23					
24	Transfers In	39,248.46	-	-	-
25	Transfers Out	(66,694.45)	(48,591.47)	(27,347.54)	(58,791.95)
26	Net Transfers In (Out)	(27,445.99)	(48,591.47)	(27,347.54)	(58,791.95)
27					
28	Net Change	(26,262.05)	14,231.05	59,579.74	(70,891.57)
29					
30	Prior Period Adjustment				
31	Beginning Fund Balance	251,397.57	225,135.52	239,366.57	298,946.31
32	Prior Period Adjustment	-	-	-	-
33	Ending Fund Balance	225,135.52	239,366.57	298,946.31	228,054.74

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: State Institute Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-42-5.1 created the State Institute Fund. Source: Teacher certification fees. Use: Used for the purpose of writing and publishing bulletins, accreditation rules, and materials essential to the school systems of this state, and to support activities related to school accreditation and teacher training and retention and as otherwise may be provided by law. Also used for expenses of the Professional Teachers Practices and Standards Commission or the Professional Administrators Practices and Standards Commission, however the annual expenses shall be limited to an amount not to exceed two-thirds of the annual amount collected for certification fees (13-43-23).

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - Professional Teachers Practices and Standards Commission

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	99,507.86	132,162.71	106,934.72	125,736.36
2	Total Assets	99,507.86	132,162.71	106,934.72	125,736.36
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	99,507.86	132,162.71	106,934.72	125,736.36
9	Total Fund Equity	99,507.86	132,162.71	106,934.72	125,736.36
10	Total Liabilities and Fund Equity	99,507.86	132,162.71	106,934.72	125,736.36
11					
12	Use of Money and Property	-	-	-	-
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	11,797.64	9,714.03	27,167.06	14,657.01
17	Travel	3,563.90	925.92	3,791.94	1,212.04
18	Contractual Services	12,351.06	4,919.19	20,904.08	23,586.74
19	Supplies and Materials	265.54	377.48	712.45	534.52
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	27,978.14	15,936.62	52,575.53	39,990.31
23					
24	Transfers In	66,694.45	48,591.47	27,347.54	58,791.95
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	66,694.45	48,591.47	27,347.54	58,791.95
27					
28	Net Change	38,716.31	32,654.85	(25,227.99)	18,801.64
29					
30	Beginning Fund Balance	60,791.55	99,507.86	132,162.71	106,934.72
31	Ending Fund Balance	99,507.86	132,162.71	106,934.72	125,736.36

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: Professional Teachers Practices and Standards Commission
Fund Type: Special Revenue Fund
Purpose: Administratively created fund set up to account for transfers from the State Institute Fund to the Professional Teachers Practices and Standards Commission. Use: SDCL 13-43-23 states “Any expense incurred by the Professional Teachers Practices and Standards Commission or the Professional Administrators Practices and Standards Commission in administering the provisions of §§ 13-43-16 to 13-43-49, inclusive, shall be paid from the State Institute Fund. However, such annual expenses shall be limited to an amount not to exceed two-thirds of the annual amount collected for teacher certification fees.”

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - Dept. of Education Other

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	4,529,953.90	4,520,465.75	5,259,506.03	7,307,519.41
2	Total Assets	4,529,953.90	4,520,465.75	5,259,506.03	7,307,519.41
3					
4	Accounts Payable	17.00	-	-	-
5	Total Liabilities	17.00	-	-	-
6					
7	Reserve for Encumbrances	340,420.40	643,104.67	-	250,000.00
8	Unreserved Fund Balance	4,189,516.50	3,877,361.08	5,259,506.03	7,057,519.41
9	Total Fund Equity	4,529,936.90	4,520,465.75	5,259,506.03	7,307,519.41
10	Total Liabilities and Fund Equity	4,529,953.90	4,520,465.75	5,259,506.03	7,307,519.41
11					
12	Licenses, Permits and Fees	5,019.00	5,022.87	7,489.00	5,439.50
13	Use of Money and Property	7,572.03	-	-	-
14	Sales and Services	19,390.31	294.00	931.28	1,534.51
15	Administering Programs	29,575.00	4,000.00	46,000.00	1,000.00
16	Other Revenue	2,895,968.24	1,856,238.45	2,170,314.62	2,310,406.99
17	Total Operating Revenue	2,957,524.58	1,865,555.32	2,224,734.90	2,318,381.00
18					
19	Personal Services and Benefits	12,802.99	133,938.72	173,214.57	143,604.51
20	Travel	4,267.63	2,296.62	7,090.07	1,405.20
21	Contractual Services	1,607,631.92	362,983.72	976,728.08	4,394.45
22	Supplies and Materials	4,104.55	3,213.39	3,469.71	235.03
23	Grants and Subsidies	1,000.00	46,429.41	1,000.00	-
24	Capital Outlay	368,221.89	361,992.13	313,479.36	93,602.25
25	Other Expense	-	-	10,712.83	3,015.00
26	Interest Expense	-	5.00	-	-
27	Total Operating Expenditures	1,998,028.98	910,858.99	1,485,694.62	246,256.44
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	(964,167.48)	-	(23,365.68)
31	Net Transfers In (Out)	-	(964,167.48)	-	(23,365.68)
32					
33	Net Change	959,495.60	(9,471.15)	739,040.28	2,048,758.88
34					
35	Beginning Fund Balance	3,570,441.30	4,529,936.90	4,520,465.75	5,259,506.03
36	Prior Period Adjustment	-	-	-	(745.50)
37	Ending Fund Balance	4,529,936.90	4,520,465.75	5,259,506.03	7,307,519.41

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: Dept. of Education Other
Fund Type: Special Revenue Fund
Purpose: Various administratively created accounts used by the Department of Education. Examples of sources and uses are fees collected by the Office of Policy and Accountability for certifying teachers and ERATE monies. Previous collections also included a M&R fee from technical institute students.

Budget Information: Included in the General Appropriations Bill.

Additional Information: Transfers out in FY2018 included $500,000 to the State General Fund per 2018 HB 1044, and $464,167.48 to the Board of Technical Education.

Department of Education

State Accounting System - Other Fund Balances

Company 3139 - Archeological Research Center

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	672,311.06	610,776.70	530,202.00	669,715.43
2	Total Assets	672,311.06	610,776.70	530,202.00	669,715.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	640.92	852.78	6,095.23	100,803.27
8	Unreserved Fund Balance	671,670.14	609,923.92	524,106.77	568,912.16
9	Total Fund Equity	672,311.06	610,776.70	530,202.00	669,715.43
10	Total Liabilities and Fund Equity	672,311.06	610,776.70	530,202.00	669,715.43
11					
12					
13	Taxes	400,449.45	414,813.41	399,843.70	431,809.41
14	Use of Money and Property	-	3.49	-	-
15	Sales and Services	943,304.52	825,323.32	696,886.76	1,036,118.25
16	Administering Programs	-	-	-	-
17	Other Revenue	124.54	-	-	-
18	Total Operating Revenue	1,343,878.51	1,240,140.22	1,096,730.46	1,467,927.66
19					
20	Personal Services and Benefits	744,478.94	767,775.59	613,290.14	618,183.00
21	Travel	57,896.10	76,317.28	66,666.41	61,823.00
22	Contractual Services	391,986.19	431,216.94	470,097.09	352,336.78
23	Supplies and Materials	8,754.58	10,970.75	17,471.37	16,160.49
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	14,832.06	13,788.81	17,637.50	48,483.33
26	Other Expense	2,025.00	1,639.10	1,429.19	1,025.94
27	Interest Expense	36.08	205.74	106.34	5.18
28	Total Operating Expenditures/Expenses	1,220,008.95	1,301,914.21	1,186,698.04	1,098,017.72
29					
30	Transfers In	91,964.43	239.63	9,392.88	186,501.97
31	Transfers Out	-	-	-	(416,898.48)
32	Net Transfers In (Out)	91,964.43	239.63	9,392.88	(230,396.51)
33					
34	Net Change	215,833.99	(61,534.36)	(80,574.70)	139,513.43
35					
36	Beginning Fund Equity	456,477.07	672,311.06	610,776.70	530,202.00
37	Ending Equity	672,311.06	610,776.70	530,202.00	669,715.43

Company: 3139
Company Name: Arts and History Special Revenue Funds
Fund Name: Archeological Research Center
Fund Type: Special Revenue
Purpose: SDCL 1-20-21.1 authorizes that the state archaeologist may enter into agreements involving archaeological survey or assessment work with any state or federal department, agency, institution, or political subdivision or with a private contractor. The State Historical Society Board of Trustees may promulgate rules, pursuant to chapter 1-26, to establish a fee schedule for recovery of exploratory, laboratory, reporting, and administrative costs incurred by the state archaeologist in the performance of his duties.

Budget Information: Included in the General Appropriations Bill.

Other Information:
The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center. In FY2016 the Cultural Heritage Center share was broken out and included in the 'Other Activities' sheet.

Department of Education

State Accounting System - Other Fund Balances

Company 3139 - Historical Society Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	130,239.36	90,773.93	63,191.64	77,017.33
2	Total Assets	130,239.36	90,773.93	63,191.64	77,017.33
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	5,290.59	3,658.34	31.42	78.00
8	Unreserved Fund Balance	124,948.77	87,115.59	63,160.22	76,939.33
9	Total Fund Equity	130,239.36	90,773.93	63,191.64	77,017.33
10	Total Liabilities and Fund Equity	130,239.36	90,773.93	63,191.64	77,017.33
11					
12					
13	Use of Money and Property	75.00	-	1,300.27	4,899.61
14	Sales and Services	170,731.43	158,356.23	176,403.84	155,505.69
15	Other Revenue	-	686.19	-	-
16	Total Operating Revenue	170,806.43	159,042.42	177,704.11	160,405.30
17					
18	Personal Services and Benefits	77,637.64	95,767.50	88,300.58	88,740.82
19	Travel	6,689.80	4,568.86	10,697.17	4,543.47
20	Contractual Services	72,081.65	74,722.29	79,212.16	20,335.65
21	Supplies and Materials	17,527.54	12,785.59	23,301.40	29,106.00
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	5,617.83	10,619.74	3,758.42	3,830.26
24	Other Expense	6.49	43.87	16.66	23.41
25	Total Operating Expenditures/Expenses	179,560.95	198,507.85	205,286.39	146,579.61
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(8,754.52)	(39,465.43)	(27,582.28)	13,825.69
32					
33	Beginning Fund Equity	138,993.88	130,239.36	90,773.93	63,191.64
34	Prior Period Adjustment	-	-	(0.01)	-
35	Ending Equity	130,239.36	90,773.93	63,191.64	77,017.33

Company: 3139
Company Name: Arts and History Special Revenue Funds
Fund Name: Historical Society Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 1-18-31 created the Historical Society Special Revenue Fund. Source: Individual life, patron, individual or corporate membership fees, sales of duplicates, gifts or bequests and sale of republished material. Use: SDCL 1-18-31.1 created a publications revolving account to be used for republishing documents, materials and works of historic significance. SDCL 1-18-31.2 - The board may develop a fee structure for admission to special exhibitions or museums, and for the use of publications, papers, documents, advertisements or legal notices in the custody of the state. The fee structure for the use of publications, papers, documents, advertisements or legal notices shall be determined by the costs of maintaining, reproducing or researching the publications, documents, advertisements, legal notices and other historical items in the custody and care of the state.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 3139 - Other Activities

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	207,874.65	229,186.15	270,026.12	278,608.15
2	Total Assets	207,874.65	229,186.15	270,026.12	278,608.15
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,068.31	1,009.01	-	7,441.55
8	Unreserved Fund Balance	206,806.34	228,177.14	270,026.12	271,166.60
9	Total Fund Equity	207,874.65	229,186.15	270,026.12	278,608.15
10	Total Liabilities and Fund Equity	207,874.65	229,186.15	270,026.12	278,608.15
11					
12					
13	Taxes	278,593.16	288,586.19	278,171.74	300,410.32
14	Use of Money and Property	-	-	-	-
15	Sales and Services	17,734.89	-	59,651.74	32,004.57
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	296,328.05	288,586.19	337,823.48	332,414.89
18					
19	Personal Services and Benefits	176,142.43	202,200.06	213,833.13	32,004.57
20	Travel	2,161.52	3,668.60	1,133.21	1,010.84
21	Contractual Services	16,887.51	42,033.09	41,309.21	700.00
22	Supplies and Materials	7,374.77	13,898.10	20,769.69	80.69
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	12,193.24	5,474.84	19,938.27	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	214,759.47	267,274.69	296,983.51	33,796.10
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	(290,036.76)
30	Net Transfers In (Out)	-	-	-	(290,036.76)
31					
32	Net Change	81,568.58	21,311.50	40,839.97	8,582.03
33					
34	Beginning Fund Equity	126,306.07	207,874.65	229,186.15	270,026.12
35	Ending Equity	207,874.65	229,186.15	270,026.12	278,608.15

Company: 3139
Company Name: Arts and History Special Revenue Funds
Fund Name: Other Activities
Fund Type: Special Revenue
Purpose: Used to account for Cultural Heritage Center monies directed within the fund by the Joint Committee on Appropriations.

Budget Information: Included in the General Appropriations Bill.

Other Information:
The Joint Committee on Appropriations letter of intent authorized a portion of the additional .5% increase in the gross receipts tax imposed on visitor-related businesses be distributed on a pro rate share to the Tourism Challenge Grants, Office of Arts, Archeological Research Center and Cultural Heritage Center.

Department of Education

State Accounting System - Other Fund Balances

Company 3145 - Historical Preservation Loan and Grant Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	253,347.70	280,527.61	313,312.27	315,875.03
2	Total Assets	253,347.70	280,527.61	313,312.27	315,875.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	253,347.70	280,527.61	313,312.27	315,875.03
9	Total Fund Equity	253,347.70	280,527.61	313,312.27	315,875.03
10	Total Liabilities and Fund Equity	253,347.70	280,527.61	313,312.27	315,875.03
11					
12					
13	Use of Money and Property	4,768.24	3,859.16	3,682.86	6,907.30
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	4,768.24	3,859.16	3,682.86	6,907.30
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	142,475.69	76,679.25	70,898.20	104,344.54
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	142,475.69	76,679.25	70,898.20	104,344.54
24					
25	Transfers In	100,000.00	100,000.00	100,000.00	100,000.00
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	100,000.00	100,000.00	100,000.00	100,000.00
28					
29	Net Change	(37,707.45)	27,179.91	32,784.66	2,562.76
30					
31	Beginning Fund Equity	291,055.15	253,347.70	280,527.61	313,312.27
32	Ending Equity	253,347.70	280,527.61	313,312.27	315,875.03

Company: 3145
Company Name: Historic Preservation Loan/Grant Fund
Fund Name: Historical Preservation Loan and Grant Fund
Fund Type: Special Revenue
Purpose: SDCL 1-19A-13.1 created the Historical Preservation Loan and Grant Fund. Sources: The State Historical Society Board of Trustees, with the approval of the Governor, may accept into the loan fund any funds which may be obtained from repayment of loan principal, interest, gifts, grants, or contributions. Uses: Make loans and grants to purchase, restore, or develop historic South Dakota properties for residential, commercial, or public purposes.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 3146 - State Library

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	11,174.57	10,776.35	12,994.42	11,444.83
2	Deferred Charges and Other Assets	200.00	200.00	200.00	200.00
3	Total Assets	11,374.57	10,976.35	13,194.42	11,644.83
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	11,374.57	10,976.35	13,194.42	11,644.83
10	Total Fund Equity	11,374.57	10,976.35	13,194.42	11,644.83
11	Total Liabilities and Fund Equity	11,374.57	10,976.35	13,194.42	11,644.83
12					
13	Fines, Forfeits and Penalties	-	500.40	53.95	-
14	Sales and Services	-	87.30	394.76	-
15	Administering Programs	-	-	-	-
16	Other Revenue	2,355.00	2,755.00	3,430.00	760.00
17	Total Operating Revenue	2,355.00	3,342.70	3,878.71	760.00
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	50.00	-	-	-
22	Supplies and Materials	1,056.91	825.03	773.10	2,113.32
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	603.79	2,915.89	887.54	196.27
25	Other Expense	-	-	-	-
26	Total Operating Expenditures	1,710.70	3,740.92	1,660.64	2,309.59
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	644.30	(398.22)	2,218.07	(1,549.59)
33					
34	Beginning Fund Balance	10,730.27	11,374.57	10,976.35	13,194.42
35	Prior Period Adjustment	-	-	-	-
36	Ending Fund Balance	11,374.57	10,976.35	13,194.42	11,644.83

Company: 3146
Company Name: State Library
Fund Name: State Library Fund
Fund Type: Special Revenue Fund
Purpose: Administratively created fund. Source: Charges for services including damaged library materials, duplication and film services; gifts. SDCLs 14-1-53 and 14-1-54 authorized the state library to accept federal and private funds and gifts. Use: Purchasing and repairing library materials.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances
Company 3189 - Workforce Education Fund

		FY2018	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	6,208,868.68	3,778,821.45	2,915,389.72	2,477,618.77
2	Total Assets	6,208,868.68	3,778,821.45	2,915,389.72	2,477,618.77
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
	Reserve for Encumbrances	-	1,434,391.26	1,235,125.90	1,006,578.31
7	Unreserved Fund Balance	6,208,868.68	2,344,430.19	1,680,263.82	1,471,040.46
8	Total Fund Equity	6,208,868.68	3,778,821.45	2,915,389.72	2,477,618.77
9	Total Liabilities and Fund Equity	6,208,868.68	3,778,821.45	2,915,389.72	2,477,618.77
10					
11	Use of Money and Property	53,442.27	70,855.13	70,241.79	82,233.93
12	Total Operating Revenue	53,442.27	70,855.13	70,241.79	82,233.93
13					
14	Personal Services and Benefits	-	-	-	-
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	100,764.73	2,232,946.61	1,423,673.52	1,010,004.88
19	Total Operating Expenditures	100,764.73	2,232,946.61	1,423,673.52	1,010,004.88
20					
21	Transfers In	3,409,043.12	524,773.25	490,000.00	490,000.00
22	Transfers Out	-	(792,729.00)	-	-
23	Net Transfers In (Out)	3,409,043.12	(267,955.75)	490,000.00	490,000.00
24					
25	Net Change	3,361,720.66	(2,430,047.23)	(863,431.73)	(437,770.95)
26					
27	Beginning Fund Balance	2,847,148.02	6,208,868.68	3,778,821.45	2,915,389.72
28	Ending Fund Balance	6,208,868.68	3,778,821.45	2,915,389.72	2,477,618.77

Company: 3189
Company Name: Workforce Education Fund
Fund Name: Workforce Education Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-13-88 created the Workforce Education Fund. Source: Until FY19, SDCL § 1-16G-48 authorized this fund to receive 30% of the disbursements from the Building South Dakota Fund (BSDF). The BSDF was repealed effective in FY19. Any general funds appropriated to the workforce education program shall be transferred into the workforce education fund. Interest earned on money in the fund shall be deposited into the fund. Use: The secretary of the Department of Education shall authorize and disburse money from the workforce education fund to fund new and existing secondary career and technical education programs. In any fiscal year, up to two hundred fifty thousand dollars may be distributed to private, nonprofit entities that provide specialized career and technical services and education. The South Dakota Board of Education Standards shall promulgate rules pursuant to chapter 1-26 regarding the application process and timelines, the guidelines and criteria for approval of applications, and the distribution of funds from the workforce education fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
Per SDCL 1-16G-49, each department administering the funds received from § 1-16G-48 shall report annually to the GOAC about the operations and results of the Building South Dakota Fund.

SDCLs 13-13-88 and 13-13-89 were amended and § 1-16G-48 repealed effective in FY2019.

Department of Education

State Accounting System - Other Fund Balances

Company 6503 - Board of Technical Education

		FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	390,539.71	-	-
2	Total Assets	390,539.71	-	-
3				
4	Accounts Payable	-	-	-
5	Total Liabilities	-	-	-
6				
7	Reserve for Encumbrances	-	-	-
8	Unreserved Fund Balance	390,539.71	-	-
9	Total Fund Equity	390,539.71	-	-
10	Total Liabilities and Fund Equity	390,539.71	-	-
11				
12	Use of Money and Property	6,623.44	-	-
13	Total Operating Revenue	6,623.44	-	-
14			-	-
15	Personal Services and Benefits	43,652.13	-	-
16	Travel	6.00	-	-
17	Contractual Services	80,412.95	-	-
18	Supplies and Materials	1.09	-	-
19	Grants and Subsidies	-	-	-
20	Capital Outlay	-	-	-
21	Total Operating Expenditures	124,072.17	-	-
22				
23	Transfers In	509,043.99	-	-
24	Transfers Out	(1,055.55)	(390,539.71)	-
25	Net Transfers In (Out)	507,988.44	(390,539.71)	-
26				
27	Net Change	390,539.71	(390,539.71)	-
28				
29	Beginning Fund Balance	-	390,539.71	-
30	Ending Fund Balance	390,539.71	-	-

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Technical Education
Fund Type: Enterprise Fund
Purpose: SDCL 13-39A-2 created the South Dakota Board of Technical Education. Source: Only revenue in FY18 was from the income proration. Transfers were from company 3138 for the technical college M&R fee and the Build S.D. Scholarship and from the Future Fund. Use: Oversight of the technical college system.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
Transfers in FY18 included: $358,127.32 technical institute M&R fee, $106,040.16 Build S.D. scholarship and $44,876.51 from the Future Fund. In FY2019 this fund was moved into company 8501 between technical institute M&R fee $359,848.99 and Build SD Scholarship Administration $30,690.72.

Department of Education

State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	85,446.37	114,087.21	132,810.77	124,830.48
2	Accounts Receivable	-	-	-	7,980.29
3	Due From Other Governments	-	-	-	-
4	Total Assets	85,446.37	114,087.21	132,810.77	132,810.77
5					
6	Due to Other Governments	85,446.37	114,087.21	132,810.77	132,810.77
7	Other Liabilities	-	-	-	-
8	Total Liabilities	85,446.37	114,087.21	132,810.77	132,810.77

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency Fund
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 Education

State Accounting System - Other Fund Balances

Company 8501 - Tuition Subaccount Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	5,800,997.49	1,151,115.61	960,018.11	0.61
2	Total Assets	5,800,997.49	1,151,115.61	960,018.11	0.61
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	5,800,997.49	1,151,115.61	960,018.11	0.61
9	Total Fund Equity	5,800,997.49	1,151,115.61	960,018.11	0.61
10	Total Liabilities and Fund Equity	5,800,997.49	1,151,115.61	960,018.11	0.61
11					
12	Use of Money and Property	-	-	-	-
13	Total Operating Revenue	-	-	-	-
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	1,005,672.51	4,649,881.88	191,097.50	960,017.50
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	1,005,672.51	4,649,881.88	191,097.50	960,017.50
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	(1,005,672.51)	(4,649,881.88)	(191,097.50)	(960,017.50)
28					
29	Beginning Fund Balance	6,806,670.00	5,800,997.49	1,151,115.61	960,018.11
30	Ending Fund Balance	5,800,997.49	1,151,115.61	960,018.11	0.61

Company: 8501
Company Name: Education Trust Funds
Fund Name: Tuition Subaccount Fund
Fund Type: Special Revenue Fund
Purpose: Previously this was used to account for the Postsecondary Technical College Fund. In FY2014 the remaining monies in this fund were moved to the Postsecondary Technical College Fund on the next page. In FY2016 $6.8 million was deposited to this fund for the bond prepayment authorized by SL 2016 ch 3. Disbursements are for the scheduled bond payments.

Budget Information: Not included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances
Company 8501 - Technical College Equipment Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	216,557.43	216,563.84	216,563.84	216,563.84
2	Total Assets	216,557.43	216,563.84	216,563.84	216,563.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	216,557.43	216,563.84	216,563.84	216,563.84
9	Total Fund Equity	216,557.43	216,563.84	216,563.84	216,563.84
10	Total Liabilities and Fund Equity	216,557.43	216,563.84	216,563.84	216,563.84
11					
12	Use of Money and Property	3,626.39	0.01	0.01	-
13	Total Operating Revenue	3,626.39	0.01	0.01	-
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-		
21	Total Operating Expenditures	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	3,626.39	0.01	0.01	-
28					
29	Beginning Fund Balance	212,931.04	216,563.83	216,563.83	216,563.84
30	Ending Fund Balance	216,557.43	216,563.84	216,563.84	216,563.84

Company: 8501
Company Name: Education Trust Funds
Fund Name: Technical College Equipment Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-39-70.1 (now 13-39A-29) created the Technical College Equipment Fund. Source: Funded from $1.5 million transferred from the Postsecondary Technical Institutes Facilities Fund as authorized by chapter 93, section 7 of the 2014 Legislative session. Use: Per SDCL 13-39-70.2 any money in the Technical College Equipment Fund is continuously appropriated for distribution as provided in this section. The secretary of education shall grant the money to the postsecondary technical colleges to purchase equipment. Equipment purchases shall be based upon priorities established by each postsecondary technical institute, approved by each postsecondary technical college's governing body and approved by the South Dakota Board of Education.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
SL 2017 ch 81 repealed this fund. The repeal will be effective for FY2018. The law created the same fund under the new South Dakota Board of Technical Education which was codified in SDCL 13-39A-29.

Department of Education

State Accounting System - Other Fund Balances
Company 8501 - Build SD Scholarship Administration

		FY2019	FY2020
1	Cash Pooled with State Treasurer	36,690.36	49,637.90
2	Total Assets	36,690.36	49,637.90
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	36,690.36	49,637.90
9	Total Fund Equity	36,690.36	49,637.90
10	Total Liabilities and Fund Equity	36,690.36	49,637.90
11			
12	Use of Money and Property	94,584.30	1,264.49
13		-	100,000.00
14	Total Operating Revenue	94,584.30	101,264.49
15			
16	Personal Services and Benefits	-	-
17	Travel	-	-
18	Contractual Services	88,584.66	88,316.95
19	Supplies and Materials	-	-
20	Grants and Subsidies	-	-
21	Capital Outlay	-	-
22	Total Operating Expenditures	88,584.66	88,316.95
23			
24	Transfers In	30,690.72	-
25	Transfers Out	-	-
26	Net Transfers In (Out)	30,690.72	-
27			
28	Net Change	36,690.36	12,947.54
29			
30	Beginning Fund Balance	-	36,690.36
31	Ending Fund Balance	36,690.36	49,637.90

Company: 8501
Company Name: Education Trust Funds
Fund Name: Build SD Scholarship Administration
Fund Type: Special Revenue Fund
Purpose: The Build Dakota Scholarship program was funded by a $25 million donation by T. Denny Sanford and $25 million in future Funds. These monies are handled through the S.D. Community Foundation. The fund accounts for administrative costs associated with the program.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances
Company 8501 - Postsecondary Technical College M&R

		FY2019	FY2020
1	Cash Pooled with State Treasurer	364,324.86	93,331.09
2	Total Assets	364,324.86	93,331.09
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	93,500.00
8	Unreserved Fund Balance	364,324.86	(168.91)
9	Total Fund Equity	364,324.86	93,331.09
10	Total Liabilities and Fund Equity	364,324.86	93,331.09
11			
12	Use of Money and Property	4,475.87	7,581.35
13	Administering Programs	-	100,000.00
14	Total Operating Revenue	4,475.87	107,581.35
15			
16	Personal Services and Benefits	-	168.91
17	Travel	-	-
18	Contractual Services	-	6,500.00
19	Supplies and Materials	-	-
20	Grants and Subsidies	-	-
21	Capital Outlay	-	-
22	Other Expense	-	371,906.21
23	Total Operating Expenditures	-	378,575.12
24			
25	Transfers In	359,848.99	-
26	Transfers Out	-	-
27	Net Transfers In (Out)	359,848.99	-
28			
29	Net Change	364,324.86	(270,993.77)
30			
31	Beginning Fund Balance	-	364,324.86
32	Ending Fund Balance	364,324.86	93,331.09

Company: 8501
Company Name: Education Trust Funds
Fund Name: Postsecondary Technical College M&R
Fund Type: Special Revenue Fund
Purpose: This is an administratively created fund. Source: M&R fee from technical college students.
Use: Technical college M&R.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances
Company 8501 - Other

		FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-
2	Total Assets	-	-
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	-	-
9	Total Fund Equity	-	-
10	Total Liabilities and Fund Equity	-	-
11			
12	Use of Money and Property	-	-
13	Administering Programs	1,913,403.00	-
14	Total Operating Revenue	1,913,403.00	-
15			
16	Personal Services and Benefits	-	-
17	Travel	-	-
18	Contractual Services	-	-
19	Supplies and Materials	-	-
20	Grants and Subsidies	1,913,403.00	-
21	Capital Outlay	-	-
22	Total Operating Expenditures	1,913,403.00	-
23			
24	Transfers In	-	-
25	Transfers Out	-	-
26	Net Transfers In (Out)	-	-
27			
28	Net Change	-	-
29			
30	Beginning Fund Balance	-	-
31	Ending Fund Balance	-	-

Company: 8501
Company Name: Education Trust Funds
Fund Name: Other
Fund Type: Special Revenue Fund
Purpose: SL 2018 ch. 8 revised § 1-16A-15 for the Health and Educational Facilities Authority (HEFA). revision allowed HEFA to establish a minimum cash and investment reserve and to grant, or otherwise use, funds in excess of the minimum amount of reserves to any South Dakota governmental entity to further any purpose of the authority, including any purpose set forth in § 1-16A-1. This later authority to grant funds is repealed July 1, 2019. For FY2019 the HEFA gave to the State the $1.3 million which was then paid to the Lake Area Technical Institute for the Healthcare Center for Learning.

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3040 - State Highway Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	-
2	Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3	Accounts Receivable	-	-	-	-
4	Total Assets	850.00	850.00	850.00	850.00
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	741,463.11	784,171.38	2,012,608.82	2,919,598.45
10	Unreserved Fund Balance				
11	Total Fund Equity				
12	Total Liabilities and Fund Equity				
13					
14					
15	Use of Money and Property	3,000.00	3,000.00	500.00	-
16	Sales and Services	14,179.90	16,328.26	17,123.00	17,662.00
17	Other Revenue	135,161.26	185,686.98	-	347,124.04
18	Total Operating Revenue	152,341.16	205,015.24	17,623.00	364,786.04
19					
20	Personal Services and Benefits	14,242,002.23	14,264,133.51	14,476,752.25	11,329,722.90
21	Travel	726,813.41	793,421.17	720,828.36	660,623.33
22	Contractual Services	1,510,392.60	1,661,862.49	1,586,351.55	1,837,959.15
23	Supplies and Materials	1,642,541.22	1,820,062.03	1,660,633.73	1,602,835.25
24	Capital Outlay	1,521,493.87	2,003,509.88	1,446,803.61	2,567,632.74
25	Total Operating Expenditures/Expenses	19,643,243.33	20,542,989.08	19,891,369.50	17,998,773.37
26					
27	Transfers In	-	0.88	20,131.21	9,803.08
28	Transfers Out	-	(2,703.68)	(7,487.48)	(22,714.34)
29	Net Transfers In (Out)	-	(2,702.80)	12,643.73	(12,911.26)
30					
31	Net Change	(19,490,902.17)	(20,340,676.64)	(19,861,102.77)	(17,646,898.59)
32					
33	Beginning Fund Equity				
34	Prior Period Adjustment				
35	Ending Equity				

Company: 3040
Company Name: State Highway Fund
Fund Name: State Highway Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (32-5B-1&17), gross receipt tax on vehicle rental (32-5B-20), licenses and registrations (32-10). Uses: Per SDCLs 31-2-14.2, 31-5-8, 31-6-9, all moneys in the State Highway Fund shall be used only for the construction, maintenance and supervision of highways and bridges in this state and for administrative costs necessary to perform such duties. Highway funds are also used to match federal funds. Expenses of Highway Patrol authorized by SDCL 32-2-11 to be paid from the State Highway Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3048 - Boiler Inspection Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	40,000.00	32,773.51	33,472.96	39,965.91
2	Total Assets	40,000.00	32,773.51	33,472.96	39,965.91
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	40,000.00	32,773.51	33,472.96	39,965.91
9	Total Fund Equity	40,000.00	32,773.51	33,472.96	39,965.91
10	Total Liabilities and Fund Equity	40,000.00	32,773.51	33,472.96	39,965.91
11					
12					
13	Licenses, Permits and Fees	193,267.90	207,885.00	196,345.00	176,997.10
14	Other Revenue	-	-	-	165.00
15	Total Operating Revenue	193,267.90	207,885.00	196,345.00	177,162.10
16					
17	Personal Services and Benefits	17,657.19	11,274.84	150,079.34	124,896.73
18	Travel	-	-	26,230.48	35,946.40
19	Contractual Services	167,677.97	199,921.68	7,512.07	9,226.45
20	Supplies and Materials	1,651.68	540.97	2,224.88	538.17
21	Capital Outlay	-	-	142.16	
22	Total Operating Expenditures/Expenses	186,986.84	211,737.49	186,188.93	170,607.75
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(6,281.06)	(3,374.00)	(9,456.62)	(61.40)
26	Net Transfers In (Out)	(6,281.06)	(3,374.00)	(9,456.62)	(61.40)
27					
28	Net Change	-	(7,226.49)	699.45	6,492.95
29					
30	Beginning Fund Equity	40,000.00	40,000.00	32,773.51	33,472.96
31	Ending Equity	40,000.00	32,773.51	33,472.96	39,965.91

Company: 3048
Company Name: Boiler Inspection Fund
Fund Name: Boiler Inspection Fund
Fund Type: Special Revenue
Purpose: SDCL 4-4-4.5 created the Boiler Inspection Fund. Source: All boiler inspection fees received by the Department of Public Safety. Use: Expenditures from these funds may be made only to pay necessary expenses of purposes specified in chapter 34-29A.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3072 - Environmental & Natural Resources Fee Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances				
8	Unreserved Fund Balance				
9	Total Fund Equity				
10	Total Liabilities and Fund Equity				
11					
12					
13	Use of Money and Property	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	3,534.37	23,955.44	9,960.49	4,944.16
17	Travel	670.71	1,949.06	542.41	897.96
18	Contractual Services	1,464.82	1,802.47	1,675.30	1,302.08
19	Supplies and Materials	0.61	-	1.15	5.28
20	Grants and Subsidies	-	305.23	-	-
21	Capital Outlay	229.60	302.71	-	-
22	Total Operating Expenditures/Expenses	5,900.11	28,314.91	12,179.35	7,149.48
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(5,900.11)	(28,314.91)	(12,179.35)	(7,149.48)
29					
30	Beginning Fund Equity				
31	Prior Period Adjustment				
32	Ending Equity				

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3144 - South Dakota 911 Coordination Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	7,288,356.28	7,066,887.71	7,514,587.91	12,693,597.87
2	Total Assets	7,288,356.28	7,066,887.71	7,514,587.91	12,693,597.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	143.24	-	2.00
8	Unreserved Fund Balance	7,288,356.28	7,066,744.47	7,514,587.91	12,693,595.87
9	Total Fund Equity	7,288,356.28	7,066,887.71	7,514,587.91	12,693,597.87
10	Total Liabilities and Fund Equity	7,288,356.28	7,066,887.71	7,514,587.91	12,693,597.87
11					
12					
13	Licenses, Permits and Fees	3,800,470.59	3,869,032.64	3,924,674.12	3,939,375.50
14	Fines, Forfeits and Penalties	-	-	-	3,450,000.00
15	Use of Money and Property	107,687.00	96,013.90	89,985.63	160,569.84
16	Other Revenue	-	-	599.00	-
17	Total Operating Revenue	3,908,157.59	3,965,046.54	4,015,258.75	7,549,945.34
18					
19	Personal Services and Benefits	84,331.75	128,754.10	160,856.93	118,665.44
20	Travel	7,510.84	7,890.18	14,565.87	7,600.81
21	Contractual Services	3,443,603.84	3,982,814.56	3,372,033.31	2,033,139.08
22	Supplies and Materials	453.41	500.75	6,984.82	575.56
23	Grants and Subsidies	-	-	-	200,000.08
24	Capital Outlay	224,249.89	56,959.65	1,171.53	620.36
25	Other Expense	-	-	-	-
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	3,760,149.73	4,176,919.24	3,555,612.46	2,360,601.33
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(7,845.94)	(9,595.87)	(11,946.09)	(10,334.05)
31	Net Transfers In (Out)	(7,845.94)	(9,595.87)	(11,946.09)	(10,334.05)
32					
33	Net Change	140,161.92	(221,468.57)	447,700.20	5,179,009.96
34					
35	Beginning Fund Equity	7,148,194.36	7,288,356.28	7,066,887.71	7,514,587.91
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	7,288,356.28	7,066,887.71	7,514,587.91	12,693,597.87

Company: 3144
Company Name: Public Safety - Other
Fund Name: South Dakota 911 Coordination Fund
Fund Type: Special Revenue
Purpose: SDCL 34-45-12 created the South Dakota 911 Coordination Fund. Source: Any funds collected from prepaid wireless telecommunications service pursuant to § 34-45-4.2 shall be deposited in the South Dakota 911 Coordination Fund. SDCL 34-45-4 enacted a monthly uniform 911 emergency surcharge of one dollar and twenty-five cents (one dollar effective July 1, 2018) per service user line. Any interest earned on money in the fund shall be credited to the fund. Use: Any money in the fund is continuously appropriated for reimbursement of allowable nonrecurring and recurring costs of 911 service and operating expenses of the board. The board shall authorize disbursements from the fund pursuant to chapter 34-45 for the expenses of the board and for approved nonrecurring and recurring costs requested by the governing body of eligible 911 public safety answering points. The board may solicit proposals to coordinate and implement an upgrade to the 911 emergency service system of all public safety answering points. The funds may be disbursed for the purpose of planning, coordinating, purchasing, installing, maintaining, and operating, an upgrade to the 911 emergency services system.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3144 - Special Emergency and Disaster Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	855,815.66	(229,877.04)	186,967.33	5,710,996.94
2	Accounts Receivables	-	2,000.00	-	-
3	Loans and Notes Receivable	-	-	-	17,125.54
4	Total Assets	855,815.66	(227,877.04)	186,967.33	5,728,122.48
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	307.37	859.44	1,590.80	29.27
10	Unreserved Fund Balance	855,508.29	(228,736.48)	185,376.53	5,728,093.21
11	Total Fund Equity	855,815.66	(227,877.04)	186,967.33	5,728,122.48
12	Total Liabilities and Fund Equity	855,815.66	(227,877.04)	186,967.33	5,728,122.48
13					
14					
15	Use of Money and Property	11,181.09	-	-	-
16	Sales and Services	-	-	-	-
17	Administering Programs	166,011.28	-	-	-
18	Other Revenue	619,896.19	22,868.56	251,447.89	29,932.53
19	Total Operating Revenue	797,088.56	22,868.56	251,447.89	29,932.53
20					
21	Personal Services and Benefits	864,469.96	404,864.53	536,649.60	1,790,651.59
22	Travel	34,084.35	16,169.76	48,983.71	325,212.20
23	Contractual Services	140,495.88	119,722.27	120,221.70	384,789.40
24	Supplies and Materials	5,924.11	1,437.14	11,222.19	7,778.87
25	Grants and Subsidies	1,242,637.78	805,742.92	633,273.18	1,894,548.66
26	Capital Outlay	8,071.16	8,430.27	1,045.02	200,781.33
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	2,295,683.24	1,356,366.89	1,351,395.40	4,603,762.05
29					
30	Transfers In	1,486,822.02	555,189.91	1,519,836.32	10,114,984.68
31	Transfers Out	(224,918.31)	(305,384.28)	(5,044.44)	(0.01)
32	Net Transfers In (Out)	1,261,903.71	249,805.63	1,514,791.88	10,114,984.67
33					
34	Net Change	(236,690.97)	(1,083,692.70)	414,844.37	5,541,155.15
35					
36	Beginning Fund Equity	1,092,506.63	855,815.66	(227,877.04)	186,967.33
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	855,815.66	(227,877.04)	186,967.33	5,728,122.48

Company: 3144
Company Name: Public Safety - Other
Fund Name: Special Emergency and Disaster Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 34-48A-28 created the Special Emergency and Disaster Special Revenue Fund. Source: Special appropriations from the General Fund; any reimbursement or matching funds for emergency management purposes from any source whatever, shall be deposited in this fund for emergency management purposes. Use: Expenditures may be made from the fund to meet special emergency requirements of the Division of Emergency Management, not included in the General and Special Appropriations which provide for the ordinary operation and maintenance of functions of this department, and for carrying into effect the objectives and provisions of this chapter. No part of this fund may revert to the General Fund.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
This fund is backfilled with General Fund appropriations generally enacted as emergency bills and are included in the Transfers In.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3177 - Motor Vehicle Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash on Hand	1,940.00	2,140.00	4,785,736.79	5,081,387.05
2	Cash Pooled with State Treasurer	2,965,172.41	4,147,472.22	2,190.00	2,190.00
3	Total Assets	2,967,112.41	4,149,612.22	4,787,926.79	5,083,577.05
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,525.69	19,090.24	114,294.55	77,130.84
9	Unreserved Fund Balance	2,965,586.72	4,130,521.98	4,673,632.24	5,006,446.21
10	Total Fund Equity	2,967,112.41	4,149,612.22	4,787,926.79	5,083,577.05
11	Total Liabilities and Fund Equity	2,967,112.41	4,149,612.22	4,787,926.79	5,083,577.05
12					
13					
14	Licenses, Permits and Fees	7,583,730.35	7,887,096.60	6,811,118.62	6,904,863.29
15	Use of Money and Property	3,712.54	2,918.61	3,021.31	4,241.80
16	Sales and Services	2,190,026.42	1,924,915.99	1,844,751.00	1,792,946.75
17	Other Revenue	41,317.48	56,127.17	55,291.73	110,784.28
18	Total Operating Revenue	9,818,786.79	9,871,058.37	8,714,182.66	8,812,836.12
19					
20	Personal Services and Benefits	5,544,409.61	5,639,033.06	5,450,014.17	5,616,838.30
21	Travel	144,158.10	145,040.51	152,320.74	131,284.70
22	Contractual Services	2,153,462.73	2,249,310.65	1,913,573.19	2,055,669.90
23	Supplies and Materials	238,882.93	229,633.92	176,292.14	222,049.75
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	151,764.24	-	41,163.21	148,865.15
26	Other Expense	-	35,700.28	-	-
27	Total Operating Expenditures/Expenses	8,232,677.61	8,298,718.42	7,733,363.45	8,174,707.80
28					
29	Transfers In	-	-	-	246.28
30	Transfers Out	(374,085.59)	(389,840.14)	(342,504.64)	(342,724.34)
31	Net Transfers In (Out)	(374,085.59)	(389,840.14)	(342,504.64)	(342,478.06)
32					
33	Net Change	1,212,023.59	1,182,499.81	638,314.57	295,650.26
34					
35	Beginning Fund Equity	1,755,088.82	2,967,112.41	4,149,612.22	4,787,926.79
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	2,967,112.41	4,149,612.22	4,787,926.79	5,083,577.05

Company: 3177
Company Name: State Motor Vehicle Fund
Fund Name: State Motor Vehicle Fund
Fund Type: Special Revenue
Purpose: SDCL 32-11-29 created the State Motor Vehicle Fund. Sources: fees collected under general administration of motor vehicles; two percent of motor vehicle license collections; 10 percent of snowmobile fees and registrations; title fees; two percent of the deposits made to the Motor Fuel Tax Fund during the preceding month shall be deposited into the fuel tax administration account balance to cover the expenses incurred in administering all motor fuel and special fuel tax laws of this state (10-47B- 149); fees for abstract of operating record (32-35-101) and fees for driver licenses (32-12-16) Uses: All expenses in administering the state motor vehicle and driver functions shall be paid from the Motor Vehicle Fund. SDCL 32-12-125 allows that except for the portion of the fee used to administer the Division of Highway Patrol pursuant to § 32-12-16, all other fees collected pursuant to chapters 32-12 and 32-12A and credited to the state motor vehicle fund shall remain in the fund for the next fiscal year. These fees may only be used for purposes of operating the driver licensing program.

32-5-153. Highway patrol fee. There is hereby imposed a fee of one dollar on each vehicle registered and licensed in this state for the purpose of administering the Division of Highway Patrol. Before any vehicle is registered pursuant to chapter 32-5 or 32-9, the county treasurer or Department of Revenue and Regulation shall collect the highway patrol fee. Before any vehicle is registered pursuant to chapter 32-10, the Department of Revenue and Regulation shall collect the highway patrol fee. The fee shall be credited to the state motor vehicle

fund. (Effective for FY2010)

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3184 - Cigarette Fire Safety Standard Act Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	240,878.77	213,695.62	184,512.52	254,260.38
2	Total Assets	240,878.77	213,695.62	184,512.52	254,260.38
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	14,002.56	-	-	26,402.85
8	Unreserved Fund Balance	226,876.21	213,695.62	184,512.52	227,857.53
9	Total Fund Equity	240,878.77	213,695.62	184,512.52	254,260.38
10	Total Liabilities and Fund Equity	240,878.77	213,695.62	184,512.52	254,260.38
11					
12					
13	Licenses, Permits and Fees	127,500.00	13,500.00	9,000.00	120,000.00
14	Use of Money and Property	2,161.31	2,335.88	2,313.68	4,032.19
15	Total Operating Revenue	129,661.31	15,835.88	11,313.68	124,032.19
16					
17	Personal Services and Benefits	471.98	493.10	457.76	510.65
18	Travel	-	-	-	-
19	Contractual Services	989.77	12,995.48	1,062.92	1,211.73
20	Supplies and Materials	20,882.20	22,309.47	24,235.63	42,194.90
21	Grants and Subsidies	3,000.00	5,250.00	3,000.00	2,250.00
22	Capital Outlay	-	-	9,954.00	6,172.00
23	Total Operating Expenditures/Expenses	25,343.95	41,048.05	38,710.31	52,339.28
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(1,225.89)	(1,970.98)	(1,786.47)	(1,945.05)
27	Net Transfers In (Out)	(1,225.89)	(1,970.98)	(1,786.47)	(1,945.05)
28					
29	Net Change	103,091.47	(27,183.15)	(29,183.10)	69,747.86
30					
31	Beginning Fund Equity	137,787.30	240,878.77	213,695.62	184,512.52
32	Ending Equity	240,878.77	213,695.62	184,512.52	254,260.38

Company: 3184
Company Name: Dept. of Public Safety
Fund Name: Cigarette Fire Safety Standard Act Fund
Fund Type: Special Revenue
Purpose: SDCL 34-49-18 established in the state treasury a special fund to be known as the Cigarette Fire Safety Standard Act Fund. Source: The fund shall consist of all certification fees paid under this chapter and all moneys recovered as penalties under this chapter. Use: The moneys shall be deposited to the credit of the fund and shall, in addition to any other moneys made available for such purpose, be made available to the Department of Public Safety, Department of Revenue, and the Office of Attorney General for administering the provisions of this chapter and for fire prevention activities and education.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3184 - Motorcycle Safety

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	432,232.17	715,071.24	861,713.05	951,012.80
2	Total Assets	432,232.17	715,071.24	861,713.05	951,012.80
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	19,040.00	12,390.24	7,167.24
8	Unreserved Fund Balance	432,232.17	696,031.24	849,322.81	943,845.56
9	Total Fund Equity	432,232.17	715,071.24	861,713.05	951,012.80
10	Total Liabilities and Fund Equity	432,232.17	715,071.24	861,713.05	951,012.80
11					
12					
13	Licenses, Permits and Fees	639,744.00	694,021.00	767,019.00	767,785.00
14	Use of Money and Property	7,260.29	5,739.53	7,010.75	19,128.31
15	Other Revenue	-	-	-	14,525.00
16	Total Operating Revenue	647,004.29	699,760.53	774,029.75	801,438.31
17					
18	Personal Services and Benefits	1,651.55	30.03	76.18	806.91
19	Travel	-	-	-	-
20	Contractual Services	617,521.83	414,476.69	604,053.98	580,089.44
21	Supplies and Materials	257.89	406.93	11,703.82	12,684.08
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	8,625.57	110,000.00
24	Total Operating Expenditures/Expenses	619,431.27	414,913.65	624,459.55	703,580.43
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(11,956.28)	(2,007.81)	(2,928.39)	(9,178.54)
28	Net Transfers In (Out)	(11,956.28)	(2,007.81)	(2,928.39)	(9,178.54)
29					
30	Net Change	15,616.74	282,839.07	146,641.81	88,679.34
31					
32	Beginning Fund Equity	416,615.43	432,232.17	715,071.24	861,713.05
33	Prior Period Adjustment	-	-	-	620.41
34	Ending Equity	432,232.17	715,071.24	861,713.05	951,012.80

Company: 3184
Company Name: Dept. of Public Safety
Fund Name: Motorcycle Safety
Fund Type: Special Revenue
Purpose: SDCL 32-5-10.2 authorized the deposit of motorcycle education fees into a unnamed Special Revenue Fund. Source: The county treasurer shall remit to the department the motorcycle safety education fees collected pursuant to § 32-5-10.1. Use: Providing motorcycle safety courses and motorcycle safety education.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3184 - Crime Victims' Compensation Fund

		FY2019	FY2020
1	Cash Pooled with State Treasurer	364,554.74	637,898.56
2	Total Assets	364,554.74	637,898.56
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	2,318.00
8	Unreserved Fund Balance	364,554.74	635,580.56
9	Total Fund Equity	364,554.74	637,898.56
10	Total Liabilities and Fund Equity	364,554.74	637,898.56
11			
12			
13	Fines, Forfeits and Penalties	520,746.39	533,704.01
14	Use of Money and Property	1,029.65	3,424.29
15	Administering Programs	-	-
16	Other Revenue	-	-
17	Total Operating Revenue	521,776.04	537,128.30
18			
19	Personal Services and Benefits	130,134.10	50,156.52
20	Travel	367.85	628.03
21	Contractual Services	6,348.12	5,845.30
22	Supplies and Materials	1,005.81	682.72
23	Grants and Subsidies	125,929.38	194,949.70
24	Capital Outlay	52.88	39.92
25	Total Operating Expenditures/Expenses	263,838.14	252,302.19
26			
27	Transfers In	-	-
28	Transfers Out	(7,421.27)	(11,482.29)
29	Net Transfers In (Out)	(7,421.27)	(11,482.29)
30			
31	Net Change	250,516.63	273,343.82
32			
33	Beginning Fund Equity	-	-
34	Prior Period Adjustment	114,038.11	364,554.74
35	Ending Equity	364,554.74	637,898.56

Company: 3184
Company Name: Dept. of Public Safety
Fund Name: Crime Victims' Compensation Fund
Fund Type: Special Revenue
Purpose: SDCL 23A-28B-40 created the Crime Victims' Compensation Fund. Sources include surcharges collected pursuant to § 23A-28B-42, deductions from prison industries revenues or inmate wages pursuant to subdivision 24-7-3 (1), contributions, grants, payments ordered by the court, interest received on moneys in the fund, and all other fees and moneys collected for the purposes of this chapter. This fund shall be used for the purposes of paying compensation awards and administering the crime victims' compensation program. The fund may also be used to reimburse a law enforcement agency or law enforcement officer for any actual expenses incurred for the payment of emergency expenses, including food and shelter, for any person if: (1) A law enforcement officer reasonably believes the person was the victim of a crime; and (2) No other services were reasonably available for the victim at the time.

Budget Information: Included in the General Appropriations Bill.

Other Information: This fund was moved from the Dept. of Social Services as a result of the executive reorganization effective in FY2019.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3184 - Other

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	228,159.03	418,977.93	512,718.65	374,185.20
2	Total Assets	228,159.03	418,977.93	512,718.65	374,185.20
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,916.46	1,018.85	961.60	6,492.58
8	Unreserved Fund Balance	225,242.57	417,959.08	511,757.05	367,692.62
9	Total Fund Equity	228,159.03	418,977.93	512,718.65	374,185.20
10	Total Liabilities and Fund Equity	228,159.03	418,977.93	512,718.65	374,185.20
11					
12					
13	Use of Money and Property	1,635.45	1,408.23	3,164.13	7,020.12
14	Sales and Services	298,274.86	314,398.68	323,836.38	289,178.25
15	Administering Programs	5,169.00	-	15,000.00	16,465.28
16	Other Revenue	-	30,000.00	25,000.00	30,100.00
17	Total Operating Revenue	305,079.31	345,806.91	367,000.51	342,763.65
18					
19	Personal Services and Benefits	754,069.95	715,769.06	741,081.70	874,663.63
20	Travel	14,148.16	22,290.14	10,115.30	31,164.49
21	Contractual Services	128,779.83	135,837.58	148,150.43	177,627.37
22	Supplies and Materials	15,425.67	18,170.49	11,550.58	24,711.27
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	10,454.30	15,201.21	31,885.08	47,842.51
25	Total Operating Expenditures/Expenses	922,877.91	907,268.48	942,783.09	1,156,009.27
26					
27	Transfers In	726,242.78	752,280.47	669,523.30	674,712.17
28	Transfers Out	(757.62)	-	-	-
29	Net Transfers In (Out)	725,485.16	752,280.47	669,523.30	674,712.17
30					
31	Net Change	107,686.56	190,818.90	93,740.72	(138,533.45)
32					
33	Beginning Fund Equity	120,472.47	228,159.03	418,977.93	512,718.65
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	228,159.03	418,977.93	512,718.65	374,185.20

Company: 3184
Company Name: Dept. of Public Safety
Fund Name: Other
Fund Type: Special Revenue
Purpose: Administratively created fund primarily used to account for administrative costs recovered from other programs.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 6022 - Public Safety Inspections Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	262,698.45	98,926.92	162,650.72	130,552.46
2	Total Assets	262,698.45	98,926.92	162,650.72	130,552.46
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	24.00	382.01	-
8	Unreserved Fund Balance	262,698.45	98,902.92	162,268.71	130,552.46
9	Total Fund Equity	262,698.45	98,926.92	162,650.72	130,552.46
10	Total Liabilities and Fund Equity	262,698.45	98,926.92	162,650.72	130,552.46
11					
12					
13	Use of Money and Property	4,234.73	3,505.80	2,490.77	1,516.34
14	Sales and Services	1,601,213.18	1,573,867.14	1,639,819.03	1,752,189.04
15	Other Revenue	4,042.67	175.00	-	114.00
16	Total Operating Revenue	1,609,490.58	1,577,547.94	1,642,309.80	1,753,819.38
17					
18	Personal Services and Benefits	1,252,637.46	1,246,437.47	1,188,587.54	1,354,391.76
19	Travel	246,130.29	273,923.66	258,343.33	289,756.57
20	Contractual Services	104,697.30	112,177.55	115,184.22	127,077.83
21	Supplies and Materials	18,445.63	17,980.22	12,293.29	10,011.65
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	4,654.53	1,498.96	4,177.62	4,679.83
24	Total Operating Expenditures/Expenses	1,626,565.21	1,652,017.86	1,578,586.00	1,785,917.64
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(85,236.22)	(89,301.61)	-	-
28	Net Transfers In (Out)	(85,236.22)	(89,301.61)	-	-
29					
30	Net Change	(102,310.85)	(163,771.53)	63,723.80	(32,098.26)
31					
32	Beginning Fund Equity	365,009.30	262,698.45	98,926.92	162,650.72
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	262,698.45	98,926.92	162,650.72	130,552.46

Company: 6022
Company Name: Public Safety Inspections Fund
Fund Name: Public Safety Inspections Fund
Fund Type: Internal Service
Purpose: This is an administratively created fund used to provide a billing mechanism to other state agencies for the various inspections performed by the department.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,166,088.25	1,220,423.91	1,266,400.33	1,212,301.47
2	Total Assets	1,166,088.25	1,220,423.91	1,266,400.33	1,212,301.47
3					
4	Due to Other Funds	-	-	-	-
5	Due to Other Governments	997,053.47	1,007,373.19	1,009,188.33	993,996.27
6	Other Liabilities	169,034.78	213,050.72	257,212.00	218,305.20
7	Total Liabilities	1,166,088.25	1,220,423.91	1,266,400.33	1,212,301.47

Company: 8000
Company Name: Main Agency Fund
Fund Name: Agency Fund
Public Safety 911 Emergency Fund
Fund Type: Agency
Purpose: Used as depository of revenue prior to determining the appropriate state fund, agency or government the monies will be receipted to.

SDCL 34-45-8.7 created the Public Safety 911 Emergency Fund. Source: The Department of Revenue shall transfer the surcharges collected pursuant to §§ 34-45-4 and 34-45-4.2 to the Department of Public Safety. The Department of Public Safety shall remit emergency surcharges imposed by § 34-45-4 to the public agency where the surcharges were collected. Use: Any money in the public safety 911 emergency fund is continuously appropriated for distribution as provided in this section. The Department of Public Safety shall remit each month seventy percent of the revenue collected from the 911 emergency surcharges imposed by § 34-45-4 to the public agency where the surcharges were collected. However, if the public safety answering point is not in compliance with the standards for operation and utilization of public safety answering points as determined by the board, SDCL 34-45-8.6 identifies withholding of revenue and remedies to be taken. Per § 34-45-8.6, The Department of Public Safety shall deposit thirty percent of the revenue collected from the 911 emergency surcharges imposed by § 34-45-4 into the public safety 911 emergency fund. Of this thirty percent The Department of Public Safety shall: (1) Distribute twenty-six percent of the money deposited in the fund based on the ratio of the population of each eligible public safety answering point to the population of all the eligible public safety answering points; and, (2) Transfer seventy-four percent of the money deposited in the fund to the South Dakota 911 coordination fund.

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of the Military

State Accounting System - Other Fund Balances

Company 3147 - National Guard Museum and State Weapons Collection Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	180,458.62	181,421.22	183,574.62	187,381.03
2	Total Assets	180,458.62	181,421.22	183,574.62	187,381.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	180,458.62	181,421.22	183,574.62	187,381.03
9	Total Fund Equity	180,458.62	181,421.22	183,574.62	187,381.03
10	Total Liabilities and Fund Equity	180,458.62	181,421.22	183,574.62	187,381.03
11					
12					
13	Use of Money and Property	2,270.18	2,201.26	2,153.40	3,806.41
14	Administering Programs	-	-	-	-
15	Other Revenue	565.64	-	-	-
16	Total Operating Revenue	2,835.82	2,201.26	2,153.40	3,806.41
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	956.15	-	-
21	Supplies and Materials	-	282.51	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	1,238.66	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	2,835.82	962.60	2,153.40	3,806.41
30					
31	Beginning Fund Equity	177,622.80	180,458.62	181,421.22	183,574.62
32	Ending Equity	180,458.62	181,421.22	183,574.62	187,381.03

Company: 3147
Company Name: National Guard Museum
Fund Name: National Guard Museum and State Weapons Collection Special Trust Account
Fund Type: Special Revenue
Purpose: SDCL 33-11A-7 created the National Guard Museum and State Weapons Collection Special Trust Account. Source: Donations, prorated earnings. Use: Appropriated to the use of the museum board for its expenses in the operation and maintenance of the museum and its annexes.

Budget Information: Included in the General Appropriations Bill.

Department of the Military

State Accounting System - Other Fund Balances

Company 3148 - General Militia Fund and Special Militia Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	147,824.25	155,952.27	163,758.19	183,171.06
2	Total Assets	147,824.25	155,952.27	163,758.19	183,171.06
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Deferred Revenue	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	479.00	259.98
10	Unreserved Fund Balance	147,824.25	155,952.27	163,279.19	182,911.08
11	Total Fund Equity	147,824.25	155,952.27	163,758.19	183,171.06
12	Total Liabilities and Fund Equity	147,824.25	155,952.27	163,758.19	183,171.06
13					
14					
15	Use of Money and Property	7,126.03	7,412.16	6,427.17	7,848.99
16	Sales and Services	1,013.92	631.17	716.65	257.24
17	Administering Programs	113,180.08	168,099.79	109,325.47	125,847.65
18	Other Revenue	305.00	5,875.80	3,761.63	19,028.59
19	Total Operating Revenue	121,625.03	182,018.92	120,230.92	152,982.47
20					
21	Personal Services and Benefits	103,723.01	107,793.63	94,433.28	119,102.53
22	Travel	-	207.00	280.00	170.00
23	Contractual Services	12,945.03	7,047.87	10,790.41	6,231.19
24	Supplies and Materials	2,119.86	1,089.40	306.69	868.92
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	7,484.80	57,753.00	6,614.62	7,196.96
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	126,272.70	173,890.90	112,425.00	133,569.60
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(180,000.00)	-	-	-
32	Net Transfers In (Out)	(180,000.00)	-	-	-
33					
34	Net Change	(184,647.67)	8,128.02	7,805.92	19,412.87
35					
36	Beginning Fund Equity	332,471.92	147,824.25	155,952.27	163,758.19
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	147,824.25	155,952.27	163,758.19	183,171.06

Company: 3148
Company Name: Military - Other Funds
Fund Name: General Militia Fund and the Special Militia Fund
Fund Type: Special Revenue
Purpose: SDCL 33-12-29 created the General Militia Fund for funds appropriated by the Legislature for the maintenance of the National Guard. SDCL 33-12-30 created the Special Militia Fund to account for all funds derived from the sale of property belonging to the military department, as provided in this title, and all other funds accruing to the National Guard of the state from any source whatsoever other than the General Fund appropriated by the Legislature. Use: Restricted for the construction of facilities and the maintenance of the South Dakota National Guard.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
In FY2017 $180,000 was transferred to the General Fund per the General Appropriations bill.

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 3021 - State Veterans' Home Operating Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,628,676.55	1,009,436.41	1,263,737.70	1,090,892.91
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	1,628,676.55	1,009,436.41	1,263,737.70	1,090,892.91
4					
5	Accounts Payable	-	-	-	-
6	Advances From Other Funds	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	158,400.00	101,698.41	13,544.00	9,999.00
10	Unreserved Fund Balance	1,470,276.55	907,738.00	1,250,193.70	1,080,893.91
11	Total Fund Equity	1,628,676.55	1,009,436.41	1,263,737.70	1,090,892.91
12	Total Liabilities and Fund Equity	1,628,676.55	1,009,436.41	1,263,737.70	1,090,892.91
13					
14					
15	Use of Money and Property	61,941.90	44,949.40	33,652.79	35,383.80
16	Sales and Services	4,688,990.51	5,682,351.01	5,665,682.56	6,031,400.62
17	Administering Programs	-	940.20	-	648.30
18	Other Revenue	234,677.74	212,813.60	186,970.79	59,181.23
19	Total Operating Revenue	4,985,610.15	5,941,054.21	5,886,306.14	6,126,613.95
20					
21	Personal Services and Benefits	1,478,903.12	1,333,324.45	658,078.26	858,358.71
22	Travel	58,968.01	44,168.11	45,648.11	48,511.09
23	Contractual Services	2,305,548.78	2,290,920.30	2,209,135.31	2,318,070.58
24	Supplies and Materials	640,547.44	690,576.29	827,795.25	793,082.00
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	34,406.54	36,616.57	60,229.05	282,808.56
27	Interest Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	4,518,373.89	4,395,605.72	3,800,885.98	4,300,830.94
29					
30	Transfers In	1,416.06	2,551.80	168,881.13	1,372.20
31	Transfers Out	(1,500,000.00)	(2,120,000.00)	(2,000,000.00)	(2,000,000.00)
32	Net Transfers In (Out)	(1,498,583.94)	(2,117,448.20)	(1,831,118.87)	(1,998,627.80)
33					
34	Net Change	(1,031,347.68)	(571,999.71)	254,301.29	(172,844.79)
35					
36	Beginning Fund Equity	2,660,024.23	1,628,676.55	1,009,436.41	1,263,737.70
37	Prior Period Adjustment	-	(47,240.43)	-	-
38	Ending Equity	1,628,676.55	1,009,436.41	1,263,737.70	1,090,892.91

Company: 3021
Company Name: Veterans' Home Funds
Fund Name: State Veterans' Home Operating Fund
Fund Type: Special Revenue
Purpose: SDCL 33A-4-24 created the State Veterans' Home Operating Fund. Source: All revenue received under this chapter for the support, care and maintenance of the members in the home. Use: Defray the expenses associated with operation of the State Veterans' Home. Unexpended funds and interest shall remain in the fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
Transfers out were made to the State General Fund per the General Appropriation Acts.

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 3021 - Veterans' Home Capital Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,020,893.34	1,076,724.70	2,116,087.67	2,144,859.71
2	Total Assets	1,020,893.34	1,076,724.70	2,116,087.67	2,144,859.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,020,893.34	1,076,724.70	2,116,087.67	2,144,859.71
9	Total Fund Equity	1,020,893.34	1,076,724.70	2,116,087.67	2,144,859.71
10	Total Liabilities and Fund Equity	1,020,893.34	1,076,724.70	2,116,087.67	2,144,859.71
11					
12					
13	Use of Money and Property	20,984.25	25,432.50	30,179.00	33,845.00
14	Sales and Services	-	-	-	-
15	Other Revenue	227,692.34	69,671.33	1,107,793.49	173,410.25
16	Total Operating Revenue	248,676.59	95,103.83	1,137,972.49	207,255.25
17					
18	Personal Services and Benefits	-	-	-	12,602.25
19	Travel	-	-	-	-
20	Contractual Services	9,917.44	6,608.63	45,710.11	35,078.07
21	Supplies and Materials	27,866.54	31,066.46	32,587.62	19,274.40
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	28,422.31	1,597.38	20,311.79	150,218.32
24	Total Operating Expenditures/Expenses	66,206.29	39,272.47	98,609.52	217,173.04
25					
26	Transfers In	-	-	-	38,689.83
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	38,689.83
29					
30	Net Change	182,470.30	55,831.36	1,039,362.97	28,772.04
31					
32	Beginning Fund Equity	838,423.04	1,020,893.34	1,076,724.70	2,116,087.67
33	Ending Equity	1,020,893.34	1,076,724.70	2,116,087.67	2,144,859.71

Company: 3021
Company Name: Veterans' Home Funds
Fund Name: Veterans' Home Capital Fund
Fund Type: Special Revenue
Purpose: SDCL 33A-4-18 authorized that monies collected from authorized claims against deceased members estates who left no surviving spouse or dependent be deposited into a capital fund. Use: repairs, equipment, improvements or construction.

Budget Information: Included in the General Appropriations Bill.

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 3149 - Veterans Affairs Division Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	88,430.10	79,853.34	84,478.37	657,573.01
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	88,430.10	79,853.34	84,478.37	657,573.01
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	88,430.10	79,853.34	84,478.37	657,573.01
10	Total Fund Equity	88,430.10	79,853.34	84,478.37	657,573.01
11	Total Liabilities and Fund Equity	88,430.10	79,853.34	84,478.37	657,573.01
12					
13					
14	Use of Money and Property	1,170.78	1,095.82	1,056.71	1,677.17
15	Administering Programs	600.00	600.00	600.00	560,407.61
16	Other Revenue	250.50	12,872.66	4,296.05	12,043.51
17	Total Operating Revenue	2,021.28	14,568.48	5,952.76	574,128.29
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	54.06	678.93	339.46	48.26
22	Supplies and Materials	1,844.39	8,650.60	988.27	985.39
23	Grants and Subsidies	-	13,815.71	-	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	1,898.45	23,145.24	1,327.73	1,033.65
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	122.83	(8,576.76)	4,625.03	573,094.64
32					
33	Beginning Fund Equity	88,307.27	88,430.10	79,853.34	84,478.37
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	88,430.10	79,853.34	84,478.37	657,573.01

Company: 3149
Company Name: Veterans Funds
Fund Name: Veterans Affairs Division Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 33A-2-4 created the Veterans Affairs Division Special Revenue Fund. Source: Established in 1967 with all monies that were on hand in the former War Veterans Funds and former Veterans On-The-Job Training Fund. Use: To be used for the benefit of South Dakota veterans. This has been for emergency aid, not to exceed $500 and extending aid and assistance to veterans and/or dependents of veterans. Monies have also been paid for compensations and expenses of agency personnel engaged in the examination or investigation of on-the- job training projects, opportunities and conditions and in providing for and assisting veterans to obtain on-the-job training. Any loan repayments and interest thereon or any amount paid or contributed by the U.S. government or any agency thereof are to be paid to this fund.

Budget Information: Not included in the General Appropriations Bill.

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 5017 - Resident Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	148,025.47	119,876.93	91,474.44	54,999.71
2	Total Assets	148,025.47	119,876.93	91,474.44	54,999.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	148,025.47	119,876.93	91,474.44	54,999.71
9	Total Fund Equity	148,025.47	119,876.93	91,474.44	54,999.71
10	Total Liabilities and Fund Equity	148,025.47	119,876.93	91,474.44	54,999.71
11					
12					
13	Use of Money and Property	2,133.05	1,851.46	1,597.51	2,215.10
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	2,133.05	1,851.46	1,597.51	2,215.10
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	30,000.00	30,000.00	-
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	-	30,000.00	30,000.00	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	(38,689.83)
28	Net Transfers In (Out)	-	-	-	(38,689.83)
29					
30	Net Change	2,133.05	(28,148.54)	(28,402.49)	(36,474.73)
31					
32	Beginning Fund Equity	145,892.42	148,025.47	119,876.93	91,474.44
33	Ending Equity	148,025.47	119,876.93	91,474.44	54,999.71

Company: 5017
Company Name: Veterans Home Resident Funds
Fund Name: Resident Trust Fund
Fund Type: Private Purpose Trust Fund
Purpose: SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of sixty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. All funds in the State Treasury belong to the residents of the State Veterans Home. A small amount is held in a local checking account for day-to-day transactions by/for residents.

Budget Information: Not included in the General Appropriations Bill.

GOAC Information:
GOAC asked whether residents were required to maintain all cash assets in the Resident Trust Fund. Response was that the Resident Trust Fund is mandated by Veterans Administration regulations as a service that must be provided to residents. The residents are not required to use the trust fund and can have personal checking accounts in their hometown bank.

Department of Corrections

State Accounting System - Other Fund Balances

Company 5008 - City/County M&R

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	93,257.75	88,768.91	89,575.36	83,688.91
2	Total Assets	93,257.75	88,768.91	89,575.36	83,688.91
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	93,257.75	88,768.91	89,575.36	83,688.91
9	Total Fund Equity	93,257.75	88,768.91	89,575.36	83,688.91
10	Total Liabilities and Fund Equity	93,257.75	88,768.91	89,575.36	83,688.91
11					
12					
13	Use of Money and Property	1,144.01	1,116.19	1,093.96	1,882.81
14	Other Revenue	8,000.00	10,000.00	5,000.00	10,000.00
15	Total Operating Revenue	9,144.01	11,116.19	6,093.96	11,882.81
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	2,657.95	10,302.44	4,153.49	12,158.13
20	Supplies and Materials	16.32	1,711.59	1,134.02	5,611.13
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	3,591.00	-	-
23	Total Operating Expenditures/Expenses	2,674.27	15,605.03	5,287.51	17,769.26
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	6,469.74	(4,488.84)	806.45	(5,886.45)
30					
31	Beginning Fund Equity	86,788.01	93,257.75	88,768.91	89,575.36
32	Ending Equity	93,257.75	88,768.91	89,575.36	83,688.91

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

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	500,000.00	500,000.00	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	500,200.00	500,200.00	500,200.00
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	3,607.45	43,700.37	28,144.13	19,551.23
9	Unreserved Fund Balance	496,592.55	456,499.63	472,055.87	480,648.77
10	Total Fund Equity	500,200.00	500,200.00	500,200.00	500,200.00
11	Total Liabilities and Fund Equity	500,200.00	500,200.00	500,200.00	500,200.00
12					
13					
14	Use of Money and Property	32,686.33	22,155.03	13,157.60	15,884.73
15	Sales and Services	5,136,076.26	3,126,651.63	3,557,132.17	3,664,649.87
16	Other Revenue	165.33	10,572.13	8,589.15	25,557.91
17	Total Operating Revenue	5,168,927.92	3,159,378.79	3,578,878.92	3,706,092.51

Department of Corrections

Other Fund Balances

Fund Not on State Accounting System - Inmate Trust

		FY2017	FY2018	FY2019	FY2020
1	Cash and Cash Equivalents	1,307,614.29	1,359,755.17	1,389,804.15	-
2	Due From Other Funds	122,038.36	119,094.03	128,877.81	-
3	Total Assets	1,429,652.65	1,478,849.20	1,518,681.96	-
4					
5	Due to Other Funds	201,758.81	220,297.30	193,837.24	-
6	Total Liabilities	201,758.81	220,297.30	193,837.24	-
7					
8	Net Assets Held in Trust for Other Purposes	1,227,893.84	1,258,551.90	1,324,844.72	-
9	Total Fund Equity	1,227,893.84	1,258,551.90	1,324,844.72	-
10	Total Liabilities and Fund Equity	1,429,652.65	1,478,849.20	1,518,681.96	-
11					
12					
13	Contributions:				
14	From Inmates	7,124,689.58	8,608,957.81	8,279,658.92	-
15					
16	Deductions:				
17	Payments made for Trust Purposes	7,031,889.88	8,578,299.75	8,213,366.10	-
18					
19	Beginning Net Assets	1,135,094.14	1,227,893.84	1,258,551.90	-
20	Ending Net Assets	1,227,893.84	1,258,551.90	1,324,844.72	-

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. CAFR (Comprehensive Annual Financial Report). The balances for FY2020 are not yet available.

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Human Services

State Accounting System - Other Fund Balances

Company 3046 - Fund for Registration of Interpreters for the Deaf

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,921.65	32,116.93	(6,442.92)	(4,721.88)
2	Total Assets	2,921.65	32,116.93	(6,442.92)	(4,721.88)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,921.65	32,116.93	(6,442.92)	(4,721.88)
9	Total Fund Equity	2,921.65	32,116.93	(6,442.92)	(4,721.88)
10	Total Liabilities and Fund Equity	2,921.65	32,116.93	(6,442.92)	(4,721.88)
11					
12					
13	Licenses, Permits and Fees	5,230.00	37,499.00	6,280.00	5,960.00
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	393.76	1,956.50
16	Total Operating Revenue	5,230.00	37,499.00	6,673.76	7,916.50
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	606.30	-
20	Contractual Services	2,000.00	5,310.01	9,576.15	5,845.46
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	362.00	1,109.00	1,752.00	350.00
23	Capital Outlay	-	1,884.71	675.16	-
24	Total Operating Expenditures/Expenses	2,362.00	8,303.72	12,609.61	6,195.46
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	(32,624.00)	-
28	Net Transfers In (Out)	-	-	(32,624.00)	-
29					
30	Net Change	2,868.00	29,195.28	(38,559.85)	1,721.04
31					
32	Beginning Fund Equity	53.65	2,921.65	32,116.93	(6,442.92)
33	Ending Equity	2,921.65	32,116.93	(6,442.92)	(4,721.88)

Company: 3046
Company Name: Dept. of Human Services - Other
Fund Name: Fund for Registration of Interpreters for the Deaf
Fund Type: Special Revenue
Purpose: SDCL 1-36A-13 created the Fund for Registration of Interpreters for the Deaf . Source: All fees received by the Dept. of Human Services and money collected under 1-36A-15. Use: Money is continuously appropriated for expenses incurred in the certification of interpreters for the deaf. The compensation and expenses of the interpreter review panel shall be paid from the fees received under 1-36A-15. The department may require any applicant who is taking a nationally administered examination to remit the portion of the certification fee covering the cost of the examination directly to the organization administering the examination.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3046 - DHS - Other Fees

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,177,063.72	979,754.38	618,565.81	894,928.13
2	Total Assets	1,177,063.72	979,754.38	618,565.81	894,928.13
3					
4	Accounts Payable	-	-	-	-
5	Advances From Other Funds	-	-	-	-
6	Due to Other Funds	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	984.30	-	-	-
10	Unreserved Fund Balance	1,176,079.42	979,754.38	618,565.81	894,928.13
11	Total Fund Equity	1,177,063.72	979,754.38	618,565.81	894,928.13
12	Total Liabilities and Fund Equity	1,177,063.72	979,754.38	618,565.81	894,928.13
13					
14					
15	Licenses, Permits and Fees	-	-	-	-
16	Fines, Forfeits and Penalties	-	-	-	-
17	Use of Money and Property	192,139.05	221,751.73	224,240.56	222,388.81
18	Sales and Services	2,078,658.33	1,278,200.72	1,436,893.62	2,341,586.62
19	Administering Programs	135,379.56	85,448.83	50,114.03	37,810.64
20	Other Revenue	27,361.40	33,351.84	9,202.99	5,270.78
21	Total Operating Revenue	2,433,538.34	1,618,753.12	1,720,451.20	2,607,056.85
22					
23	Personal Services and Benefits	184,561.00	134,297.00	48,533.19	197,134.00
24	Travel	466.89	986.93	1,449.92	476.24
25	Contractual Services	137,165.52	130,128.16	210,017.94	190,559.00
26	Supplies and Materials	3,770.73	705.93	898.84	31.68
27	Grants and Subsidies	2,020,498.89	1,548,585.14	1,473,704.01	1,634,758.72
28	Capital Outlay	22,475.00	1,359.30	347,035.87	307,734.89
29	Other Expense	-	-	-	-
30	Total Operating Expenditures/Expenses	2,368,938.03	1,816,062.46	2,081,639.77	2,330,694.53
31					
32	Transfers In	-	-	-	-
33	Transfers Out	-	-	-	-
34	Net Transfers In (Out)	-	-	-	-
35					
36	Net Change	64,600.31	(197,309.34)	(361,188.57)	276,362.32
37					
38	Beginning Fund Equity	1,112,463.41	1,177,063.72	979,754.38	618,565.81
39	Prior Period Adjustment	-	-	-	-
40	Ending Equity	1,177,063.72	979,754.38	618,565.81	894,928.13

Company: 3046
Company Name: Dept. of Human Services - Other
Fund Name: DHS – Other Fees
Fund Type: Special Revenue
Purpose: Administratively created fund used to account for various revenue sources including; snack shops, food service, SSA charges, state grant pass-throughs, rents, gambling treatment, various fees, and memorials. In addition, SDCL 4-5-2 created the local and endowment fund for local collections and miscellaneous fees. Use: Operating costs of the department.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3046 - Prescription Drug Plan Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	953,152.33	144,281.40	304,865.05	423,346.47
2	Total Assets	953,152.33	144,281.40	304,865.05	423,346.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	89,054.39	-	-	-
8	Unreserved Fund Balance	864,097.94	144,281.40	304,865.05	423,346.47
9	Total Fund Equity	953,152.33	144,281.40	304,865.05	423,346.47
10	Total Liabilities and Fund Equity	953,152.33	144,281.40	304,865.05	423,346.47
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	418,318.96	404,217.09	445,532.30	438,447.32
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	418,318.96	404,217.09	445,532.30	438,447.32
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	57,826.61	43,801.01	15,872.62	18,225.28
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	247,793.43	243,427.39	301,700.03	210,870.97
23	Capital Outlay	13,899.20	175,859.62	-	90,869.65
24	Other Revenue	-	-	-	-
25	Total Operating Expenditures/Expenses	319,519.24	463,088.02	317,572.65	319,965.90
26					
27	Transfers In	-	-	32,624.00	-
28	Transfers Out	-	(750,000.00)	-	-
29	Net Transfers In (Out)	-	(750,000.00)	32,624.00	-
30					
31	Net Change	98,799.72	(808,870.93)	160,583.65	118,481.42
32					
33	Beginning Fund Equity	854,352.61	953,152.33	144,281.40	304,865.05
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	953,152.33	144,281.40	304,865.05	423,346.47

Company: 3046
Company Name: Dept. of Human Services - Other
Fund Name: Prescription Drug Buy Fund
Fund Type: Special Revenue
Purpose: Administratively created fund. Source: The SD Developmental Center-Redfield serves people who are considered "dual eligibles" meaning they are eligible for both Medicaid and Medicare funding. As a result, their prescription drug costs will no longer be covered by Medicaid. These costs will be covered by a prescription drug plan (PDP) that has entered into an agreement with Medicare through Part D of the Medicare Modernization Act.

The SDDC is required to bill the PDP that each dual eligible person is in enrolled with for the prescription drugs prescribed to that person in each of our facilities. This fund was created to track the revenues and build this revenue back into our pharmacy budgets to pay for the pharmacy costs associated with the dual eligible population. This revenue will replace the lost Medicaid funding within each of these budgets.

Budget Information: Included in the General Appropriations Bill.

Additional Information: FY2018 transfer was to the State General Fund.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3064 - DHS Other Funds

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(76,803.44)	122,026.26	79,342.72	130,186.10
2	Total Assets	(76,803.44)	122,026.26	79,342.72	130,186.10
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(76,803.44)	122,026.26	79,342.72	130,186.10
9	Total Fund Equity	(76,803.44)	122,026.26	79,342.72	130,186.10
10	Total Liabilities and Fund Equity	(76,803.44)	122,026.26	79,342.72	130,186.10
11					
12					
13	Administering Programs	4,324,915.47	4,380,629.86	4,142,577.15	4,038,625.86
14	Other Revenue	2,937.15	-	-	-
15	Total Operating Revenue	4,327,852.62	4,380,629.86	4,142,577.15	4,038,625.86
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	4,464,602.59	4,366,331.23	4,184,795.96	3,987,591.23
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	464.73	191.25
24	Total Operating Expenditures/Expenses	4,464,602.59	4,366,331.23	4,185,260.69	3,987,782.48
25					
26	Transfers In	-	184,531.07	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	184,531.07	-	-
29					
30	Net Change	(136,749.97)	198,829.70	(42,683.54)	50,843.38
31					
32	Beginning Fund Equity	59,946.53	(76,803.44)	122,026.26	79,342.72
33	Ending Equity	(76,803.44)	122,026.26	79,342.72	130,186.10

Company: 3064
Company Name: DHS Other Funds
Fund Name: DHS Other Funds
Fund Type: Special Revenue
Purpose: Administratively created to record costs and reimbursement for funds received through the Title XIX waiver.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3091 - Telecommunication Fund for Other Disabilities

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	432,574.59	434,375.84	445,004.96	472,808.08
2	Total Assets	432,574.59	434,375.84	445,004.96	472,808.08
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,399.00	283.60	11,725.24
8	Unreserved Fund Balance	432,574.59	432,976.84	444,721.36	461,082.84
9	Total Fund Equity	432,574.59	434,375.84	445,004.96	472,808.08
10	Total Liabilities and Fund Equity	432,574.59	434,375.84	445,004.96	472,808.08
11					
12					
13	Taxes	148,708.68	147,124.51	144,804.79	148,037.91
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	148,708.68	147,124.51	144,804.79	148,037.91
16					
17	Contractual Services	50,640.00	69,158.98	89,649.08	50,750.00
18	Grants and Subsidies	79,702.97	43,612.45	26,916.08	31,832.94
19	Capital Outlay	43,661.33	32,551.83	17,610.51	37,651.85
20	Total Operating Expenditures/Expenses	174,004.30	145,323.26	134,175.67	120,234.79
21					
22	Transfers In	39,981.63	-	-	-
23	Transfers Out	-	-	-	-
24	Net Transfers In (Out)	39,981.63	-	-	-
25					
26	Net Change	14,686.01	1,801.25	10,629.12	27,803.12
27					
28	Beginning Fund Equity	417,888.58	432,574.59	434,375.84	445,004.96
29	Prior Period Adjustment	-	-	-	-
30	Ending Equity	432,574.59	434,375.84	445,004.96	472,808.08

Company: 3091
Company Name: Telecommunication Funds
Fund Name: Telecommunication Fund for Other Disabilities
Fund Type: Special Revenue
Purpose: SDCL 49-31-50 created the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities. Source: Access fee of fifteen cents per local exchange service line per month, fifteen cents per cellular telephone per month, and fifteen cents per radio pager device per month. 90% deposited to Telecommunications Fund for the Deaf and 10% in the Telecommunication Fund for Other Disabilities. Use: Used for program to purchase and distribute telecommunication devices to residents of this state who have disabilities that prevent them from using a telephone and establish a dual party relay system making all phases of public telecommunications service available to persons who are deaf, severely hearing impaired or speech impaired. Expenditure for services for individuals who have deafness, deaf blindness, hearing impairments, and speech impediments and expenditures for the dual party relay service shall be paid from the Telecommunication Fund for the Deaf. In addition, $200,000 is continuously appropriated from the Telecommunication Fund for the Deaf to provide cochlear implants to children who are less than twenty-one years of age and who suffer from profound hearing loss. Expenditure for services for individuals with all other disabilities shall be paid from the Telecommunication Fund for Other Disabilities.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3091 - Telecommunication Fund for the Deaf

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,618,032.80	2,033,002.69	2,164,854.12	2,056,672.71
2	Total Assets	2,618,032.80	2,033,002.69	2,164,854.12	2,056,672.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	399.65	1,906.83	6,595.25
8	Unreserved Fund Balance	2,618,032.80	2,032,603.04	2,162,947.29	2,050,077.46
9	Total Fund Equity	2,618,032.80	2,033,002.69	2,164,854.12	2,056,672.71
10	Total Liabilities and Fund Equity	2,618,032.80	2,033,002.69	2,164,854.12	2,056,672.71
11					
12					
13	Taxes	1,338,377.90	1,324,120.62	1,303,243.11	1,332,341.12
15	Other Revenue	-	125.30	5,071.33	-
16	Total Operating Revenue	1,338,377.90	1,324,245.92	1,308,314.44	1,332,341.12
17					
18	Travel	-	-	-	-
19	Contractual Services	474,123.90	419,583.22	372,000.47	391,047.26
20	Supplies and Materials	71.40	265.68	-	-
21	Grants and Subsidies	578,264.31	679,966.65	765,043.27	764,253.56
22	Capital Outlay	54,311.81	59,460.48	39,419.27	35,221.71
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	1,106,771.42	1,159,276.03	1,176,463.01	1,190,522.53
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(839,981.63)	(750,000.00)	-	(250,000.00)
28	Net Transfers In (Out)	(839,981.63)	(750,000.00)	-	(250,000.00)
29					
30	Net Change	(608,375.15)	(585,030.11)	131,851.43	(108,181.41)
31					
32	Beginning Fund Equity	3,226,407.95	2,618,032.80	2,033,002.69	2,164,854.12
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	2,618,032.80	2,033,002.69	2,164,854.12	2,056,672.71

Company: 3091
Company Name: Telecommunication Funds
Fund Name: Telecommunication Fund for the Deaf
Fund Type: Special Revenue
Purpose: SDCL 49-31-50 created the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities. Source: Access fee of fifteen cents per local exchange service line per month, fifteen cents per cellular telephone per month, and fifteen cents per radio pager device per month. 90% deposited to Telecommunications Fund for the Deaf and 10% in the Telecommunication Fund for Other Disabilities. Use: Used for program to purchase and distribute telecommunication devices to residents of this state who have disabilities that prevent them from using a telephone and establish a dual party relay system making all phases of public telecommunications service available to persons who are deaf, severely hearing impaired or speech impaired. Expenditure for services for individuals who have deafness, deaf blindness, hearing impairments, and speech impediments and expenditures for the dual party relay service shall be paid from the Telecommunication Fund for the Deaf. In addition, $200,000 is continuously appropriated from the Telecommunication Fund for the Deaf to provide cochlear implants to children who are less than Twenty-one years of age and who suffer from profound hearing loss. Expenditure for services for individuals with all other disabilities shall be paid from the Telecommunication Fund for Other Disabilities.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3091 - Other

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(6,016.95)	2,640,754.99	3,210,437.32	3,485,331.99
2	Total Assets	(6,016.95)	2,640,754.99	3,210,437.32	3,485,331.99
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(6,016.95)	2,640,754.99	3,210,437.32	3,485,331.99
9	Total Fund Equity	(6,016.95)	2,640,754.99	3,210,437.32	3,485,331.99
10	Total Liabilities and Fund Equity	(6,016.95)	2,640,754.99	3,210,437.32	3,485,331.99
11					
12					
13	Administering Programs	44,102.63	16,066.05	27,339.50	20,596.64
14	Other Revenue	-	651,814.74	589,587.94	547,366.08
15	Total Operating Revenue	44,102.63	667,880.79	616,927.44	567,962.72
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	13,495.74	865.52	16,295.13
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	12,165.07	1,529,376.24	46,379.59	276,772.92
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	12,165.07	1,542,871.98	47,245.11	293,068.05
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	31,937.56	(874,991.19)	569,682.33	274,894.67
30					
31	Beginning Fund Equity	(37,954.51)	(6,016.95)	2,640,754.99	3,210,437.32
32	Prior Period Adjustment	-	3,521,763.13	-	-
33	Ending Equity	(6,016.95)	2,640,754.99	3,210,437.32	3,485,331.99

Company: 3091
Company Name: Telecommunication Funds
Fund Name: Other
Fund Type: Special Revenue
Purpose: Administratively created to record costs and reimbursement for funds received through the FCC out of the National TRS Fund. In FY2018 this fund includes homemaker services that were previously accounted for in a Dept. of Social Services fund.

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 5016 - Redfield Resident Investment

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	245,729.96	238,646.58	214,705.86	196,094.98
2	Total Assets	245,729.96	238,646.58	214,705.86	196,094.98
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	6,880.00	-	19,199.97	-
8	Unreserved Fund Balance	238,849.96	238,646.58	195,505.89	196,094.98
9	Total Fund Equity	245,729.96	238,646.58	214,705.86	196,094.98
10	Total Liabilities and Fund Equity	245,729.96	238,646.58	214,705.86	196,094.98
11					
12					
13	Use of Money and Property	3,597.13	3,178.38	2,950.84	4,780.63
14	Sales and Services	-	-	-	-
15	Administering Programs	15,939.68	27,198.10	37,077.35	33,716.07
16	Other Revenue	1,622.50	134.26	-	1,036.04
17	Total Operating Revenue	21,159.31	30,510.74	40,028.19	39,532.74
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	1,511.77	1,389.27	1,186.10	950.35
21	Contractual Services	650.38	1,069.95	106.59	-
22	Supplies and Materials	24,087.58	27,607.29	29,886.63	37,940.42
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	6,732.70	7,527.61	32,789.59	19,252.85
25	Total Operating Expenditures/Expenses	32,982.43	37,594.12	63,968.91	58,143.62
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(11,823.12)	(7,083.38)	(23,940.72)	(18,610.88)
32					
33	Beginning Fund Equity	257,553.08	245,729.96	238,646.58	214,705.86
34	Ending Equity	245,729.96	238,646.58	214,705.86	196,094.98

Company: 5016
Company Name: Resident Investment Funds
Fund Name: Redfield Resident Investment
Fund Type: Private Purpose Trust
Purpose: SDCLs 26-6-20.3 and 26-6-20.4 require that residents' moneys not kept in the center, home, or facility which exceed the amount of sixty dollars shall be deposited with the state treasurer in the appropriate trust and agency account for the facility. Use: For benefit of residents only, cannot be used for operating costs.

Budget Information: Not included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 6508 - DHS Canteen Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	67,804.51	68,040.06	68,394.12	69,093.82
2	Total Assets	67,804.51	68,040.06	68,394.12	69,093.82
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	67,805.51	68,040.06	68,394.12	69,093.82
9	Total Fund Equity	67,805.51	68,040.06	68,394.12	69,093.82
10	Total Liabilities and Fund Equity	67,805.51	68,040.06	68,394.12	69,093.82
11					
12					
13	Use of Money and Property	1,007.75	896.76	834.97	1,432.19
14	Other Revenue	-	83.79	-	-
15	Total Operating Revenue	1,007.75	980.55	834.97	1,432.19
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	480.91	-
20	Supplies and Materials	1,767.28	668.01	-	732.49
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	4,170.48	77.99	-	-
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	5,937.76	746.00	480.91	732.49
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(4,930.01)	234.55	354.06	699.70
32					
33	Beginning Fund Equity	72,735.52	67,805.51	68,040.06	68,394.12
34	Ending Equity	67,805.51	68,040.06	68,394.12	69,093.82

Company: 6508
Company Name: DHS Canteen Fund
Fund Name: DHS Canteen Fund
Fund Type: Enterprise
Purpose: Administratively created for the Canteen Fund at SDDC- Redfield.

Budget Information: Not included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances

Company 8314 - DHS/SBVI Business Enterprise Program

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	78,056.25	106,963.25	136,416.25	147,763.54
2	Total Assets	78,056.25	106,963.25	136,416.25	147,763.54
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	78,056.25	106,963.25	136,416.25	147,763.54
9	Total Fund Equity	78,056.25	106,963.25	136,416.25	147,763.54
10	Total Liabilities and Fund Equity	78,056.25	106,963.25	136,416.25	147,763.54
11					
12					
13	Licenses, Permits and Fees	120,072.75	107,501.04	94,250.58	127,301.56
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	1,669.47	1,081.88	957.87	2,137.96
16	Administering Programs	3,240.80	2,740.78	2,048.46	2,119.08
17	Other Revenue	1,372.00	-	-	62.00
18	Total Operating Revenue	126,355.02	111,323.70	97,256.91	131,620.60
19					
20	Personal Services and Benefits	8,131.00	9,378.88	5,407.44	7,796.80
21	Travel	661.00	103.81	596.99	152.71
22	Contractual Services	55,886.93	51,739.01	58,076.38	85,109.93
23	Supplies and Materials	33,504.88	17,319.06	1,845.89	4,746.08
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	38,313.04	3,006.83	823.17	22,317.48
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	136,496.85	81,547.59	66,749.87	120,123.00
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(624.08)	(869.11)	(1,054.04)	(150.31)
31	Net Transfers In (Out)	(624.08)	(869.11)	(1,054.04)	(150.31)
32					
33	Net Change	(10,765.91)	28,907.00	29,453.00	11,347.29
34					
35	Beginning Fund Equity	88,822.16	78,056.25	106,963.25	136,416.25
36	Ending Equity	78,056.25	106,963.25	136,416.25	147,763.54

Company: 8314
Company Name: DHS/SBVI Business Enterprise Program
Fund Name: DHS/SBVI Business Enterprise Program
Fund Type: Special Revenue
Purpose: Administratively created fund. Source: Percentage of profits from blind vendors operating in various public buildings. Use: Payment of sick and vacation leave, replacement of equipment and other approved costs.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3036 - Petroleum Release Compensation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,640,412.33	2,141,125.68	3,415,454.03	5,249,913.04
2	Total Assets	2,640,412.33	2,141,125.68	3,415,454.03	5,249,913.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	4,935.28	-
8	Unreserved Fund Balance	2,640,412.33	2,141,125.68	3,410,518.75	5,249,913.04
9	Total Fund Equity	2,640,412.33	2,141,125.68	3,415,454.03	5,249,913.04
10	Total Liabilities and Fund Equity	2,640,412.33	2,141,125.68	3,415,454.03	5,249,913.04
11					
12					
13	Taxes	1,824,457.43	1,821,201.15	3,317,002.53	3,334,198.84
14	Use of Money and Property	69,591.36	38,893.93	34,570.18	59,956.33
15	Other Revenue	-	-	160,000.00	-
16	Total Operating Revenue	1,894,048.79	1,860,095.08	3,511,572.71	3,394,155.17
17					
18	Personal Services and Benefits	379,561.09	377,203.04	312,625.27	347,844.82
19	Travel	8,039.75	9,548.42	10,857.25	7,211.24
20	Contractual Services	338,602.15	496,705.29	443,643.80	312,226.61
21	Supplies and Materials	3,062.18	2,864.15	2,188.32	3,530.32
22	Grants and Subsidies	578,415.76	172,857.67	590,251.87	325,411.57
23	Capital Outlay	537.20	203.16	769.00	3,558.70
24	Total Operating Expenditures/Expenses	1,308,218.13	1,059,381.73	1,360,335.51	999,783.26
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	(1,300,000.00)	(876,908.85)	(561,010.78)
28	Net Transfers In (Out)	-	(1,300,000.00)	(876,908.85)	(561,010.78)
29					
30	Net Change	585,830.66	(499,286.65)	1,274,328.35	1,833,361.13
31					
32	Beginning Fund Equity	2,054,581.67	2,640,412.33	2,141,125.68	3,415,454.03
33	Prior Period Adjustment	-	-	-	1,097.88
34	Ending Equity	2,640,412.33	2,141,125.68	3,415,454.03	5,249,913.04

Company: 3036
Company Name: Petroleum Release Compensation
Fund Name: Petroleum Release Compensation Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-13-18 created the Petroleum Release Compensation Fund. Source: Portion of petroleum release compensation and tank inspection fee authorized by 34A-13- 20, interest income and any other monies received. The distribution percentages of § 34A-13-20 are:

FY19: State Capital Construction Fund - 55%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 20%
FY20: State Capital Construction Fund - 60%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 19%
Ethanol Infrastructure Incentive Fund - 1%
FY21: State Capital Construction Fund - 66%, Ethanol Fuel Fund - 15%, Petroleum Release Compensation Fund - 18%
Ethanol Infrastructure Incentive Fund - 1%
FY22: State Capital Construction Fund - 72%, Ethanol Fuel Fund - 10%, Petroleum Release Compensation Fund - 17%
Ethanol Infrastructure Incentive Fund - 1%
Beginning FY23: State Capital Construction Fund - 81 1/2%, Petroleum Release Compensation Fund - 17%,
Ethanol Infrastructure Incentive Fund - 1 1/2%

Use: Costs of operating program (34A-13-27). If the balance of the petroleum release compensation fund falls below two million dollars and has additional accounts payable that exceed projected monthly deposits pursuant to section 1 of this Act, a transfer shall be made from the state highway fund to the petroleum release compensation fund in an amount that brings the balance of the petroleum release compensation fund to five million dollars. Any balance in the petroleum release compensation fund in excess of six million dollars, after any monthly deposit made pursuant to § 34A-13-20, shall be transferred to the state highway fund.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3036 - Petroleum Release Compensation Fund

Budget Information: Part of the fund is included in the General Appropriations Bill and part is included as an informational budget.

Additional Information:

Transfers - FY2015 $27,550 to the Regulated Substance Response Fund as agreed to with EPA. Transfers in FY2016 and FY2018 were to the State General Fund.

From prior GOAC meeting: PRCF was created in 1988 to comply with federal rules by providing financial assistance for clean-ups and $1 million insurance coverage for tank owners. In 1991, the EPA notified the State that it must maintain a $2 million minimum balance in the fund to be considered an underground tank insurer.

Effective for FY2019, SDCL 34A-13-20 was amended which revised the distribution of the fee between this fund and the state capital construction, ethanol fuel and the ethanol infrastructure incentive funds.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Environment and Natural Resources Fee Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	861,133.59	890,277.52	1,742,502.22	2,367,219.87
2	Total Assets	861,133.59	890,277.52	1,742,502.22	2,367,219.87
3				-	-
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	11,779.30	11,538.25	23,237.68	-
8	Unreserved Fund Balance	849,354.29	878,739.27	1,719,264.54	2,367,219.87
9	Total Fund Equity	861,133.59	890,277.52	1,742,502.22	2,367,219.87
10	Total Liabilities and Fund Equity	861,133.59	890,277.52	1,742,502.22	2,367,219.87
11					
12					
13	Taxes	145,177.97	145,047.77	177,319.93	128,453.45
14	Licenses, Permits and Fees	1,788,799.46	2,063,647.41	2,754,603.55	2,573,575.03
15	Fines, Forfeits and Penalties	1,460.00	894.00	920.00	575.00
16	Use of Money and Property	29,258.52	19,949.37	17,552.85	35,912.55
17	Sales and Services	2,438.34	1,039.33	1,037.76	492.36
18	Administering Programs	-	-	-	-
19	Other Revenue	10,000.00	-	10,000.00	-
20	Total Operating Revenue	1,977,134.29	2,230,577.88	2,961,434.09	2,739,008.39
21					
22	Personal Services and Benefits	2,489,379.63	2,165,410.18	2,030,311.89	2,011,294.44
23	Travel	63,798.84	61,550.97	61,131.54	60,213.82
24	Contractual Services	525,780.95	480,462.45	482,884.84	579,962.34
25	Supplies and Materials	34,343.06	66,463.94	22,826.11	24,451.85
26	Grants and Subsidies	42,291.50	45,773.36	42,544.01	44,780.15
27	Capital Outlay	3,750.74	17,818.61	102,258.87	35,708.98
28	Other Expense	2,459.57	-	32.39	8.68
29	Total Operating Expenditures/Expenses	3,161,804.29	2,837,479.51	2,741,989.65	2,756,420.26
30					
31	Transfers In	548,936.04	636,045.56	632,780.26	644,789.96
32	Transfers Out	-	-	-	(2,660.44)
33	Net Transfers In (Out)	548,936.04	636,045.56	632,780.26	642,129.52
34					
35	Net Change	(635,733.96)	29,143.93	852,224.70	624,717.65
36					
37	Beginning Fund Equity	1,496,867.55	861,133.59	890,277.52	1,742,502.22
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	861,133.59	890,277.52	1,742,502.22	2,367,219.87

Company: 3072
Company Name: Environment and Natural Resources Fee Fund
Fund Name: Environment and Natural Resources Fee Fund
Fund Type: Special Revenue
Purpose: SDCL 1-40-30 established the Environment and Natural Resources Fee Fund. Unless otherwise provided by law, this fund shall consist of all fees imposed pursuant to titles 34A, 45, 46, and 46A, and chapters 1-40, 10-39B, and 34-44 and legislative appropriations, federal grants, gifts, and civil penalties designated for deposit in the fund. The fund shall be maintained separately and administered by the department to defray the expenses associated with the programs administered by the department and any other purpose authorized by law. Unexpended funds and interest shall remain in the fund until appropriated by the Legislature.

SDCL 1-40-32 requires that on July 1st of each year, $500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30. The transfer was increased to $600,000 for FY2017.

SDCL 10-39B-2 authorized deposit to the Environment and Natural Resources Fee Fund, the excise tax on the severance of energy minerals, to be known as a conservation tax, equal to two and four-tenths mills of the taxable value of any energy minerals severed and saved.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Environment and Natural Resources Fee Fund

SDCL 34A-1-59 created the Air Quality Subfund. Source: Air containment fee levied per 34A-1-58. Use: Defray the expenses of all activities associated with administering the air quality permit program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-125 created the Concentrated Animal Feeding Operation Administrative Subfund. Source: Annual fee due September 30th on all concentrated animal feeding operations that are required to operate under a general or individual water pollution control permit issued under chapter 34A-2 or required to obtain approval of plans and specifications submitted after July 1, 1997, pursuant to § 34A-2-27. Uses: Defray the expenses associated with administering the concentrated animal feeding operation program. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 34A-3A-22 created the Drinking Water Administrative Subfund. Source: civil penalties received for any drinking water standards violations, and an annual fee upon all public water systems (34A-3A-20). Use: Defray expenses of all activities associated with administering the drinking water program. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature.

SDCL 34A-2-121 created the Surface Water Discharge and Pretreatment Permit Administrative Subfund. Source: Various fees received fees pursuant to §§ 34A-2-117 to 34A-2-120 (also known as NPDES fees). Use: Defray the expenses of all activities associated with administering the surface water discharge and pretreatment industrial user permit programs. Unexpended funds and interest shall remain in the subfund until appropriated.

SDCL 1-50-9 created the SARA Fee Subfund for deposit of all monies including fees received pursuant to 1-50-8. Used to defray expenses for the state emergency response commission and match for any grants the commission may receive.

Budget Information: Included in the General Appropriations Bill. There is normally a small special appropriation made from this fund as part of the annual water management bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	26,365,379.42	24,279,745.85	27,279,128.89	28,249,859.71
2	Loans and Notes Receivable	21,345,509.91	22,239,901.91	22,602,161.96	24,064,657.48
3	Total Assets	47,710,889.33	46,519,647.76	49,881,290.85	52,314,517.19
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,337,996.57	500,081.87	1,640,061.88	2,356,739.56
9	Unreserved Fund Balance	46,372,892.76	46,019,565.89	48,241,228.97	49,957,777.63
10	Total Fund Equity	47,710,889.33	46,519,647.76	49,881,290.85	52,314,517.19
11	Total Liabilities and Fund Equity	47,710,889.33	46,519,647.76	49,881,290.85	52,314,517.19
12					
13					
14	Taxes	34,582.79	73,274.18	21,162.92	22,021.33
15	Licenses, Permits and Fees	1,721,932.77	1,779,505.47	1,810,691.51	1,814,716.65
16	Use of Money and Property	773,237.56	668,885.46	616,068.36	914,553.74
17	Administering Programs	-	-	-	-
18	Other Revenue	-	-	-	25,377.07
19	Total Operating Revenue	2,529,753.12	2,521,665.11	2,447,922.79	2,776,668.79
20					
21	Personal Services and Benefits	-	-	-	-
22	Travel	-	-	-	-
23	Contractual Services	658,932.77	500,202.94	161,180.45	-
24	Supplies and Materials	-	-	-	-
25	Grants and Subsidies	12,567,019.11	12,361,171.89	8,614,418.21	8,828,788.64
26	Capital Outlay	-	-	4,728.00	84,905.04
27	Other Expense	7,378.73	-	-	-
28	Bad Debts Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	13,233,330.61	12,861,374.83	8,780,326.66	8,913,693.68
30					
31	Transfers In	8,818,900.02	9,748,468.15	10,294,046.96	9,169,004.73
32	Transfers Out	(532,439.32)	(600,000.00)	(600,000.00)	(600,000.00)
33	Net Transfers In (Out)	8,286,460.70	9,148,468.15	9,694,046.96	8,569,004.73
34					
35	Net Change	(2,417,116.79)	(1,191,241.57)	3,361,643.09	2,431,979.84
36					
37	Beginning Fund Equity	50,128,006.12	47,710,889.33	46,519,647.76	49,881,290.85
38	Prior Period Adjustment	-	-	-	1,246.50
39	Ending Equity	47,710,889.33	46,519,647.76	49,881,290.85	52,314,517.19

Company: 3073
Company Name: Water and Environment Fund
Fund Name: Water and Environment Fund
Fund Type: Special Revenue
Purpose: SDCL 46A-1-60 established the Water and Environment Fund. This fund shall consist of all moneys from all lawful public and private sources, including Legislative Appropriations, federal grants for capitalization of either a State Water Pollution Control Revolving Fund or a State Drinking Water Revolving Fund or both, interest on investments, and principal and interest on loans made from the fund received by the district that are available for water facilities as provided by this chapter. The Water and Environment Fund need not include any funds which are not required to be deposited therein as provided in § 46A-1-48. SDCL 5-27-6 authorized the transfer of 71.8% of the monthly State Capital Construction Fund revenues to the Water and Environment Fund. SDCL 1-40-32 requires that on July 1st of each year, $500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

SDCL 46A-1-82 established the Environment and Water Resources Trust Fund. Source: Established a separate trust subfund within the Water and Environment Fund The purpose is to provide a perpetual source of revenue to serve all of the purposes for which funds may be expended from the Water and Environment Fund. The principal of

the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be expended. Interest earned on the fund shall accrue to the Water and Environment Fund and be disbursed in conformance with § 46A-1-61. The fund has not carried a balance for several years.

SDCL 46-2-23 created the South Dakota Well Rehabilitation and Plugging Subfund. Source: All moneys, including Legislative Appropriations; interest on the Well Rehabilitation and Plugging Subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of title 46, chapter 34A-2A. Use: Rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

Budget Information: Special Appropriations are made from this fund as part of the annual water management bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3074 - Board of Certification Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	40.00	8,350.50	15.60	2,116.00
2	Total Assets	40.00	8,350.50	15.60	2,116.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	40.00	8,350.50	15.60	2,116.00
9	Total Fund Equity	40.00	8,350.50	15.60	2,116.00
10	Total Liabilities and Fund Equity	40.00	8,350.50	15.60	2,116.00
11					
12					
13	Licenses, Permits and Fees	20,536.00	19,858.00	21,538.00	20,916.00
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	20,536.00	19,858.00	21,538.00	20,916.00
16					
17	Personal Services and Benefits	4,006.94	3,294.39	9,440.42	673.19
18	Travel	913.09	988.84	2,682.86	868.25
19	Contractual Services	21,836.28	7,264.27	17,749.62	16,944.22
20	Supplies and Materials	-	-	-	309.94
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	26,756.31	11,547.50	29,872.90	18,795.60
24					
25	Transfers In	11.34	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	11.34	-	-	-
28					
29	Net Change	(6,208.97)	8,310.50	(8,334.90)	2,120.40
30					
31	Beginning Fund Equity	6,248.97	40.00	8,350.50	15.60
32	Prior Period Adjustment	-	-	-	(20.00)
33	Ending Equity	40.00	8,350.50	15.60	2,116.00

Company: 3074
Company Name: DENR Other Funds, Non-Participating
Fund Name: Board of Certification Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-3-19 created the Board of Certification Fund (DENR refers to it as the Operator Certification Fund). Source: Application and annual renewal certification fees from water and wastewater operators. Use: Expenses of the board and administration of chapter 34A-3.

Budget Information: Included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3074 - Other Activities

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(137,507.11)	(352,669.80)	(89,196.61)	(144,520.86)
2	Total Assets	(137,507.11)	(352,669.80)	(89,196.61)	(144,520.86)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	27,889.47	-
8	Unreserved Fund Balance	(137,507.11)	(352,669.80)	(117,086.08)	(144,520.86)
9	Total Fund Equity	(137,507.11)	(352,669.80)	(89,196.61)	(144,520.86)
10	Total Liabilities and Fund Equity	(137,507.11)	(352,669.80)	(89,196.61)	(144,520.86)
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	2,175,779.00	4,377,016.00	2,579,205.00	1,413,180.50
15	Total Operating Revenue	2,175,779.00	4,377,016.00	2,579,205.00	1,413,180.50
16					
17	Personal Services and Benefits	138,459.56	184,427.94	89,537.41	
18	Travel	2,736.14	3,565.10	-	-
19	Contractual Services	430,492.72	441,722.44	394,581.00	483,257.86
20	Supplies and Materials	103.05	68.12	-	-
21	Grants and Subsidies	1,671,369.72	3,941,383.91	1,819,828.65	985,246.89
22	Capital Outlay	10.07	132.12	-	-
23	Total Operating Expenditures/Expenses	2,243,171.26	4,571,299.63	2,303,947.06	1,468,504.75
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(16,505.31)	(20,879.06)	(11,784.75)	-
27	Net Transfers In (Out)	(16,505.31)	(20,879.06)	(11,784.75)	-
28					
29	Net Change	(83,897.57)	(215,162.69)	263,473.19	(55,324.25)
30					
31	Beginning Fund Equity	(53,609.54)	(137,507.11)	(352,669.80)	(89,196.61)
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	(137,507.11)	(352,669.80)	(89,196.61)	(144,520.86)

Company: 3074
Company Name: DENR Other Funds, Non-Participating
Fund Name: Other Activities
Fund Type: Special Revenue
Purpose: Consists of various administratively created cash resources used for miscellaneous activities including administrative expenses and indirect costs relating to the state revolving and drinking water revolving funds.

Budget Information: Administrative expenses associated with state water pollution control revolving fund and the clean water state revolving fund are included in the General Appropriations Bill. A portion of the fund is spent from special appropriations authorized in the annual water management bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Environmental Livestock Cleanup Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,366,146.33	1,407,106.85	1,451,866.53	1,481,603.12
2	Total Assets	1,366,146.33	1,407,106.85	1,451,866.53	1,481,603.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,366,146.33	1,407,106.85	1,451,866.53	1,481,603.12
9	Total Fund Equity	1,366,146.33	1,407,106.85	1,451,866.53	1,481,603.12
10	Total Liabilities and Fund Equity	1,366,146.33	1,407,106.85	1,451,866.53	1,481,603.12
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	18,855.42	24,285.75	28,178.55	-
15	Use of Money and Property	17,766.04	16,674.77	16,581.13	29,736.59
16	Total Operating Revenue	36,621.46	40,960.52	44,759.68	29,736.59
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	-	-	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	36,621.46	40,960.52	44,759.68	29,736.59
31					
32	Beginning Fund Equity	1,329,524.87	1,366,146.33	1,407,106.85	1,451,866.53
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	1,366,146.33	1,407,106.85	1,451,866.53	1,481,603.12

Company: 3075 (previously in company 3072)
Company Name: DENR Other Funds, Participating
Fund Name: Environmental Livestock Cleanup Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-2B-2 created the Environmental Livestock Cleanup Fund. Source: Civil actions related to damage to the environment, including actions for administrative expense recoveries, civil penalties, compensatory damages, and money paid pursuant to any agreement, stipulation, or settlement in such actions or proceedings. Interest attributable to investment of the money in the fund. Uses: All money in the Environmental Livestock Cleanup Fund is continuously appropriated to provide funds for the cleanup of discharges.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Hazardous Waste Revolving Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	58.07	79.52	79.52	76.92
2	Total Assets	58.07	79.52	79.52	76.92
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	58.07	79.52	79.52	76.92
9	Total Fund Equity	58.07	79.52	79.52	76.92
10	Total Liabilities and Fund Equity	58.07	79.52	79.52	76.92
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	103.82	21.45	-	-
16	Total Operating Revenue	103.82	21.45	-	-
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	43.00	-	-	-
20	Contractual Services	-	-	-	2.60
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	43.00	-	-	2.60
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(2.75)	-	-	-
28	Net Transfers In (Out)	(2.75)	-	-	-
29					
30	Net Change	58.07	21.45	-	(2.60)
31					
32	Beginning Fund Equity	-	58.07	79.52	79.52
33	Ending Equity	58.07	79.52	79.52	76.92

Company: 3075 (previously in company 3072)
Company Name: DENR Other Funds, Participating
Fund Name: Hazardous Waste Revolving Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-11-24 established a special revolving fund to be designated as the hazardous waste revolving fund. Source: This fund shall consist of all moneys from all lawful public and private sources including legislative appropriations, federal grants, gifts, fees received pursuant to §§ 34A-11-12.1 and 34A-11-16.1 and interest on investments made on money in the fund. Use: The fund shall be maintained separately and be administered by the Department of Environment and Natural Resources in order to retain consulting and legal services and to defray such other expenses as are reasonable and necessary in order to process applications for hazardous waste disposal facilities and to monitor their operations. Fees not expended on a facilities application or monitoring shall remain a part of the fund but may not be expended for any purpose except the investigation and inspection of hazardous waste management facilities or the processing of hazardous waste management facilities permit applications or modifications. Moneys may be deposited in this fund on an ongoing basis and this fund shall constitute a continuing appropriation of these moneys to be expended for the purposes of §§ 34A-11-12.1 and 34A-11-16.1.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Reclamation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	18,269,640.90	18,483,670.06	18,703,085.26	19,085,324.06
2	Total Assets	18,269,640.90	18,483,670.06	18,703,085.26	19,085,324.06
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	18,269,640.90	18,483,670.06	18,703,085.26	19,085,324.06
9	Total Fund Equity	18,269,640.90	18,483,670.06	18,703,085.26	19,085,324.06
10	Total Liabilities and Fund Equity	18,269,640.90	18,483,670.06	18,703,085.26	19,085,324.06
11					
12					
13	Licenses, Permits and Fees	22,000.00	-	-	-
14	Fines, Forfeits and Penalties	134,030.95	-	-	20,000.00
15	Use of Money and Property	226,980.31	217,329.16	219,415.20	387,423.70
16	Other Revenue	1,062,500.00	-	-	1,284.00
17	Total Operating Revenue	1,445,511.26	217,329.16	219,415.20	408,707.70
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	7,000.00	3,300.00	-	-
22	Supplies and Materials	-	-	-	-
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Other Expense	20,000.00	-	-	-
26	Total Operating Expenditures/Expenses	27,000.00	3,300.00	-	-
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	(26,468.90)
30	Net Transfers In (Out)	-	-	-	(26,468.90)
31					
32	Net Change	1,418,511.26	214,029.16	219,415.20	382,238.80
33					
34	Beginning Fund Equity	16,851,129.64	18,269,640.90	18,483,670.06	18,703,085.26
35	Ending Equity	18,269,640.90	18,483,670.06	18,703,085.26	19,085,324.06

Company: 3075 (previously in company 3072)
Company Name: DENR Other Funds, Participating
Fund Name: Reclamation Fund
Fund Type: Special Revenue
Purpose: SDCL 45-6B-69 states that the proceeds of any surety forfeiture proceeds conducted pursuant to § 45-6B-66 and the proceeds of the disposal of any property pursuant to § 45-6B-67 shall be deposited with the State Treasurer in a special revenue fund for reclamation purposes. The special revenue fund is continuously appropriated to the board for the reclamation of affected lands which were obligated to be reclaimed under the permits upon which such surety has been forfeited. The proceeds of any surety remaining after completion of reclamation according to the approved plan shall be returned to the operator or the surety company, whichever is appropriate.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
From prior GOAC meeting. 99% of this fund is related to clean-up of the Brohm mine superfund site. The EPA estimates that they have $90 million in work left to do.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Regulated Substance Response Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	4,195,342.52	3,961,467.99	4,382,669.10	4,194,456.13
2	Total Assets	4,195,342.52	3,961,467.99	4,382,669.10	4,194,456.13
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	4,195,342.52	3,961,467.99	4,382,669.10	4,194,456.13
9	Total Fund Equity	4,195,342.52	3,961,467.99	4,382,669.10	4,194,456.13
10	Total Liabilities and Fund Equity	4,195,342.52	3,961,467.99	4,382,669.10	4,194,456.13
11					
12					
13	Fines, Forfeits and Penalties	2,000.00	63,485.80	158,758.00	224,812.00
14	Use of Money and Property	62,810.45	56,069.12	50,910.23	89,706.23
15	Other Revenue	-	-	5,385.00	
16	Total Operating Revenue	64,810.45	119,554.92	215,053.23	314,518.23
17					
18	Personal Services and Benefits	41,253.91	89,017.38	151,671.99	138,330.91
19	Travel	2,648.99	5,221.46	3,840.12	5,284.72
20	Contractual Services	304,088.24	243,866.41	440,644.98	225,226.88
21	Supplies and Materials	233.88	119.78	4,096.15	111,268.85
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	100,880.20	37.92	49,512.22	592,076.97
24	Total Operating Expenditures/Expenses	449,105.22	338,262.95	649,765.46	1,072,188.33
25					
26	Transfers In	-	-	876,908.85	587,479.68
27	Transfers Out	-	(15,166.50)	(20,995.51)	(18,022.55)
28	Net Transfers In (Out)	-	(15,166.50)	855,913.34	569,457.13
29					
30	Net Change	(384,294.77)	(233,874.53)	421,201.11	(188,212.97)
31					
32	Beginning Fund Equity	4,579,637.29	4,195,342.52	3,961,467.99	4,382,669.10
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	4,195,342.52	3,961,467.99	4,382,669.10	4,194,456.13

Company: 3075 (previously in company 3072)
Company Name: DENR Other Funds, Participating
Fund Name: Regulated Substance Response Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-12-3 created the Regulated Substance Response Fund. Source: Appropriation from General Fund; money form civil action or administrative proceeding for violation of environmental statutes or upon damage to the environment, including actions for administrative expense recoveries, civil penalties, compensatory damages, and money paid pursuant to any agreement, stipulation, or settlement in such actions or proceedings; interest attributable to investment of the money in the response fund; one-time contribution from Petroleum Release Cleanup Fund; temporary pesticide registration fee increase. Use: Money is continuously appropriation to provide funds for the clean up of regulated substance discharges.

SDCL 34A-12-3.1 created a subfund of the Regulated Substances Response Fund. Source: Recovered Leaking Underground Storage Tank Trust Fund moneys. The subfund shall be separately maintained and administered in the manner required by the Superfund Amendments and Reauthorization Act of 1986 as amended as of January 1, 2011. Use: Moneys deposited in the subfund may be disbursed and used only for the purposes authorized under subtitle I of the Resources Conservation Recovery Act as amended to January 1, 2011.

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Well Rehabilitation and Plugging Subfund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	22,749.13	22,953.61	23,216.82	23,698.56
2	Total Assets	22,749.13	22,953.61	23,216.82	23,698.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	22,749.13	22,953.61	23,216.82	23,698.56
9	Total Fund Equity	22,749.13	22,953.61	23,216.82	23,698.56
10	Total Liabilities and Fund Equity	22,749.13	22,953.61	23,216.82	23,698.56
11					
12					
13	Fines, Forfeits and Penalties	15,600.00	-	-	-
14	Use of Money and Property	94.95	204.48	263.21	481.74
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	15,694.95	204.48	263.21	481.74
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	15,694.95	204.48	263.21	481.74
29					
30	Beginning Fund Equity	7,054.18	22,749.13	22,953.61	23,216.82
31	Ending Equity	22,749.13	22,953.61	23,216.82	23,698.56

Company: 3075 (previously in company 3072)
Company Name: DENR Other Funds, Participating
Fund Name: Well Rehabilitation and Plugging Subfund
Fund Type: Special Revenue
Purpose: 46-2-23 established in the state treasury a subfund of the water and environment fund designated as the South Dakota well rehabilitation and plugging subfund. This subfund shall consist of all moneys, including legislative appropriations; interest on the well rehabilitation and plugging subfund; and, notwithstanding the provisions of § 34A-12-15, all money collected by the department in the enforcement of the provisions of Title 46, chapter 34A-2A, or in any other action, proceeding or settlement based upon violation of the state's water laws, excluding criminal proceedings for criminal fines. Expenditures from this subfund shall be appropriated through the normal budget process. Unexpended funds and interest shall remain in the subfund until appropriated by the Legislature. The Water Management Board may expend appropriated money from the well rehabilitation and plugging subfund to rehabilitate wells that were not constructed pursuant to board rules governing well construction, to rehabilitate wells that a well driller has refused to correct or to plug abandoned wells or uncontrolled flowing wells.

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3075 - VW Settlement

		FY2020
1	Cash Pooled with State Treasurer	755,330.43
2	Total Assets	755,330.43
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	755,330.43
9	Total Fund Equity	755,330.43
10	Total Liabilities and Fund Equity	755,330.43
11		
12		
13	Fines, Forfeits and Penalties	1,342,820.00
14	Use of Money and Property	-
15	Other Revenue	-
16	Total Operating Revenue	1,342,820.00
17		
18	Personal Services and Benefits	-
19	Travel	-
20	Contractual Services	-
21	Grants and Subsidies	563,382.60
22	Total Operating Expenditures/Expenses	563,382.60
23		
24	Transfers In	-
25	Transfers Out	(24,106.97)
26	Net Transfers In (Out)	(24,106.97)
27		
28	Net Change	755,330.43
29		
30	Beginning Fund Equity	-
31	Ending Equity	755,330.43

Company: 3075 (previously in company 3072)
Company Name: DENR Other Funds, Participating
Fund Name: VW Settlement
Fund Type: Special Revenue
Purpose:

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2017	FY2018	FY2019	FY2020
1	Cash and Cash Equivalents	21,662,692.27	30,637,598.17	60,674,891.12	-
2	Restricted Cash	3,016.92	-	-	-
3	Restricted Investments	95,770.84	-	-	-
4	Restricted Net Pension Asset	-	1,153.00	309.00	-
5	Investments	14,709,277.51	47,843,939.38	73,728,472.79	-
6	Long Term Investments	102,433,138.11	96,877,164.95	88,591,970.66	-
8	Interest and Dividends Receivable	2,991,579.06	3,315,720.22	3,522,230.19	-
9	Loans and Notes Receivable	19,291,769.05	20,644,185.35	21,071,802.69	-
10	Long Term Loans and Notes Receivable	241,853,408.63	254,397,681.06	264,991,852.01	-
11	Advances to Component Units	-	-	-	-
12	Due From Other Governments	468,927.32	625,600.93	747,786.34	-
13	Deferred Charges and Other Assets	-	-	-	-
14	Deferred Charges - Long Term	2,953,842.27	7,010,079.07	6,400,785.68	-
15	Deferred Outflows	-	-	-	-
16	Total Assets and Deferred Outflows	406,463,421.98	461,353,122.13	519,730,100.48	-
17					
18	Accounts Payable	863,449.93	445,344.05	87,472.23	-
19	Due to Other Governments	-	-	-	-
20	Due to Other Funds	-	-	-	-
21	Accrued Liabilities	21,888.06	22,950.53	21,250.78	-
22	Compensated Absences Payable	35,687.02	38,952.41	38,442.84	-
23	Accrued Interest Payable	2,832,727.90	3,407,543.17	4,717,385.52	-
24	Compensated Absences Payable - LT	31,419.08	34,418.12	33,507.06	-
25	Bonds and Notes Payable	11,097,470.42	14,220,728.03	15,299,709.60	-
26	Bonds and Notes Payable - LT	160,880,867.48	200,235,686.56	251,064,314.03	-
27	Arbitrage Payable	-	-	-	-
28	Net Pension Liability	46,888.00	-	-	-
29	Deferred Inflows	768.00	22,475.00	23,467.00	-
30	Total Liabilities and Deferred Inflows	175,811,165.89	218,428,097.87	271,285,549.06	-
31					
32	Restricted Net Position	163,395.76	105,251.00	85,032.00	-
33	Unrestricted Net Position	230,488,860.33	242,819,773.26	248,359,519.42	-
34	Total Fund Equity	230,652,256.09	242,925,024.26	248,444,551.42	-
35	Total Liabilities and Fund Equity	406,463,421.98	461,353,122.13	519,730,100.48	-
36					
37					
38	Loan Interest Income	5,535,707.50	5,685,371.37	5,653,007.75	-
39	Sales and Services	-	-	-	-
40	Administering Programs	-	-	-	-
41	Other Revenue	1,427,678.16	1,528,015.05	1,596,518.55	-
42	Total Operating Revenue	6,963,385.66	7,213,386.42	7,249,526.30	-
43					
44	Personal Services and Benefits	367,218.10	338,326.18	352,081.66	-
45	Travel	9,359.18	8,272.73	11,876.80	-
46	Contractual Services	430,697.07	389,101.55	381,931.29	-
47	Supplies and Materials	83.48	187.64	318.25	-
48	Grants and Subsidies	2,605,801.91	4,222,460.54	2,627,098.33	-
49	Capital Outlay	-	-	-	-
50	Other Expense	68.42	548,790.47	361,821.76	-
51	Interest Expense	6,222,661.40	6,837,841.66	7,927,203.19	-
52	Depreciation/Amortization	-	-	-	-
53	Total Operating Expenses	9,635,889.56	12,344,980.77	11,662,331.28	-
54					
55	Net Income (Loss)	(2,672,503.90)	(5,131,594.35)	(4,412,804.98)	-
56					
57	Nonoperating Revenue (Expense):				
58	Investment Income	4,182,799.17	4,604,502.89	6,637,496.00	-
59	Grant and Other Income	6,342,948.64	12,843,927.34	3,339,257.56	-
60	Other Expense	(39,300.55)	(44,067.71)	(44,421.42)	
61	Net Nonoperating Revenue (Expense):	10,486,447.26	17,404,362.52	9,932,332.14	-
62					
63	Income (Loss) Before Transfers	7,813,943.36	12,272,768.17	5,519,527.16	-
64					
65	Transfers In	-	-	-	-
66	Transfers Out	-	-	-	-
67	Net Transfers In (Out)	-	-	-	-
68					

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2017	FY2018	FY2019	FY2020
69	Net Change	7,813,943.36	12,272,768.17	5,519,527.16	-
70					
71	Beginning Net Position	222,838,312.73	230,652,256.09	242,925,024.26	-
72	Prior Period Adjustment	-	-	-	-
73	Ending Net Position	230,652,256.09	242,925,024.26	248,444,551.42	-

Company: Not on state accounting system
Company Name: not applicable
Fund Name: State Water Pollution Control Revolving Fund
Fund Type: Enterprise
Purpose: SDCL 46A-1-60.1 created the State Water Pollution Control Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for wastewater, storm sewer, non-point source pollution control projects.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
The EPA provides capitalization grants to the state and requires a portion to be made available as an additional subsidy. DENR uses principal forgiveness as the method to provide the subsidy. A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2019 were not yet available.

Company: 3075
Company Name: DENR Other Funds, Participating
Fund Name: Clean Water State Revolving Fund
Fund Type: Enterprise
Purpose: The department issues bonds and deposits the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared. In FY2017 DENR changed its trustee bank. As a part of the agreement all money in the fund (invested in the Cash Flow portfolio) was moved to the trustee bank. SDCL 46A-1-48 states that the no moneys derived from the sale of bonds may be required to be paid into the state treasury.

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	213.39
2	Total Assets	-	-	-	213.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	-	213.39
9	Total Fund Equity	-	-	-	213.39
10	Total Liabilities and Fund Equity	-	-	-	213.39
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	164,045.66	-	31,166.25	213.39
15	Other Revenue	2,250,000.00	-	-	-
16	Total Operating Revenue	2,414,045.66	-	31,166.25	213.39
17					
18	Grants and Subsidies	14,528,942.09	-	31,166.25	-
19	Total Operating Expenditures/Expenses	14,528,942.09	-	31,166.25	-
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	(12,114,896.43)	-	-	213.39
26					
27	Beginning Fund Equity	12,114,896.43	-	-	-
28	Ending Equity	-	-	-	213.39

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2017	FY2018	FY2019	FY2020
1	Cash and Cash Equivalents	15,526,738.21	18,862,446.44	34,268,142.53	-
2	Restricted Cash	-	-	-	-
3	Restricted Investments	-	-	-	-
4	Restricted Net Pension Asset	-	2,059.00	463.00	-
5	Investments	8,079,127.40	15,496,775.94	37,635,706.80	-
6	Long Term Investments	70,163,410.50	63,583,194.90	58,580,682.17	-
7	Accounts Receivable	-	-	-	-
8	Interest and Dividends Receivable	1,960,701.11	2,079,577.59	2,100,367.25	-
9	Loans and Notes Receivable	10,802,469.23	11,540,944.48	10,102,737.65	-
10	Long Term Loans and Notes Receivable	145,369,365.57	156,522,083.50	166,610,117.16	-
11	Due From Other Governments	511,474.16	395,017.98	466,446.88	-
12	Deferred Charges and Other Assets	-	-	-	-
13	Deferred Charges - Long Term	-	-	-	-
14	Deferred Outflows	2,099,634.07	2,410,975.20	2,077,507.83	-
15	Total Assets and Deferred Outflows	254,512,920.25	270,893,075.03	311,842,171.27	-
16					
17	Accounts Payable	266,328.47	98,258.50	56,522.28	-
18	Due to Other Governments	-	-	-	-
19	Due to Other Funds				
20	Accrued Liabilities	40,349.59	20,349.20	34,181.73	-
21	Compensated Absences Payable	53,585.97	33,203.28	53,514.01	-
22	Accrued Interest Payable	876,808.06	1,037,398.43	1,959,926.08	-
23	Compensated Absences Payable - LT	47,177.42	29,338.21	46,643.19	-
24	Bonds and Notes Payable	6,243,067.18	8,401,479.52	9,201,044.65	-
25	Bonds and Notes Payable - LT	52,689,916.80	64,347,424.63	100,238,146.59	-
26	Arbitrage Payable	1,550,301.62	393,610.14	830,474.99	-
27	Net Pension Liability	41,551.00	-	-	-
28	Deferred Inflows	680.00	40,128.00	35,148.00	-
29	Total Liabilities and Deferred Inflows	61,809,766.11	74,401,189.91	112,455,601.52	-
30					
31	Restricted Net Position	71,189.00	183,166.00	129,668.00	-
32	Unrestricted Net Position	192,631,965.14	196,308,719.12	199,256,901.75	-
33	Total Fund Equity	192,703,154.14	196,491,885.12	199,386,569.75	-
34	Total Liabilities and Fund Equity	254,512,920.25	270,893,075.03	311,842,171.27	-
35					
36					
37	Loan Interest Income	3,602,498.14	3,783,507.57	3,666,217.70	-
38	Sales and Services	-	-	-	-
39	Administering Programs	-	-	-	-
40	Other Revenue	915,551.73	955,394.91	920,698.83	-
41	Total Operating Revenue	4,518,049.87	4,738,902.48	4,586,916.53	-
42					
43	Personal Services and Benefits	812,453.09	467,555.26	741,327.64	-
44	Travel	14,207.37	8,243.10	9,854.49	-
45	Contractual Services	646,687.39	452,340.66	574,883.55	-
46	Supplies and Materials	370.08	187.65	251.23	-
47	Grants and Subsidies	3,438,745.38	6,408,435.33	3,101,911.01	-
48	Capital Outlay	-	-	-	-
49	Interest Expense	2,211,581.08	2,410,189.19	3,110,382.74	-
50	Other Expense	248.62	173,175.59	246,717.15	-
51	Depreciation/Amortization	-	-	-	-
52	Total Operating Expenses	7,124,293.01	9,920,126.78	7,785,327.81	-
53					
54	Net Income (Loss)	(2,606,243.14)	(5,181,224.30)	(3,198,411.28)	-
55					
56	Nonoperating Revenue (Expense):				
57	Investment Income	2,931,199.48	3,232,935.11	4,230,378.59	-
58	Grant and Other Income	7,868,325.09	6,206,267.91	2,383,587.17	-
59	Other Expense	(466,197.10)	(469,247.74)	(520,869.85)	-
60	Net Nonoperating Revenue (Expense):	10,333,327.47	8,969,955.28	6,093,095.91	-
61					
62	Income (Loss) Before Transfers	7,727,084.33	3,788,730.98	2,894,684.63	-
63					
64	Transfers In	-	-	-	-
65	Transfers Out	-	-	-	-
66	Net Transfers In (Out)	-	-	-	-
67					

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2017	FY2018	FY2019	FY2020
68	Net Change	7,727,084.33	3,788,730.98	2,894,684.63	-
69					
70	Beginning Net Position	184,976,069.81	192,703,154.14	196,491,885.12	-
71	Prior Period Adjustment	-	-	-	-
72	Ending Net Position	192,703,154.14	196,491,885.12	199,386,569.75	-

Company: Not on state accounting system
Company Name: not applicable
Fund Name: State Drinking Water Revolving Fund
Fund Type: Enterprise
Purpose:
SDCL 46A-1-60.1 created the State Drinking Water Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Company Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for drinking water projects.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
The EPA provides capitalization grants to the state and requires a portion to be made available as an additional subsidy. DENR uses principal forgiveness as the method to provide the subsidy. A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2019 were not yet available.

Company: 3075
Company Name: DENR Other Funds, Participating
Fund Name: Drinking Water State Revolving Fund
Fund Type: Enterprise
Purpose: The department issues bonds and deposits the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared. In FY2017 DENR changed its trustee bank. As a part of the agreement all money in the fund (invested in the Cash Flow portfolio) was moved to the trustee bank. SDCL 46A-1-48 states that the no moneys derived from the sale of bonds may be required to be paid into the state treasury.

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	151.36
2	Total Assets	-	-	-	151.36
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	-	151.36
9	Total Fund Equity	-	-	-	151.36
10	Total Liabilities and Fund Equity	-	-	-	151.36
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	107,968.17	85,924.62	21,961.72	151.36
15	Other Revenue	750,000.00	-	-	-
16	Total Operating Revenue	857,968.17	85,924.62	21,961.72	151.36
17					
18	Grants and Subsidies	9,714,544.57	85,924.62	21,961.72	-
19	Total Operating Expenditures/Expenses	9,714,544.57	85,924.62	21,961.72	-
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	(8,856,576.40)	-	-	151.36
26					
27	Beginning Fund Equity	8,856,576.40	-	-	-
28	Ending Equity	-	-	-	151.36

South Dakota Retirement System

State Accounting System - Other Fund Balances

Company 3090 - SD Supplemental Retirement Admin

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	4,058.58	5,350.92	6,747.20	9,318.07
2	Total Assets	4,058.58	5,350.92	6,747.20	9,318.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	4,058.58	5,350.92	6,747.20	9,318.07
9	Total Fund Equity	4,058.58	5,350.92	6,747.20	9,318.07
10	Total Liabilities and Fund Equity	4,058.58	5,350.92	6,747.20	9,318.07
11					
12					
13	Use of Money and Property	1,526.45	1,292.34	1,396.28	2,570.87
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	1,526.45	1,292.34	1,396.28	2,570.87
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	1,526.45	1,292.34	1,396.28	2,570.87
29					
30	Beginning Fund Equity	2,532.13	4,058.58	5,350.92	6,747.20
31	Ending Equity	4,058.58	5,350.92	6,747.20	9,318.07

Company: 3090
Company Name: SD Supplemental Retirement Admin
Fund Name: SD Supplemental Retirement Admin
Fund Type: Special Revenue (participant investments are not reported in CAFR)
Purpose: SDCL 3-13-53 created the Deferred Compensation Fund. Source: All compensation deferred pursuant to this chapter shall be deposited in such fund. Use: This company is used for administrative costs. The investments of the Deferred Compensation Fund are not recorded on the state's accounting system or reported in the state's financial statements. All money in the fund and all property and rights held by the fund, at all times until made available to a participant or the participant's beneficiary, shall be held in trust for the exclusive benefit of the participant.

SDCL 3-13A-3 created the South Dakota Special Pay Fund. Source: All compensation transmitted to the fund pursuant to the chapter. All money in the fund and all property and rights held by the fund shall be held in trust for the exclusive benefit of the participants at all times until made available to a participant or the participant's beneficiary. All benefits payable under this program shall be paid and provided for solely from the fund and a participating unit assumes no liability or responsibility therefor.

Budget Information: Included in the General Appropriations Bill.

South Dakota Retirement System

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	139,189.21	900,883.99	(249,775.18)	2,167,979.23
2	Total Assets	139,189.21	900,883.99	(249,775.18)	2,167,979.23
3					
4	Accounts Payable	139,189.21	900,883.99	(249,775.18)	2,167,979.23
5	Total Liabilities	139,189.21	900,883.99	(249,775.18)	2,167,979.23

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency
Purpose: SDCL 3-13-53 created the Deferred Compensation Fund and SDCL 3-13A-3 created the South Dakota Special Pay Fund. Source: All compensation and contributions pursuant to these chapters are deposited in such funds. Use: This company is used to remit employee contributions to the fund administrator.

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

South Dakota Retirement System

State Accounting System - Other Fund Balances

Company 8901 - S.D. Retirement System Pension

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	6,853,777.01	6,490,662.83	7,014,289.51	5,143,004.04
2	Investments	9,748,554,050.32	10,335,063,135.43	11,007,600,781.90	11,834,654,891.66
3	Total Assets	9,755,407,827.33	10,341,553,798.26	11,014,615,071.41	11,839,797,895.70
4					
5	Accounts Payable	133,821.30	28,465.69	33,731.82	44,869.55
6	Total Liabilities	133,821.30	28,465.69	33,731.82	44,869.55
7					
8	Reserve for Encumbrances	533,906.10	657,439.00	204,069.02	321,502.85
9	Unreserved Fund Balance	9,754,740,099.93	10,340,867,893.57	11,014,377,270.57	11,839,431,523.30
10	Total Fund Equity	9,755,274,006.03	10,341,525,332.57	11,014,581,339.59	11,839,753,026.15
11	Total Liabilities and Fund Equity	9,755,407,827.33	10,341,553,798.26	11,014,615,071.41	11,839,797,895.70
12					
13					
14	Use of Money and Property	1,259,232,061.22	1,363,231,091.42	1,349,551,995.67	1,671,029,589.80
15	Sales and Services	-	-	-	-
16	Retirement Trust Revenue	243,269,294.61	248,162,763.25	255,871,055.41	263,211,427.09
17	Other Revenue	28,320.13	-	62,177.34	60,839.06
18	Total Operating Revenue	1,502,529,675.96	1,611,393,854.67	1,605,485,228.42	1,934,301,855.95
19					
20	Personal Services and Benefits	2,476,230.02	2,504,576.68	2,484,547.79	2,777,114.20
21	Travel	79,227.35	83,506.72	91,741.65	72,497.80
22	Contractual Services	37,504,820.41	44,310,062.42	54,656,041.92	51,816,290.73
23	Supplies and Materials	336,061.84	310,940.92	425,186.42	324,014.82
24	Capital Outlay	362,362.78	332,367.27	35,587.33	24,805.16
25	Other Expense	4,828.87	21,096.96	5,361.58	1,054.22
26	Retirement Payments	540,657,552.32	564,870,997.28	596,261,037.68	625,502,926.59
27	Loss on Investment Principal	443,621,665.33	412,708,979.88	278,469,717.03	428,611,465.87
28	Total Operating Expenditures/Expenses	1,025,042,748.92	1,025,142,528.13	932,429,221.40	1,109,130,169.39
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	477,486,927.04	586,251,326.54	673,056,007.02	825,171,686.56
35					
36	Beginning Fund Equity	9,277,787,078.99	9,755,274,006.03	10,341,525,332.57	11,014,581,339.59
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	9,755,274,006.03	10,341,525,332.57	11,014,581,339.59	11,839,753,026.15

Company: 8901
Company Name: S.D. Retirement System
Fund Name: South Dakota Retirement System Expense Fund and the South Dakota Retirement System Fund
Fund Type: Pension Trust
Purpose: SDCL 3-12 created the S.D. Retirement System. SDCL 3-12C-210 authorized the annual transfer of an annual amount not to exceed three percent of the annual contributions received by the system from the South Dakota Retirement System Fund to the South Dakota Retirement System Expense Fund. The money transferred is appropriated for the payment of the administrative costs of the system. The board shall report its proposed annual budget to the Legislature for its approval. SDCL 3-12C-210 refers to the South Dakota Retirement System Expense Fund and the South Dakota Retirement System Fund .

Budget Information: The administration of the SDRS is included in the General Appropriations Bill. Payments to retirees and investment administration charges are not included in the General Appropriations Bill.

Additional Information: A separate audit report is issued for the Retirement System which will provide, along with other information, the market value of investments and the funding status of the pension plan.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3014 - Telephone Solicitation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	308,129.51	231,695.58	175,633.20	127,934.77
2	Total Assets	308,129.51	231,695.58	175,633.20	127,934.77
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	308,129.51	231,695.58	175,633.20	127,934.77
8	Total Fund Equity	308,129.51	231,695.58	175,633.20	127,934.77
9	Total Liabilities and Fund Equity	308,129.51	231,695.58	175,633.20	127,934.77
10					
11					
12	Licenses, Permits and Fees	45,550.00	43,050.00	46,650.00	42,000.00
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	4,833.38	3,967.17	3,413.76	4,537.76
15	Total Operating Revenue	50,383.38	47,017.17	50,063.76	46,537.76
16					
17	Personal Services and Benefits	80,994.83	112,682.59	90,474.39	82,855.72
18	Travel	2,754.49	1,649.71	2,024.15	4,384.50
19	Contractual Services	1,985.02	4,094.11	4,715.35	6,834.94
20	Supplies and Materials	190.49	5,024.69	8,912.25	161.03
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	85,924.83	123,451.10	106,126.14	94,236.19
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(35,541.45)	(76,433.93)	(56,062.38)	(47,698.43)
29					
30	Beginning Fund Equity	343,670.96	308,129.51	231,695.58	175,633.20
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	308,129.51	231,695.58	175,633.20	127,934.77

Company: 3014
Company Name: PUC Other Funds - Budgeted
Fund Name: Telephone Solicitation Fund
Fund Type: Special Revenue
Purpose: SDCL 49-31-104 created the Telephone Solicitation Account. Source: This fund consists of all fees and fines relating to unsolicited phone calls imposed pursuant to §§ 49-31-99 to 49-31-108, interest earned on the fund. Use: Maintain a register of names and telephone numbers of each South Dakota residential telephone subscriber who has elected not to receive unsolicited telephone calls.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Grain and Warehouse Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	215,519.74	200,662.80	193,556.14	218,873.02
2	Total Assets	215,519.74	200,662.80	193,556.14	218,873.02
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,386.14	300.00	-
8	Unreserved Fund Balance	215,519.74	198,276.66	193,256.14	218,873.02
9	Total Fund Equity	215,519.74	200,662.80	193,556.14	218,873.02
10	Total Liabilities and Fund Equity	215,519.74	200,662.80	193,556.14	218,873.02
11					
12					
13	Licenses, Permits and Fees	109,425.00	105,600.00	110,350.00	105,025.00
14	Fines, Forfeits and Penalties	-	-	2,000.00	19,000.00
15	Use of Money and Property	1,912.04	2,101.55	2,172.38	3,264.03
16	Total Operating Revenue	111,337.04	107,701.55	114,522.38	127,289.03
17					
18	Personal Services and Benefits	83,693.80	115,210.47	117,939.52	100,372.15
19	Travel	82.19	1,852.29	663.23	-
20	Contractual Services	-	5,087.39	684.17	-
21	Supplies and Materials	38.24	133.34	26.87	300.00
22	Capital Outlay	-	-	2,315.25	1,300.00
23	Other Expense	-	275.00	-	-
24	Total Operating Expenditures/Expenses	83,814.23	122,558.49	121,629.04	101,972.15
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	27,522.81	(14,856.94)	(7,106.66)	25,316.88
31					
32	Beginning Fund Equity	187,996.93	215,519.74	200,662.80	193,556.14
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	215,519.74	200,662.80	193,556.14	218,873.02

Company: 3128
Company Name: PUC Other Funds - Informational
Fund Name: Grain and Warehouse Fund
Fund Type: Special Revenue
Purpose: SDCL 49-43-52 created the Grain and Warehouse Fund. Source: monies collected under chapters 49-43 and 49-45 and interest earned on the fund. Use: Continuously appropriated for inspections of grain buyers and public grain warehouses.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Gross Receipts Tax Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	2,872,687.84	3,096,252.11	3,225,395.95	2,951,333.98
2	Accounts Receivable	-	-	-	-
3	Total Assets	2,872,687.84	3,096,252.11	3,225,395.95	2,951,333.98
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	8,537.22	27,789.39	4,272.74	2,504.92
9	Unreserved Fund Balance	2,864,150.62	3,068,462.72	3,221,123.21	2,948,829.06
10	Total Fund Equity	2,872,687.84	3,096,252.11	3,225,395.95	2,951,333.98
11	Total Liabilities and Fund Equity	2,872,687.84	3,096,252.11	3,225,395.95	2,951,333.98
12					
13					
14	Taxes	1,580,888.38	2,041,874.53	1,787,525.78	1,697,262.68
15	Licenses, Permits and Fees	3,084.46	3,045.02	3,048.54	2,170.56
16	Use of Money and Property	45,278.03	39,140.77	36,858.93	63,590.02
17	Other Revenue	2,089.19	-	369.40	-
18	Total Operating Revenue	1,631,340.06	2,084,060.32	1,827,802.65	1,763,023.26
19					
20	Personal Services and Benefits	1,744,320.55	1,567,668.60	1,398,481.75	1,768,966.96
21	Travel	39,663.20	41,999.59	25,783.29	28,073.24
22	Contractual Services	274,404.75	234,616.05	229,762.71	205,396.30
23	Supplies and Materials	8,982.07	6,069.21	13,839.63	5,089.35
24	Capital Outlay	7,221.28	10,142.60	30,791.43	16,157.04
25	Other Expense	-	-	-	
26	Total Operating Expenditures/Expenses	2,074,591.85	1,860,496.05	1,698,658.81	2,023,682.89
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(443,251.79)	223,564.27	129,143.84	(260,659.63)
33					
34	Beginning Fund Equity	3,334,173.23	2,872,687.84	3,096,252.11	3,225,395.95
35	Prior Period Adjustment	(18,233.60)	-	-	(13,402.34)
36	Ending Equity	2,872,687.84	3,096,252.11	3,225,395.95	2,951,333.98

Company: 3128
Company Name: PUC Other Funds - Informational
Fund Name: PUC Gross Receipts Tax Fund
Fund Type: Special Revenue
Purpose: SDCL 49-1A-2 created the PUC Gross Receipts Tax Fund. Source: Gross receipts tax on all telecommunications companies, interest earned on fund. Use: SDCL 49-1A-7 states that all amounts deposited in the South Dakota Public Utilities Commission Gross Receipts Tax Fund are appropriated to the use of the Public Utilities Commission for its expenses in regulating public utilities as defined in chapter 49-34A and telecommunications companies as defined in subdivision 49-31-1(26).

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - One-Call Notification Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,131,969.73	1,107,327.04	1,079,775.35	1,060,951.57
2	Accounts Receivable	750.00	750.00	750.00	750.00
3	Total Assets	1,132,719.73	1,108,077.04	1,080,525.35	1,061,701.57
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,132,719.73	1,108,077.04	1,080,525.35	1,061,701.57
9	Total Fund Equity	1,132,719.73	1,108,077.04	1,080,525.35	1,061,701.57
10	Total Liabilities and Fund Equity	1,132,719.73	1,108,077.04	1,080,525.35	1,061,701.57
11					
12					
13	Licenses, Permits and Fees	817,060.33	796,426.47	765,824.42	920,037.34
14	Fines, Forfeits and Penalties	4,403.50	7,536.32	16,513.68	36,750.00
15	Use of Money and Property	13,530.96	14,591.16	14,546.35	24,754.54
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	834,994.79	818,553.95	796,884.45	981,541.88
18					
19	Personal Services and Benefits	8,715.08	10,834.11	10,535.61	2,825.82
20	Travel	33,940.23	38,531.45	28,996.55	18,237.04
21	Contractual Services	726,204.82	773,263.15	758,734.36	957,075.66
22	Supplies and Materials	28,753.58	20,457.69	26,169.62	22,227.14
23	Capital Outlay	-	-	-	
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	797,613.71	843,086.40	824,436.14	1,000,365.66
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	37,381.08	(24,532.45)	(27,551.69)	(18,823.78)
32					
33	Beginning Fund Equity	1,084,707.49	1,132,719.73	1,108,077.04	1,080,525.35
34	Prior Period Adjustment	10,631.16	(110.24)	-	-
35	Ending Equity	1,132,719.73	1,108,077.04	1,080,525.35	1,061,701.57

Company: 3128
Company Name: PUC Other Funds - Informational
Fund Name: One-Call Notification Fund
Fund Type: Special Revenue
Purpose: SDCL 49-7A-2 established the One-Call Notification Fund. Source: fees imposed by the one-call notification center, penalties, interest on fund. Use: Continuously appropriated for operation of the one-call notification center.

Budget Information: Included in the General Appropriations Bill.

Other Information: SDCL 49-7A-2 was revised effective 7/1/19. The Statewide One-Call Notification Board that was established as an agency of state government will no longer be administered by the PUC but only attached to it for budgetary purposes. The board is responsible for all funds of the board and all expenditures.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Pipeline Safety Account

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	134,803.00	118,556.31	108,836.68	120,331.18
2	Total Assets	134,803.00	118,556.31	108,836.68	120,331.18
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	342.95	393.92	-
8	Unreserved Fund Balance	134,803.00	118,213.36	108,442.76	120,331.18
9	Total Fund Equity	134,803.00	118,556.31	108,836.68	120,331.18
10	Total Liabilities and Fund Equity	134,803.00	118,556.31	108,836.68	120,331.18
11					
12					
13	Licenses, Permits and Fees	82,223.52	55,586.77	91,664.49	96,660.03
14	Fines, Forfeits and Penalties	39.92	177.89	3,234.10	-
15	Use of Money and Property	1,492.03	1,262.58	1,073.65	1,940.28
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	83,755.47	57,027.24	95,972.24	98,600.31
18					
19	Personal Services and Benefits	70,715.56	55,244.10	87,130.00	100,514.44
20	Travel	11,905.15	12,062.96	12,567.24	9,511.75
21	Contractual Services	3,553.97	4,370.60	3,993.91	5,213.90
22	Supplies and Materials	225.55	147.44	212.18	126.47
23	Capital Outlay	-	208.70	742.23	461.35
24	Interest Expense	1,712.05	1,240.13	1,046.31	1,802.59
25	Total Operating Expenditures/Expenses	88,112.28	73,273.93	105,691.87	117,630.50
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(4,356.81)	(16,246.69)	(9,719.63)	(19,030.19)
32					
33	Beginning Fund Equity	140,654.49	134,803.00	118,556.31	108,836.68
34	Prior Period Adjustment	(1,494.68)	-	-	30,524.69
35	Ending Equity	134,803.00	118,556.31	108,836.68	120,331.18

Company: 3128
Company Name: PUC Other Funds - Informational
Fund Name: Pipeline Safety Account
Fund Type: Special Revenue
Purpose: SDCL 49-34B-9 created the Pipeline Safety Account. Source: Annual inspection fee on pipeline operators, interest earned on money in fund. All expenses directly attributable to specific intrastate pipeline facilities are directly charged to the appropriate pipeline operators. Expenses not directly attributable to a specific operator are allocated on a pro rata basis. Use: Continuously appropriated to perform the pipeline safety program.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 8316 - PUC Regulatory Assessment Fee Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(3,907.55)	(176,766.27)	(94,707.03)	(40,978.30)
2	Total Assets	(3,907.55)	(176,766.27)	(94,707.03)	(40,978.30)
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	(3,907.55)	(176,766.27)	(94,707.03)	(40,978.30)
9	Total Fund Equity	(3,907.55)	(176,766.27)	(94,707.03)	(40,978.30)
10	Total Liabilities and Fund Equity	(3,907.55)	(176,766.27)	(94,707.03)	(40,978.30)
11					
12					
13	Licenses, Permits and Fees	165,194.94	259,864.28	744,809.05	588,426.79
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	165,194.94	259,864.28	744,809.05	588,426.79
17					
18	Personal Services and Benefits	84,939.26	276,522.92	450,465.25	348,616.69
19	Travel	1,142.44	3,079.44	6,622.91	2,153.41
20	Contractual Services	5,876.11	152,262.83	204,316.73	177,086.09
21	Supplies and Materials	15.28	417.09	969.64	165.01
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	4,990.49
24	Interest Expense	1,209.25	440.72	375.28	1,686.37
25	Total Operating Expenditures/Expenses	93,182.34	432,723.00	662,749.81	534,698.06
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	72,012.60	(172,858.72)	82,059.24	53,728.73
32					
33	Beginning Fund Equity	(94,153.75)	(3,907.55)	(176,766.27)	(94,707.03)
34	Prior Period Adjustment	18,233.60	-	-	-
35	Ending Equity	(3,907.55)	(176,766.27)	(94,707.03)	(40,978.30)

Company: 8316
Company Name: PUC Regulatory Assessment Fee Fund
Fund Name: PUC Regulatory Assessment Fee Fund
Fund Type: Special Revenue
Purpose: SDCL 49-1A-8 created the PUC Regulatory Assessment Fee Fund. Source: Amounts received from utilities upon application of a rate increase. The PUC may require a public utility to make a deposit of up to $250,000 when it files for approval of a general rate case, regardless of the number of issues involved. The commission may require a deposit of up to $50,000 dollars for the filing of a tariff for approval under the provisions of § 49-34A-4 and §§ 49-34A-25.1 to 49-34A-25.4, inclusive, or makes a filing pursuant to §§ 49-34A-97 to 49-34A-100. SDCL 49-31-12.6 allows the PUC to require a telecommunications company to make a deposit of up to $100,000 when it files for approval of a general change in rates or prices for any noncompetitive or emerging competitive telecommunications service. Uses: 49-1A- 9 Defray expenses of processing application. Any excess is returned, or they are billed for amount under.

49-41B-12 requires the deposit of a fee for the application related to energy conversion and transmission facilities to cover the estimated cost of investigating, reviewing, processing, and serving notice of an application. The minimum fee may not be less than eight thousand dollars. SDCL 49-41B-26 states that the Public Utilities Commission shall provide the applicant with a full financial accounting relating to the expenditures of the amount received pursuant to § 49-41B-12. Except for the eight thousand dollar minimum fee required pursuant to § 49-41B-12, unused moneys shall be refunded to the applicant within thirty days of the commission's decision on the application.

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances
Company 8316 - Telecommunication Investigation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
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	220.71	-	-	-
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	220.71	-	-	-
17					
18	Personal Services and Benefits	202.25	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	202.25	-	-	-
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	18.46	-	-	-
32					
33	Beginning Fund Equity	(18.46)	-	-	-
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	0.00	-	-	-

Company: 8316
Company Name: PUC Regulatory Assessment Fee Fund
Fund Name: Telecommunication Investigation Fund
Fund Type: Special Revenue
Purpose: SDCL 49-31-44 created the Telecommunication Investigation Fund. Source: Deposit by telecommunication companies, not to exceed seventy-five thousand dollars. Use: Defray the expense incident to conducting the hearing or investigation of the company making the deposit.

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3012 - Board of Bar Examiners

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	43,085.23	26,419.04	25,427.89	28,467.51
2	Total Assets	43,085.23	26,419.04	25,427.89	28,467.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	43,085.23	26,419.04	25,427.89	28,467.51
9	Total Fund Equity	43,085.23	26,419.04	25,427.89	28,467.51
10	Total Liabilities and Fund Equity	43,085.23	26,419.04	25,427.89	28,467.51
11					
12					
13	Licenses, Permits and Fees	53,875.00	58,225.00	67,825.00	69,550.00
14	Use of Money and Property	857.50	-	-	168.24
15	Sales and Services	-	-	-	-
16	Total Operating Revenue	54,732.50	58,225.00	67,825.00	69,718.24
17					
18	Personal Services and Benefits	36,839.60	36,887.88	36,671.76	38,179.70
19	Travel	4,662.86	7,001.91	4,090.20	4,054.60
20	Contractual Services	37,734.62	15,708.22	13,028.19	14,326.58
21	Supplies and Materials	18,789.44	15,293.18	15,026.00	11,039.55
22	Capital Outlay	4,296.72	-	-	-
23	Total Operating Expenditures/Expenses	102,323.24	74,891.19	68,816.15	67,600.43
24					
25	Transfers In	25,000.00	-	-	-
26	Transfers Out	(939.59)	-	-	-
27	Net Transfers In (Out)	24,060.41	-	-	-
28					
29	Net Change	(23,530.33)	(16,666.19)	(991.15)	2,117.81
30					
31	Beginning Fund Equity	74,704.52	43,085.23	26,419.04	25,427.89
32	Prior Period Adjustment	(8,088.96)	-	-	921.81
33	Ending Equity	43,085.23	26,419.04	25,427.89	28,467.51

Company: 3012
Company Name: Unified Judicial System - Other
Fund Name: Board of Bar Examiners
Fund Type: Special Revenue
Purpose: SDCL 16-16-13 created a special fund in the Unified Judicial System. Source: An applicant for an admission on examination shall pay a fee of three hundred dollars, and a fee of one hundred seventy-five dollars for subsequent applications. An applicant for admission without examination shall pay a fee of four hundred fifty dollars. An applicant shall also pay the National Conference of Bar Examiners the applicable fee for preparation of an initial or supplemental character report. The fees thus paid to the secretary shall be retained in a special fund. Use: Paid out by the secretary on order of the Chief Justice for the compensation and necessary expenses of the Board of Bar Examiners.

Budget Information: Included in the General Appropriations Bill. Note: There is an informational budget included in the General Appropriations Bill for the State Bar Association. The costs of this entity are not recorded on the state's accounting system and the State Bar association is not reported as being part of the State of South Dakota's reporting entity.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3012 - Court Appointed Special Advocates Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	42,683.68	37,677.43	217,666.53	8,709.52
2	Total Assets	42,683.68	37,677.43	217,666.53	8,709.52
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	42,683.68	37,677.43	217,666.53	8,709.52
9	Total Fund Equity	42,683.68	37,677.43	217,666.53	8,709.52
10	Total Liabilities and Fund Equity	42,683.68	37,677.43	217,666.53	8,709.52
11					
12					
13	Fines, Forfeits and Penalties	201,400.69	200,745.33	184,088.08	168,081.71
14	Use of Money and Property	1,778.37	-	-	2,958.98
15	Total Operating Revenue	203,179.06	200,745.33	184,088.08	171,040.69
16					
17	Personal Services and Benefits	64.59	-	0.84	64.59
18	Travel	554.03	3,567.25	1,815.14	797.25
19	Contractual Services	201.00	624.00	2,255.00	803.00
20	Supplies and Materials	-	26.70	28.00	-
21	Grants and Subsidies	240,000.00	201,533.63	-	381,738.73
22	Total Operating Expenditures/Expenses	240,819.62	205,751.58	4,098.98	383,403.57
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(37,640.56)	(5,006.25)	179,989.10	(212,362.88)
29					
30	Beginning Fund Equity	80,324.24	42,683.68	37,677.43	217,666.53
31	Prior Period Adjustment	-	-	-	3,405.87
32	Ending Equity	42,683.68	37,677.43	217,666.53	8,709.52

Company: 3012
Company Name: Unified Judicial System - Other
Fund Name: Court Appointed Special Advocates Fund
Fund Type: Special Revenue
Purpose: SDCL 16-2-52 created the Court Appointed Special Advocates Fund . Source: Contributions, grants, settlement funds, payments ordered by the court, interest received on moneys in the fund, and any other fees and moneys collected for the purposes of §§ 23-3-52, 23-3-53, and 16-2-50 to 16-2-54, inclusive. Use: Funding and administering the grant program.

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3012 - Court Automation Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	5,500,708.49	5,087,069.77	5,299,532.89	4,762,204.01
2	Accounts Receivable	-	-	-	-
3	Total Assets	5,500,708.49	5,087,069.77	5,299,532.89	4,762,204.01
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,290,235.35	99,132.30	328,515.65	410,054.04
9	Unreserved Fund Balance	4,210,473.14	4,987,937.47	4,971,017.24	4,352,149.97
10	Total Fund Equity	5,500,708.49	5,087,069.77	5,299,532.89	4,762,204.01
11	Total Liabilities and Fund Equity	5,500,708.49	5,087,069.77	5,299,532.89	4,762,204.01
12					
13					
14	Licenses, Permits and Fees	3,239,701.80	3,555,608.33	3,941,042.12	3,938,746.77
15	Fines, Forfeits and Penalties	3,394,271.75	3,438,059.35	3,230,610.40	3,055,676.52
16	Use of Money and Property	97,963.68	86,424.92	72,938.15	114,173.19
17	Sales and Service	-	-	284.40	11,968.20
18	Other Revenue	3,261.44	4,261.63	36,337.26	11,338.86
19	Total Operating Revenue	6,735,198.67	7,084,354.23	7,281,212.33	7,131,903.54
20					
21	Personal Services and Benefits	2,464,038.91	2,540,362.67	2,513,932.68	2,706,468.86
22	Travel	70,294.37	67,063.62	76,469.94	62,743.02
23	Contractual Services	3,326,720.92	3,231,542.49	3,614,282.38	3,768,044.52
24	Supplies and Materials	41,022.30	43,435.95	43,231.13	36,250.91
25	Grants and Subsidies	5,440.57	382,927.73	195,459.83	434,097.30
26	Capital Outlay	1,390,250.03	558,902.42	632,794.52	668,782.42
27	Total Operating Expenditures/Expenses	7,297,767.10	6,824,234.88	7,076,170.48	7,676,387.03
28					
29	Transfers In	8,926.55	7,433.93	7,421.27	11,482.29
30	Transfers Out	(681,192.00)	(681,192.00)	-	-
31	Net Transfers In (Out)	(672,265.45)	(673,758.07)	7,421.27	11,482.29
32					
33	Net Change	(1,234,833.88)	(413,638.72)	212,463.12	(533,001.20)
34					
35	Beginning Fund Equity	6,735,542.37	5,500,708.49	5,087,069.77	5,299,532.89
36	Prior Period Adjustment	-	-	-	(4,327.68)
37	Ending Equity	5,500,708.49	5,087,069.77	5,299,532.89	4,762,204.01

Company: 3012
Company Name: Unified Judicial System - Other
Fund Name: Court Automation Fund
Fund Type: Special Revenue
Purpose: SDCL 16-2-38 created the Court Automation Fund. Source: Clerk of Court filing fees for various court actions and filings (16-2-39 to 16-2-41.1);clerk of court record search (16-2-29.5); nonresident attorney permitted to practice in state (16-18-2); 1 1/2% of victim compensation collections (23A-28B-43); fax filings of papers with clerk of courts (16-2-29.1). Use: Used to pay necessary costs for court automation projects to improve information or case management systems or the administration of justice (16-2-44).

Budget Information: Included in the General Appropriations Bill.

Additional Information:
GOAC reviewed on 10/30/15. UJS discussed the fees and the Odyssey computer system. Fund is expected to maintain a positive cash balance through 2020.

SDCL 23A-28B-43 was amended effective in FY2019. This fund will receive 1 1/2% of the victim's compensation surcharge.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3039 - Reimbursement for Referee Services

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	85.20	-
2	Total Assets	-	-	85.20	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	85.20	0.00
9	Total Fund Equity	-	-	85.20	0.00
10	Total Liabilities and Fund Equity	-	-	85.20	0.00
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	486,617.89	462,416.43	475,219.42	459,556.82
15	Total Operating Revenue	486,617.89	462,416.43	475,219.42	459,556.82
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	486,617.89	462,416.43	475,134.22	459,556.82
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	486,617.89	462,416.43	475,134.22	459,556.82
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	-	-	85.20	-
30					
31	Beginning Fund Equity	-	-	-	85.20
32	Prior Period Adjustment	-	-	-	(85.20)
33	Ending Equity	-	-	85.20	0.00

Company: 3039
Company Name: Reimb. For Referee Services
Fund Name: Reimbursement for Referee Services
Fund Type: Special Revenue
Purpose: Administratively created fund to account for monies received by the Unified Judicial System from the Dept. of Social Services for court appointed referees for child support cases under SDCL 25-7A-6. Payment of legal consultant fees for referees.

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 8303 - Drug Screening

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	3,710.76	1,755.01	1,945.02	402.09
2	Total Assets	3,710.76	1,755.01	1,945.02	402.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,710.76	1,755.01	1,945.02	402.09
9	Total Fund Equity	3,710.76	1,755.01	1,945.02	402.09
10	Total Liabilities and Fund Equity	3,710.76	1,755.01	1,945.02	402.09
11					
12					
13	Use of Money and Property	81.73	96.81	38.07	41.07
14	Sales and Services	13,557.37	14,215.14	12,517.66	9,078.73
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	13,639.10	14,311.95	12,555.73	9,119.80
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	19,261.03	16,267.70	12,281.72	10,662.73
21	Supplies and Materials	-	-	84.00	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	19,261.03	16,267.70	12,365.72	10,662.73
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(5,621.93)	(1,955.75)	190.01	(1,542.93)
31					
32	Beginning Fund Equity	9,332.69	3,710.76	1,755.01	1,945.02
33	Ending Equity	3,710.76	1,755.01	1,945.02	402.09

Company: 8303
Company Name: Special Revenue Funds (UJS)
Fund Name: Drug Screening
Fund Type: Special Revenue
Purpose: Administratively created fund used for drug screening. Monies are received from the various circuit courts and are primarily paid to the State Health Lab.

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 8303 - Other

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	17,074.00	23,204.89	21,718.63	447,980.52
2	Total Assets	17,074.00	23,204.89	21,718.63	447,980.52
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	377,246.00
8	Unreserved Fund Balance	17,074.00	23,204.89	21,718.63	70,734.52
9	Total Fund Equity	17,074.00	23,204.89	21,718.63	447,980.52
10	Total Liabilities and Fund Equity	17,074.00	23,204.89	21,718.63	447,980.52
11					
12					
13	Use of Money and Property	196.39	82.81	79.60	241.05
14	Administering Programs	25,000.00	25,000.00	25,000.00	30,000.00
15	Other Revenue	-	-	-	418,895.00
16	Total Operating Revenue	25,196.39	25,082.81	25,079.60	449,136.05
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	11,320.37	14,076.40	24,576.93	20,643.00
20	Contractual Services	150.07	330.00	600.00	100.00
21	Supplies and Materials	2,341.70	102.12	1,388.58	2,131.16
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
23	Interest Expense	-	-	0.35	-
24	Total Operating Expenditures/Expenses	13,812.14	14,508.52	26,565.86	22,874.16
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	11,384.25	10,574.29	(1,486.26)	426,261.89
31					
32	Beginning Fund Equity	5,689.75	17,074.00	23,204.89	21,718.63
33	Prior Period Adjustment	-	(4,443.40)	-	-
34	Ending Equity	17,074.00	23,204.89	21,718.63	447,980.52

Company: 8303
Company Name: Special Revenue Funds (UJS)
Fund Name: Other
Fund Type: Special Revenue
Purpose: Administratively created fund to account for grant from State Justice Institute and the FASD grant received from USD.

Budget Information: Included in the General Appropriations Bill.

Legislative Research Council

State Accounting System - Other Fund Balances

Company 9047 - Legislative Priority Pilot Program Contingency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	852,887.72	845,457.85	1,545,457.85	1,545,457.85
2	Total Assets	852,887.72	845,457.85	1,545,457.85	1,545,457.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	852,887.72	845,457.85	1,545,457.85	1,545,457.85
9	Total Fund Equity	852,887.72	845,457.85	1,545,457.85	1,545,457.85
10	Total Liabilities and Fund Equity	852,887.72	845,457.85	1,545,457.85	1,545,457.85
11					
12					
13	Use of Money and Property	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	-	4,298.50	-	-
17	Travel	1,152.28	3,052.70	-	-
18	Contractual Services	145,960.00	-	-	-
19	Supplies and Materials	-	78.67	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	147,112.28	7,429.87	-	-
22					
23	Transfers In	-	-	700,000.00	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	700,000.00	-
26					
27	Net Change	(147,112.28)	(7,429.87)	700,000.00	-
28					
29	Beginning Fund Equity	1,000,000.00	852,887.72	845,457.85	1,545,457.85
30	Ending Equity	852,887.72	845,457.85	1,545,457.85	1,545,457.85

Company: 9047
Company Name: Legislative Contingency Fund
Fund Name: Legislative Priority Pilot Program Contingency Fund
Fund Type: will be reported in CAFR in the General Fund
Purpose: SDCL 4-8A-17 created the Legislative Priority Pilot Program Contingency Fund. Source: Appropriation of $1 million from the South Dakota Risk Pool Fund and in FY19, $700,000 from the General Fund. Use: The contingency funds shall be used to fund legislative priority pilot programs. Interest earned on money in the fund shall be deposited into the general fund. The contingency funds are to be made available per 4-8A-9, 4-8A-10, 4-8A-11, and 4-8A-12. Per 4-8A-12 the Executive Board of the Legislative Research Council may, by majority vote of the board, transfer money appropriated to a legislative department contingency program line item in the general appropriations act to other program line items within the legislative department upon written request of the division heads.

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Attorney General Other

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	8,309,491.38	8,187,825.42	9,014,904.23	10,107,101.72
2	Total Assets	8,309,491.38	8,187,825.42	9,014,904.23	10,107,101.72
3					
4	Accounts Payable	-	-		
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	17,749.04	17,933.51	1,625,392.37	191,408.59
8	Unreserved Fund Balance	8,291,742.34	8,169,891.91	7,389,511.86	9,915,693.13
9	Total Fund Equity	8,309,491.38	8,187,825.42	9,014,904.23	10,107,101.72
10	Total Liabilities and Fund Equity	8,309,491.38	8,187,825.42	9,014,904.23	10,107,101.72
11					
12					
13	Fines, Forfeits and Penalties	2,960,364.07	1,420,226.25	3,863,349.39	3,539,241.53
14	Use of Money and Property	106,684.21	92,133.51	94,384.95	177,936.58
15	Sales and Services	1,396,436.03	1,348,157.41	1,376,565.04	1,325,651.59
16	Administering Programs	105,786.03	559,303.75	998,004.39	1,362,659.54
17	Other Revenue	193,219.08	113,723.03	82,966.74	75,277.85
18	Total Operating Revenue	4,762,489.42	3,533,543.95	6,415,270.51	6,480,767.09
19					
20	Personal Services and Benefits	2,214,347.67	2,622,722.56	3,114,727.98	3,208,255.72
21	Travel	105,689.20	111,416.19	159,907.55	191,935.67
22	Contractual Services	719,660.47	916,487.43	1,398,473.24	1,588,960.03
23	Supplies and Materials	105,347.36	101,650.60	114,507.14	128,674.06
24	Grants and Subsidies	23,176.83	23,532.43	691,178.14	25,180.25
25	Capital Outlay	130,605.12	86,519.45	81,923.22	231,105.50
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	3,298,826.65	3,862,328.66	5,560,717.27	5,374,111.23
28					
29	Transfers In	185,070.00	181,192.00	-	-
30	Transfers Out	(25,000.00)	-	(16,780.67)	(13,648.37)
31	Net Transfers In (Out)	160,070.00	181,192.00	(16,780.67)	(13,648.37)
32					
33	Net Change	1,623,732.77	(147,592.71)	837,772.57	1,093,007.49
34					
35	Beginning Fund Equity	6,712,439.20	8,309,491.38	8,187,825.42	9,014,904.23
36	Prior Period Adjustment	(26,680.59)	25,926.75	(10,693.76)	(810.00)
37	Ending Equity	8,309,491.38	8,187,825.42	9,014,904.23	10,107,101.72

Company: 3000
Company Name: Attorney General-Other
Fund Name: Attorney General-Other
Fund Type: Special Revenue
Purpose: Administratively created fund which accounts for various sources of revenue including, record check fees, consumer affairs settlements, drug seizures and AG opinions. Used for operating expenses of the Attorney General's Office.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
There are certain restrictions placed by the courts on consumer settlement money.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - 24/7 Sobriety Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	605,898.82	514,884.19	548,511.43	542,431.01
2	Total Assets	605,898.82	514,884.19	548,511.43	542,431.01
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	605,898.82	514,884.19	548,511.43	542,431.01
9	Total Fund Equity	605,898.82	514,884.19	548,511.43	542,431.01
10	Total Liabilities and Fund Equity	605,898.82	514,884.19	548,511.43	542,431.01
11					
12					
13	Fines, Forfeits and Penalties	1,362,195.08	1,231,331.06	1,064,674.00	1,052,008.32
14	Use of Money and Property	-	-	8,006.62	-
15	Sales and Services	-	-	-	-
16	Administering Programs	-	-	-	-
17	Other Revenue	-	-	92.00	-
18	Total Operating Revenue	1,362,195.08	1,231,331.06	1,072,772.62	1,052,008.32
19					
20	Personal Services and Benefits	75,757.31	90,935.71	80,593.54	85,222.09
21	Travel	4,520.58	5,977.20	11,217.82	9,128.31
22	Contractual Services	782,899.51	920,267.07	653,528.44	662,974.05
23	Supplies and Materials	1,603.80	1,476.71	442.76	269.66
24	Grants and Subsidies	351,985.00	302,471.00	151,655.00	132,957.00
25	Capital Outlay	183,421.00	1,218.00	151,985.16	180,150.00
25	Other Expense	-	-	5,777.79	1,036.00
26	Total Operating Expenditures/Expenses	1,400,187.20	1,322,345.69	1,055,200.51	1,071,737.11
27					
28	Transfers In	-	-	16,055.13	13,648.37
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	16,055.13	13,648.37
31					
32	Net Change	(37,992.12)	(91,014.63)	33,627.24	(6,080.42)
33					
34	Beginning Fund Equity	643,890.94	605,898.82	514,884.19	548,511.43
35	Ending Equity	605,898.82	514,884.19	548,511.43	542,431.01

Company: 3000
Company Name: Attorney General-Other
Fund Name: 24/7 Sobriety Fund
Fund Type: Special Revenue
Purpose:

Purpose: SDCL 1-11-18 established the 24/7 Sobriety Fund. Source: The Office of the Attorney General may accept for deposit in the fund money from donations, gifts, grants, participation fees and user fees or payments. Uses: The fund shall be maintained and administered by the Office of the Attorney General to defray costs of operating the 24/7 sobriety program, including purchasing and maintaining equipment and funding support services in per §§ 1-11-18 and 1-11-25. Expenditures from the fund shall be budgeted through the normal budget process. Unexpended funds and interest shall remain in the fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
From prior GOAC meeting. The bracelets cost $1,300 and the charge is $6 day for a bracelet. The goal is to make it self funding. $1 will go to sheriffs to administer the program.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Drug Control Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	655,762.42	(422,740.46)	35,641.20	79,513.04
2	Total Assets	655,762.42	(422,740.46)	35,641.20	79,513.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	335.00	335.00	-
8	Unreserved Fund Balance	655,762.42	(423,075.46)	35,306.20	79,513.04
9	Total Fund Equity	655,762.42	(422,740.46)	35,641.20	79,513.04
10	Total Liabilities and Fund Equity	655,762.42	(422,740.46)	35,641.20	79,513.04
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	-	-	1,602.91	-
15	Sales and Services	-	-	-	-
16	Administering Programs	1,675,000.00	802,500.00	1,599,328.59	425,704.42
17	Other Revenue	199,088.10	557.69	161.00	1,086.74
18	Total Operating Revenue	1,874,088.10	803,057.69	1,601,092.50	426,791.16
19					
20	Personal Services and Benefits	451,812.79	414,746.57	172,660.72	36,090.76
21	Travel	76,392.84	119,364.93	76,518.05	12,906.32
22	Contractual Services	275,639.31	566,930.16	284,772.36	212,086.01
23	Supplies and Materials	21,239.74	22,946.21	19,705.21	24,458.24
24	Grants and Subsidies	578,349.06	668,237.06	567,413.57	97,377.99
25	Capital Outlay	8,387.83	89,335.64	22,366.47	-
26	Total Operating Expenditures/Expenses	1,411,821.57	1,881,560.57	1,143,436.38	382,919.32
27					
28	Transfers In	-	-	725.54	-
29	Transfers Out	(3,878.00)	-	-	-
30	Net Transfers In (Out)	(3,878.00)	-	725.54	-
31					
32	Net Change	458,388.53	(1,078,502.88)	458,381.66	43,871.84
33					
34	Beginning Fund Equity	197,373.89	655,762.42	(422,740.46)	35,641.20
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	655,762.42	(422,740.46)	35,641.20	79,513.04

Company: 3000
Company Name: Attorney General-Other
Fund Name: Drug Control Fund
Fund Type: Special Revenue
Purpose: SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 23A-49-20, all moneys seized or remaining proceeds from the sale of any forfeited property, if seized pursuant to a violation of chapters 34-20B or 22-42, are to be deposited to the Drug Control Fund. Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
A local bank account is also maintained and is shown on the next page.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Drug Control Fund (Local Account)

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	-	-	-	-
2	Cash in Local Bank Accounts	228,340.12	228,340.12	228,340.12	228,340.12
3	Total Assets	228,340.12	228,340.12	228,340.12	228,340.12
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	335.00	-
9	Unreserved Fund Balance	228,340.12	228,340.12	228,005.12	228,340.12
10	Total Fund Equity	228,340.12	228,340.12	228,340.12	228,340.12
11	Total Liabilities and Fund Equity	228,340.12	228,340.12	228,340.12	228,340.12
12					
13					
14	Fines, Forfeits and Penalties	152,554.64	-	-	-
15	Use of Money and Property	3,583.39	-	-	-
16	Sales and Services	-	-	-	-
17	Other Revenue	374,655.72	-	-	-
18	Total Operating Revenue	530,793.75	-	-	-
19					
20	Travel	-	-	-	-
21	Contractual Services	474,857.85	-	-	-
22	Supplies and Materials	-	-	-	-
23	Total Operating Expenditures/Expenses	474,857.85	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	55,935.90	-	-	-
30					
31	Beginning Fund Equity	172,404.22	228,340.12	228,340.12	228,340.12
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	228,340.12	228,340.12	228,340.12	228,340.12

Company: 3000
Company Name: Attorney General-Other
Fund Name: Drug Control Fund **(Local Account)**
Fund Type: Special Revenue
Purpose: SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
From prior GOAC meeting: Grants from fund must be drug related. Have used $500,000 annually to match to the Attorney General drug grant. Prior to FY18 there was a year-end entry on the accounting system to record the fiscal year activity and ending balance in the local account. It does not appear this was made in FY2018 thru FY2020.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - 911 Telecommunicator Training Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	(612,501.19)	(670,580.05)	(792,254.38)	(948,577.32)
2	Total Assets	(612,501.19)	(670,580.05)	(792,254.38)	(948,577.32)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(612,501.19)	(670,580.05)	(792,254.38)	(948,577.32)
9	Total Fund Equity	(612,501.19)	(670,580.05)	(792,254.38)	(948,577.32)
10	Total Liabilities and Fund Equity	(612,501.19)	(670,580.05)	(792,254.38)	(948,577.32)
11					
12					
13	Fines, Forfeits and Penalties	100,729.14	100,411.44	92,272.24	84,064.61
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	15.00	-
16	Total Operating Revenue	100,729.14	100,411.44	92,287.24	84,064.61
17					
18	Personal Services and Benefits	101,912.74	120,569.95	130,166.90	140,574.57
19	Travel	6,537.18	6,602.40	7,577.78	6,238.04
20	Contractual Services	82,630.69	27,835.07	71,321.03	90,223.32
21	Supplies and Materials	5,103.18	3,482.88	4,895.86	3,351.62
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	699.00	-	-	-
24	Total Operating Expenditures/Expenses	196,882.79	158,490.30	213,961.57	240,387.55
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(96,153.65)	(58,078.86)	(121,674.33)	(156,322.94)
31					
32	Beginning Fund Equity	(516,347.54)	(612,501.19)	(670,580.05)	(792,254.38)
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	(612,501.19)	(670,580.05)	(792,254.38)	(948,577.32)

Company: 3010
Company Name: Law Enforcement
Fund Name: 911 Telecommunicator Training Fund
Fund Type: Special Revenue
Purpose: SDCL 34-45-31 created the 911 Telecommunicator Training Fund. Source: $1 of the $40 liquidated costs provided by SDCL 23-3-53. Use: All moneys are continuously appropriated for the purposes of training and certifying of 911 telecommunicators.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
This fund was reviewed by the GOAC on 10/30.19.

2020 Senate Bill 91 changed the liquidated cost established by SDCL 23-3 effective for FY2021 only. This fund will receive $2.50 rather than the $1.00 of the liquidated costs.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - Law Enforcement Officers Training Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	373,262.65	602,724.68	577,673.74	380,979.03
2	Accounts Receivable	-	-	-	-
3	Total Assets	373,262.65	602,724.68	577,673.74	380,979.03
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	6,997.34	192,278.80	218,233.25
9	Unreserved Fund Balance	373,262.65	595,727.34	385,394.94	162,745.78
10	Total Fund Equity	373,262.65	602,724.68	577,673.74	380,979.03
11	Total Liabilities and Fund Equity	373,262.65	602,724.68	577,673.74	380,979.03
12					
13	Licenses, Permits and Fees	1,031,000.00	1,133,148.00	1,269,051.00	1,260,433.75
14	Fines, Forfeits and Penalties	3,021,115.06	3,005,940.64	2,760,910.83	2,521,144.22
15	Use of Money and Property	-	-	-	-
16	Sales and Services	-	2,550.00	-	1,550.00
17	Other Revenue	5,883.52	7,163.29	5,727.41	1,927.62
18	Total Operating Revenue	4,057,998.58	4,148,801.93	4,035,689.24	3,785,055.59
19					
20	Personal Services and Benefits	1,782,817.00	1,725,312.73	1,871,881.00	1,975,939.77
21	Travel	370,146.66	336,136.33	304,457.28	278,508.86
22	Contractual Services	1,470,975.36	1,408,908.91	1,339,150.15	1,004,582.68
23	Supplies and Materials	455,642.98	448,306.53	434,797.29	671,794.95
24	Grants and Subsidies	13,000.00	-	-	449.50
25	Capital Outlay	20,008.40	3,691.21	110,454.46	50,474.54
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	4,112,590.40	3,922,355.71	4,060,740.18	3,981,750.30
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(54,591.82)	226,446.22	(25,050.94)	(196,694.71)
34					
35	Beginning Fund Equity	427,854.47	373,262.65	602,724.68	577,673.74
36	Prior Period Adjustment	-	3,015.81	-	-
37	Ending Equity	373,262.65	602,724.68	577,673.74	380,979.03

Company: 3010
Company Name: Law Enforcement
Fund Name: Law Enforcement Officers Training Fund
Fund Type: Special Revenue
Purpose: SDCL 23-3-51 created the Law Enforcement Officers Training Fund (LEOTF). Source: Per 23-3-52, $40 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place thirty dollars of the forty dollar fee into the LEOTF, six dollars of the forty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the forty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the forty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the forty dollar fee into the Abused and Neglected Child Defense Fund. Use: Per SDCL 23-3-55, the funds shall be used to pay necessary costs of law enforcement, law enforcement training, and judicial training and to pay expenses for the operation of the Law Enforcement Officers Standards Commission. The funds shall be allocated for: law enforcement training programs conducted by the Office of the Attorney General through the Law Enforcement Officers Standards Commission; highway safety law enforcement training; the operation of a statewide drug enforcement unit; state law enforcement equipment; the State Forensic Laboratory; the training of prosecutors and Unified Judicial System personnel; and other law enforcement and training purposes.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
2020 Senate Bill 91 changed the liquidated cost established by SDCL 23-3 effective for FY2021 only. This fund will receive $37.00 rather than the $30.00 of the liquidated costs.

Attorney General's Office

State Accounting System - Other Fund Balances
Company 6503 - Insurance Fraud Prevention Unit Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	261,756.26	335,761.03	105,090.16	201,158.41
2	Total Assets	261,756.26	335,761.03	105,090.16	201,158.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	446.66	446.66	2,623.35
8	Unreserved Fund Balance	261,756.26	335,314.37	104,643.50	198,535.06
9	Total Fund Equity	261,756.26	335,761.03	105,090.16	201,158.41
10	Total Liabilities and Fund Equity	261,756.26	335,761.03	105,090.16	201,158.41
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	3,608.11	3,227.13	2,863.40	4,467.73
16	Other Revenue	334,750.00	335,000.00	1,000.00	337,500.00
17	Total Operating Revenue	338,358.11	338,227.13	3,863.40	341,967.73
18					
19	Personal Services and Benefits	219,198.41	237,862.26	210,788.53	225,657.44
20	Travel	8,341.90	8,690.23	12,107.45	5,151.32
21	Contractual Services	14,890.53	16,903.46	11,638.29	12,832.76
22	Supplies and Materials	936.64	766.41	-	1,772.73
23	Capital Outlay	-	-	-	485.23
24	Total Operating Expenditures/Expenses	243,367.48	264,222.36	234,534.27	245,899.48
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	94,990.63	74,004.77	(230,670.87)	96,068.25
31					
32	Beginning Fund Equity	166,765.63	261,756.26	335,761.03	105,090.16
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	261,756.26	335,761.03	105,090.16	201,158.41

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Insurance Fraud Prevention Unit Fund
Fund Type: Enterprise
Purpose: SDCL 58-4A-14 created the Insurance Fraud Prevention Unit Fund to be funded by an assessment on insurers of $250 whenever fund falls below $100,000. 58-4A-7 requires civil penalties to be deposited to this fund and 58-4A-9 requires recovered costs to be deposited in this fund. 58-4A-8 requires any costs associated with the administration and operation of the Insurance Fraud Prevention Unit, including salaries and the costs set forth in §§ 58-4A-5 and 58-4A-6, shall be paid from the Insurance Fraud Prevention Unit Fund.

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 8302 - Antitrust Special Revenue Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	910,107.38	873,855.37	872,162.72	766,680.80
2	Total Assets	910,107.38	873,855.37	872,162.72	766,680.80
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	910,107.38	873,855.37	872,162.72	766,680.80
9	Total Fund Equity	910,107.38	873,855.37	872,162.72	766,680.80
10	Total Liabilities and Fund Equity	910,107.38	873,855.37	872,162.72	766,680.80
11					
12					
13	Fines, Forfeits and Penalties	4,736.85	100,000.00	-	-
14	Use of Money and Property	9,876.11	10,791.36	11,366.92	18,110.72
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	14,612.96	110,791.36	11,366.92	18,110.72
17					
18	Personal Services and Benefits	-	125,823.05	-	121,430.00
19	Travel	-	273.38	1,075.84	518.64
20	Contractual Services	-	18,166.50	9,086.00	1,644.00
21	Supplies and Materials	2,490.00	2,780.44	2,897.73	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	2,490.00	147,043.37	13,059.57	123,592.64
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	12,122.96	(36,252.01)	(1,692.65)	(105,481.92)
31					
32	Beginning Fund Equity	897,984.42	910,107.38	873,855.37	872,162.72
33	Ending Equity	910,107.38	873,855.37	872,162.72	766,680.80

Company: 8302
Company Name: Antitrust Special Revenue Fund
Fund Name: Antitrust Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 1-11-6.1 created the Antitrust Special Revenue Fund. Source: Receives funds paid to the state as a result of judgments or settlements of antitrust lawsuits. Use: Release of such funds to the appropriate fund, entity or recipient (1-11-6.2); expenditures of making investigations (1-11-11).

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
From prior GOAC meeting: Need a court order to disburse money from fund.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3001 - Public Lands Weed and Pest Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	300,000.00	280,669.16	148,637.97	184,907.18
2	Total Assets	300,000.00	280,669.16	148,637.97	184,907.18
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	300,000.00	280,669.16	148,637.97	184,907.18
8	Total Fund Equity	300,000.00	280,669.16	148,637.97	184,907.18
9	Total Liabilities and Fund Equity	300,000.00	280,669.16	148,637.97	184,907.18
10					
11					
12	Licenses, Permits and Fees	285,177.89	299,089.57	172,435.03	254,579.66
13	Use of Money and Property	3,409.51	2,577.59	1,965.56	2,873.28
14	Administering Programs	-	-	-	
15	Other Revenue	20.81	-	-	-
16	Total Operating Revenue	288,608.21	301,667.16	174,400.59	257,452.94
17					
18	Personal Services and Benefits	26,430.90	28,114.21	28,202.82	45,137.03
19	Travel	7,834.68	1,583.26	199.95	-
20	Contractual Services	126,070.34	191,229.18	155,502.37	103,419.77
21	Supplies and Materials	112,147.14	100,071.35	122,526.64	72,626.93
22	Other Expense	-	-	-	-
23	Total Operating Expenditures/Expenses	272,483.06	320,998.00	306,431.78	221,183.73
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(16,125.15)	-	-	-
27	Net Transfers In (Out)	(16,125.15)	-	-	-
28					
29	Net Change	0.00	(19,330.84)	(132,031.19)	36,269.21
30					
31	Beginning Fund Equity	300,000.00	300,000.00	280,669.16	148,637.97
32	Ending Equity	300,000.00	280,669.16	148,637.97	184,907.18

Company: 3001
Company Name: School and Public Lands - Other
Fund Name: Public Lands Weed and Pest Fund
Fund Type: Special Revenue
Purpose: SDCL 38-20A-58 created the Public Lands Weed and Pest Fund. Source: portion ($21.25) of pesticide registration fees per 38-20A-59; interest accruing on money. Uses: Weed and pest control on public lands. Unappropriated cash at end of year over $300,000 reverts to the Department of Agriculture's Weed and Pest Control Fund created by 38-22-35.

Budget Information: Included in the General Appropriations Bill.

Other Information: SDCL 38-20A-59 was amended effective FY2019. The pesticide application fee was changed from biennial to annual and the amount to be distributed to this fund was reduced accordingly from $42.50 to $21.25.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3009 - Public Buildings Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	402,140.97	482,927.56	575,417.57	676,053.70
2	Total Assets	402,140.97	482,927.56	575,417.57	676,053.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	402,140.97	482,927.56	575,417.57	676,053.70
8	Total Fund Equity	402,140.97	482,927.56	575,417.57	676,053.70
9	Total Liabilities and Fund Equity	402,140.97	482,927.56	575,417.57	676,053.70
10					
11					
12	Use of Money and Property	75,911.43	80,786.59	92,490.01	100,636.13
13	Total Operating Revenue	75,911.43	80,786.59	92,490.01	100,636.13
14					
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	-	-	-	-
19	Total Operating Expenditures/Expenses	-	-	-	-
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	75,911.43	80,786.59	92,490.01	100,636.13
26					
27	Beginning Fund Equity	326,229.54	402,140.97	482,927.56	575,417.57
28	Ending Equity	402,140.97	482,927.56	575,417.57	676,053.70

Company: 3009
Company Name: SPL Public Buildings Fund
Fund Name: Public Buildings Fund
Fund Type: Special Revenue
Purpose: SDCL 5-15-29.2 created the Public Buildings Fund. Source: Sale or lease of lands from enabling act plus investment earnings. Use: To be used for the construction, reconstruction, repair, renovation, furnishings and equipment of public buildings at the state capitol.

Budget Information: There have been no disbursements from this fund but would be included as part of the General Appropriations Bill. Historically, monies have been transferred from this fund to other funds for expenditure based upon legislative bills.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3108 - Escheated Personal Property Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	162,068.19	225,015.88	238,106.89	182,118.93
2	Total Assets	162,068.19	225,015.88	238,106.89	182,118.93
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	162,068.19	220,568.57	226,220.37	164,046.45
6	Total Liabilities	162,068.19	220,568.57	226,220.37	164,046.45
7					
8	Unreserved Fund Balance	-	4,447.31	11,886.52	18,072.48
9	Total Fund Equity	-	4,447.31	11,886.52	18,072.48
10	Total Liabilities and Fund Equity	162,068.19	225,015.88	238,106.89	182,118.93
11					
12					
13	Use of Money and Property	4,980.42	4,447.31	7,439.21	6,185.96
14	Total Operating Revenue	4,980.42	4,447.31	7,439.21	6,185.96
15					
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	-	-	-	-
23	Transfers Out	(400,931.26)	-	-	-
24	Net Transfers In (Out)	(400,931.26)	-	-	-
25					
26	Net Change	(395,950.84)	4,447.31	7,439.21	6,185.96
27					
28	Beginning Fund Equity	395,950.84	-	4,447.31	11,886.52
29	Ending Equity	-	4,447.31	11,886.52	18,072.48

Company: 3108
Company Name: SPL-Escheat Fund
Fund Name: Escheated Personal Property Fund
Fund Type: Special Revenue
Purpose: SDCL 21-36-22 created a special fund for escheated personal property. Source: Personal property, other than money, shall be converted into cash by the receiver appointed by the court, or the administrator of the estate, under the direction of the court, and the proceeds thereof together with all moneys recovered, after first deducting the costs and expenses of the suit, shall be delivered to the commissioner of school and public lands to be by him placed in a special fund pending the expiration of the time in which the right of recovery under the provisions of § 21-36-24 shall continue; provided, that for the purposes of this section all permanent fixtures on said real estate of an appraised value less than one thousand dollars, as determined by the Board of Appraisal provided for in § 5-9-3, shall be deemed personal property. Use: Payment to heirs, costs to maintain property. Upon the expiration of the time in which such right of recovery shall exist all moneys so recovered and all accruals and additions thereto shall be placed to the credit of the school fund.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - Human Services

		FY2017	FY2018	FY2019	FY2020
1	Investments	3,895,805.52	3,945,786.55	4,071,222.09	4,173,185.69
2	Total Assets	3,895,805.52	3,945,786.55	4,071,222.09	4,173,185.69
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	3,895,805.52	3,945,786.55	4,071,222.09	4,173,185.69
9	Total Fund Equity	3,895,805.52	3,945,786.55	4,071,222.09	4,173,185.69
10	Total Liabilities and Fund Equity	3,895,805.52	3,945,786.55	4,071,222.09	4,173,185.69
11					
12					
13	Use of Money and Property	23,527.42	49,981.03	125,435.54	69,963.60
14	Other Revenue	768,006.92	-	-	32,000.00
15	Total Operating Revenue	791,534.34	49,981.03	125,435.54	101,963.60
16					
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Total Operating Expenditures/Expenses	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	791,534.34	49,981.03	125,435.54	101,963.60
28					
29	Beginning Fund Equity	3,104,271.18	3,895,805.52	3,945,786.55	4,071,222.09
30	Ending Equity	3,895,805.52	3,945,786.55	4,071,222.09	4,173,185.69

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: Human Services
Fund Type: Permanent Fund
Purpose: Prior to FY2012 SDCL 5-2-2.1 stated that the Board of Regents, the Department of Corrections, and the Department of Human Services may sell extraneous real property subject to the provisions of the Constitution and approval of the Legislature. The proceeds from the sale of land under the Department of Corrections and the Department of Human Services shall be deposited in the Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund which are hereby created in the state treasury. This fund was created to account for FY1992 land sale proceeds at the Human Services Center. In the 2011 Session Laws, the Department of Corrections and Department of Human Services were removed from SDCL 5-2-2.1 and the statute now only refers to the Board of Regents. 2018 Session Laws amended Board or Regents and inserted institutional endowment lands Article VIII, section 7 of the constitution states that all lands, money, or other property donated, granted, or received from the United States or any other source for a university, agricultural college, normal schools, or other educational or charitable institution or purpose, and the proceeds of all such lands and other property so received from any source, shall be and remain perpetual funds.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - Permanent Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	31,820,293.71	32,953,324.95	34,551,354.85	35,375,935.96
2	Loans and Notes Receivable	-	2,853,634.71	2,776,518.88	713,721.17
3	Deferred Charges and Other Assets	-	-	-	1,989,000.00
4	Total Assets	31,820,293.71	35,806,959.66	37,327,873.73	38,078,657.13
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Unreserved Fund Balance	31,820,293.71	35,806,959.66	37,327,873.73	38,078,657.13
10	Total Fund Equity	31,820,293.71	35,806,959.66	37,327,873.73	38,078,657.13
11	Total Liabilities and Fund Equity	31,820,293.71	35,806,959.66	37,327,873.73	38,078,657.13
12					
13					
14	Use of Money and Property	370,875.64	623,442.05	1,107,949.80	699,783.40
15	Other Revenue	27,500.00	3,363,223.90	412,964.27	51,000.00
16	Total Operating Revenue	398,375.64	3,986,665.95	1,520,914.07	750,783.40
17					
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	398,375.64	3,986,665.95	1,520,914.07	750,783.40
29					
30	Beginning Fund Equity	31,421,918.07	31,820,293.71	35,806,959.66	37,327,873.73
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	31,820,293.71	35,806,959.66	37,327,873.73	38,078,657.13

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: Permanent Fund
Fund Type: Permanent Fund
Purpose: Created in the constitution by Article VIII, section 7. This portion is held in perpetuity and earnings are distributed to universities.

SDCL 5-10-1.1. There is hereby created in the State Treasury a fund called the Board of Regents Endowed Institution Interest and Income Fund to be administered by the Commissioner of School and Public Lands. Any investments of money in the fund shall be made by the State Investment Council. No allocations or expenditures may be made from the fund except as provided in § 5-10-1.2. The fund shall be declared a participating fund and it shall be credited for all interest, dividends, and other income earned on fund balances, in accordance with the provisions of § 5-10-18.3.

SDCL 5-10-1 The income from the leased lands of each class of school and public lands and the interest on the permanent fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. The principal of money derived from the sale of each class of lands granted to the state for educational and charitable purposes shall be assigned by the State Treasurer to a fund to be known as the Permanent Fund of such class.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds

		FY2017	FY2018	FY2019	FY2020
1	Investments	1,701,338.90	1,728,487.35	1,777,805.87	1,808,454.05
2	Total Assets	1,701,338.90	1,728,487.35	1,777,805.87	1,808,454.05
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,701,338.90	1,728,487.35	1,777,805.87	1,808,454.05
8	Total Fund Equity	1,701,338.90	1,728,487.35	1,777,805.87	1,808,454.05
9	Total Liabilities and Fund Equity	1,701,338.90	1,728,487.35	1,777,805.87	1,808,454.05
10					
11					
12	Use of Money and Property	15,176.23	27,148.45	49,318.52	30,648.18
13	Total Operating Revenue	15,176.23	27,148.45	49,318.52	30,648.18
14					
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	-	-	-	-
19	Total Operating Expenditures/Expenses	-	-	-	-
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	15,176.23	27,148.45	49,318.52	30,648.18
26					
27	Beginning Fund Equity	1,686,162.67	1,701,338.90	1,728,487.35	1,777,805.87
28	Ending Equity	1,701,338.90	1,728,487.35	1,777,805.87	1,808,454.05

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds
Fund Type: Permanent Fund
Purpose: SDCL 13-49-14.12 created the South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds. The source is any moneys held for the Presidents' Perpetuity Fund that are not needed to cover liabilities. All moneys so deposited shall become part of the School and Public Lands Endowment, whose principal shall be held inviolate, and their earnings shall be made available to the Board of Regents to address the cost of routine maintenance and repair of the physical plant of the South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 8010 - SPL Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash and Cash Equivalents	-	-	-	-
2	Investments	45,211,273.80	59,566,503.29	67,592,223.58	87,759,974.82
3	Due from Other Funds				
4	Total Assets	45,211,273.80	59,566,503.29	67,592,223.58	87,759,974.82
5					
6	Due to Other Funds	45,211,273.80	59,566,503.29	67,592,223.58	87,759,974.82
7	Total Liabilities	45,211,273.80	59,566,503.29	67,592,223.58	87,759,974.82

Company: 8010
Company Name: SPL Agency Fund
Fund Name: SPL Agency Fund
Fund Type: Agency
Purpose: SDCL 5-10-1 states that the income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. This fund is used for the deposit of receipts from investments, minerals, surface leases, interest on sale contracts and other sources prior to their apportionment to the permanent funds and to universities or other institutions. Amendments in the 2017 and 2018 Session Laws provided that income from certain commercial leases are to be continuously appropriated to the endowed institution for use in maintaining the property and supporting the operations of the endowed institution.

SDCL 5-10-1.1 created the Board of Regents Endowed Institution Interest and Income Fund. Source: Per SDCL 5-10-1.2, the Commissioner of School and Public Lands shall deposit revenue collected for state endowed institutions under the control of the Board of Regents pursuant to § 5-10-1 and chapters 10-4 and 10-6 in the Board of Regents Endowed Institution Interest and Income Fund, created by § 5-10-1.1, and credit the appropriate institutional account within the fund. Use: On a periodic basis the commissioner shall allocate the money to the appropriate institutions. The total allocation for an institution for a fiscal year shall be the lesser of that institution's revenue for the fiscal year plus the beginning cash balance of the institution's account or:

$ 236,041 for the University of South Dakota;
$ 548,451 for South Dakota State University;
$ 133,022 for South Dakota School of Mines and Technology;
$ 183,393 for Northern State University;
$ 173,360 for Dakota State University;
$ 173,360 for Black Hills State University;
$ 97,959 for the School for the Deaf;
$ 94,712 for the School for the Blind and the Visually Impaired; and
$ 77,745 for the Agricultural Experiment Station

SDCL 5-10-1.2 also states that revenue in excess of the allocation shall be credited to the corresponding institutional account. If the cash balance of any institutional account exceeds fifty percent of the maximum allocation for that institution at the end of the fiscal year, the commissioner shall allocate the portion over fifty percent to the institution in the next fiscal year in addition to the normal allocation.

SDCL 5-10-6 states that the Commissioner of School and Public Lands, after any adjustments that have been made pursuant to § 5-10-18.3, shall make a division and apportionment of all funds derived from the leasing of school and public lands, from interest, dividends, and other income on all invested funds derived from the sale of school and public lands, and from interest, dividends, and other income on invested funds derived from the five percent paid to the state by the United States on sales of public lands within the state, such apportionment to be made among the counties, and the educational, penal, and charitable institutions, as provided by law.

SDCL 5-10-18.3 provides for Common School Permanent Fund and Other Educational and Charitable Permanent Funds to be adjusted for inflation on an annual basis. The inflation adjustment requirement shall be met using realized net capital gains. If these are not sufficient, the interest, dividends, and other income shall be used. Any excess realized net capital gains shall be carried forward for the following year's inflation adjustment.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

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

School and Public Lands

State Accounting System - Other Fund Balances

Company 8610 - Common School - Permanent Fund

		FY2017	FY2018	FY2019	FY2020
1	Investments	160,291,908.55	163,477,069.85	169,324,352.63	173,202,121.63
2	Loans and Notes Receivable	-	-	-	-
3	Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4	Total Assets	160,742,683.55	163,927,844.85	169,775,127.63	173,652,896.63
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Unreserved Fund Balance	160,742,683.55	163,927,844.85	169,775,127.63	173,652,896.63
10	Total Fund Equity	160,742,683.55	163,927,844.85	169,775,127.63	173,652,896.63
11	Total Liabilities and Fund Equity	160,742,683.55	163,927,844.85	169,775,127.63	173,652,896.63
12					
13					
14	Use of Money and Property	2,029,177.21	3,172,694.67	5,847,282.78	3,679,059.56
15	Other Revenue	-	12,466.63	-	198,709.44
16	Total Operating Revenue	2,029,177.21	3,185,161.30	5,847,282.78	3,877,769.00
17					
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	2,029,177.21	3,185,161.30	5,847,282.78	3,877,769.00
29					
30	Beginning Fund Equity	158,713,506.34	160,742,683.55	163,927,844.85	169,775,127.63
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	160,742,683.55	163,927,844.85	169,775,127.63	173,652,896.63

Company: 8610
Company Name: SPL Common School Funds
Fund Name: Permanent Fund
Fund Type: Private Purpose Trust Fund
Purpose: Created in the constitution by Article VIII, section 2. This portion is held in perpetuity and earnings are distributed to school districts per Article VIII, section 3.

SDCL 5-10-1 The income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. The principal of money derived from the sale of each class of lands granted to the state for educational and charitable purposes shall be assigned by the State Treasurer to a fund to be known as the Permanent Fund of such class.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 8610 - Common School - Interest and Income

		FY2017	FY2018	FY2019	FY2020
1	Investments	11,615,124.15	11,930,244.63	12,538,203.87	12,761,370.30
2	Total Assets	11,615,124.15	11,930,244.63	12,538,203.87	12,761,370.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	11,615,124.15	11,930,244.63	12,538,203.87	12,761,370.30
8	Total Fund Equity	11,615,124.15	11,930,244.63	12,538,203.87	12,761,370.30
9	Total Liabilities and Fund Equity	11,615,124.15	11,930,244.63	12,538,203.87	12,761,370.30
10					
11					
12	Use of Money and Property	11,326,993.13	11,597,567.64	12,720,176.76	12,918,080.18
13	Total Operating Revenue	11,326,993.13	11,597,567.64	12,720,176.76	12,918,080.18
14					
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	10,196,470.79	11,282,447.16	12,112,217.52	12,694,913.75
19	Total Operating Expenditures/Expenses	10,196,470.79	11,282,447.16	12,112,217.52	12,694,913.75
20					
21	Transfers In	400,931.26	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	400,931.26	-	-	-
24					
25	Net Change	1,531,453.60	315,120.48	607,959.24	223,166.43
26					
27	Beginning Fund Equity	10,083,670.55	11,615,124.15	11,930,244.63	12,538,203.87
28	Ending Equity	11,615,124.15	11,930,244.63	12,538,203.87	12,761,370.30

Company: 8610
Company Name: SPL Common School Funds
Fund Name: Common School - Interest and Income
Fund Type: Private Purpose Trust Fund
Purpose: Created in the constitution by Article VIII, section 2. This portion is held in perpetuity and earnings are distributed to school districts per Article VIII, section 3.

SDCL 5-10-1 The income from the leased lands of each class of School and Public Lands and the interest on the Permanent Fund of that class shall be assigned by the State Treasurer to a fund to be known as the Interest and Income Fund of such class. The principal of money derived from the sale of each class of lands granted to the state for educational and charitable purposes shall be assigned by the State Treasurer to a fund to be known as the Permanent Fund of such class.

SDCL 5-8-3 stated that all funds previously credited to the rural credit fund shall continue to be so credited. The commissioner of school and public lands shall from time to time direct the state treasurer to transfer moneys from the rural credit fund as follows: fifty percent to the common school interest and income fund and fifty percent to the common school permanent fund. Oil and gas revenue received from rural credit lands are first deposited into this company prior to being distributed between the common school permanent and the interest and income funds.

Budget Information: Not included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Secretary of State

State Accounting System - Other Fund Balances

Company 3013 - Financing Statement and Annual Report Filing Fee Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	24,994.96	25,000.00	25,000.00	25,000.00
2	Total Assets	24,994.96	25,000.00	25,000.00	25,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	355.00	9,184.00	-
8	Unreserved Fund Balance	24,994.96	24,645.00	15,816.00	25,000.00
9	Total Fund Equity	24,994.96	25,000.00	25,000.00	25,000.00
10	Total Liabilities and Fund Equity	24,994.96	25,000.00	25,000.00	25,000.00
11					
12					
13	Licenses, Permits and Fees	768,410.00	742,391.00	751,158.00	740,397.00
14	Total Operating Revenue	768,410.00	742,391.00	751,158.00	740,397.00
15					
16	Personal Services and Benefits	215,356.16	308,700.36	292,530.79	337,296.68
17	Travel	5,371.62	2,901.30	2,563.00	2,373.41
18	Contractual Services	311,202.87	263,794.57	249,126.46	234,249.66
19	Supplies and Materials	83,613.24	27,405.53	51,907.90	39,548.86
20	Capital Outlay	121,477.35	128,352.34	45,662.20	75,727.77
21	Total Operating Expenditures/Expenses	737,021.24	731,154.10	641,790.35	689,196.38
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(31,393.80)	(11,231.86)	(109,367.65)	(51,200.62)
25	Net Transfers In (Out)	(31,393.80)	(11,231.86)	(109,367.65)	(51,200.62)
26					
27	Net Change	(5.04)	5.04	-	-
28					
29	Beginning Fund Equity	25,000.00	24,994.96	25,000.00	25,000.00
30	Prior Period Adjustment	-	-	-	-
31	Ending Equity	24,994.96	25,000.00	25,000.00	25,000.00

Company: 3013
Company Name: Secretary of State Other Funds
Fund Name: Financing Statement and Annual Report Filing Fee Fund
Fund Type: Special Revenue
Purpose: SDCL 57A-9-527 created the Financing Statement and Annual Report Filing Fee Fund. Source: Fees for financial statement filings, computer searches, annual reports and amendments. Use: Used to operate uniform commercial code program. At the end of each fiscal year, any funds in the financing statement and annual report filing fee fund, not otherwise appropriated, in excess of twenty-five thousand dollars, shall revert to the general fund.

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

State Treasurer

State Accounting System - Other Fund Balances

Company 3062 - Teen Court Grant Program Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	68,757.63	13,153.02	213,832.90	135,594.68
2	Total Assets	68,757.63	13,153.02	213,832.90	135,594.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	68,757.63	13,153.02	213,832.90	135,594.68
9	Total Fund Equity	68,757.63	13,153.02	213,832.90	135,594.68
10	Total Liabilities and Fund Equity	68,757.63	13,153.02	213,832.90	135,594.68
11					
12					
13	Use of Money and Property	961.45	1,395.39	679.88	383.78
14	Total Operating Revenue	961.45	1,395.39	679.88	383.78
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	193,000.00	57,000.00	-	78,622.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	193,000.00	57,000.00	-	78,622.00
23					
24	Transfers In	-	-	200,000.00	-
25	Net Transfers In (Out)	-	-	200,000.00	-
26					
27	Net Change	(192,038.55)	(55,604.61)	200,679.88	(78,238.22)
28					
29	Beginning Fund Equity	260,796.18	68,757.63	13,153.02	213,832.90
30	Ending Equity	68,757.63	13,153.02	213,832.90	135,594.68

Company: 3062
Company Name: State Treasurer Special Revenue Funds
Fund Name: Teen Court Grant Program Fund
Fund Type: Special Revenue
Purpose: SDCL 1-10-6 created the Teen Court Grant Program Fund. Source: Contributions, grants, transfers, settlement funds, interest received on moneys in the fund, and any other moneys collected for the purposes. Previous transfers have been; $100,000 from the Energy Development Impact Fund in FY2011 and $150,000 and $250,000 from the General Fund in FY2013 and FY2016, respectively. Use: The State Treasurer shall distribute the fund balance quarterly to the South Dakota Teen Court Association for the purpose of administering and funding the grant program. The South Dakota Teen Court Association shall award grants to entities within the State of South Dakota that are recognized by the National Youth Court Association. The awards shall be to support the development, growth, quality, and continuation of teen court programs in South Dakota.

Budget Information: Not included in the General Appropriations Bill.

State Treasurer

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	712,344.20	706,192.06	647,252.78	690,676.94
2	Total Assets	712,344.20	706,192.06	647,252.78	690,676.94
3					
4	Due to Other Funds	-	-	-	-
5	Due to Other Governments	705,203.01	703,025.31	644,396.26	588,494.32
6	Other Liabilities	7,142.19	3,166.75	2,856.52	102,182.62
7	Total Liabilities	712,345.20	706,192.06	647,252.78	690,676.94

Company: 8000
Company Name: Agency Fund
Fund Name: Court Appointed Attorney and Public Defender Payment Fund
Abused and Neglected Child Defense Fund
Fund Type: Agency
Purpose: SDCL 23A-40-17 created the Court Appointed Attorney and Public Defender Payment Fund. Source: SDCL 7-16A-16 allowed participating counties to appropriate money and place into a public defender fund. SDCL 23A-40-20 authorizes the State Treasurer to annually distribute the monies to the counties on a pro rata basis.

SDCL 26-8A-19 created the Abused and Neglected Child Defense Fund. Source: $1 of the forty dollar fine collected by the Clerk of Court under SDCL 23-3-53. Use: All moneys in the Abused and Neglected Child Defense Fund shall be annually distributed by the State Treasurer to the counties on a pro rata basis.

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

State Treasurer

State Accounting System - Other Fund Balances

Company 8324 - Unclaimed Property Trust Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	50,000.00	50,000.00	48,425.95	50,000.00
2	Total Assets	50,000.00	50,000.00	48,425.95	50,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	50,000.00	-	90,746.18	5,232.64
8	Unreserved Fund Balance	(0.00)	50,000.00	(42,320.23)	44,767.36
9	Total Fund Equity	50,000.00	50,000.00	48,425.95	50,000.00
10	Total Liabilities and Fund Equity	50,000.00	50,000.00	48,425.95	50,000.00
11					
12					
13	Unclaimed Property	28,328,310.19	29,276,306.63	26,316,946.60	23,003,558.81
14	Refund of Prior Year Expenditures	-	-	605.60	-
15	Total Operating Revenue	28,328,310.19	29,276,306.63	26,317,552.20	23,003,558.81
16					
17	Personal Services and Benefits	289,657.01	299,607.86	299,856.37	317,974.46
18	Travel	8,866.51	7,214.91	12,582.90	9,281.50
19	Contractual Services	445,348.14	1,739,012.68	3,307,414.74	3,009,530.69
20	Supplies and Materials	20,622.69	23,296.54	16,708.32	19,093.84
21	Capital Outlay	5,384.66	119.98	282.00	27,480.24
22	Other Expense	-	-	22,682,281.92	19,618,624.03
22	Unclaimed Property Payments	27,558,407.18	27,207,054.66	-	-
23	Total Operating Expenditures	28,328,286.19	29,276,306.63	26,319,126.25	23,001,984.76
24					
25	Transfers In	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	24.00	-	(1,574.05)	1,574.05
29					
30	Beginning Fund Equity	49,976.00	50,000.00	50,000.00	48,425.95
31	Ending Equity	50,000.00	50,000.00	48,425.95	50,000.00

Company: 8324
Company Name: Unclaimed Property Fund
Fund Name: Unclaimed Property Trust Fund
Fund Type: Special Revenue (reported in General Fund for CAFR)
Purpose: SDCL 43-41B-24 created the Unclaimed Property Trust Fund. Source: Unclaimed property received under 43-41B and proceeds from the sale of abandoned property under 43-41B-23. All monies are to be deposited in the General Fund of this state except that a separate trust fund will be maintained which can have up to fifty thousand dollars in it. Use: Money in the Unclaimed Property Trust Fund for payment of costs and expenses authorized under § 43-41B-24 is continuously appropriated for those purposes. All funds paid out by the state treasurer under chapter 43-41B shall be set forth in an informational budget as described in § 4-7-7.2 and be annually reviewed by the Legislature. Any expenditure other than unclaimed property claims that exceeds the informational budget shall be approved by the Board of Finance pursuant to chapter 4-1.

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

State Investment Council

State Accounting System - Other Fund Balances

Company 3017 - Investment Council Expense Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	1,929,561.32	2,451,347.47	2,351,074.61	2,395,671.01
2	Total Assets	1,929,561.32	2,451,347.47	2,351,074.61	2,395,671.01
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances		496.68	-	-
8	Unreserved Fund Balance	1,929,561.32	2,450,850.79	2,351,074.61	2,395,671.01
9	Total Fund Equity	1,929,561.32	2,451,347.47	2,351,074.61	2,395,671.01
10	Total Liabilities and Fund Equity	1,929,561.32	2,451,347.47	2,351,074.61	2,395,671.01
11					
12					
13	Sales and Services	11,900,615.68	12,748,017.09	12,789,125.60	10,694,541.22
14	Other Revenue	-	197.94	-	-
15	Total Operating Revenue	11,900,615.68	12,748,215.03	12,789,125.60	10,694,541.22
16					
17	Personal Services and Benefits	10,194,120.76	10,534,143.49	11,096,173.99	8,854,000.34
18	Travel	66,816.91	56,548.75	49,975.96	31,269.02
19	Contractual Services	1,560,584.43	1,572,594.48	1,677,771.50	1,721,054.75
20	Supplies and Materials	5,952.87	3,948.03	5,332.25	2,895.47
21	Capital Outlay	37,885.46	59,194.13	60,144.76	40,725.24
22	Total Operating Expenditures/Expenses	11,865,360.43	12,226,428.88	12,889,398.46	10,649,944.82
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	35,255.25	521,786.15	(100,272.86)	44,596.40
29					
30	Beginning Fund Equity	1,894,306.07	1,929,561.32	2,451,347.47	2,351,074.61
31	Ending Equity	1,929,561.32	2,451,347.47	2,351,074.61	2,395,671.01

Company: 3017
Company Name: Investment Council Operating
Fund Name: Investment Council Expense Fund
Fund Type: Special Revenue (reported in General Fund for CAFR)
Purpose: SDCL 4-5-30 created the Investment Council Expense Fund. Source: If requested by the state investment officer during each fiscal year, the state treasurer shall transfer money from the South Dakota retirement fund, health care trust fund, education enhancement trust fund, the trust fund derived from the sale of state cement enterprises, the general fund portion of the pooled income account for the permanent school and other educational fund provided for in S.D. Const., Art. VIII, and any other specific fund approved by the Bureau of Finance and Management, other than the state pooled fund, to the investment council expense account in an amount not to exceed the ratio of the average assets in each fund for the previous fiscal year to the total average assets managed by the investment council, other than the state pooled fund, for the previous fiscal year multiplied by the difference between the budget of the investment council for each fiscal year and the total of the current fiscal year beginning cash balance in the investment council expense account plus two hundredths of a percent of the prior fiscal year's average assets in the state pooled fund. If requested by the state investment officer during each fiscal year, the state treasurer shall transfer money from the pooled income account to the investment council expense account in an amount not to exceed two hundredths of a percent of the prior fiscal year's average assets in the state pooled fund. The state investment officer may make multiple transfer requests during the fiscal year, with each request being proportionate among the funds, provided that the total transfers do not exceed the amounts provided by this section. Use: Payment of operations of the Investment Council.

Budget Information: Included in the General Appropriations Bill.

State Investment Council

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	15,854,764.22	15,637,581.70	27,677,624.17	37,387,912.14
2	Total Assets	15,854,764.22	15,637,581.70	27,677,624.17	37,387,912.14
3					
4	Due to Other Funds	15,854,764.22	15,637,581.70	27,677,624.17	37,387,912.14
5	Total Liabilities	15,854,764.22	15,637,581.70	27,677,624.17	37,387,912.14

Company: 8000
Company Name: Agency Fund
Fund Name: Pooled Income Account
Fund Type: Agency
Purpose: Fund used for deposit of pooled investment earnings of the Cash Flow Portfolio. These earnings are distributed to the funds based upon their average daily cash balance in the portfolio in accordance with SDCL 4-5-30. Per SDCL 4-5-30.1 by no later than June 15th, the General Fund is distributed 90% of the estimated proration due to the fund for the next fiscal year. 4-5-30.1 was repealed by SL 2015 ch 37 effective in FY2015.

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

State Auditor

State Accounting System - Other Fund Balances

Company 3028 - Equal Access to Our Courts Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	31,942.77	10,460.15	63,078.25	87,911.15
2	Total Assets	31,942.77	10,460.15	63,078.25	87,911.15
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	31,942.77	10,460.15	63,078.25	87,911.15
9	Total Fund Equity	31,942.77	10,460.15	63,078.25	87,911.15
10	Total Liabilities and Fund Equity	31,942.77	10,460.15	63,078.25	87,911.15
11					
12					
13	Licenses, Permits and Fees	57,399.80	106,125.00	117,250.00	110,391.17
14	Use of Money and Property	418.36	372.34	442.05	811.66
15	Other Revenue	-	-	-	113,451.10
16	Total Operating Revenue	57,818.16	106,497.34	117,692.05	224,653.93
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	979.96	-	376.32
20	Contractual Services	-	-	73.95	247.54
21	Supplies and Materials	-	-	-	197.17
22	Grants and Subsidies	55,000.00	127,000.00	65,000.00	199,000.00
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	55,000.00	127,979.96	65,073.95	199,821.03
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	2,818.16	(21,482.62)	52,618.10	24,832.90
31					
32	Beginning Fund Equity	29,124.61	31,942.77	10,460.15	63,078.25
33	Ending Equity	31,942.77	10,460.15	63,078.25	87,911.15

Company: 3028
Company Name: UJS - Other Funds
Fund Name: Equal Access to Our Courts Fund
Fund Type: Special Revenue
Purpose: SDCL16-2-59 created the Equal Access to Our Courts Fund. Source: The clerk of courts sha collect all amounts due under § 16-2-58 through 16-2-58.2 and transmit such amounts monthly to the sta Use: The Commission on Equal Access to Our Courts shall provide grants to nonprofit entities that are fu or nonprofit entities contracting with nonprofit entities that are funded, by the Legal Services Corporation deliver legal services to persons meeting income eligibility guidelines.

Budget Information: Included in the General Appropriations Bill.

State Auditor

State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

		FY2017	FY2018	FY2019	FY2020
1	Cash Pooled with State Treasurer	8,385,513.26	7,930,781.87	4,670,778.19	7,642,610.42
2	Total Assets	8,385,513.26	7,930,781.87	4,670,778.19	7,642,610.42
3					
4	Accounts Payable	40,625.87	31,739.04	(3,362,934.27)	35,804.73
5	Due to Other Governments	8,344,887.39	7,899,042.83	8,033,712.46	7,606,805.69
6	Total Liabilities	8,385,513.26	7,930,781.87	4,670,778.19	7,642,610.42

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency
Purpose: Fund is used for deposit of federal income tax (FIT), Medicare, Social Security and other payroll withholdings such as bonds and garnishments, prior to disbursement to the federal government or others.

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

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

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

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

Restricted

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

Committed

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

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

Assigned

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

Unassigned

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

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

Board of Regents Cash Balances
FY17 - FY20

	Grants & Federal Appropriations	Agency Funds	Other Restricted	Auxiliary System	HEFF	Restricted Total	Clearing Funds	Plant Funds	Student Fees	Committed Total	Assigned Sales and Service	Unassigned Tuition & Other	Total All Funds
Beginning Cash Balance 07/01/2016	(2,588,341.00)	2,494,062.00	6,294,493.00	33,266,720.00	27,573,600.00	67,040,534.00	13,239,522.00	32,454,158.00	38,467,260.00	84,160,940.00	43,256,824.00	40,995,674.00	235,453,972.00
Cash Receipts	168,175,188.00	5,223,972.00	6,175,921.00	84,391,262.00	28,246,398.00	292,212,741.00	14,527,330.00	54,707,621.00	67,512,381.00	136,747,332.00	86,321,770.00	196,839,338.00	712,121,181.00
Cash Disbursements	(176,727,953.00)	(5,992,291.00)	(5,873,009.00)	(72,984,255.00)	(28,044,177.00)	(289,621,685.00)	(17,531,161.00)	(68,307,604.00)	(54,070,717.00)	(139,909,482.00)	(76,408,816.00)	(189,446,768.00)	(695,386,751.00)
Transfers In/(Out)	1,527,340.00	6,217.00	16,295.00	(2,855,029.00)	(191,000.00)	(1,496,177.00)	2,021,732.00	23,836,376.00	(17,481,444.00)	8,376,664.00	(5,342,579.00)	(1,815,804.00)	(277,896.00)
Ending Cash Balance FY17	**(9,613,766.00)**	**1,731,960.00**	**6,613,700.00**	**41,818,698.00**	**27,584,821.00**	**68,135,413.00**	**12,257,423.00**	**42,690,551.00**	**34,427,480.00**	**89,375,454.00**	**47,827,199.00**	**46,572,440.00**	**251,910,506.00**
Beginning Cash Balance 07/01/2017	(9,613,766.00)	1,731,960.00	6,613,700.00	41,818,698.00	27,584,821.00	68,135,413.00	12,257,423.00	42,690,551.00	34,427,480.00	89,375,454.00	47,827,199.00	46,572,440.00	251,910,506.00
Cash Receipts	186,873,698.00	4,818,294.00	6,493,975.00	107,010,416.00	30,376,607.00	335,572,990.00	17,904,000.00	49,196,407.00	69,049,408.00	136,149,815.00	77,389,849.00	195,607,155.00	744,719,809.00
Cash Disbursements	(186,044,606.00)	(4,476,584.00)	(6,733,058.00)	(75,342,290.00)	(31,039,475.00)	(303,636,013.00)	(16,423,138.00)	(85,272,509.00)	(54,102,530.00)	(155,798,177.00)	(68,470,536.00)	(194,981,907.00)	(722,886,633.00)
Transfers In/(Out)	4,045,575.00	(255,698.00)	(49,529.00)	(27,904,680.00)	(184,395.00)	(24,348,727.00)	(152,732.00)	45,640,715.00	(14,397,251.00)	31,090,732.00	(3,305,685.00)	(4,877,032.00)	(1,440,712.00)
Ending Cash Balance FY18	**(4,739,099.00)**	**1,817,972.00**	**6,325,088.00**	**45,582,144.00**	**26,737,558.00**	**75,723,663.00**	**13,585,553.00**	**52,255,164.00**	**34,977,107.00**	**100,817,824.00**	**53,440,827.00**	**42,320,656.00**	**272,302,970.00**
Beginning Cash Balance 07/01/2018	(4,739,099.00)	1,821,020.00	6,325,088.00	45,582,144.00	26,737,558.00	75,726,711.00	13,585,553.00	52,255,164.00	34,977,107.00	100,817,824.00	54,911,331.00	42,320,656.00	273,776,522.00
Cash Receipts	189,882,943.00	4,904,541.00	15,674,314.00	85,205,350.85	28,585,577.00	324,252,725.85	12,616,665.00	59,578,508.00	68,692,429.00	140,887,602.00	77,569,400.00	190,815,564.00	733,525,291.85
Cash Disbursements	(197,250,631.00)	(5,034,857.00)	(9,891,753.00)	(82,529,729.85)	(32,609,146.00)	(327,316,116.85)	(12,497,939.00)	(90,712,004.00)	(55,083,769.00)	(158,293,712.00)	(72,083,103.00)	(196,867,206.00)	(754,560,137.85)
Transfers In/(Out)	6,571,577.00	(447,720.00)	(328,393.00)	2,936,098.00	-	8,731,562.00	(453,600.00)	14,261,377.00	(15,599,114.00)	(1,791,337.00)	(4,186,128.00)	(1,750,166.00)	1,003,931.00
Ending Cash Balance FY19	**(5,535,210.00)**	**1,242,984.00**	**11,779,256.00**	**51,193,863.00**	**22,713,989.00**	**81,394,882.00**	**13,250,679.00**	**35,383,045.00**	**32,986,653.00**	**81,620,377.00**	**56,211,500.00**	**34,518,848.00**	**253,745,607.00**
Beginning Cash Balance 07/01/2019	(5,535,210.00)	1,242,984.00	11,779,256.00	51,193,863.00	22,713,989.00	81,394,882.00	13,250,679.00	35,383,045.00	32,986,653.00	81,620,377.00	56,211,500.00	34,518,848.00	253,745,607.00
Cash Receipts	201,056,302.00	5,052,681.00	10,888,841.00	87,633,042.00	27,348,922.00	331,979,788.00	23,298,593.00	49,247,411.00	59,138,078.00	131,684,082.00	69,649,004.00	196,857,001.00	730,169,875.00
Cash Disbursements	(196,562,207.00)	(5,077,269.00)	(12,329,107.00)	(74,693,583.00)	(33,290,299.00)	(321,952,465.00)	(23,588,639.00)	(74,825,324.00)	(50,866,315.00)	(149,280,278.00)	(68,844,639.00)	(184,771,269.00)	(724,848,651.00)
Transfers In/(Out)	368,007.00	(14,593.00)	(2,116,842.00)	(13,800,425.00)	(325,728.00)	(15,889,581.00)	25,548.00	27,728,930.00	(6,646,103.00)	21,108,375.00	(1,237,147.00)	(3,884,700.00)	96,947.00
Ending Cash Balance FY20	**(673,108.00)**	**1,203,803.00**	**8,222,148.00**	**50,332,897.00**	**16,446,884.00**	**75,532,624.00**	**12,986,181.00**	**37,534,062.00**	**34,612,313.00**	**85,132,556.00**	**55,778,718.00**	**42,719,880.00**	**259,163,778.00**

BHSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales and Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	(396,474.00)	1,276,807.00	183,554.00	1,829,351.00	2,893,238.00	(777,671.00)	1,097,126.00	1,731,339.00	2,050,794.00	2,820,285.00	5,454,340.00	13,218,657.00
Cash Receipts	11,587,028.00	595,236.00	200,391.00	6,920,531.00	19,303,186.00	-	454,848.00	2,666,435.00	3,121,283.00	2,533,856.00	20,481,578.00	45,439,903.00
Cash Disbursements	(12,189,625.00)	(1,142,633.00)	(436,833.00)	(7,723,790.00)	(21,492,881.00)	(82,048.00)	(698,804.00)	(1,270,641.00)	(2,051,493.00)	(2,108,636.00)	(20,440,546.00)	(46,093,556.00)
Transfers In/(Out)	170,406.00	3,149.00	(32,111.00)	860,839.00	1,002,283.00	200,000.00	1,202,032.00	(970,533.00)	431,499.00	(850,202.00)	(492,175.00)	91,405.00
Accrual Adjusments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**(828,665.00)**	**732,559.00**	**(84,999.00)**	**1,886,931.00**	**1,705,826.00**	**(659,719.00)**	**2,055,202.00**	**2,156,600.00**	**3,552,083.00**	**2,395,303.00**	**5,003,197.00**	**12,656,409.00**
Beginning Cash Balance 07/01/2017	(828,665.00)	732,559.00	(84,999.00)	1,886,931.00	1,705,826.00	(659,719.00)	2,055,202.00	2,156,600.00	3,552,083.00	2,395,303.00	5,003,197.00	12,656,409.00
Cash Receipts	12,359,897.00	-	308,233.00	6,978,400.00	19,646,530.00	173,388.00	179,749.00	2,316,713.00	2,669,850.00	2,359,363.00	20,775,680.00	45,451,423.00
Cash Disbursements	(13,267,709.00)	-	(203,425.00)	(7,917,205.00)	(21,388,339.00)	(174,152.00)	(519,189.00)	(836,659.00)	(1,530,000.00)	(1,796,565.00)	(21,567,013.00)	(46,281,917.00)
Transfers In/(Out)	258,680.00	(253,623.00)	(8,946.00)	721,825.00	717,936.00	-	536,052.00	(1,512,751.00)	(976,699.00)	321,767.00	(119,705.00)	(56,701.00)
Accrual Adjusments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**(1,477,797.00)**	**478,936.00**	**10,863.00**	**1,669,951.00**	**681,953.00**	**(660,483.00)**	**2,251,814.00**	**2,123,903.00**	**3,715,234.00**	**3,279,868.00**	**4,092,159.00**	**11,769,214.00**
Beginning Cash Balance 07/01/2018	(1,477,797.00)	478,936.00	10,863.00	1,669,951.00	681,953.00	(660,483.00)	2,251,814.00	2,123,903.00	3,715,234.00	3,279,868.00	4,092,159.00	11,769,214.00
Cash Receipts	12,237,705.00	-	7,781,433.00	6,198,520.00	26,217,658.00	79,693.00	697,701.00	2,204,666.00	2,982,060.00	2,471,540.00	19,256,145.00	50,927,403.00
Cash Disbursements	(12,193,576.00)	-	(7,962,657.00)	(6,762,299.00)	(26,918,532.00)	(164,619.00)	(1,101,923.00)	(874,132.00)	(2,140,674.00)	(2,311,521.00)	(21,288,685.00)	(52,659,412.00)
Transfers In/(Out)	425,907.00	(453,655.00)	(3,401.00)	987,604.00	956,455.00	-	186,725.00	(1,440,847.00)	(1,254,122.00)	(340,401.00)	135,745.00	(502,323.00)
Accrual Adjusments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**(1,007,761.00)**	**25,281.00**	**(173,762.00)**	**2,093,776.00**	**937,534.00**	**(745,409.00)**	**2,034,317.00**	**2,013,590.00**	**3,302,498.00**	**3,099,486.00**	**2,195,364.00**	**9,534,882.00**
Beginning Cash Balance 07/01/2019	(1,007,761.00)	25,281.00	(173,762.00)	2,093,776.00	937,534.00	(745,409.00)	2,034,317.00	2,013,590.00	3,302,498.00	3,099,486.00	2,195,364.00	9,534,882.00
Cash Receipts	13,853,493.00	695.00	650,153.00	5,438,360.00	19,942,701.00	45,061.00	258,493.00	2,120,061.00	2,423,615.00	1,552,619.00	20,459,308.00	44,378,243.00
Cash Disbursements	(12,567,515.00)	-	(242,673.00)	(5,966,973.00)	(18,777,161.00)	(12,031.00)	(1,301,036.00)	(848,178.00)	(2,161,245.00)	(2,859,576.00)	(20,268,057.00)	(44,066,039.00)
Transfers In/(Out)	119,597.00	-	(116,273.00)	1,204,843.00	1,208,167.00	14,561.00	(33,853.00)	(1,390,760.00)	(1,410,052.00)	48,105.00	104,728.00	(49,052.00)
Accrual Adjusments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**397,814.00**	**25,976.00**	**117,445.00**	**2,770,006.00**	**3,311,241.00**	**(697,818.00)**	**957,921.00**	**1,894,713.00**	**2,154,816.00**	**1,840,634.00**	**2,491,343.00**	**9,798,034.00**

DSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition	
Beginning Cash Balance 07/01/2016	233,993.00	146,340.00	134,764.00	2,389,450.00	2,904,547.00	(138,815.00)	11,340,535.00	1,459,437.00	12,661,157.00	1,052,424.00	4,136,130.00	20,754,258.00
Cash Receipts	10,335,863.00	345,665.00	230,376.00	4,662,623.00	15,574,527.00	3,764,835.00	2,623,739.00	3,243,957.00	9,632,531.00	2,225,181.00	14,710,577.00	42,142,816.00
Cash Disbursements	(10,717,114.00)	(307,156.00)	(223,645.00)	(4,244,833.00)	(15,492,748.00)	(3,736,454.00)	(11,942,894.00)	(2,719,345.00)	(18,398,693.00)	(2,846,247.00)	(13,767,107.00)	(50,504,795.00)
Transfers In/(Out)	-	-	-	(127.00)	(127.00)	-	26,994.00	(18,732.00)	8,262.00	620,006.00	(657,411.00)	(29,270.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**(147,258.00)**	**184,849.00**	**141,495.00**	**2,807,113.00**	**2,986,199.00**	**(110,434.00)**	**2,048,374.00**	**1,965,317.00**	**3,903,257.00**	**1,051,364.00**	**4,422,189.00**	12,363,009.00
Beginning Cash Balance 07/01/2017	(147,258.00)	184,849.00	141,495.00	2,807,113.00	2,986,199.00	(110,434.00)	2,048,374.00	1,965,317.00	3,903,257.00	1,051,364.00	4,422,189.00	12,363,009.00
Cash Receipts	17,353,334.00	650,095.00	271,974.00	5,290,454.00	23,565,857.00	3,591,082.00	680,609.00	3,667,341.00	7,939,032.00	2,512,089.00	15,343,198.00	49,360,176.00
Cash Disbursements	(16,702,574.00)	(744,365.00)	(227,658.00)	(5,321,848.00)	(22,996,445.00)	(3,619,720.00)	(3,341,575.00)	(3,856,592.00)	(10,817,887.00)	(2,895,248.00)	(15,848,777.00)	(52,558,357.00)
Transfers In/(Out)	2,306.00	-	-	(871,976.00)	(869,670.00)	-	920,097.00	(52,897.00)	867,200.00	835,835.00	(662,482.00)	170,883.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**505,808.00**	**90,579.00**	**185,811.00**	**1,903,743.00**	**2,685,941.00**	**(139,072.00)**	**307,505.00**	**1,723,169.00**	**1,891,602.00**	**1,504,040.00**	**3,254,128.00**	9,335,711.00
Beginning Cash Balance 07/01/2018	505,808.00	90,579.00	185,811.00	1,903,743.00	2,685,941.00	(139,072.00)	307,505.00	1,723,169.00	1,891,602.00	1,504,040.00	3,254,128.00	9,335,711.00
Cash Receipts	17,841,628.00	518,667.00	321,640.00	5,880,115.00	24,562,050.00	3,513,463.00	7,703,188.00	3,972,015.00	15,188,666.00	2,490,322.00	15,854,639.00	58,095,677.00
Cash Disbursements	(17,662,864.00)	(476,619.00)	-	(5,679,207.00)	(23,818,690.00)	(3,598,107.00)	(7,660,029.00)	(3,582,609.00)	(14,840,745.00)	(3,724,063.00)	(17,950,985.00)	(60,334,483.00)
Transfers In/(Out)	(252,971.00)	-	(140,363.00)	(2,340.00)	(395,674.00)	-	-	(54,248.00)	(54,248.00)	911,385.00	(1,016,610.00)	(555,147.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**431,601.00**	**132,627.00**	**367,088.00**	**2,102,311.00**	**3,033,627.00**	**(223,716.00)**	**350,664.00**	**2,058,327.00**	**2,185,275.00**	**1,181,684.00**	**141,172.00**	6,541,758.00
Beginning Cash Balance 07/01/2019	431,601.00	132,627.00	367,088.00	2,102,311.00	3,033,627.00	(223,716.00)	350,664.00	2,058,327.00	2,185,275.00	1,181,684.00	141,172.00	6,541,758.00
Cash Receipts	15,149,010.00	961,371.00	312,988.00	17,729,562.00	34,152,931.00		5,376,684.00	4,342,710.00	9,719,394.00	2,091,306.00	17,014,306.00	62,977,937.00
Cash Disbursements	(16,301,550.00)	(987,044.00)	(324,058.00)	(5,000,098.00)	(22,612,750.00)	(40,658.00)	(6,636,973.00)	(3,784,577.00)	(10,462,208.00)	(2,624,457.00)	(15,716,601.00)	(51,416,016.00)
Transfers In/(Out)	(9,197.00)	-	(91,388.00)	(12,000,495.00)	(12,101,080.00)	-	12,000,495.00	(31,654.00)	11,968,841.00	664,728.00	(561,205.00)	(28,716.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**(730,136.00)**	**106,954.00**	**264,630.00**	**2,831,280.00**	**2,472,728.00**	**(264,374.00)**	**11,090,870.00**	**2,584,806.00**	**13,411,302.00**	**1,313,261.00**	**877,672.00**	18,074,963.00

NSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	223,800.00	30,554.00	599,562.00	3,756,755.00	4,610,671.00	(2,046,680.00)	3,777,180.00	2,687,762.00	4,418,262.00	1,188,071.00	3,743,321.00	13,960,325.00
Cash Receipts	7,664,035.00	32,053.00	1,166,563.00	12,275,857.00	21,138,508.00	632,101.00	1,532,258.00	3,173,772.00	5,338,131.00	2,117,670.00	10,931,669.00	39,525,978.00
Cash Disbursements	(7,741,477.00)	(33,676.00)	(1,146,372.00)	(5,036,041.00)	(13,957,566.00)	(2,389,518.00)	(8,495,283.00)	(2,490,219.00)	(13,375,020.00)	(2,281,088.00)	(9,881,851.00)	(39,495,525.00)
Transfers In/(Out)	32,546.00	737.00	(9,800.00)	(6,580,034.00)	(6,556,551.00)	2,112,727.00	4,678,813.00	(302,001.00)	6,489,539.00	272,689.00	(205,677.00)	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**178,904.00**	**29,668.00**	**609,953.00**	**4,416,537.00**	**5,235,062.00**	**(1,691,370.00)**	**1,492,968.00**	**3,069,314.00**	**2,870,912.00**	**1,297,342.00**	**4,587,462.00**	**13,990,778.00**
Beginning Cash Balance 07/01/2017	178,904.00	29,668.00	609,953.00	4,416,537.00	5,235,062.00	(1,691,370.00)	1,492,968.00	3,069,314.00	2,870,912.00	1,297,342.00	4,587,462.00	13,990,778.00
Cash Receipts	7,840,819.00	34,971.00	935,860.00	6,141,432.00	14,953,082.00	4,492,250.00	20,425,511.00	3,151,790.00	28,069,551.00	1,955,304.00	10,762,325.00	55,740,262.00
Cash Disbursements	(7,792,503.00)	(33,161.00)	(967,328.00)	(6,358,490.00)	(15,151,482.00)	(4,231,136.00)	(21,552,505.00)	(2,938,353.00)	(28,721,994.00)	(1,753,041.00)	(9,504,112.00)	(55,130,629.00)
Transfers In/(Out)	446.00	(2,075.00)	(4,800.00)	621,505.00	615,076.00	(59,730.00)	(236,951.00)	445,887.00	149,206.00	459,739.00	(1,024,020.00)	200,001.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**227,666.00**	**29,403.00**	**573,685.00**	**4,820,984.00**	**5,651,738.00**	**(1,489,986.00)**	**129,023.00**	**3,728,638.00**	**2,367,675.00**	**1,959,344.00**	**4,821,655.00**	**14,800,412.00**
Beginning Cash Balance 07/01/2018	227,666.00	29,403.00	573,685.00	4,820,984.00	5,651,738.00	(1,489,986.00)	129,023.00	3,728,638.00	2,367,675.00	1,959,344.00	4,821,655.00	14,800,412.00
Cash Receipts	7,840,951.00	21,041.00	1,151,367.00	6,406,363.85	15,419,722.85	5,732,889.00	19,744,620.00	2,225,768.00	27,703,277.00	1,417,620.00	11,627,423.00	56,168,042.85
Cash Disbursements	(11,424,679.00)	(21,035.00)	(641,096.00)	(6,318,987.85)	(18,405,797.85)	(5,492,573.00)	(19,978,315.00)	(2,349,378.00)	(27,820,266.00)	(1,536,584.00)	(12,058,018.00)	(59,820,665.85)
Transfers In/(Out)	3,650,109.00	(2,322.00)	(78,831.00)	151,202.00	3,720,158.00	(221,710.00)	204,629.00	13,370.00	(3,711.00)	142,294.00	(266,917.00)	3,591,824.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**294,047.00**	**27,087.00**	**1,005,125.00**	**5,059,562.00**	**6,385,821.00**	**(1,471,380.00)**	**99,957.00**	**3,618,398.00**	**2,246,975.00**	**1,982,674.00**	**4,124,143.00**	**14,739,613.00**
Beginning Cash Balance 07/01/2019	294,047.00	27,087.00	1,005,125.00	5,059,562.00	6,385,821.00	(1,471,380.00)	99,957.00	3,618,398.00	2,246,975.00	1,982,674.00	4,124,143.00	14,739,613.00
Cash Receipts	10,575,123.00	16,577.00	1,136,265.00	5,142,603.00	16,870,568.00	13,757,617.00	6,296,238.00	1,983,812.00	22,037,667.00	1,046,949.00	11,996,046.00	51,951,230.00
Cash Disbursements	(10,544,163.00)	(16,924.00)	(1,308,304.00)	(4,900,007.00)	(16,769,398.00)	(14,069,877.00)	(6,280,608.00)	(2,250,702.00)	(22,601,187.00)	(1,143,796.00)	(11,952,395.00)	(52,466,776.00)
Transfers In/(Out)	(1,427.00)	(500.00)	(194,397.00)	428,330.00	232,006.00	42,082.00	14,178.00	(312,565.00)	(256,305.00)	311,214.00	(286,915.00)	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**323,580.00**	**26,240.00**	**638,689.00**	**5,730,488.00**	**6,718,997.00**	**(1,741,558.00)**	**129,765.00**	**3,038,943.00**	**1,427,150.00**	**2,197,041.00**	**3,880,879.00**	**14,224,067.00**

SDSMT Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	(2,743,180.00)	86,648.00	30,739.00	7,341,251.00	4,715,458.00	(41,634.00)	624,503.00	2,221,704.00	2,804,573.00	3,116,395.00	680,322.00	11,316,748.00
Cash Receipts	21,063,175.00	84,719.00	189,419.00	8,975,657.00	30,312,970.00	527,286.00	635,832.00	10,717,870.00	11,880,988.00	5,592,319.00	18,432,839.00	66,219,116.00
Cash Disbursements	(22,461,519.00)	(91,435.00)	(202,984.00)	(8,886,763.00)	(31,642,701.00)	(621,630.00)	(1,799,603.00)	(9,583,302.00)	(12,004,535.00)	(3,858,293.00)	(17,061,328.00)	(64,566,857.00)
Transfers In/(Out)	-	-	-	649.00	649.00	-	(649.00)	(4,413.00)	(5,062.00)	-	4,413.00	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**(4,141,524.00)**	**79,932.00**	**17,174.00**	**7,430,794.00**	**3,386,376.00**	**(135,978.00)**	**(539,917.00)**	**3,351,859.00**	**2,675,964.00**	**4,850,421.00**	**2,056,246.00**	**12,969,007.00**
Beginning Cash Balance 07/01/2017	(4,141,524.00)	79,932.00	17,174.00	7,430,794.00	3,386,376.00	(135,978.00)	(539,917.00)	3,351,859.00	2,675,964.00	4,850,421.00	2,056,246.00	12,969,007.00
Cash Receipts	20,733,637.00	86,210.00	2,370,073.00	19,771,764.00	42,961,684.00	947,594.00	2,286,643.00	9,010,255.00	12,244,492.00	5,925,570.00	17,467,564.00	78,599,310.00
Cash Disbursements	(18,805,398.00)	(67,986.00)	(2,405,157.00)	(9,264,254.00)	(30,542,795.00)	(779,668.00)	(12,018,426.00)	(8,879,305.00)	(21,677,399.00)	(3,585,966.00)	(17,268,581.00)	(73,074,741.00)
Transfers In/(Out)	43,437.00	-	-	(10,774,106.00)	(10,730,669.00)	-	10,774,106.00	-	10,774,106.00	(43,437.00)	-	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**(2,169,848.00)**	**98,156.00**	**(17,910.00)**	**7,164,198.00**	**5,074,596.00**	**31,948.00**	**502,406.00**	**3,482,809.00**	**4,017,163.00**	**7,146,588.00**	**2,255,229.00**	**18,493,576.00**
Beginning Cash Balance 07/01/2018	(2,169,848.00)	98,156.00	(17,910.00)	7,164,198.00	5,074,596.00	31,948.00	502,406.00	3,482,809.00	4,017,163.00	7,146,588.00	2,255,229.00	18,493,576.00
Cash Receipts	19,891,414.00	134,725.00	587,428.00	9,698,306.00	30,311,873.00	482,210.00	550,240.00	8,385,866.00	9,418,316.00	5,427,973.00	16,712,395.00	61,870,557.00
Cash Disbursements	(19,495,390.00)	(102,360.00)	(106,433.00)	(9,939,690.00)	(29,643,873.00)	(570,518.00)	(579,258.00)	(8,110,066.00)	(9,259,842.00)	(3,888,246.00)	(17,318,202.00)	(60,110,163.00)
Transfers In/(Out)	80,000.00	-	554,344.00	18,074.00	652,418.00	-	(30,503.00)	(50,154.00)	(80,657.00)	(604,081.00)	3,915.00	(28,405.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**(1,693,824.00)**	**130,521.00**	**1,017,429.00**	**6,940,888.00**	**6,395,014.00**	**(56,360.00)**	**442,885.00**	**3,708,455.00**	**4,094,980.00**	**8,082,234.00**	**1,653,337.00**	**20,225,565.00**
Beginning Cash Balance 07/01/2019	(1,693,824.00)	130,521.00	1,017,429.00	6,940,888.00	6,395,014.00	(56,360.00)	442,885.00	3,708,455.00	4,094,980.00	8,082,234.00	1,653,337.00	20,225,565.00
Cash Receipts	18,448,213.00	82,400.00	4,353,484.00	8,227,721.00	31,111,818.00	800,046.00	434,721.00	7,862,064.00	9,096,831.00	5,261,947.00	16,193,064.00	61,663,660.00
Cash Disbursements	(18,897,167.00)	(71,130.00)	(5,034,820.00)	(8,640,575.00)	(32,643,692.00)	(731,276.00)	(385,097.00)	(7,942,663.00)	(9,059,036.00)	(3,766,971.00)	(16,452,221.00)	(61,921,920.00)
Transfers In/(Out)	326,272.00	-	479,606.00	(8,748.00)	797,130.00	(3,314.00)	(30,725.00)	(51,597.00)	(85,636.00)	(750,370.00)	8,480.00	(30,396.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**(1,816,506.00)**	**141,791.00**	**815,699.00**	**6,519,286.00**	**5,660,270.00**	**9,096.00**	**461,784.00**	**3,576,259.00**	**4,047,139.00**	**8,826,840.00**	**1,402,660.00**	**19,936,909.00**

SDSU Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	(3,699,510.00)	507,899.00	1,616,064.00	10,102,123.00	8,526,576.00	(504,139.00)	9,741,934.00	11,871,741.00	21,109,536.00	22,536,695.00	6,270,633.00	58,443,440.00
Cash Receipts	69,330,296.00	999,529.00	1,372,405.00	29,589,669.00	101,291,899.00	-	39,533,707.00	22,845,687.00	62,379,394.00	50,838,222.00	75,361,066.00	289,870,581.00
Cash Disbursements	(74,112,275.00)	(1,353,839.00)	(945,241.00)	(27,929,872.00)	(104,341,227.00)	(1,196,955.00)	(35,159,365.00)	(20,088,242.00)	(56,444,562.00)	(40,878,077.00)	(72,577,947.00)	(274,241,813.00)
Transfers In/(Out)	2,550,044.00	2,331.00	40,956.00	17,939.00	2,611,270.00	-	11,011,109.00	(4,438,829.00)	6,572,280.00	(8,477,427.00)	(843,431.00)	(137,308.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**(5,931,445.00)**	**155,920.00**	**2,084,184.00**	**11,779,859.00**	**8,088,518.00**	**(1,701,094.00)**	**25,127,385.00**	**10,190,357.00**	**33,616,648.00**	**24,019,413.00**	**8,210,321.00**	**73,934,900.00**
Beginning Cash Balance 07/01/2017	(5,931,445.00)	155,920.00	2,084,184.00	11,779,859.00	8,088,518.00	(1,701,094.00)	25,127,385.00	10,190,357.00	33,616,648.00	24,019,413.00	8,210,321.00	73,934,900.00
Cash Receipts	73,583,452.00	1,079,629.00	1,290,456.00	46,625,028.00	122,578,565.00	1,355,492.00	22,867,823.00	25,044,877.00	49,268,192.00	47,710,815.00	74,815,439.00	294,373,011.00
Cash Disbursements	(74,653,740.00)	(770,407.00)	(948,206.00)	(27,678,898.00)	(104,051,251.00)	(163,262.00)	(43,547,632.00)	(20,751,624.00)	(64,462,518.00)	(41,945,135.00)	(71,717,576.00)	(282,176,480.00)
Transfers In/(Out)	2,492,043.00	-	(35,783.00)	(16,065,944.00)	(13,609,684.00)	48,862.00	28,615,853.00	(4,350,151.00)	24,314,564.00	(5,406,166.00)	(5,471,570.00)	(172,856.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**(4,509,690.00)**	**465,142.00**	**2,390,651.00**	**14,660,045.00**	**13,006,148.00**	**(460,002.00)**	**33,063,429.00**	**10,133,459.00**	**42,736,886.00**	**24,378,927.00**	**5,836,614.00**	**85,958,575.00**
Beginning Cash Balance 07/01/2018	(4,509,690.00)	465,142.00	2,390,651.00	14,660,045.00	13,006,148.00	(460,002.00)	33,063,429.00	10,133,459.00	42,736,886.00	24,378,927.00	5,836,614.00	85,958,575.00
Cash Receipts	77,341,040.00	1,055,705.00	3,105,685.00	34,181,625.00	115,684,055.00	461,213.00	20,996,248.00	25,693,339.00	47,150,800.00	43,657,883.00	73,209,287.00	279,702,025.00
Cash Disbursements	(78,747,510.00)	(1,263,729.00)	(377,988.00)	(33,461,759.00)	(113,850,986.00)	(87,493.00)	(51,100,294.00)	(22,336,693.00)	(73,524,480.00)	(39,612,579.00)	(70,635,299.00)	(297,623,344.00)
Transfers In/(Out)	2,651,532.00	8,257.00	(659,904.00)	3,384,452.00	5,384,337.00	(150.00)	10,177,679.00	(6,602,242.00)	3,575,287.00	(5,263,815.00)	(4,522,599.00)	(826,790.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**(3,264,628.00)**	**265,375.00**	**4,458,444.00**	**18,764,363.00**	**20,223,554.00**	**(86,432.00)**	**13,137,062.00**	**6,887,863.00**	**19,938,493.00**	**23,160,416.00**	**3,888,003.00**	**67,210,466.00**
Beginning Cash Balance 07/01/2019	(3,264,628.00)	265,375.00	4,458,444.00	18,764,363.00	20,223,554.00	(86,432.00)	13,137,062.00	6,887,863.00	19,938,493.00	23,160,416.00	3,888,003.00	67,210,466.00
Cash Receipts	76,167,878.00	1,051,815.00	1,546,265.00	33,123,558.00	111,889,516.00	72,833.00	27,613,167.00	20,132,714.00	47,818,714.00	42,644,560.00	73,291,040.00	275,643,830.00
Cash Disbursements	(72,884,634.00)	(1,094,418.00)	(2,169,753.00)	(31,734,458.00)	(107,883,263.00)	-	(45,053,612.00)	(19,382,719.00)	(64,436,331.00)	(39,521,542.00)	(65,135,606.00)	(276,976,742.00)
Transfers In/(Out)	(68,295.00)	(14,093.00)	(841,050.00)	(2,302,159.00)	(3,225,597.00)	166,284.00	11,572,989.00	160,376.00	11,899,649.00	(5,158,226.00)	(2,967,933.00)	547,893.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**(49,679.00)**	**208,679.00**	**2,993,906.00**	**17,851,304.00**	**21,004,210.00**	**152,685.00**	**7,269,606.00**	**7,798,234.00**	**15,220,525.00**	**21,125,208.00**	**9,075,504.00**	**66,425,447.00**

USD Cash Balances

	Restricted Funds					Committed Funds				Assigned	Unassigned	Grand Total
	Grants & Fed Approps	Agency Funds	Other Restricted	Auxiliary System	Total	Clearing Funds	Plant Funds	Student Fees	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	443,464.00	445,814.00	2,571,118.00	7,847,790.00	11,308,186.00	1,738,982.00	5,892,426.00	9,806,409.00	17,437,817.00	9,382,976.00	17,527,534.00	55,656,513.00
Cash Receipts	43,801,758.00	3,166,770.00	915,586.00	21,966,925.00	69,851,039.00	9,421,292.00	9,927,237.00	18,532,246.00	37,880,775.00	21,212,109.00	55,459,485.00	184,403,408.00
Cash Disbursements	(44,198,198.00)	(3,063,552.00)	(649,728.00)	(19,162,956.00)	(67,074,434.00)	(9,365,237.00)	(10,195,427.00)	(11,288,773.00)	(30,849,437.00)	(21,624,793.00)	(55,717,989.00)	(175,266,653.00)
Transfers In/(Out)	(1,164,058.00)	-	-	2,845,705.00	1,681,647.00	(290,995.00)	6,882,303.00	(10,526,556.00)	(3,935,248.00)	1,875,124.00	378,477.00	-
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**(1,117,034.00)**	**549,032.00**	**2,836,976.00**	**13,497,464.00**	**15,766,438.00**	**1,504,042.00**	**12,506,539.00**	**6,523,326.00**	**20,533,907.00**	**10,845,416.00**	**17,647,507.00**	**64,793,268.00**
Beginning Cash Balance 07/01/2017	(1,117,034.00)	549,032.00	2,836,976.00	13,497,464.00	15,766,438.00	1,504,042.00	12,506,539.00	6,523,326.00	20,533,907.00	10,845,416.00	17,647,507.00	64,793,268.00
Cash Receipts	50,915,093.00	2,953,249.00	713,886.00	22,203,338.00	76,785,566.00	7,012,602.00	2,752,836.00	20,048,539.00	29,813,977.00	15,534,942.00	55,656,376.00	177,790,861.00
Cash Disbursements	(50,423,210.00)	(2,856,521.00)	(1,509,154.00)	(18,801,595.00)	(73,590,480.00)	(7,455,200.00)	(4,293,012.00)	(12,127,421.00)	(23,875,633.00)	(14,403,000.00)	(59,073,562.00)	(170,942,675.00)
Transfers In/(Out)	1,251,314.00	-	-	(1,535,984.00)	(284,670.00)	(141,864.00)	5,031,558.00	(8,318,417.00)	(3,428,723.00)	(96,153.00)	3,809,547.00	1.00
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**626,163.00**	**645,760.00**	**2,041,708.00**	**15,363,223.00**	**18,676,854.00**	**919,580.00**	**15,997,921.00**	**6,126,027.00**	**23,043,528.00**	**11,881,205.00**	**18,039,868.00**	**71,641,455.00**
Beginning Cash Balance 07/01/2018	626,163.00	645,760.00	2,041,708.00	15,363,223.00	18,676,854.00	919,580.00	15,997,921.00	6,126,027.00	23,043,528.00	11,881,205.00	18,039,868.00	71,641,455.00
Cash Receipts	50,577,561.00	3,153,281.00	2,399,063.00	22,840,421.00	78,970,326.00	2,154,097.00	4,301,912.00	20,865,061.00	27,321,070.00	16,392,215.00	54,054,643.00	176,738,254.00
Cash Disbursements	(52,766,849.00)	(3,159,179.00)	(685,941.00)	(20,367,787.00)	(76,979,756.00)	(2,576,083.00)	(5,197,846.00)	(13,166,178.00)	(20,940,107.00)	(16,075,466.00)	(57,616,017.00)	(171,611,346.00)
Transfers In/(Out)	17,000.00	-	(238.00)	(1,602,894.00)	(1,586,132.00)	(231,740.00)	3,722,847.00	(7,464,993.00)	(3,973,886.00)	968,490.00	3,916,300.00	(675,228.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**(1,546,125.00)**	**639,862.00**	**3,754,592.00**	**16,232,963.00**	**19,081,292.00**	**265,854.00**	**18,824,834.00**	**6,359,917.00**	**25,450,605.00**	**13,166,444.00**	**18,394,794.00**	**76,093,135.00**
Beginning Cash Balance 07/01/2019	(1,546,125.00)	639,862.00	3,754,592.00	16,232,963.00	19,081,292.00	265,854.00	18,824,834.00	6,359,917.00	25,450,605.00	13,166,444.00	18,394,794.00	76,093,135.00
Cash Receipts	59,921,770.00	2,918,013.00	1,435,858.00	17,971,238.00	82,246,879.00	8,619,263.00	7,868,108.00	17,129,072.00	33,616,443.00	14,689,849.00	57,335,284.00	187,888,455.00
Cash Disbursements	(59,910,382.00)	(2,897,502.00)	(1,890,683.00)	(18,451,472.00)	(83,150,039.00)	(8,540,123.00)	(15,167,998.00)	(13,383,696.00)	(37,091,817.00)	(15,038,347.00)	(55,019,250.00)	(190,299,453.00)
Transfers In/(Out)	(7,783.00)	-	-	(1,122,196.00)	(1,129,979.00)	(193,613.00)	6,096,106.00	(5,180,369.00)	722,124.00	1,791,268.00	(1,532,195.00)	(148,782.00)
Accrual Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**(1,542,520.00)**	**660,373.00**	**3,299,767.00**	**14,630,533.00**	**17,048,153.00**	**151,381.00**	**17,621,050.00**	**4,924,924.00**	**22,697,355.00**	**14,609,214.00**	**19,178,633.00**	**73,533,355.00**

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BOR Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Other Restricted	HEFF	Total	Clearing Funds	Fees	Total	Sales & Service	Tuition Pool	
Beginning Cash Balance 07/01/2016	3,324,411.00	643,701.00	27,573,600.00	31,541,712.00	15,000,957.00	8,688,868.00	23,689,825.00	3,159,978.00	3,183,394.00	61,574,909.00
Cash Receipts	4,337,885.00	2,021,372.00	28,246,398.00	34,605,655.00	181,816.00	6,332,414.00	6,514,230.00	1,802,413.00	1,462,124.00	44,384,422.00
Cash Disbursements	(5,218,319.00)	(2,059,827.00)	(28,044,177.00)	(35,322,323.00)	(130,797.00)	(6,630,195.00)	(6,760,992.00)	(2,811,682.00)	-	(44,894,997.00)
Transfers In/(Out)	(61,598.00)	17,250.00	(191,000.00)	(235,348.00)	-	(1,220,380.00)	(1,220,380.00)	1,217,231.00	-	(238,497.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**2,382,379.00**	**622,496.00**	**27,584,821.00**	**30,589,696.00**	**15,051,976.00**	**7,170,707.00**	**22,222,683.00**	**3,367,940.00**	**4,645,518.00**	**60,825,837.00**
Beginning Cash Balance 07/01/2017	2,382,379.00	622,496.00	27,584,821.00	30,589,696.00	15,051,976.00	7,170,707.00	22,222,683.00	3,367,940.00	4,645,518.00	60,825,837.00
Cash Receipts	4,029,439.00	50,478.00	30,376,607.00	34,456,524.00	331,592.00	5,809,893.00	6,141,485.00	1,391,766.00	786,573.00	42,776,348.00
Cash Disbursements	(4,349,258.00)	(394,353.00)	(31,039,475.00)	(35,783,086.00)	-	(4,712,576.00)	(4,712,576.00)	(2,091,581.00)	(2,286.00)	(42,589,529.00)
Transfers In/(Out)	-	-	(184,395.00)	(184,395.00)	-	(608,922.00)	(608,922.00)	622,730.00	(1,408,802.00)	(1,579,389.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**2,062,560.00**	**278,621.00**	**26,737,558.00**	**29,078,739.00**	**15,383,568.00**	**7,659,102.00**	**23,042,670.00**	**3,290,855.00**	**4,021,003.00**	**59,433,267.00**
Beginning Cash Balance 07/01/2018	2,062,560.00	278,621.00	26,737,558.00	29,078,739.00	15,383,568.00	7,659,102.00	23,042,670.00	3,290,855.00	4,021,003.00	59,433,267.00
Cash Receipts	4,105,601.00	56,533.00	28,585,577.00	32,747,711.00	193,041.00	5,345,714.00	5,538,755.00	5,171,722.00	101,032.00	43,559,220.00
Cash Disbursements	(4,904,316.00)	-	(32,609,146.00)	(37,513,462.00)	(8,546.00)	(4,664,713.00)	(4,673,259.00)	(4,556,189.00)	-	(46,742,910.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**1,263,845.00**	**335,154.00**	**22,713,989.00**	**24,312,988.00**	**15,568,063.00**	**8,340,103.00**	**23,908,166.00**	**3,906,388.00**	**4,122,035.00**	**56,249,577.00**
Beginning Cash Balance 07/01/2018	1,263,845.00	335,154.00	22,713,989.00	24,312,988.00	15,568,063.00	8,340,103.00	23,908,166.00	3,906,388.00	4,122,035.00	56,249,577.00
Cash Receipts	6,872,261.00	1,453,828.00	27,348,922.00	35,675,011.00	3,773.00	5,567,645.00	5,571,418.00	1,721,556.00	280,339.00	43,248,324.00
Cash Disbursements	(5,404,895.00)	(1,358,816.00)	(33,290,299.00)	(40,054,010.00)	(194,615.00)	(3,273,780.00)	(3,468,395.00)	(2,013,198.00)	-	(45,535,603.00)
Transfers In/(Out)	8,840.00	(338,154.00)	(325,728.00)	(655,042.00)	(452.00)	160,466.00	160,014.00	(34,126.00)	335,154.00	(194,000.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**2,740,051.00**	**92,012.00**	**16,446,884.00**	**19,278,947.00**	**15,376,769.00**	**10,794,434.00**	**26,171,203.00**	**3,580,620.00**	**4,737,528.00**	**53,768,298.00**

SDSBVI Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	25,155.00	0.00	308,606.00	333,761.00	8,522.00	(12,696.00)	(4,174.00)	582,310.00	-	911,897.00
Cash Receipts	55,148.00	4,008.00	0.00	59,156.00	0.00	0.00	0.00	322,112.00	-	381,268.00
Cash Disbursements	(89,426.00)	0.00	(60,415.00)	(149,841.00)	(8,522.00)	(16,228.00)	(24,750.00)	(239,163.00)	-	(413,754.00)
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00	28,924.00	28,924.00	(28,924.00)	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Ending Cash Balance FY17	**(9,123.00)**	**4,008.00**	**248,191.00**	**243,076.00**	**0.00**	**0.00**	**0.00**	**636,335.00**	**-**	879,411.00
Beginning Cash Balance 07/01/2017	(9,123.00)	4,008.00	248,191.00	243,076.00	0.00	0.00	0.00	636,335.00	-	879,411.00
Cash Receipts	58,027.00	0.00	358,087.00	416,114.00	0.00	3,236.00	3,236.00	319,295.00	-	738,645.00
Cash Disbursements	(50,214.00)	(960.00)	(71,496.00)	(122,670.00)	0.00	(170.00)	(170.00)	(249,219.00)	-	(372,059.00)
Transfers In/(Out)	(2,651.00)	0.00	0.00	(2,651.00)	0.00	0.00	0.00	2,651.00	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Ending Cash Balance FY18	**(3,961.00)**	**3,048.00**	**534,782.00**	**533,869.00**	**0.00**	**3,066.00**	**3,066.00**	**709,062.00**	**-**	1,245,997.00
Beginning Cash Balance 07/01/2018	(3,961.00)	3,048.00	534,782.00	533,869.00	0.00	3,066.00	3,066.00	709,062.00	-	1,245,997.00
Cash Receipts	47,043.00	0.00	173,206.00	220,249.00	59.00	0.00	59.00	322,157.00	-	542,465.00
Cash Disbursements	(55,447.00)	(1,701.00)	(71,041.00)	(128,189.00)	0.00	0.00	0.00	(205,632.00)	-	(333,821.00)
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Ending Cash Balance FY19	**(12,365.00)**	**1,347.00**	**636,947.00**	**625,929.00**	**59.00**	**3,066.00**	**3,125.00**	**825,587.00**	**-**	1,454,641.00
Beginning Cash Balance 07/01/2019	(12,365.00)	1,347.00	636,947.00	625,929.00	59.00	3,066.00	3,125.00	825,587.00	-	1,454,641.00
Cash Receipts	68,554.00	696.00	0.00	69,250.34	0.00	0.00	0.00	249,133.00	189,655.00	508,038.00
Cash Disbursements	(51,901.00)	0.00	0.00	(51,901.00)	(59.00)	0.00	(59.00)	(182,635.00)	(128,958.00)	(363,553.00)
Transfers In/(Out)	0.00	0.00	(636,947.00)	(636,947.00)	0.00	0.00	0.00	0.00	636,947.00	-
(Debit)/Credit to Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-
Ending Cash Balance FY20	**4,288.00**	**2,043.00**	**0.00**	**6,331.34**	**0.00**	**3,066.00**	**3,066.00**	**892,085.00**	**697,644.00**	**1,599,126.00**

SDSD Cash Balances

	Restricted Funds				Committed Funds			Assigned	Unassigned	Grand Total
	Grants & Fed Approp	Agency Funds	Other Restricted	Total	Clearing Funds	Plant Funds	Total	Sales & Service	Tuition & Other	
Beginning Cash Balance 07/01/2016	-	-	206,385.00	206,385.00	-	(6,850.00)	(6,850.00)	606,054.00	-	805,589.00
Cash Receipts	-	-	79,809.00	79,809.00	-	-	-	347,275.00	-	427,084.00
Cash Disbursements	-	-	(147,964.00)	(147,964.00)	-	-	-	(189,050.00)	-	(337,014.00)
Transfers In/(Out)	-	-	-	-	-	6,850.00	6,850.00	(190,759.00)	-	(183,909.00)
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY17	**-**	**-**	**138,230.00**	**138,230.00**	**-**	**-**	**-**	**573,520.00**	**-**	711,750.00
Beginning Cash Balance 07/01/2017	-	-	138,230.00	138,230.00	-	-	-	573,520.00	-	711,750.00
Cash Receipts	-	14,140.00	194,928.00	209,068.00	-	-	-	201,174.00	-	410,242.00
Cash Disbursements	-	(4,144.00)	(6,281.00)	(10,425.00)	-	-	-	(13,252.00)	-	(23,677.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY18	**-**	**9,996.00**	**326,877.00**	**336,873.00**	**-**	**-**	**-**	**761,442.00**	**-**	1,098,315.00
Beginning Cash Balance 07/01/2018	-	9,996.00	326,877.00	336,873.00	-	-	-	761,442.00	-	1,098,315.00
Cash Receipts	-	21,122.00	97,959.00	119,081.00	-	5,584,599.00	5,584,599.00	217,968.00	-	5,921,648.00
Cash Disbursements	-	(10,234.00)	(46,597.00)	(56,831.00)	-	(5,094,339.00)	(5,094,339.00)	(172,823.00)	-	(5,323,993.00)
Transfers In/(Out)	-	-	-	-	-	-	-	-	-	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY19	**-**	**20,884.00**	**378,239.00**	**399,123.00**	**-**	**490,260.00**	**490,260.00**	**806,587.00**	**-**	1,695,970.00
Beginning Cash Balance 07/01/2019	-	20,884.00	378,239.00	399,123.00	-	490,260.00	490,260.00	806,587.00	-	1,695,970.00
Cash Receipts	-	21,114.00	-	21,114.00	-	1,400,000.00	1,400,000.00	391,085.00	97,959.00	1,910,158.00
Cash Disbursements	-	(10,251.00)	-	(10,251.00)	-	-	-	(1,694,117.00)	(98,181.00)	(1,802,549.00)
Transfers In/(Out)	-	-	(378,239.00)	(378,239.00)	-	(1,890,260.00)	(1,890,260.00)	1,890,260.00	378,239.00	-
(Debit)/Credit to Balance Sheet	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance FY20	**-**	**31,747.00**	**-**	**31,747.00**	**-**	**-**	**-**	**1,393,815.00**	**378,017.00**	1,803,579.00

Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
General Bill Appropriations													
0101	Office of the Governor	2,476,323.00	2,355,515.16	-	120,807.84	375,944.00	375,942.24	-	1.76	-	-	-	-
0102	Governor's Contingency Fund	75,000.00	67,044.80	-	7,955.20	-	-	-	-	-	-	-	-
0105	Gov Office of Economic Development	7,970,648.00	7,131,641.40	265,790.01	573,216.59	9,380,605.00	7,532,920.21	-	1,847,684.79	39,969,404.00	13,175,805.51	-	26,793,598.49
01053	SD Housing Development Authority - Informational	-	-	-	-	2,079,267.00	-	-	2,079,267.00	10,679,327.00	-	-	10,679,327.00
01054	SD Science and Tech Authority - Informational	-	-	-	-	-	-	-	-	2,501,520.00	2,412,282.00	-	89,238.00
01056	SD Ellsworth Development Authority- Informational	-	-	-	-	-	-	-	-	709,949.00	-	-	709,949.00
010571	REDI Grants - Informational	-	-	-	-	-	-	-	-	1,751,608.00	106,761.16	-	1,644,846.84
010572	Local Infrastructure Improvement - Informational	1,470,000.00	1,470,000.00	-	-	-	-	-	-	1,470,000.00	150,000.00	1,320,000.00	-
010573	Economic Development Partnership - Informational	-	-	-	-	-	-	-	-	375,000.00	110,697.98	-	264,302.02
010574	SD Housing Opportunity - Informational	1,040,000.00	1,040,000.00	-	-	-	-	-	-	3,040,000.00	3,040,000.00	-	-
0108	Lt. Governor	36,843.00	36,843.00	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	1,013,840.00	853,360.27	2,558.00	157,921.73	160,747.00	160,745.62	-	1.38	7,117,222.00	5,823,017.22	437,075.24	857,129.54
0113	Computer Services and Development	-	-	-	-	55,388,460.00	47,321,866.40	8,066,593.60	-	-	-	-	-
0115	Building Authority - Informational	-	-	-	-	-	-	-	-	565,183.00	14,415,009.30	-	(13,849,826.30)
0116	Health & Ed Facilities Authority - Informational	-	-	-	-	-	-	-	-	720,089.00	-	-	720,089.00
0119	Educ. Enhancement Funding Corp - Informational	-	-	-	-	-	-	-	-	139,955.00	-	-	139,955.00
0121	Administrative Services	683.00	200.44	-	482.56	-	-	-	-	538,293.00	463,539.50	78.00	74,675.50
0123	Central Services	424,790.00	412,147.99	7,487.17	5,154.84	354.00	352.58	-	1.42	27,068,869.00	22,107,598.57	186,598.34	4,774,672.09
0124	State Engineer	-	-	-	-	-	-	-	-	1,545,296.00	1,453,346.37	2,258.70	89,690.93
0125	Statewide Maintenance and Repair	15,699,272.00	1,259,967.40	14,439,304.60	-	500,000.00	-	500,000.00	-	4,089,246.00	19,572.75	4,069,673.25	-
0126	Office of Hearing Examiners	371,352.00	355,669.20	13,904.75	1,778.05	1,570.00	1,568.96	-	1.04	-	-	-	-
0127	Obligation Recovery Center	720,000.00	621,535.83	-	98,464.17	-	-	-	-	-	-	-	-
0128	Risk Management Admin - Informational	-	-	-	-	-	-	-	-	4,145,246.00	4,280,473.35	-	(135,227.35)
01282	Risk Management Claims - Informational	-	-	-	-	-	-	-	-	2,226,476.00	1,303,243.90	-	923,232.10
01283	Captive Insurance Pool	-	-	-	-	-	-	-	-	1,836,000.00	-	-	1,836,000.00
0131	Data Centers	-	-	-	-	-	-	-	-	10,006,557.00	8,782,659.20	675,621.68	548,276.12
0132	Development	-	-	-	-	-	-	-	-	15,677,766.00	12,928,289.25	311,562.46	2,437,914.29
0133	Telecommunications Services	-	-	-	-	-	-	-	-	22,547,042.00	19,546,768.49	2,324,944.37	675,329.14
0134	South Dakota Public Broadcasting	4,457,678.00	4,370,854.59	-	86,823.41	510,265.00	87,779.71	-	422,485.29	3,994,129.00	3,040,364.54	2,913.02	950,851.44
0135	BIT Administration	-	-	-	-	-	-	-	-	1,863,401.00	1,698,577.15	146.08	164,677.77
0136	State Radio Engineering	3,149,040.00	2,802,958.42	214,019.34	132,062.24	232,538.00	175,595.43	-	56,942.57	246,984.00	132,771.99	96,788.00	17,424.01
0141	Personnel Management/Employee Benefits	302,906.00	273,491.06	-	29,414.94	28,919.00	28,918.91	-	0.09	7,254,215.00	6,907,716.58	-	346,498.42
Total Department 01		39,208,375.00	23,051,229.56	14,943,063.87	1,214,081.57	68,658,669.00	55,685,690.06	8,566,593.60	4,406,385.34	172,078,777.00	121,898,494.81	9,427,659.14	40,752,623.05
0210	Secretariat	-	-	-	-	7,548.00	6,127.13	-	1,420.87	4,095,936.00	3,620,004.90	80,086.82	395,844.28
0220	Business Tax	523,586.00	518,613.01	-	4,972.99	783.00	782.27	-	0.73	4,881,088.00	4,785,365.14	-	95,722.86
0230	Motor Vehicles	-	-	-	-	959,740.00	248,030.00	646,000.00	65,710.00	8,327,075.00	7,136,272.67	37,420.21	1,153,382.12
0240	Property and Special Taxes	1,105,692.00	693,913.12	306,083.00	105,695.88	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	1,122.00	1,036.47	-	85.53	4,922,661.00	4,673,763.00	29,877.60	219,020.40
0281	Instant and On-line Operations - Informational	-	-	-	-	36,659.00	36,376.82	-	282.18	38,572,465.00	48,046,531.81	15,706.10	(9,489,772.91)
0282	Video Lottery	-	-	-	-	236.00	-	-	236.00	3,743,379.00	3,344,530.99	11,580.00	387,268.01
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	10,782,727.00	8,946,957.04	3,718.89	1,832,051.07
Total Department 02		1,629,278.00	1,212,526.13	306,083.00	110,668.87	1,006,088.00	292,352.69	646,000.00	67,735.31	75,325,331.00	80,553,425.55	178,389.62	(5,406,484.17)
030	Secretary	1,328,454.00	1,323,848.49	953.76	3,651.75	3,680.00	1,006.54	-	2,673.46	116,181.00	93,812.35	-	22,368.65
031	Agricultural Services & Assistance	2,653,319.00	2,648,656.85	4,278.55	383.60	4,566,590.00	4,382,047.19	36,787.88	147,754.93	3,195,263.00	2,563,237.28	-	632,025.72
032	Agricultural Development & Promotion	1,306,325.00	1,266,155.54	21,632.00	18,537.46	1,214,294.00	1,155,546.47	6,043.83	52,703.70	170,640.00	170,560.45	-	79.55
0330	Animal Industry Board	2,208,024.00	2,177,093.64	12,112.13	18,818.23	1,631,379.00	1,320,693.95	-	310,685.05	201,109.00	166.56	-	200,942.44
0331	ADRDL BR&O	-	-	-	-	-	-	-	-	3,348,041.00	3,348,041.00	-	-
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	2,750,243.00	2,810,548.51	-	(60,305.51)
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	1,835,839.00	1,548,546.02	-	287,292.98
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	365,794.00	321,491.32	-	44,302.68
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	10,138,319.00	7,231,053.45	-	2,907,265.55
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	2,519,502.00	2,389,959.53	549.72	128,992.75
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	8,478,352.00	4,496,110.01	-	3,982,241.99
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	59,433.00	50,972.80	-	8,460.20
0348	Pulse Crops Council - Informational	-	-	-	-	-	-	-	-	28,495.00	31,484.12	-	(2,989.12)
035	State Fair	323,826.00	323,743.60	-	82.40	600.00	579.72	-	20.28	4,061,652.00	4,034,397.24	-	27,254.76
Total Department 03		7,819,948.00	7,739,498.12	38,976.44	41,473.44	7,416,543.00	6,859,873.87	42,831.71	513,837.42	37,268,863.00	29,090,380.64	549.72	8,177,932.64
0420	Tourism	-	-	-	-	3,492,650.00	3,492,648.81	-	1.19	12,792,391.00	11,606,604.69	15,161.00	1,170,625.31
0441	Arts	-	-	-	-	879,260.00	792,269.26	-	86,990.74	1,017,685.00	799,887.65	2,091.59	215,705.76
Total Department 04		-	-	-	-	4,371,910.00	4,284,918.07	-	86,991.93	13,810,076.00	12,406,492.34	17,252.59	1,386,331.07
0601	Administration	984,915.00	982,200.04	-	2,714.96	107,000.00	104,464.92	-	2,535.08	3,388,284.00	3,184,564.79	-	203,719.21
0610	Wildlife - Informational	-	-	-	-	17,474,045.00	17,235,730.56	-	238,314.44	33,822,333.00	33,139,719.05	975.94	681,638.01
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	1,427,250.00	-	1,427,250.00	-	600,750.00	-	600,750.00	-
0620	State Parks and Recreation	5,442,093.00	5,436,564.07	-	5,528.93	3,378,888.00	2,539,013.88	-	839,874.12	18,628,525.00	18,610,926.08	-	17,598.92
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	3,747,250.00	-	3,747,250.00	-	6,840,625.00	6,840,625.00	-	(0.00)
0622	Snowmobile Trails - Informational	-	-	-	-	-	-	-	-	1,382,202.00	870,025.48	74,772.00	437,404.52
Total Department 06		6,427,008.00	6,418,764.11	-	8,243.89	26,134,433.00	19,879,209.36	5,174,500.00	1,080,723.64	64,662,719.00	62,645,860.40	676,497.94	1,340,360.66
0710	Office of Tribal Relations	710,143.00	619,816.04	1,999.00	88,327.96	-	-	-	-	196,000.00	33,496.98	-	162,503.02
Total Department 07		710,143.00	619,816.04	1,999.00	88,327.96	-	-	-	-	196,000.00	33,496.98	-	162,503.02

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
081	Administration	9,587,791.00	9,587,791.00	-	(0.00)	17,535,002.00	11,169,928.18	-	6,365,073.82	20,808.00	58.73	-	20,749.27
082	Economic Assistance	26,606,687.00	24,906,687.00	1,700,000.00	(0.00)	78,283,862.00	47,065,861.92	-	31,218,000.08	345,316.00	16,914.63	-	328,401.37
083	Medical Services	215,360,813.00	187,251,428.35	28,000,000.00	109,384.65	427,553,162.00	369,344,537.47	36,082,139.00	22,126,485.53	280,701.00	200,000.00	-	80,701.00
084	Children's Services	49,308,374.00	47,338,048.29	-	1,970,325.71	60,817,672.00	57,889,935.62	-	2,927,736.38	4,884,067.00	3,014,057.70	-	1,870,009.30
085	Behavioral Health	94,006,821.00	85,319,095.33	2,294,000.00	6,393,725.67	43,835,376.00	37,255,369.31	-	6,580,006.69	3,705,283.00	3,134,483.86	-	570,799.14
0891	Board of Counselor Examiners - Informational	-	-	-	-	-	-	-	-	95,382.00	104,532.40	-	(9,150.40)
0892	Board of Psychology Examiners- Informational	-	-	-	-	-	-	-	-	77,700.00	58,872.26	-	18,827.74
0893	Board of Social Work Examiners - Informational	-	-	-	-	-	-	-	-	109,927.00	90,663.81	-	19,263.19
0894	Board of Addiction & Prevent Prof - Informational	-	-	-	-	-	-	-	-	189,169.00	145,377.38	-	43,791.62
Total Department 08		394,870,486.00	354,403,049.97	31,994,000.00	8,473,436.03	628,025,074.00	522,725,632.50	36,082,139.00	69,217,302.50	9,708,353.00	6,764,960.77	-	2,943,392.23
0901	Administration	1,053,018.00	871,673.88	-	181,344.12	2,826,405.00	2,320,101.60	-	506,303.40	1,118,503.00	711,631.69	-	406,871.31
0903	Health Systems Develop. and Reg.	4,031,474.00	3,456,260.32	-	575,213.68	14,403,471.00	13,520,159.57	-	883,311.43	4,032,990.00	3,387,124.98	-	645,865.02
0904	Family and Community Health	4,592,530.00	3,615,705.73	261,484.44	715,339.83	31,040,558.00	28,733,218.57	-	2,307,339.43	6,117,460.00	4,431,440.21	-	1,686,019.79
0905	Laboratory Services	-	-	-	-	5,510,103.00	4,350,221.02	-	1,159,881.98	3,585,738.00	2,611,125.05	-	974,612.95
0906	Correctional Health	-	-	-	-	72,000.00	-	-	72,000.00	23,784,787.00	22,117,254.11	-	1,667,532.89
0907	Tobacco Prevention	-	-	-	-	1,584,600.00	801,315.46	-	783,284.54	4,500,235.00	4,443,841.33	-	56,393.67
09201	Board of Chiropractic Examiners - Informational	-	-	-	-	-	-	-	-	119,216.00	91,116.63	-	28,099.37
09202	Board of Dentistry - Informational	-	-	-	-	-	-	-	-	439,165.00	354,240.77	-	84,924.23
09203	Board of Hearing Aid Dispensers - Informational	-	-	-	-	-	-	-	-	28,671.00	24,826.34	-	3,844.66
09204	Board of Funeral Service - Informational	-	-	-	-	-	-	-	-	84,586.00	66,245.81	-	18,340.19
09205	Board of Med & Osteo Examiners - Informational	-	-	-	-	-	-	-	-	1,086,879.00	949,377.77	-	137,501.23
09206	Board of Nursing - Informational	-	-	-	-	-	-	-	-	1,571,102.00	1,523,861.16	-	47,240.84
09207	Board of Nursing Home Admin - Informational	-	-	-	-	-	-	-	-	68,918.00	45,713.56	-	23,204.44
09208	Board of Optometry - Informational	-	-	-	-	-	-	-	-	72,358.00	68,177.52	-	4,180.48
09209	Board of Pharmacy - Informational	-	-	-	-	476,877.00	614,578.92	-	(137,701.92)	-	-	-	-
09209	Board of Pharmacy - Informational	-	-	-	-	-	-	-	-	1,268,448.00	1,053,563.20	-	214,884.80
09210	Board of Podiatry Examiners - Informational	-	-	-	-	-	-	-	-	21,663.00	18,327.06	-	3,335.94
09211	Board of Massage Therapy - Informational	-	-	-	-	-	-	-	-	85,411.00	71,488.99	-	13,922.01
09212	Board of Speech-Language Pathology -Informational	-	-	-	-	-	-	-	-	46,454.00	36,627.72	-	9,826.28
09213	Board of Certified Prof. Midwives - Informational	-	-	-	-	-	-	-	-	20,141.00	9,388.10	-	10,752.90
Total Department 09		9,677,022.00	7,943,639.93	261,484.44	1,471,897.63	55,914,014.00	50,339,595.14	-	5,574,418.86	48,052,725.00	42,015,372.00	-	6,037,353.00
1001	Secretariat Administration	779,255.00	651,042.00	128,213.00	-	9,818,523.00	8,970,265.58	377,779.75	470,477.67	290,663.00	264,223.70	21,487.56	4,951.74
1004	Reemployment Assistance	-	-	-	-	16,578,608.00	9,040,489.96	7,521,678.95	16,439.09	-	-	-	-
1005	Field Operations	720,951.00	720,951.00	-	(0.00)	10,027,591.00	9,654,312.32	80,389.30	292,889.38	-	-	-	-
1006	State Labor Law Administration	787,359.00	787,359.00	-	-	313,669.00	279,362.18	-	34,306.82	192,385.00	146,664.68	-	45,720.32
1031	Board of Accountancy - Informational	-	-	-	-	-	-	-	-	340,589.00	299,713.65	-	40,875.35
1032	Board of Barber Examiners - Informational	-	-	-	-	-	-	-	-	25,575.00	28,823.60	-	(3,248.60)
1033	Cosmetology Commission - Informational	-	-	-	-	-	-	-	-	375,266.00	330,285.35	-	44,980.65
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	690,619.00	635,213.75	-	55,405.25
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	381,958.00	270,269.92	3,141.00	108,547.08
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	2,122,399.00	1,672,347.49	705.00	449,346.51
1037	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	627,378.00	413,199.47	-	214,178.53
1038	Abstracters Bd of Examiners - Informational	-	-	-	-	-	-	-	-	46,536.00	47,576.75	-	(1,040.75)
1039	South Dakota Athletic Commission - Informational	-	-	-	-	-	-	-	-	58,813.00	21,032.66	-	37,780.34
1061	Banking	-	-	-	-	-	-	-	-	3,873,838.00	3,745,044.78	54,306.00	74,487.22
10612	Trust Captive Insurance Company - Informational	-	-	-	-	-	-	-	-	184,539.00	150,104.83	-	34,434.17
1063	Insurance	-	-	-	-	38,270.00	34,133.31	-	4,136.69	3,215,772.00	3,080,278.65	75,000.00	60,493.35
Total Department 10		2,287,565.00	2,159,352.00	128,213.00	(0.00)	36,776,661.00	27,978,563.35	7,979,848.00	818,249.65	12,426,330.00	11,104,779.28	154,639.56	1,166,911.16
111	General Operations	589,846.00	589,418.05	-	427.95	42,289,204.00	29,581,345.78	183,868.66	12,523,989.56	165,226,393.00	138,446,078.96	18,978,404.58	7,801,909.46
112	Construction Contracts - Informational	-	-	-	-	408,468,873.00	444,268,503.48	-	(35,799,630.48)	144,544,285.00	142,794,408.41	-	1,749,876.59
Total Department 11		589,846.00	589,418.05	-	427.95	450,758,077.00	473,849,849.26	183,868.66	(23,275,640.92)	309,770,678.00	281,240,487.37	18,978,404.58	9,551,786.05
1201	General Administration	2,608,634.00	2,349,496.90	30,823.39	228,313.71	4,230,013.00	2,259,029.24	4,989.66	1,965,994.10	194,273.00	63,414.20	-	130,858.80
1202	Revenue Center Mineral Leasing	-	-	-	-	-	-	-	-	-	960,017.50	-	(960,017.50)
1210	Workforce Education Fund	-	-	-	-	-	-	-	-	1,125,000.00	-	399,235.35	725,764.65
1211	State Aid to General Education	474,354,181.00	473,507,507.43	-	846,673.57	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	68,548,042.00	62,241,625.21	1,500,000.00	4,806,416.79	-	-	-	-	-	-	-	-
1213	Sparsity Payments	1,963,272.00	1,963,179.00	-	93.00	-	-	-	-	-	-	-	-
1216	National Board Certified Teachers	61,510.00	60,500.00	-	1,010.00	-	-	-	-	-	-	-	-
1219	Technology and Inovation in Schools	12,610,487.00	11,193,163.43	636,449.81	780,873.76	-	-	-	-	1,875,633.00	93,105.00	-	1,782,528.00
1222	Postsecondary Technical Institutes	25,863,606.00	24,344,726.93	1,500,000.00	18,879.07	-	-	-	-	658,099.00	466,892.07	93,500.00	97,706.93
1224	Postsecondary Tuition Assistance	1,831,820.00	1,831,820.00	-	-	-	-	-	-	-	-	-	-
1225	Postsecondary Instr. Salary Enhancement	3,105,750.00	3,105,750.00	-	-	-	-	-	-	-	-	-	-
1232	Education Resources	9,581,128.00	9,415,717.05	31,440.92	133,970.03	181,205,279.00	174,831,654.97	37,392.93	6,336,231.10	1,776,801.00	400,113.17	751,632.50	625,055.33
1242	History	3,136,063.00	2,981,524.35	-	154,538.65	1,263,474.00	917,501.53	37,028.99	308,943.48	2,500,995.00	1,377,501.27	108,322.82	1,015,170.91
1243	Library Services	2,018,048.00	1,908,188.60	9,560.44	100,298.96	1,451,128.00	1,202,969.12	-	248,158.88	27,900.00	2,309.59	-	25,590.41
Total Department 12		605,682,541.00	594,903,198.90	3,708,274.56	7,071,067.54	188,149,894.00	179,211,154.86	79,411.58	8,859,327.56	8,158,701.00	3,363,352.80	1,352,690.67	3,442,657.53
1410	Administration	153,169.00	146,152.01	3,052.00	3,964.99	222,142.00	129,324.83	-	92,817.17	992,362.00	891,669.14	6,492.58	94,200.28
1421	Highway Patrol	1,470,665.00	1,345,612.27	823.08	124,229.65	12,522,185.00	10,442,165.25	72,903.39	2,007,116.36	23,698,507.00	19,752,350.70	2,776,516.69	1,169,639.61
1431	Emergency Services & Homeland Security	1,473,641.00	1,411,673.94	-	61,967.06	9,408,094.00	8,835,978.76	16,802.33	555,312.91	372,232.00	230,096.51	26,402.85	115,732.64
1432	Emergency Disaster	-	-	-	-	904.00	903.45	-	0.55	-	-	-	-
1441	Legal and Regulatory Services	1,564,666.00	1,540,348.33	24,006.50	311.17	11,402,834.00	7,852,728.29	-	3,550,105.71	9,123,954.00	8,022,653.03	79,448.84	1,021,852.13
1451	911 Coordination Board - Informational	-	-	-	-	1,000,000.00	364,479.61	-	635,520.39	-	-	-	-

Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1451	911 Coordination Board - Informational	-	-	-	-	-	-	-	-	4,599,554.00	2,360,601.33	2.00	2,238,950.67
Total Department 14		4,662,141.00	4,443,786.55	27,881.58	190,472.87	34,556,159.00	27,625,580.19	89,705.72	6,840,873.09	38,786,609.00	31,257,370.71	2,888,862.96	4,640,375.33
150	Central Office	26,547,040.00	16,975,825.09	8,880,008.82	691,206.09	3,821,429.00	1,142,837.38	-	2,678,591.62	49,676,624.00	28,460,118.20	10,572,886.10	10,643,619.70
1516	Research Pool	1,000,000.00	722,403.42	272,822.21	4,774.37	-	-	-	-	-	-	-	-
1517	South Dakota Scholarships	6,577,630.00	6,506,724.00	-	70,906.00	-	-	-	-	-	-	-	-
1520	University of South Dakota	37,667,963.00	37,602,367.28	-	65,595.72	14,977,544.00	13,691,841.45	-	1,285,702.55	97,090,030.00	78,943,516.83	-	18,146,513.17
1522	University of South Dakota Law School	1,899,701.00	1,899,701.00	-	(0.00)	99,774.00	90,713.28	-	9,060.72	3,428,418.00	2,972,577.52	-	455,840.48
1525	USD School of Medicine	24,348,907.00	24,348,907.00	-	(0.00)	13,204,037.00	10,804,220.47	-	2,399,816.53	24,803,980.00	18,003,900.01	-	6,800,079.99
1530	South Dakota State University	50,528,137.00	50,317,151.15	-	210,985.85	32,239,566.00	21,463,137.60	-	10,776,428.40	171,775,382.00	138,738,286.64	-	33,037,095.36
1533	SDSU Extension	9,052,371.00	9,052,371.00	-	-	7,401,594.00	4,887,433.73	-	2,514,160.27	2,508,042.00	1,979,878.51	-	528,163.49
1536	Agricultural Experiment Station	13,169,424.00	13,169,424.00	-	(0.00)	11,684,568.00	9,616,561.84	-	2,068,006.16	16,207,954.00	14,822,073.37	-	1,385,880.63
1540	SD School of Mines and Technology	18,611,180.00	18,096,067.99	488,000.00	27,112.01	17,137,454.00	10,567,910.49	-	6,569,543.51	41,063,638.00	35,046,392.68	-	6,017,245.32
1550	Northern State University	15,824,362.00	15,765,592.60	-	58,769.40	3,175,654.00	1,857,762.14	-	1,317,891.86	27,068,362.00	21,691,433.72	-	5,376,928.28
1560	Black Hills State University	10,605,107.00	10,562,595.50	-	42,511.50	5,307,091.00	3,203,627.53	-	2,103,463.47	33,947,812.00	29,676,809.99	-	4,271,002.01
1570	Dakota State University	10,928,437.00	10,695,087.56	200,000.00	33,349.44	5,690,560.00	5,531,530.25	-	159,029.75	40,778,616.00	31,347,817.33	-	9,430,798.67
1580	SD School for the Deaf	2,962,657.00	2,600,250.91	-	362,406.09	-	-	-	-	2,118,211.00	1,802,298.75	-	315,912.25
1590	SD School for the Blind and Visually Imp	3,303,717.00	3,068,034.79	-	235,682.21	83,929.00	51,900.93	-	32,028.07	461,549.00	311,593.35	-	149,955.65
Total Department 15		233,026,633.00	221,382,503.29	9,840,831.03	1,803,298.68	114,823,200.00	82,909,477.09	-	31,913,722.91	510,928,618.00	403,796,696.90	10,572,886.10	96,559,035.00
1611	Adjutant General	622,128.00	620,958.51	-	1,169.49	10,306.00	-	-	10,306.00	29,254.00	-	-	29,254.00
1621	Army Guard	3,175,340.00	1,347,644.43	1,827,469.02	226.55	16,122,315.00	9,064,307.19	7,000,563.76	57,444.05	121.00	-	-	121.00
1624	Air Guard	499,853.00	485,264.40	-	14,588.60	5,808,552.00	5,823,406.33	-	(14,854.33)	-	-	-	-
Total Department 16		4,297,321.00	2,453,867.34	1,827,469.02	15,984.64	21,941,173.00	14,887,713.52	7,000,563.76	52,895.72	29,375.00	-	-	29,375.00
1711	Veterans' Benefits and Services	1,863,082.00	1,849,260.47	13,456.12	365.41	219,535.00	186,766.07	-	32,768.93	2,291.00	1,033.65	-	1,257.35
1721	State Veterans' Home	2,732,032.00	2,569,886.86	-	162,145.14	3,746,373.00	3,683,002.20	-	63,370.80	4,517,412.00	4,505,254.98	9,999.00	2,158.02
1731	State Veterans' Cemetery	150,122.00	121,361.22	28,760.78	-	-	-	-	-	-	-	-	-
Total Department 17		4,745,236.00	4,540,508.55	42,216.90	162,510.55	3,965,908.00	3,869,768.27	-	96,139.73	4,519,703.00	4,506,288.63	9,999.00	3,415.37
1811	Administration	3,553,548.00	3,227,655.91	266,055.58	59,836.51	978,556.00	431,101.06	-	547,454.94	-	-	-	-
1821	Mike Durfee State Prison	20,691,772.00	20,357,738.21	317,653.34	16,380.45	149,406.00	126,576.82	-	22,829.18	-	-	-	-
1822	State Penitentiary	29,759,457.00	27,070,824.84	2,627,147.15	61,485.01	156,513.00	151,492.16	-	5,020.84	-	-	-	-
1823	Women's Prison	7,244,736.00	6,779,266.59	404,192.59	61,276.82	114,883.00	75,624.17	-	39,258.83	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	3,566,562.00	3,225,001.17	19,551.23	322,009.60
1826	Inmate Services	31,479,690.00	29,821,884.89	1,559,484.60	98,320.51	1,116,739.00	509,377.41	-	607,361.59	-	-	-	-
1827	Parole Services	6,507,008.00	5,988,858.62	52,438.34	465,711.04	25,000.00	1,644.94	-	23,355.06	-	-	-	-
1831	Juvenile Community Corrections	9,921,873.00	9,472,211.02	6,442.99	443,218.99	3,297,378.00	1,584,586.03	-	1,712,791.97	-	-	-	-
Total Department 18		109,158,084.00	102,718,440.08	5,233,414.59	1,206,229.33	5,838,475.00	2,880,402.59	-	2,958,072.41	3,566,562.00	3,225,001.17	19,551.23	322,009.60
1900	Secretary	1,204,121.00	1,176,237.53	13,557.94	14,325.53	1,054,053.00	988,212.43	579.00	65,261.57	2,386.00	-	-	2,386.00
1910	Developmental Disabilities	65,099,066.00	59,589,310.34	5,399,907.21	109,848.45	99,128,549.00	97,007,661.85	1,347,557.00	773,330.15	5,597,382.00	3,987,782.48	-	1,609,599.52
1911	SDDC - Redfield	10,824,897.00	9,261,398.82	2,473.03	1,561,025.15	15,195,099.00	14,168,572.90	3,362.35	1,023,163.75	857,224.00	770,623.00	-	86,601.00
1920	Long Term Services and Support	93,569,590.00	83,143,353.21	9,076,337.63	1,349,899.16	137,427,166.00	136,809,013.72	1,563.14	616,589.14	841,053.00	278,067.57	-	562,985.43
1950	Rehabilitation Services	5,064,661.00	4,409,325.92	96,186.01	559,149.07	17,771,073.00	16,116,172.50	61,895.72	1,593,004.78	2,351,075.00	1,810,891.21	-	540,183.79
1951	Telecommunication Services for the Deaf	-	-	-	-	-	-	-	-	1,301,680.00	998,297.38	18,320.49	285,062.13
1970	Service to the Blind & Visually Impaired	1,022,008.00	876,915.71	29,554.43	115,537.86	2,794,914.00	2,407,270.69	7,647.00	379,996.31	502,368.00	400,611.67	-	101,756.33
Total Department 19		176,784,343.00	158,456,541.53	14,618,016.25	3,709,785.22	273,370,854.00	267,496,904.09	1,422,604.21	4,451,345.70	11,453,168.00	8,246,273.31	18,320.49	3,188,574.20
2010	Financial and Technical Assistance	2,754,227.00	2,748,655.86	4,824.00	747.14	2,468,473.00	2,054,569.03	10,114.66	403,789.31	1,094,483.00	392,735.55	-	701,747.45
2020	Environmental Services	4,411,101.00	4,409,493.00	1,608.00	0.00	6,336,610.00	5,647,380.31	93,618.00	595,611.69	3,682,724.00	2,479,465.36	-	1,203,258.64
2040	Regulated Response Fund - Informational	-	-	-	-	9,629.00	9,628.50	-	0.50	1,753,039.00	1,072,188.33	-	680,850.67
2050	Livestock Cleanup Fund - Informational	-	-	-	-	-	-	-	-	765,000.00	-	-	765,000.00
2061	Petroleum Release Compensation	-	-	-	-	12,846.00	12,845.67	-	0.33	513,349.00	392,282.17	-	121,066.83
2062	Petroleum Release Compensation - Informational	-	-	-	-	-	-	-	-	2,100,000.00	604,287.09	-	1,495,712.91
Total Department 20		7,165,328.00	7,158,148.86	6,432.00	747.14	8,827,558.00	7,724,423.51	103,732.66	999,401.83	9,908,595.00	4,940,958.50	-	4,967,636.50
2501	South Dakota Retirement System	-	-	-	-	5,033.00	5,032.60	-	0.40	5,220,473.00	4,648,663.93	321,502.85	250,306.22
Total Department 25		-	-	-	-	5,033.00	5,032.60	-	0.40	5,220,473.00	4,648,663.93	321,502.85	250,306.22
2610	Public Utilities Commission	622,085.00	615,999.51	-	6,085.49	259,591.00	202,333.56	-	57,257.44	4,143,305.00	3,867,771.53	2,504.92	273,028.55
Total Department 26		622,085.00	615,999.51	-	6,085.49	259,591.00	202,333.56	-	57,257.44	4,143,305.00	3,867,771.53	2,504.92	273,028.55
2701	State Bar Association - Informational	-	-	-	-	-	-	-	-	587,650.00	-	-	587,650.00
271	Unified Judicial System	49,068,525.00	48,049,056.09	75,109.37	944,359.54	540,713.00	394,709.77	118,006.98	27,996.25	9,518,981.00	8,621,597.93	344,817.54	552,565.53
2721	Equal Access to Our Courts	50,000.00	50,000.00	-	-	-	-	-	-	200,000.00	199,821.03	-	178.97
Total Department 27		49,118,525.00	48,099,056.09	75,109.37	944,359.54	540,713.00	394,709.77	118,006.98	27,996.25	10,306,631.00	8,821,418.96	344,817.54	1,140,394.50
2810	Legislative Operations	7,204,035.00	6,910,695.77	230,913.52	62,425.71	-	-	-	-	-	-	-	-
2815	Legislative Priority Fund	-	-	-	-	-	-	-	-	755,066.00	-	-	755,066.00
2880	Auditor General	3,994,788.00	3,595,051.04	9,759.13	389,977.83	-	-	-	-	-	-	-	-
Total Department 28		11,198,823.00	10,505,746.81	240,672.65	452,403.54	-	-	-	-	755,066.00	-	-	755,066.00
2900	Legal Services Program	5,534,098.00	5,533,833.25	264.75	0.00	752,379.00	544,677.19	794.25	206,907.56	3,453,001.00	2,647,210.68	159,348.19	646,442.13
2911	Criminal Investigation	6,697,086.00	6,603,207.49	93,878.51	(0.00)	3,761,711.00	3,490,867.94	188,339.00	82,504.06	6,199,153.00	5,876,612.77	9,560.40	312,979.83
2912	Law Enforcement Training	517,896.00	517,896.00	-	-	39,000.00	38,644.96	-	355.04	2,042,522.00	1,824,288.75	218,233.25	-
2913	911 Training	-	-	-	-	-	-	-	-	241,703.00	240,387.55	-	1,315.45

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
2915	Insurance Fraud Unit - Informational	-	-	-	-	-	-	-	-	290,278.00	245,899.48	2,623.35	41,755.17
Total Department 29		12,749,080.00	12,654,936.74	94,143.26	(0.00)	4,553,090.00	4,074,190.09	189,133.25	289,766.66	12,226,657.00	10,834,399.23	389,765.19	1,002,492.58
3001	Administration	597,004.00	581,939.85	-	15,064.15	-	-	-	-	327,534.00	221,183.73	-	106,350.27
Total Department 30		597,004.00	581,939.85	-	15,064.15	-	-	-	-	327,534.00	221,183.73	-	106,350.27
3101	Secretary of State	1,450,219.00	986,749.45	335,000.00	128,469.55	4,306,974.00	1,204,988.52	3,000,000.00	101,985.48	700,702.00	680,012.38	-	20,689.62
Total Department 31		1,450,219.00	986,749.45	335,000.00	128,469.55	4,306,974.00	1,204,988.52	3,000,000.00	101,985.48	700,702.00	680,012.38	-	20,689.62
3201	Treasury Management	575,862.00	558,073.50	1,470.36	16,318.14	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	29,022,334.00	22,911,601.02	5,232.64	6,105,500.34
3210	Investment of State Funds	-	-	-	-	-	-	-	-	9,643,999.00	8,535,139.24	-	1,108,859.76
3211	Performance Based Compensation	-	-	-	-	-	-	-	-	11,328,728.00	2,114,805.58	-	9,213,922.42
Total Department 32		575,862.00	558,073.50	1,470.36	16,318.14	-	-	-	-	49,995,061.00	33,561,545.84	5,232.64	16,428,282.52
3300	State Auditor	1,395,186.00	1,369,224.54	7,456.00	18,505.46	3,600.00	3,600.00	-	-	-	-	-	-
Total Department 33		1,395,186.00	1,369,224.54	7,456.00	18,505.46	3,600.00	3,600.00	-	-	-	-	-	-
TOTAL GENERAL BILL APPROPRIATIONS		1,686,448,082.00	1,575,566,015.50	83,732,207.32	27,149,859.18	1,940,203,691.00	1,754,385,962.96	70,678,939.13	115,138,788.91	1,414,326,612.00	1,169,724,687.76	45,359,526.74	199,242,397.50

Maintenance and repair appropriations are included in the general bill amounts. In accordance with SDCL 4-8-22, these appropriations are available for expenditure for two full fiscal years and may be obligated and carried over for up to two additional years. The following unspent maintenance and repair amounts are included in the encumbrances and carry-forward amounts.

Program	General	Federal	Other
0125	14,439,304.60	500,000.00	4,069,673.25
0612		1,427,250.00	600,750.00
0621		3,747,250.00	-
111			3,385,418.08
150	6,383,268.39		10,572,886.10
1621	1,827,469.02	6,895,645.74	
	22,650,042.01	12,570,145.74	18,628,727.43

Maintenance and Repair - Prior Year

0125	Statewide Maintenance and Repair	17,315,057.52	16,831,879.32	483,178.20	(0.00)	433,603.00	270,490.21	-	163,112.79	4,097,373.41	3,227,935.37	-	869,438.04
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	2,471,078.40	1,442,967.78	-	1,028,110.62	904,417.25	827,051.34	-	77,365.91
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	3,388,851.05	2,541,356.69	-	847,494.36	3,705,918.22	3,705,918.22	-	(0.00)
111	General Operations	-	-	-	-	-	-	-	-	1,530,375.22	1,530,372.21	-	3.01
150	Central Office	6,942,937.11	6,942,937.11	-	(0.00)	-	-	-	-	13,693,253.98	13,693,253.98	-	-
1621	Army Guard	1,988,149.68	1,988,149.68	-	-	6,094,919.57	4,263,911.60	-	1,831,007.97	-	-	-	-
TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS		26,246,144.31	25,762,966.11	483,178.20	(0.00)	12,388,452.02	8,518,726.28	-	3,869,725.74	23,931,338.08	22,984,531.12	-	946,806.96

Carry-over Appropriations

010574	SD Housing Opportunity - Informational	-	-	-	-	-	-	-	-	450,352.09	369,172.22	-	81,179.87
010572	Local Infrastructure Improvement - Informational	-	-	-	-	-	-	-	-	2,529,101.94	993,392.64	-	1,535,709.30
0101	Office of the Governor	1,148.00	1,148.00	-	-	-	-	-	-	-	-	-	-
0105	Gov Office of Economic Development	237,171.11	230,065.76	-	7,105.35	-	-	-	-	2,748,872.75	2,484,872.75	-	264,000.00
0111	Bureau of Finance and Management	25,431.00	23,056.00	-	2,375.00	-	-	-	-	475,298.63	296,118.20	-	179,180.43
0123	Central Services	8,299.99	8,299.99	-	-	-	-	-	-	229,324.31	229,324.31	-	-
0126	Office of Hearing Examiners	830.30	830.30	-	-	-	-	-	-	-	-	-	-
0128	Risk Management Admin - Informational	-	-	-	-	-	-	-	-	3,746.48	3,746.48	-	-
0131	Data Centers	-	-	-	-	-	-	-	-	727,124.88	726,820.88	-	304.00
0132	Development	-	-	-	-	-	-	-	-	286,921.04	286,921.04	-	-
0133	Telecommunications Services	-	-	-	-	-	-	-	-	278,743.98	276,609.98	-	2,134.00
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	15,255.10	9,401.10	-	5,854.00
0135	BIT Administration	-	-	-	-	-	-	-	-	4,126.67	4,126.67	-	-
0136	State Radio Engineering	246,685.24	246,610.66	-	74.58	1,891.62	1,865.65	-	25.97	21,648.00	21,648.00	-	-
0141	Personnel Management/Employee Benefits	-	-	-	-	-	-	-	-	2,133.11	2,133.11	-	-
0210	Secretariat	-	-	-	-	-	-	-	-	141,570.16	141,570.16	-	-
0220	Business Tax	-	-	-	-	-	-	-	-	108,224.90	107,163.61	-	1,061.29
0230	Motor Vehicles	-	-	-	-	-	-	-	-	9,820.00	2,860.00	-	6,960.00
0240	Property and Special Taxes	64,977.00	4,977.00	60,000.00	-	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	440.00	440.00	-	-
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	5,677.27	5,677.27	-	-
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	3,733.00	3,729.64	-	3.36
031	Agricultural Services & Assistance	13,670.00	7,070.62	-	6,599.38	101,253.22	101,253.22	-	-	12,519.00	12,514.88	-	4.12
032	Agricultural Development & Promotion	124,077.00	87,758.84	16,923.41	19,394.75	64,055.00	-	-	64,055.00	-	-	-	-
0330	Animal Industry Board	18,550.00	18,395.58	-	154.42	-	-	-	-	-	-	-	-
0331	ADRDL BR&O	-	-	-	-	-	-	-	-	2,455,358.12	2,455,358.12	-	-
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	5,685.88	52.88	-	5,633.00
035	State Fair	-	-	-	-	-	-	-	-	154,050.15	134,828.51	-	19,221.64
0420	Tourism	-	-	-	-	-	-	-	-	2,752.00	2,752.00	-	-
0601	Administration	-	-	-	-	-	-	-	-	1,218.00	1,218.00	-	-
0610	Wildlife - Informational	-	-	-	-	186,884.36	185,963.40	-	920.96	516,860.11	194,192.27	-	322,667.84
0620	State Parks and Recreation	-	-	-	-	1,202.00	1,161.00	-	41.00	4,550.72	200.84	-	4,349.88
0622	Snowmobile Trails - Informational	-	-	-	-	-	-	-	-	36,162.85	600.00	-	35,562.85

Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
081	Administration	356,545.09	356,545.09	-	-	-	-	-	-	-	-	-	-
082	Economic Assistance	103.50	-	-	103.50	121.50	-	121.50	-	-	-	-	-
085	Behavioral Health	1,375,000.00	1,299,845.52	-	75,154.48	-	-	-	-	-	-	-	-
0903	Health Systems Develop. and Reg.	72,000.00	36,250.00	35,750.00	-	-	-	-	-	-	-	-	-
0904	Family and Community Health	16,470.04	10,134.04	-	6,336.00	-	-	-	-	-	-	-	-
1001	Secretariat Administration	-	-	-	-	443,363.52	321,311.76	99,462.42	22,589.34	-	-	-	-
1004	Reemployment Assistance	-	-	-	-	150,000.00	123,412.00	-	26,588.00	-	-	-	-
1005	Field Operations	-	-	-	-	40,988.60	40,244.26	-	744.34	-	-	-	-
1061	Banking	-	-	-	-	-	-	-	-	6,340.00	6,340.00	-	-
1063	Insurance	-	-	-	-	86,742.50	26,306.25	-	60,436.25	13,162.50	13,162.50	-	-
111	General Operations	-	-	-	-	712,523.78	279,683.20	419,241.60	13,598.98	12,603,008.60	11,016,486.02	992,067.51	594,455.07
1201	General Administration	37,166.22	34,237.11	2,929.11	(0.00)	4,053.93	4,053.93	-	-	-	-	-	-
1210	Workforce Education Fund	-	-	-	-	-	-	-	-	1,235,125.90	581,380.63	607,342.96	46,402.31
1212	State Aid to Special Education	1,126,424.00	1,126,424.00	-	-	-	-	-	-	-	-	-	-
1219	Technology and Inovation in Schools	1,403,864.83	1,333,583.79	-	70,281.04	-	-	-	-	-	-	-	-
1222	Postsecondary Technical Institutes	250,000.00	250,000.00	-	-	-	-	-	-	-	-	-	-
1232	Education Resources	142,348.76	134,139.04	8,191.35	18.37	2,895.79	2,895.79	-	-	-	-	-	-
1242	History	-	-	-	-	-	-	-	-	6,126.65	5,236.70	-	889.95
1243	Library Services	900.00	900.00	-	-	12,742.90	11,148.00	-	1,594.90	-	-	-	-
1410	Administration	971.40	846.26	-	125.14	-	-	-	-	961.60	942.48	-	19.12
1421	Highway Patrol	2,793.00	2,793.00	-	-	90,297.13	90,128.44	-	168.69	2,030,447.33	2,030,368.75	-	78.58
1431	Emergency Services & Homeland Security	-	-	-	-	288,449.09	288,449.09	-	0.00	-	-	-	-
1432	Emergency Disaster	-	-	-	-	-	-	-	-	1,590.80	1,515.75	-	75.05
1441	Legal and Regulatory Services	286,915.35	194,165.35	92,750.00	-	-	-	-	-	114,048.28	112,090.60	-	1,957.68
150	Central Office	346,509.91	310,204.73	14,942.08	21,363.10	-	-	-	-	-	-	-	-
1516	Research Pool	373,799.11	361,510.52	-	12,288.59	-	-	-	-	-	-	-	-
1621	Army Guard	-	-	-	-	19,262.00	18,663.87	-	598.13	479.00	463.00	-	16.00
1624	Air Guard	3,550.00	3,442.00	-	108.00	-	-	-	-	-	-	-	-
1721	State Veterans' Home	-	-	-	-	-	-	-	-	13,544.00	12,749.00	-	795.00
1811	Administration	350,358.20	246,981.46	-	103,376.74	-	-	-	-	-	-	-	-
1821	Mike Durfee State Prison	251,475.00	246,078.09	5,392.91	4.00	-	-	-	-	-	-	-	-
1822	State Penitentiary	363,273.35	342,030.44	5,392.91	15,850.00	-	-	-	-	-	-	-	-
1823	Women's Prison	54,062.10	51,365.63	2,696.47	-	-	-	-	-	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	28,144.13	27,816.00	-	328.13
1826	Inmate Services	21,303.71	21,293.71	-	10.00	-	-	-	-	-	-	-	-
1827	Parole Services	1,280.00	1,280.00	-	-	-	-	-	-	-	-	-	-
1831	Juvenile Community Corrections	2,700.00	2,700.00	-	-	-	-	-	-	-	-	-	-
1900	Secretary	6,418.70	6,392.72	-	25.98	1,515.70	1,489.72	-	25.98	-	-	-	-
1910	Developmental Disabilities	4,061.00	4,061.00	-	-	-	-	-	-	-	-	-	-
1911	SDDC - Redfield	257,892.68	257,026.88	-	865.80	54,029.30	52,895.10	-	1,134.20	19,199.97	19,199.97	-	-
1920	Long Term Services and Support	322,260.65	166,573.27	155,660.00	27.38	14,565.05	14,565.05	-	-	-	-	-	-
1950	Rehabilitation Services	161,926.32	117,030.08	-	44,896.24	8,224.78	5,848.93	-	2,375.85	-	-	-	-
1951	Telecommunication Services for the Deaf	-	-	-	-	-	-	-	-	2,190.43	2,190.43	-	-
1970	Service to the Blind & Visually Impaired	3,147.00	3,147.00	-	-	3,436.07	3,436.07	-	-	-	-	-	-
2010	Financial and Technical Assistance	32,427.88	32,348.32	-	79.56	8,622.53	8,622.53	-	-	8,538.04	8,384.49	-	153.55
2020	Environmental Services	7,414.38	6,746.77	-	667.61	387,761.60	270,031.51	-	117,730.09	14,699.64	13,138.84	-	1,560.80
2061	Petroleum Release Compensation	-	-	-	-	-	-	-	-	4,935.28	3,214.00	-	1,721.28
2501	South Dakota Retirement System	-	-	-	-	-	-	-	-	204,069.02	186,948.99	-	17,120.03
2610	Public Utilities Commission	-	-	-	-	918.82	918.82	-	-	4,966.66	4,813.92	-	152.74
271	Unified Judicial System	-	-	-	-	-	-	-	-	328,515.65	261,076.63	65,236.50	2,202.52
2810	Legislative Operations	299,535.84	299,535.84	-	-	-	-	-	-	-	-	-	-
2880	Auditor General	818.25	436.35	-	381.90	-	-	-	-	-	-	-	-
2900	Legal Services Program	155.89	155.89	-	-	571.59	571.59	-	-	1,461,231.37	36,231.37	-	1,425,000.00
2911	Criminal Investigation	261,688.26	246,795.36	-	14,892.90	2,466,982.73	2,322,442.18	-	144,540.55	164,161.00	71,660.94	22,500.00	70,000.06
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	192,278.80	27,588.80	-	164,690.00
3001	Administration	59.00	59.00	-	-	-	-	-	-	-	-	-	-
3101	Secretary of State	162,183.00	162,183.00	-	-	3,403,488.00	2,161,680.00	-	1,241,808.00	9,184.00	9,184.00	-	-
3201	Treasury Management	27,464.89	27,317.89	-	147.00	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	90,746.18	90,383.74	-	362.44
TOTAL CARRYOVER APPROPRIATIONS		9,128,106.95	8,324,771.90	400,628.24	402,706.81	8,556,843.11	6,339,041.36	518,825.52	1,698,976.23	29,788,965.97	23,310,013.11	1,687,146.97	4,791,805.89

Special Appropriations

0105	Gov Office of Economic Development	5,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-
0125	Statewide Maintenance and Repair	-	-	-	-	-	-	-	-	200,000.00	-	200,000.00	-
0128	Risk Management Admin - Informational	800,000.00	800,000.00	-	-	-	-	-	-	-	-	-	-
0136	State Radio Engineering	5,141,021.00	-	5,141,021.00	-	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90
0240	Property and Special Taxes	888,500.00	430,276.00	438,500.00	19,724.00	-	-	-	-	-	-	-	-
031	Agricultural Services & Assistance	404,313.00	371,739.44	32,573.56	-	-	-	-	-	-	-	-	-
032	Agricultural Development & Promotion	-	-	-	-	-	-	-	-	2,103,402.10	490,579.71	1,612,822.39	-
0331	ADRDL BR&O	-	-	-	-	-	-	-	-	4,555,580.25	833,902.23	3,721,678.02	-
0621	State Parks and Recreation - Dev/Imp	500,000.00	23,233.91	476,766.09	-	-	-	-	-	-	-	-	-
083	Medical Services	1,000,000.00	45,925.87	954,074.13	-	-	-	-	-	-	-	-	-
085	Behavioral Health	61,868.82	61,868.82	-	-	-	-	-	-	-	-	-	-
0903	Health Systems Develop. and Reg.	2,004,584.20	977,348.40	1,027,235.80	-	-	-	-	-	-	-	-	-

Program	Center Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
0905	Laboratory Services	705,700.00	364,247.03	341,452.97	-	-	-	-	-	-	-	-	-
1210	Workforce Education Fund	-	-	-	-	-	-	-	-	1,415,645.43	428,624.25	-	987,021.18
1421	Highway Patrol	-	-	-	-	-	-	-	-	1,157,517.00	-	1,157,517.00	-
1431	Emergency Services & Homeland Security	3,701,714.00	3,701,714.00	-	-	-	-	-	-	-	-	-	-
1432	Emergency Disaster	9,918,359.00	9,918,359.00	-	-	-	-	-	-	-	-	-	-
1441	Legal and Regulatory Services	1,658,537.20	311,342.17	1,347,195.03	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	5,000,000.00	298,014.45	4,701,985.55	-	-	-	-	-	50,662,510.85	11,137,600.58	39,524,910.27	-
1530	South Dakota State University	1,550,000.00	-	1,550,000.00	-	-	-	-	-	101,349,330.81	23,470,961.45	70,060,542.61	7,817,826.75
1536	Agricultural Experiment Station	-	-	-	-	-	-	-	-	417,000.00	-	417,000.00	-
1550	Northern State University	-	-	-	-	-	-	-	-	71,246,103.89	13,055,848.13	58,190,255.76	-
1570	Dakota State University	396,073.00	-	396,073.00	-	-	-	-	-	22,510,404.50	-	22,500,745.00	9,659.50
1621	Army Guard	4,471,984.21	2,480,622.61	1,991,361.60	-	16,365,297.59	7,462,417.12	8,902,880.47	-	-	-	-	-
1711	Veterans' Benefits and Services	762,585.85	74,729.37	687,856.48	-	-	-	-	-	-	-	-	-
1731	State Veterans' Cemetery	148,463.93	6,522.61	141,941.32	-	6,904,794.00	1,065,227.93	5,839,566.07	-	-	-	-	-
1822	State Penitentiary	7,380,701.60	463,372.04	6,917,329.56	-	-	-	-	-	-	-	-	-
1920	Long Term Services and Support	5,000,000.00	811,426.35	4,188,573.65	-	-	-	-	-	-	-	-	-
1951	Telecommunication Services for the Deaf	-	-	-	-	-	-	-	-	200,000.00	-	-	200,000.00
2010	Financial and Technical Assistance	-	-	-	-	6,000,000.00	1,305,145.84	-	4,694,854.16	-	-	-	-
2030	Water and Environment Fund	-	-	-	-	750,000.00	139,992.52	600,000.00	10,007.48	62,417,893.08	12,676,966.34	49,274,988.15	465,938.59
2061	Petroleum Release Compensation	-	-	-	-	-	-	-	-	727,700.00	-	727,700.00	-
2071	VW Category 10 School Bus	-	-	-	-	-	-	-	-	8,125,000.00	563,382.60	7,561,617.40	-
271	Unified Judicial System	-	-	-	-	-	-	-	-	695,369.94	64,734.83	630,635.11	-
3001	Administration	689,195.16	56,200.00	632,995.16	-	-	-	-	-	-	-	-	-
3101	Secretary of State	77,972.44	-	77,972.44	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL APPROPRIATIONS		58,261,573.41	22,196,942.07	36,044,907.34	19,724.00	30,020,091.59	9,972,783.41	15,342,446.54	4,704,861.64	328,816,727.85	63,755,869.22	255,580,411.71	9,480,446.92
Nonbudgeted Expenditures													
0111	Bureau of Finance and Management	-	-	-	-	-	-	-	-	-	3,677,437.67	-	(3,677,437.67)
0118	School Aid Transition Fund	-	-	-	-	-	-	-	-	-	40,429,565.76	-	(40,429,565.76)
0120	Off-Budget Supplies for Resale	-	-	-	-	-	-	-	-	-	7,450,858.27	870,392.00	(8,321,250.27)
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	-	429,999.07	-	(429,999.07)
0140	Bureau of Human Resources	-	-	-	-	-	-	-	-	-	367,345.00	-	(367,345.00)
0145	Workers Compensation	-	-	-	-	-	-	-	-	-	5,386,917.15	-	(5,386,917.15)
0146	Health Insurance	-	-	-	-	-	-	-	-	-	150,181,127.90	-	(150,181,127.90)
0147	Sect. 125 Employer Pd Premiums/Claims	-	-	-	-	-	-	-	-	-	15,524,434.74	-	(15,524,434.74)
0148	Life Insurance	-	-	-	-	-	-	-	-	-	3,226,020.59	-	(3,226,020.59)
0211	Ethanol Fuel Payments	-	-	-	-	-	-	-	-	-	3,249,156.96	-	(3,249,156.96)
0240	Property and Special Taxes	-	-	-	-	-	-	-	-	-	30,377.76	-	(30,377.76)
031	Agricultural Services & Assistance	-	-	-	-	-	-	-	-	-	2,863,286.40	-	(2,863,286.40)
085	Behavioral Health	-	-	-	-	-	-	-	-	-	8,636.87	-	(8,636.87)
0911	Health Services	-	-	-	-	-	6,753,487.20	-	(6,753,487.20)	-	3,364,105.68	-	(3,364,105.68)
1065	Subsequent Injury & Ins. Exam Funds	-	-	-	-	-	-	-	-	-	1,685,000.75	-	(1,685,000.75)
1202	Revenue Center Mineral Leasing	-	-	-	-	-	535,429.76	-	(535,429.76)	-	-	-	-
1432	Emergency Disaster	-	-	-	-	-	14,510,405.45	-	(14,510,405.45)	-	4,602,246.30	29.27	(4,602,275.57)
1520	University of South Dakota	-	-	-	-	-	-	-	-	-	136,323,029.61	-	(136,323,029.61)
1530	South Dakota State University	-	-	-	-	-	-	-	-	-	122,611,138.21	-	(122,611,138.21)
1540	SD School of Mines and Technology	-	-	-	-	-	-	-	-	-	13,591,245.32	-	(13,591,245.32)
1550	Northern State University	-	-	-	-	-	-	-	-	-	13,151,084.93	-	(13,151,084.93)
1560	Black Hills State University	-	-	-	-	-	-	-	-	-	13,396,625.70	-	(13,396,625.70)
1570	Dakota State University	-	-	-	-	-	-	-	-	-	17,362,873.65	-	(17,362,873.65)
1621	Army Guard	-	-	-	-	-	-	-	-	-	133,106.60	259.98	(133,366.58)
1810	City/County M&R	-	-	-	-	-	-	-	-	-	17,769.26	-	(17,769.26)
1900	Secretary	-	-	-	-	-	210,000.00	-	(210,000.00)	-	-	-	-
1911	SDDC - Redfield	-	-	-	-	-	-	-	-	-	39,676.14	-	(39,676.14)
1970	Service to the Blind & Visually Impaired	-	-	-	-	-	-	-	-	-	120,123.00	-	(120,123.00)
2041	Misc Continuous Appropriation	-	-	-	-	-	122,568.83	-	(122,568.83)	-	2.60	-	(2.60)
2502	SDRS Operations	-	-	-	-	-	-	-	-	-	675,683,090.60	-	(675,683,090.60)
2900	Legal Services Program	-	-	-	-	-	-	-	-	-	123,592.64	-	(123,592.64)
3001	Administration	-	-	-	-	-	-	-	-	-	12,694,913.75	-	(12,694,913.75)
3201	Treasury Management	-	-	-	-	-	-	-	-	-	78,622.00	-	(78,622.00)
3300	State Auditor	-	-	-	-	-	1,210,589.04	-	(1,210,589.04)	-	-	-	-
TOTAL NONBUDGETED EXPENDITURES		-	-	-	-	-	23,342,480.28	-	(23,342,480.28)	-	1,247,803,410.88	870,681.25	(1,248,674,092.13)

Nonbudgeted expenditures are incurred in a program or a fund or funds within a program. Some examples include pension payments to retirees, employee health care claim payments, payments made by the Subsequent Injury Fund, local fund payments made by Higher Education, S.D. Building Authority construction expenses and payments to school districts by School and Public Lands.