

GENERAL FUND SURPLUS ANALYSIS

The amount of General Fund dollars that counties can retain as surplus is restricted by SDCL 7-21-18.1 which states: "The total unreserved, undesignated fund balance of the general fund may not exceed forty percent of the total amount of all general fund appropriations contained in the budget for the next fiscal year. The total unreserved, undesignated fund balance of the general fund of the county as of March thirty-first and September thirtieth shall be published in the minutes of the proceedings of the board of county commissioners and reported to the Department of Legislative Audit. The report shall be on forms prescribed by the Department of Legislative Audit."

The following analysis should be completed as of March thirty-first and September thirtieth of each year. Thereafter, the unreserved, undesignated fund balance amount should be published in the minutes of the governing board. This analysis should also be filed with the Department of Legislative Audit.

_____ **County**

DATE _____

ASSETS:

10100 Cash	_____
10200 Cash Change	_____
10300 Petty Cash	_____
10400 Interest Bearing Accounts	_____
10500 Savings Certificates	_____
10700 Restricted Cash in Banks	_____
10800 Taxes Receivable--Current	_____
10900 Estimated Uncollectible Taxes Receivable--Current	_____
11000 Taxes Receivable--Delinquent	_____
11100 Estimated Uncollectible Taxes Receivable--Delinquent	_____
11400 Judgment Receivable	_____
11700 Accounts Receivable	_____
11800 Estimated Uncollectible Accounts Receivable	_____
12800 Notes Receivable	_____
13100 Due from Other fund	_____
13200 Due from Other Government	_____
13300 Advance to Other Fund	_____
13500 Interest Receivable	_____
14100 Inventory of Supplies	_____
15100 Investments	_____
 TOTAL ASSETS	 <u>0.00</u>

GENERAL FUND SURPLUS ANALYSIS

LIABILITIES AND EQUITY:

20100 Claims Payable	
20200 Accounts Payable	
20800 Due to Other Funds	
20900 Due to Other Governments	
21600 Accrued Wages Payable	
21700 Payroll Withholding Payable	
22300 Revenues Collected in Advance	
22400 Deferred Revenue	

FUND BALANCES:

27102 Reserved for Inventory	
27103 Reserved for Advance to Other Funds	
27199 Reserved for Other Purposes (Specify)	

27201 Designated for Next Year's Appropriations	
(one of the following)	
March - 3/4 of the current year	
September - 1/4 of current year + subsequent year	
December - subsequent year	

27202 Designated for Other Purposes (Specify)	

27203 Designated for Capital Outlay Accumulations	
27209 Undesignated	

TOTAL LIABILITIES AND EQUITY 0.00

Following Year General Fund Budget
(use current year for March analysis)

The unreserved, undesignated fund balance, account 27209,
divided by the following year General Fund budget
resulting in the fund balance percentage #DIV/0!