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AUDITOR GENERAL

October 6, 2008

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2008 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 2-4 provide a listing of the funds reviewed by the GOAC in 2007-2008 along with the committee's assessment on whether or not a continued review of a fund will be made.

The ranking of the other fund balances for FY2008 appears on pages 5-10. As in the prior year, the funds were first ranked using an aggregation of the eight rankings below. The second aggregation, which appears on pages 5-10, excludes the rankings for; #2 – Size of revenue, and, #6 Transfers out as percent of revenue. These two rankings appeared to excessively skew the totals.

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

Included at the end of the report is a budget to actual report for FY2008 along with a reconciliation between the beginning appropriations authorized in the General Appropriations Bill and the appropriations accounted for on the state's accounting system at year-end.

GOAC REVIEW OF OTHER FUNDS 2007-2008

2008			GOAC's Assessment		State Accounting System		Agency Provided Condition Statement		
2007	Blue		Continue	No	Pooled Cash Balance		Estimated		Estimated
Rank	Book	Fund Name	to	Further			6/30/08 Pooled		Ending Cash
	Page		Review	Action	6/30/2007	6/30/2008	Cash Balance	Commitments	Available
Department of Game, Fish and Parks (10/15/07 meeting)									
59	123	Company 3121 - GF&P Administration	X		355,817.32	208,654.98	226,350.00	-	226,350.00
16	124	Company 3122 - Department of Game, Fish and Parks Fund	X		18,033,228.05	21,780,040.93	20,435,628.00	9,087,622.00	11,348,006.00
58	126	Company 3122 - HMC Natural Resources Restoration	X		183,288.33	224,324.88			
75	127	Company 3123 - Animal Damage Control Fund	X		373,687.29	464,012.66	630,529.00	-	630,529.00
53	129	Company 3125 - Parks and Recreation Fund		X	3,968,837.63	3,986,302.08	3,153,402.00	941,753.00	2,211,649.00
30	131	Company 3125 - Custer State Park Bond Redemption Fund	X		1,216,875.39	600,933.25			
35	134	Company 3126 - Snowmobile Trails Fund	X		1,450,868.62	1,534,051.11	1,109,367.00	-	1,109,367.00
Department of Agriculture (10/15/07 meeting)									
62	86	Company 3050 - Feed and Remedy Fund		X	779,449.31	708,823.15	772,854.00	-	772,854.00
44	90	Company 3050 - Pesticide Regulatory Fund	X		453,959.62	533,027.40	447,085.00	-	447,085.00
37	93	Company 3052 - Rural Rehabilitation Fund		X	5,097,463.31	5,582,045.03	4,545,200.00	-	4,545,200.00
56	96	Company 3054 - Oilseeds Fund		X	283,551.96	315,126.36	267,109.00	-	267,109.00
36	97	Company 3054 - Soybean Research and Promotion		X	2,684,664.48	4,736,610.57	2,682,456.00	-	2,682,456.00
61	99	Company 3055 - Corn Utilization Council	X		1,403,629.60	766,967.87	(1,397,030.00)	-	(1,397,030.00)
83	100	Company 3056 - Forestry Fund	X		728,874.73	689,838.29	127,698.00	-	127,698.00
43	101	Company 3057 - Brand Fund	X		1,158,678.76	861,214.17	855,871.00	-	855,871.00
27	106	Company 3063 - Coordinated Soil and Water Conservation Fund	X		1,571,972.24	1,718,465.71	1,231,912.00	-	1,231,912.00
63	107	Company 3063 - Pesticide Recycling and Disposal Fund	X		166,409.31	229,895.77	43,006.00	-	43,006.00
55	96	Company 6503 - Veterinary Board		X	113,328.94	102,092.55	116,080.00	-	116,080.00
57	111	Company 6507 - Rodent and Reptile Control Fund	X		300,031.43	181,997.06	401,646.00	-	401,646.00
Department of Revenue and Regulation (10/16/07 meeting)									
79	55	Company 3033 - Property Tax Reduction Fund		X	89,276,269.12	63,626,269.12	89,276,269.00	-	89,276,269.00
73	56	Company 3036 - Petroleum Release Compensation Fund	X		5,723,679.98	5,686,746.36	3,873,496.00	-	3,873,496.00
70	59	Company 3076 - License Plate Revolving Fund		X	277,618.51	1,755,897.72	1,188,619.00	-	1,188,619.00
72	63	Company 3177 - State Motor Vehicle Fund (DORR)	X		1,336,550.97	1,945,184.65	90,966.00	-	90,966.00
78	66	Company 3183 - SD Insurance Agent and Broker Continuing Education Fund		X	(45,872.18)	47,185.82	7,364.00	-	7,364.00
69	68	Company 3183 - SD Real Estate Appraiser Fund		X	150,072.72	178,861.05	166,187.00	-	166,187.00
81	71	Company 3185 - Special Racing Revolving Fund	X		371,536.84	229,696.56	271,787.00	-	271,787.00
30	72	Company 6516 - Lottery Operating Fund	X		3,669,377.26	3,100,644.23	3,844,271.00	-	3,844,271.00
15	73	Company 6516 - Video Lottery Operating Fund	X		3,254,409.95	3,516,788.62	3,074,603.00	-	3,074,603.00
80	74	Company 6520 - Banking Special Revenue Fund	X		564,085.08	248,591.55	274,737.00	-	274,737.00
42	77	Company 6520 - Insurance Fraud Prevention Unit Fund		X	323,484.74	127,885.06	91,635.00	-	91,635.00
Department of Transportation (10/16/07 meeting)									
47	171	Company 3040 - Highway Fund	X		13,534,703.14	28,222,555.94	(14,111,729.00)	-	(14,111,729.00)
14	172	Company 3041 - State Aeronautics Fund	X		6,731,032.31	7,953,390.04	8,774,632.00	-	8,774,632.00
9	173	Company 3042 - Railroad Administration Fund	X		3,013,744.02	3,033,467.61	3,093,692.00	-	3,093,692.00
29	174	Company 3043 - Amtrak	X		3,169,962.16	919,945.95	411,254.00	-	411,254.00
33	175	Company 3044 - Local Government Transportation Technology Transfer Fund		X	338,012.70	236,025.71			
5	176	Company 3044 - Railroad Trust Fund	X		16,381,624.47	13,267,968.84	17,826,637.00	11,950,532.00	5,876,105.00
74	177	Company 6012 - Special Aviation Internal Service Fund	X		145,750.36	(192,266.92)	(413,246.00)	-	(413,246.00)
21	178	Company 6517 - Railroad Authority	X		3,750,268.96	574,096.72	410,284.00	-	410,284.00

GOAC REVIEW OF OTHER FUNDS 2007-2008

2008			GOAC's Assessment		State Accounting System		Agency Provided Condition Statement		
2007	Book		Continue to	No Further	Pooled Cash Balance		Estimated		Estimated
Rank	Page	Fund Name	Review	Action	6/30/2007	6/30/2008	6/30/08 Pooled Cash Balance	Commitments	Ending Cash Available
Department of Social Services (11/5/07 meeting)									
73	137	Company 3079 - Crime Victims' Compensation Fund		X	545,365.74	506,688.49	303,139.00	-	303,139.00
18	138	Company 3079 - SS-Other/Local Donated	X		7,911,677.26	7,712,546.72	4,577,547.00	-	4,577,547.00
40	139	Company 3080 - Catastrophic County Poor Relief Fund	X		631,195.15	738,334.88	371,553.00	-	371,553.00
Department of Tourism and State Development (11/5/07 meeting)									
11	114	Company 3016 - Future Fund	X		17,827,298.28	21,982,841.32	19,820,701.00	18,872,021.00	948,680.00
50	118	Company 3145 - Historical Preservation Loan and Grant Fund		X	367,275.33	309,376.26	178,541.00	-	178,541.00
10	121	Company 6510 - Revolving Economic Development and Initiative Fund	X		38,198,048.05	39,250,829.25	34,079,894.00	33,301,887.00	778,007.00
26	122	Company 6518 - Science and Technology Authority	X		33,186,365.13	47,167,373.77	34,431,828.00	-	34,431,828.00
Bureau of Personnel (11/5/07 meeting)									
71	48	Company 3035 - Public Employees Insurance System Fund		X	23,295,624.08	21,371,378.07	19,528,391.00	-	19,528,391.00
51	49	Company 3035 - State Employees Workers' Compensation Program Fund	X		3,040,259.70	2,722,357.88	2,506,531.00	-	2,506,531.00
23	51	Company 6521 - South Dakota Risk Pool Fund	X		6,819,489.27	7,203,034.95	6,534,699.00	-	6,534,699.00
39	53	Company 8301 - State Workers Unemployment Compensation		X	225,950.76	32,420.49	229,581.00	-	229,581.00
Public Utilities Commission (11/5/07 meeting)									
24	241	Company 3014 - Telephone Solicitation Fund	X		152,475.06	199,603.88	176,475.00	-	176,475.00
24	243	Company 3128 - Grain and Warehouse Fund	X		203,113.59	217,037.40	223,614.00	-	223,614.00
61	245	Company 3128 - One-Call Notification Fund		X	386,369.16	387,100.84	419,369.00	-	419,369.00
82	247	Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	X		50,843.18	(95,293.63)	-	-	-
Department of Human Services (11/5/07 meeting)									
54	211	Company 3046 - Certification of Interpreters for the Deaf Fund		X	6,704.20	9,987.74	1,659.20	-	1,659.20
6	213	Company 3046 - Prescription Drug Plan Fund	X		1,445,481.09	2,438,024.19	1,715,457.09	-	1,715,457.09
45	214	Company 3091 - Telecommunication Fund for the Deaf		X	1,757,677.17	1,552,883.49	1,164,425.03	200,000.00	964,425.03
70	224	Company 8314 - DHS/SBVI business Enterprise Program		X	89,898.23	85,400.32	103,245.89	-	103,245.89
Department of Education (11/5/07 meeting)									
53	180	Company 3138 - Hagen-Harvey Memorial Scholarship		X	839,117.86	848,091.15	845,591.15	-	845,591.15
12	184	Company 3138 - Dept. of Education Other	X		3,919,926.54	1,912,430.86	1,367,298.77	-	1,367,298.77
76	186	Company 8501 - Vocational Education Facilities Fund		X	1,500,000.00	1,500,000.00	1,500,000.00	-	1,500,000.00
Department of Health (10/16/07 & 11/5/07 meeting)									
64	143	Company 3047 - Health Special Services Fund		X	2,280,716.17	2,205,742.28	1,554,879.00	-	1,554,879.00
25	144	Company 3049 - Tobacco Prevention and Reduction Trust Fund	X		4,361,568.20	3,983,404.85	2,240,597.00	-	2,240,597.00
45	146	Company 6503 - Board of Dentistry	X		527,763.53	468,257.05	526,125.00	-	526,125.00
56	148	Company 6503 - Board of Massage Therapy	X		60,891.69	75,397.10	14,943.00	-	14,943.00
65	151	Company 6503 - Board of Pharmacy	X		640,977.36	743,083.07	675,056.00	-	675,056.00
19	154	Company 6503 - Board of Medical and Osteopathic Examiners	X		943,964.11	1,237,665.48	618,357.00	-	618,357.00
Department of Environment and Natural Resources (11/6/07 meeting)									
79	225	Company 3072 - Environment and Natural Resources Fee Fund	X		1,638,570.06	1,594,637.37	1,099,164.00	460,000.00	639,164.00
7	229	Company 3072 - Regulated Substance Response Fund		X	2,234,664.91	2,575,501.19	648,667.00	-	648,667.00
52	230	Company 3073 - Water and Environment Fund	X		10,183,512.02	11,490,936.31	9,532,970.00	14,766,150.00	(5,233,180.00)

GOAC REVIEW OF OTHER FUNDS 2007-2008

			GOAC's Assessment		State Accounting System		Agency Provided Condition Statement		
2007	2008	Book	Continue to Review	No Further Action	Pooled Cash Balance		Estimated 6/30/08 Pooled Cash Balance	Commitments	Estimated Ending Cash Available
Rank	Page	Fund Name			6/30/2007	6/30/2008			
Bureau of Administration (11/6/07 meeting)									
8	22	Company 3007 - Statewide M&R Fund		X	2,531,623.50	2,679,148.84	826,623.00	-	826,623.00
46	24	Company 3029 - Extraordinary Litigation Fund		X	(368,753.64)	2,175,354.02	(2,230,644.00)	-	(2,230,644.00)
31	40	Company 8315 - Public Entity Pool for Liability	X		11,058,485.08	8,130,693.88	9,018,484.00	-	9,018,484.00
Department of Corrections (11/6/07 meeting)									
17	205	Company 3011 - Corrections - Parental Support	X		645,072.97	1,008,320.02	525,073.00	-	525,073.00
22	206	Company 3023 - DOC Local & Endowment Funds	X		2,956,734.19	4,224,334.22	3,019,438.00	544,102.00	2,475,336.00
23	208	Company 6504 - Prison Industries Revolving Fund	X		2,604,207.30	2,755,141.86	2,622,145.00	-	2,622,145.00
Department of Public Safety (11/6/07 meeting)									
66	191	Company 3177 - State Motor Vehicle Fund (DPS)	X		1,305,480.06	1,111,778.44	1,107,217.00	-	1,107,217.00
32	192	Company 3184 - Motorcycle Safety Education Fund	X		260,648.69	204,595.28	339,184.00	-	339,184.00
66	193	Company 3184 - Indirect Cost Fund for Secretariat		X	(81,629.03)	3,038.86	-	-	-
Secretary of State (5/13/08 meeting)									
84	273	Company 3013 - Financing Statement Filing Fee Fund	X		56,518.05	25,000.00			
Department of Military and Veteran's Affairs (5/13/08 meeting)									
68	198	Company 3021 - Veterans' Home Capital Fund		X	86,311.80	115,581.83			
53	203	Company 5017 - Resident Trust Fund	X		199,891.08	184,294.27			
Legislative Research Council (5/13/08 meeting)									
60	256	Company 6501 - Postage Administration		X	24,152.22	3,709.40			
Attorney General's Office (5/13/08 meeting)									
41	257	Company 3000 - Attorney General Other	X		846,910.55	2,520,649.80			
Bureau of Finance and Management (5/14/08 meeting)									
18	16	Company 6010 - Budgetary Accounting Fund		X	7,057,618.06	3,682,347.15			
Bureau of Information and Telecommunications (5/14/08 meeting)									
54	6002	Company 6002 - Capitol Communications Systems Internal Service Fund		X	1,666,001.68	1,797,828.80			
South Dakota Building Authority (5/14/08 meeting)									
20	19	Company 6013 - Building Authority	X		62,077,145.42	45,578,883.01			
Department of Labor (5/14/08 meeting)									
44	163	Company 6503 - SD Board of Technical Professions	X		248,235.53	202,972.45			
13	164	Company 8304 - Private Workers Compensation		X	596,956.94	682,486.09			
School and Public Lands (5/14/08 meeting)									
77	267	Company 5018 - Permanent Fund		X	24,511,385.73	25,443,669.41	*		
67	270	Company 8610 - Common School - Permanent Fund		X	122,038,680.88	126,992,236.76	*		
* represents investments in S&PL Portfolio managed by the Investment Council (not part of Cash Flow Portfolio)									
Unified Judicial System (5/14/08 meeting)									
38	251	Company 3012 - Court Automation Fund		X	1,876,313.58	2,148,968.10			

FY2008 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2007 Rank	2008 Rank	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3005 - Education Enhancement Trust	14	NB	1	1	392,407,620.24	-	392,407,620.24	27,887,091.15	1,178,591.70	(14,766,914.67)
Company 3004 - Health Care Trust	13	NB	2	2	103,825,481.23	-	103,825,481.23	7,939,228.47	225,918.29	(3,656,090.72)
Company 3029 - Extraordinary Litigation Fund	24	I	46	3	2,175,354.02	-	2,175,354.02	16,452.91	673,879.25	3,201,534.00
Company 3003 - Dakota Cement Trust	12	NB	3	4	258,215,977.07	-	258,215,977.07	19,166,160.20	609,961.26	(13,184,338.00)
Company XXXX - State Drinking Water Revolving Fund	237	NB		5	170,870,984.59	62,316,322.69	108,554,661.90	13,196,321.13	2,855,754.31	(24,761.28)
Company 3016 - Employer's Investment in South Dakota's Future Fund	114	G	11	6	21,982,841.32	-	21,982,841.32	10,958,188.84	6,194,972.66	(607,673.14)
Company 3046 - Prescription Drug Plan Fund	213	G	6	6	2,438,024.19	-	2,438,024.19	1,056,488.28	63,945.18	-
Company 6518 - Science and Technology Authority	122	I	26	7	47,167,373.77	-	47,167,373.77	25,503,968.64	11,522,360.00	-
Company 8901 - S.D. Retirement System Pension	169	G/NB	4	8	7,179,342,206.20	15,777.66	7,179,326,428.54	923,038,780.53	374,743,753.80	-
Company XXXX - Water and Pollution Control	235	NB		9	225,612,585.87	75,855,761.30	149,756,824.57	10,008,749.94	4,449,103.18	(26,570.33)
Company 3044 - Railroad Trust Fund	176	G	5	10	29,695,857.42	-	29,695,857.42	1,522,230.00	27,335.31	-
Company 6510 - Revolving Economic Development and Initiative Fund	121	G	10	11	83,957,435.18	-	83,957,435.18	3,253,770.87	989,294.28	-
Company 3072 - Regulated Substance Response Fund	229	I	7	12	2,575,501.19	-	2,575,501.19	797,678.73	83,529.47	(373,312.98)
Company 9220 - Cement Plant Commission	18	NB	34	13	2,045,522.06	-	2,045,522.06	577,258.00	74,977.88	-
Company 8902 - Cement Plant Retirement	17	NB	1	14	48,433,432.19	-	48,433,432.19	5,773,955.50	3,084,706.47	-
Company 3000 - Attorney General Other	257	G	41	15	2,520,649.80	-	2,520,649.80	2,922,047.53	1,258,886.18	10,577.90
Company 6010 - Budgetary Accounting Fund	16	G	18	16	3,682,582.18	-	3,682,582.18	3,320,189.20	2,687,093.08	(4,008,132.00)
Company 3076 - License Plate Revolving Fund	59	G	70	16	1,755,897.72	-	1,755,897.72	2,199,753.12	721,473.91	-
Company 3011 - Parental Support	205	G	17	16	1,008,320.02	-	1,008,320.02	435,154.57	71,907.52	-
Company 3125 - Custer State Park Improvement Fund	133	S	134	17	8,522,986.28	-	8,522,986.28	93,393.47	3,570,407.19	-
Company 6013 - Building Authority	19	NB	20	18	45,578,883.01	129,320,000.00	(83,741,116.99)	12,899,751.04	22,980,113.04	(17,900.41)
Company 3050 - Weed and Pest Control Fund	92	G	120	19	535,923.82	-	535,923.82	381,864.12	177,666.92	83,283.33
Company 3041 - State Aeronautics Fund	172	G/I	14	19	8,285,021.50	555,642.83	7,729,378.67	1,846,027.07	2,930,851.26	2,249,489.94
Company 8315 - Public Entity Pool for Liability	40	G	31	20	8,130,693.88	-	8,130,693.88	508,691.39	3,454,291.02	17,808.43
Company 3073 - Water and Environment Fund	230	S	52	21	37,373,643.87	-	37,373,643.87	2,749,502.81	8,952,496.93	7,686,342.65
Company 3144 - Special Emergency and Disaster	190	NB	113	22	1,075,142.17	-	1,075,142.17	84,093.03	3,403,033.33	4,565,533.26
Company 3122 - Department of Game, Fish and Parks Fund	124	G/I	16	23	21,780,247.56	-	21,780,247.56	29,905,037.51	20,874,060.10	(5,286,710.55)
Company 3007 - Statewide M&R Fund	22	G	8	24	2,679,148.84	-	2,679,148.84	186,266.26	38,740.92	-
Company 3113 - Maintenance of Buildings and Grounds	25	G	94	25	3,372,377.71	-	3,372,377.71	1,205,888.62	525,054.46	-
Company 6520 - Subsequent Injury Fund	80	G/NB	123	26	2,718,616.23	-	2,718,616.23	5,500,200.44	3,336,384.66	-
Company 6516 - Video Lottery Operating Fund	73	G	15	27	3,532,021.81	15,382.28	3,516,639.53	2,454,728.67	1,458,982.93	(714,000.00)
Company 3054 - Soybean Research and Promotion	97	I	36	28	4,736,610.57	-	4,736,610.57	6,874,671.71	4,822,725.62	-
Company 3043 - Amtrak	174	G/I	29	29	919,945.95	7,332,472.81	(6,412,526.86)	173,294.99	-	(2,423,311.20)
Company 3063 - Coordinated Soil and Water	106	S	27	30	1,718,465.71	-	1,718,465.71	719,304.20	432,810.73	(140,000.00)
Company 3023 - Local and Endowment	206	G/NB	22	31	4,224,334.22	-	4,224,334.22	5,838,441.45	4,664,947.66	94,106.24
Company 3040 - State Highway Fund	171	G/I	47	32	29,385,474.53	383,851.53	29,001,623.00	196,694,536.65	185,422,819.21	3,635,501.03
Company 3014 - Telephone Solicitation Fund	241	G	24	33	199,603.88	-	199,603.88	47,571.78	442.96	-
Company 6520 - Insurance Examination Fund	76	NB	112	34	622,139.96	-	622,139.96	426,167.69	239,832.18	-
Company 3057 - Brand Fund	101	I	43	35	861,214.17	-	861,214.17	104,245.23	351,709.82	(50,000.00)
Company 3091 - Telecommunication Fund for the Deaf	215	G	45	36	1,552,883.49	-	1,552,883.49	1,452,456.04	816,564.69	(842,784.73)
Company 8610 - Common School - Interest and Income	271	NB	104	37	7,877,612.99	-	7,877,612.99	10,698,816.58	8,771,280.23	-
Company 3138 - State Institute Fund	182	G	147	38	590,944.09	-	590,944.09	124,500.09	10,035.79	(79,095.37)
Company 3036 - Petroleum Release Compensation Fund	56	G/I	73	39	5,686,746.36	-	5,686,746.36	2,226,415.32	1,263,348.94	(1,000,000.00)

FY2008 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2007 Rank	2008 Rank	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 6503 - Board of Medical and Osteopathic Examiners	154	I	19	40	1,242,502.92	-	1,242,502.92	1,028,428.42	734,164.06	-
Company 3138 - Dept. of Education Other	184	G	12	41	1,912,430.86	145.25	1,912,285.61	1,623,714.22	3,677,178.50	45,968.60
Company 3183 - SD Insurance Agent and Broker Continuing Education Fund	66	G	78	42	47,185.82	-	47,185.82	93,100.00	42.00	-
Company 3052 - Rural Rehabilitation Fund	93	G	37	42	8,661,569.62	-	8,661,569.62	478,671.41	674,616.87	-
Company 3080 - Catastrophic County Poor Relief Fund	139	G	40	42	738,334.88	-	738,334.88	326,409.58	219,269.85	-
Company 3125 - Custer State Park Bond Redemption Fund	131	G	30	43	600,933.25	-	600,933.25	861,516.53	586,480.61	(890,978.06)
Company XXXX - Unemployment Compensation **	165	NB		44	21,373,085.00	20,531.00	21,352,554.00	25,677,826.00	23,974,221.00	(228,251.00)
Company 3054 - Pulse Crops Fund	98	I	28	45	40,167.91	-	40,167.91	26,924.06	1,528.24	-
Company 3177 - State Motor Vehicle Fund (DPS)	191	G	66	46	1,112,868.44	-	1,112,868.44	4,684,537.83	3,787,444.25	(256,721.77)
Company 3002 - Wheat Commission	83	I	90	47	1,171,232.72	-	1,171,232.72	2,261,529.49	1,736,407.86	-
Company 3046 - DHS - Other Fees	212	G	117	48	1,639,067.81	2,840,508.60	(1,201,440.79)	2,806,861.43	5,723,115.42	313,087.27
Company 3177 - State Motor Vehicle Fund (DORR)	63	G	72	49	1,945,184.65	-	1,945,184.65	6,955,894.06	6,890,332.86	649,258.08
Company 6521 - South Dakota Risk Pool Fund	51	G	23	50	7,203,034.95	35,846.92	7,167,188.03	5,293,072.23	4,906,737.65	-
Company 6517 - Railroad Authority	178	I	21	51	574,096.72	-	574,096.72	201,349.19	3,377,521.43	-
Company 3033 - Property Tax Reduction Fund	55	NB (2)	79	52	63,626,269.12	-	63,626,269.12	117,542,261.19	-	(143,192,261.19)
Company 8304 - Private Workers Compensation	164	G	13	53	682,486.09	275,744.93	406,741.16	184,561.43	332,674.95	254,465.39
Company 6008 - Fleet & Travel Management	31	G/NB	144	54	(1,011,060.38)	-	(1,011,060.38)	14,031,811.47	15,941,104.95	-
Company 3038 - Tax Relief Fund	58	B (4)	150	55	2,247,353.16	-	2,247,353.16	1,364,287.28	-	-
Company 3049 - Tobacco Prevention and Reduction Trust Fund	144	G	25	55	3,983,404.85	-	3,983,404.85	32,503,538.50	5,415,428.17	(27,466,273.68)
Company 3072 - Environmental Livestock Cleanup Fund	227	I	137	56	1,020,108.76	-	1,020,108.76	36,295.63	121,800.00	43,892.05
Company 3126 - Snowmobile Trails Fund	134	I	35	57	1,534,051.11	-	1,534,051.11	817,237.22	702,845.73	(31,209.00)
Company 3042 - Railroad Administration Fund	173	G	9	58	3,033,467.61	-	3,033,467.61	198,397.20	312,214.50	133,540.89
Company 6504 - Prison Industries Revolving Fund	208	G/NB	23	59	2,755,141.86	-	2,755,141.86	2,723,490.48	2,478,449.68	(94,106.24)
Company 8302 - Antitrust Special Revenue Fund	261	NB	101	60	439,290.49	-	439,290.49	18,473.50	6,784.95	-
Company 3145 - Historical Preservation Loan and Grant Fund	118	G	50	61	309,376.26	-	309,376.26	15,807.13	173,706.20	100,000.00
Company 6503 - Board of Pharmacy	151	I	65	62	743,083.07	-	743,083.07	588,870.98	486,765.27	-
Company 3063 - Pesticide Recycling and Disposal Fund	107	NB	63	63	229,895.77	-	229,895.77	195,607.28	132,120.82	-
Company 3059 - State Fire Suppression Special Revenue Fund	103	NB	48	64	(3,002,614.58)	9,261.42	(3,011,876.00)	4,352,877.30	8,021,910.90	4,056,278.00
Company 3050 - Nursery Fund	89	G	131	65	64,803.44	-	64,803.44	59,721.36	28,794.46	-
Company 8610 - Common School - Permanent Fund	270	NB	67	66	127,443,011.76	-	127,443,011.76	4,945,264.87	-	-
Company 3079 - SS-Other/Local Donated	138	G	18	67	7,712,546.72	-	7,712,546.72	4,908,542.00	5,107,672.54	-
Company 5008 - City/County M&R	207	NB	49	68	49,027.69	-	49,027.69	11,580.97	1,614.80	-
Company 3050 - Pesticide Regulatory Fund	90	G	44	69	533,027.40	-	533,027.40	407,023.49	327,955.71	-
Company 3001 - Public Lands Weed and Pest Fund	263	G	146	70	300,000.00	-	300,000.00	278,940.88	159,189.71	(83,283.33)
Company 3072 - Reclamation Fund	228	B/NB	158	71	6,441,767.63	-	6,441,767.63	40,000.00	-	254,611.90
Company 3138 - Hagen-Harvey Memorial Scholarship	180	NB	53	72	848,091.15	-	848,091.15	35,473.29	26,500.00	-
Company 3044 - Local Government Transportation Technology Transfer Fund	175	NB	33	73	236,025.71	-	236,025.71	175,603.81	207,787.25	92,717.99
Company XXXX - Drug Control Fund	262	NB		74	527,488.85	-	595,515.97	1,710,284.25	1,453,275.07	-
Company 3021 - Veterans' Home Capital Fund	198	G	68	75	115,581.83	-	115,581.83	80,460.54	51,190.51	-
Company 3128 - Gross Receipts Tax fund	244	G	88	75	1,554,680.93	-	1,554,680.93	1,777,845.53	1,597,975.80	-
Company 3035 - State Employees Workers' Compensation Program Fund	49	G/NB	51	76	2,722,357.88	-	2,722,357.88	3,411,368.37	3,729,290.19	-
Company 3015 - Private Activities Bond Fund	11	G	102	77	1,682,264.05	-	1,682,264.05	354,194.89	-	21,822.50
Company 6520 - Insurance Fraud Prevention Unit Fund	77	G/I	42	78	127,885.06	-	127,885.06	17,309.82	212,909.50	-

FY2008 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2007 Rank	2008 Rank	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3139 - Archeological Research Center	115	G	149	79	(334,233.03)	-	(334,233.03)	1,158,068.06	1,488,088.32	39,575.64
Company 3050 - Feed and Remedy Fund	86	G	62	80	708,823.15	-	708,823.15	324,376.75	395,002.91	-
Company 5016 - HSC Resident Investment	216	NB	122	81	38,582.56	-	38,582.56	23,417.55	10,928.32	-
Company 3062 - Teen Court Grant Program Fund	275	NB	197	82	62,543.94	-	62,543.94	43.94	37,500.00	-
Company 5018 - Permanent Fund	267	NB	77	83	25,444,101.51	-	25,444,101.51	932,059.68	-	-
Company 3178 - Other	120	NB	161	84	184,400.10	-	184,400.10	322,098.94	237,690.41	-
Company 6001 - Data Processing Internal Service Fund	44	G	169	85	2,125,285.94	-	2,125,285.94	19,003,517.36	18,351,476.95	32,840.57
Company 3091 - Telecommunication Fund for Other Disabilities	214	G	95	86	64,919.36	-	64,919.36	161,275.67	109,277.07	(210,364.10)
Company 6009 - Personnel - Labor & Mgmt.	50	G	129	87	838,892.90	-	838,892.90	4,259,043.67	3,847,585.33	-
Company 3046 - Certification of Interpreters for the Deaf Fund	211	G	54	88	9,987.74	-	9,987.74	4,353.76	1,070.22	-
Company 3178 - Energy Conservation Loan Special Revenue Fund	119	G	92	89	9,893,766.79	-	9,893,766.79	407,752.77	-	-
Company 3054 - Oilseeds Fund	96	I	56	90	315,126.36	-	315,126.36	210,891.36	179,316.96	-
Company 6503 - Board of Dentistry	146	I	45	91	544,792.81	-	544,792.81	147,400.22	131,122.22	(11.56)
Company 3009 - Public Buildings Fund	264	G	109	91	111,319.42	-	111,319.42	110,960.87	-	(1,348,000.00)
Company 3035 - Public Employees Insurance System Fund	48	G/NB	71	92	21,709,378.07	16,035.65	21,693,342.42	104,777,114.16	106,707,842.85	-
Company 3123 - Animal Damage Control Fund	127	I	75	93	464,012.66	-	464,012.66	493,901.68	1,344,837.37	941,261.06
Company 3012 - Board of Bar Examiners	249	G	89	94	101,782.44	-	101,782.44	42,732.75	29,830.01	-
Company 8501 - Vocational Education Facilities Fund	186	G	76	95	1,500,000.00	-	1,500,000.00	63,957.84	63,957.84	-
Company 3024 - Legislative Capitol Renovation Fund	255	G	96	96	1,308,000.00	-	1,308,000.00	-	40,000.00	1,348,000.00
Company 3185 - Special Facing Revolving Fund	71	I	81	97	229,696.56	-	229,696.56	215,809.72	357,650.00	-
Company 3151 - Livestock Disease Emergency Fund	109	NB	93	97	1,933,239.95	-	1,933,239.95	230,151.94	-	-
Company 3183 - SD Real Estate Appraiser Fund	68	G	69	98	178,861.05	-	178,861.05	140,028.16	111,239.83	-
Company 3055 - Corn Utilization Council	99	I	61	99	766,967.87	-	766,967.87	3,843,360.38	4,508,111.19	-
Company 6005 - Capitol Communications Systems Internal Service Fund	28	G/NB	127	100	664,912.93	-	664,912.93	4,215,718.59	3,937,215.28	-
Company 6503 - Board of Nursing Facility Administrators	150	I	114	101	90,514.49	-	90,514.49	10,820.93	32,742.19	-
Company 5017 - Resident Trust Fund	203	NB	53	101	184,294.27	-	184,294.27	8,235.63	23,832.44	-
Company 3017 - Investment Council Expense Fund	279	G	106	102	1,865,944.80	-	1,865,944.80	5,900,361.62	5,690,048.20	-
Company 6503 - Board of Massage Therapy	148	I	56	103	75,397.10	-	75,397.10	49,962.08	35,456.67	-
Company 3037 - South Dakota Gaming Commission Fund	57	I	139	104	915,540.09	-	915,540.09	15,921,111.75	10,017,782.69	(5,774,379.05)
Company 3056 - Forestry Fund	100	G	83	105	699,099.71	2,404.05	696,695.66	445,588.75	485,360.19	-
Company 3128 - Grain and Warehouse Fund	243	G	24	106	217,037.40	-	217,037.40	91,578.23	77,654.42	-
Company 3012 - Court Automation Fund	251	G	38	106	2,148,968.10	-	2,148,968.10	4,382,934.41	4,119,723.45	9,453.56
Company 3010 - Law Enforcement Officers Training Fund	259	G	84	107	(293,245.82)	-	(293,245.82)	3,797,555.54	3,460,787.00	13,047.04
Company 3149 - Veterans Affairs Division Special Revenue Fund	201	NB	142	108	106,758.52	-	106,758.52	23,953.01	17,511.11	-
Company 3047 - Health Special Services Fund	143	G/NB	64	109	2,285,093.10	-	2,285,093.10	21,878,630.26	21,759,434.13	(439,299.85)
Company 6520 - SD Real Estate Commission	78	I	118	110	736,175.52	-	736,175.52	588,370.81	554,809.02	-
Company 3006 - Tourism Promotion Fund	113	G	132	111	552,267.29	1,955.46	550,311.83	6,267,870.79	9,234,476.21	3,173,725.40
Company 3052 - Value Added Finance Authority	94	G	165	112	46,788.83	-	46,788.83	165,292.85	109,477.81	(21,822.50)
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	102	NB (2)	185	112	124,233.76	-	124,233.76	11,663.77	50,000.00	50,000.00
Company 6503 - Electrical Commission	161	I	85	113	1,039,302.56	-	1,039,302.56	1,411,714.15	1,319,102.82	(40,413.90)
Company 6503 - Board of Accountancy	158	I	108	114	297,688.14	-	297,688.14	257,617.69	225,136.06	(5,041.64)
Company 3147 - National Guard Museum and State Weapons Collection Fund	199	G	103	114	141,352.63	-	141,352.63	6,527.19	4,748.38	-
Company 6507 - Rodent and Reptile Control Fund	111	G	57	115	181,997.06	-	181,997.06	203,325.18	321,359.55	-

FY2008 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2007 Rank	2008 Rank	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 6012 - Special Aviation Internal Service Fund	177	G	74	115	(193,475.10)	293.76	(193,768.86)	1,204,456.37	1,555,842.09	-
Company 8316 - PUC Regulatory Assessment Fee	247	G	82	115	(95,293.63)	-	(95,293.63)	163,207.15	309,343.96	-
Fund & Telecommunication Investigation Fund										
Company XXXX - Inmate Trust Fund **	209	NB		116	1,770,588.84	158,741.07	1,611,847.77	7,669,585.64	7,746,842.60	-
Company 6508 - DHS Canteen Fund	223	NB	85	117	72,684.63	-	72,684.63	3,711.63	2,339.63	-
Company 5016 - Redfield Resident Investment	217	NB	105	118	64,865.06	-	64,865.06	67,714.45	80,846.03	41,339.66
Company 3121 - G.F&P Administration	123	G	59	119	208,654.98	71,835.84	136,819.14	79,392.89	2,954,893.94	2,758,816.11
Company 6503 - Board of Chiropractic Examiners	152	I	141	120	124,865.95	-	124,865.95	96,741.38	79,547.70	-
Company 6022 - Public Safety Inspections Fund	194	G	126	120	287,749.88	-	287,749.88	1,406,669.42	1,265,762.08	(55,938.51)
Company 8303 - Other	254	G	154	120	31,611.28	-	31,611.28	78,653.73	51,454.45	-
Company 6503 - Board of Nursing	149	I	115	121	712,896.87	-	712,896.87	949,525.82	1,023,237.78	11.56
Company 3146 - State Library	185	G	99	122	28,242.09	-	28,242.09	11,314.12	153,605.36	-
Company 3079 - Crime Victims' Compensation Fund	137	G	73	123	506,688.49	-	506,688.49	485,956.33	511,842.02	(12,791.56)
Company 3072 - Environment and Natural Resources	225	G/S	79	124	1,594,637.37	-	1,594,637.37	2,063,710.14	2,584,555.01	476,912.18
Fee Fund										
Company 3148 - General Militia Fund and Special Militia Fund	200	NB	139	125	287,953.24	-	287,953.24	431,891.35	387,446.13	-
Company 6503 - SD Board of Technical Professions	163	I	44	126	202,972.45	-	202,972.45	226,968.55	265,555.14	(6,923.41)
Company 3185 - South Dakota-Bred Racing Fund	70	I	107	127	126,861.14	-	126,861.14	145,910.79	216,600.00	-
Company 3053 - American Dairy Association	95	I	111	127	341,347.48	-	341,347.48	1,686,558.42	1,930,161.99	-
Company 6516 - Lottery Operating Fund	72	I	30	128	4,519,048.53	608,609.08	3,910,439.45	43,527,660.13	31,860,403.22	(11,600,333.00)
Company 6011 - Rural Development	46	G	116	129	578,339.20	-	578,339.20	789,668.14	744,893.19	-
Telecommunications Network										
Company 6503 - Board of Barber Examiners	159	I	155	129	27,647.07	-	27,647.07	31,259.71	21,467.94	(53.48)
Company 3019 - Education Enhancement Tobacco	179			130	2,205,927.66	-	2,205,927.66	-	6,857,792.62	9,063,720.28
Tax Fund										
Company 3050 - Seed Fund	91	G	86	131	55,191.93	-	55,191.93	26,621.33	47,272.10	-
Company 6503 - Veterinary Board	110	I	55	132	102,092.55	-	102,092.55	32,405.49	43,641.88	-
Company 8328 - Children's Trust Fund	142	G	87	133	350,227.43	-	350,227.43	120,990.47	155,193.90	27,710.00
Company 3050 - Fertilizer Fund	87	G	124	134	85,831.64	-	85,831.64	117,145.54	96,770.51	-
Company 6503 - Board of Social Work Examiners	222	I	170	135	58,295.30	-	58,295.30	98,574.70	79,273.47	-
Company 6503 - Board of Alcohol and Drug	219	I	140	136	158,339.04	-	158,339.04	127,358.20	148,706.82	-
Professionals										
Company 6502 - Radio Communications Fund	47	G	125	137	105,105.15	-	105,105.15	577,768.96	960,971.06	-
Company 6002 - Capitol Communications Systems	45	G	54	138	1,797,828.80	-	1,797,828.80	12,724,637.62	12,559,969.93	(32,840.57)
Internal Service Fund										
Company 3090 - SDRS Supplemental Retire Admin	167	G	98	139	152,467.89	-	152,467.89	13,303.55	13,950.00	-
Company 6501 - Postage Administration	256	G	60	140	3,709.40	-	3,709.40	11,194.40	7,485.00	(24,152.22)
Company 3139 - Historical Society Special Revenue	116	G	146	141	212,083.06	-	212,083.06	182,207.05	200,982.30	-
Fund										
Company 3184 - Motorcycle Safety	192	G	32	141	204,595.28	-	204,595.28	425,220.19	481,273.60	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	268	NB	136	142	1,475,410.26	-	1,475,410.26	37,436.58	-	-
Company 6018 - State Laboratory Fund	145	G	133	143	700,441.94	-	700,441.94	2,931,269.20	3,014,999.10	-
Company 3122 - HMC Natural Resources Restoration	126	I	58	144	224,324.88	-	224,324.88	41,036.55	-	-
Company 3125 - Parks and Recreation Fund	129	G	53	145	3,986,302.08	-	3,986,302.08	12,279,435.01	11,892,193.08	(369,777.48)
Company 6503 - Board of Podiatry Examiners	156	I	148	145	44,298.71	-	44,298.71	11,356.13	14,910.55	-
Company 3181 - Banking Special Revenue Fund	64	NB	91	146	31,167.88	-	31,167.88	41,718.26	35,801.57	(18,440.64)
Company 3050 - Apiary Fund	84	G	138	147	115,715.52	-	115,715.52	81,903.94	93,086.91	-
Company 3074 - Board of Certification Fund	232	G	155	148	41,332.42	-	41,332.42	17,624.00	23,091.99	-
Company 6503 - Board of Counselor Examiners	221	I	163	149	80,670.44	-	80,670.44	77,576.04	68,782.10	-
Company 3048 - Boiler Inspection Fund	188	G	160	150	45,707.04	-	45,707.04	187,953.00	160,682.61	(7,185.63)
Company 3027 - SDPB - PBC	43	G	180	151	(53,163.63)	-	(53,163.63)	1,615,436.80	1,950,763.74	-

FY2008 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2007 Rank	2008 Rank	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 8301 - State Workers Unemployment Compensation	53	NB	39	152	32,420.49	-	32,420.49	84,982.62	278,512.89	-
Company 6511 - Federal Surplus Property	38	G/NB	145	153	216,355.80	-	216,355.80	4,051,014.76	3,976,884.87	-
Company 3021 - State Veterans' Home Operating Fund	197	G	155	154	(72,016.78)	-	(72,016.78)	3,163,216.49	3,246,552.96	-
Company 6515 - State Fair Fund	112	G	130	155	271,063.86	2,877.70	268,186.16	1,649,548.60	1,732,855.45	-
Company 3078 - Cigarette Stamp Purchasing Fund	61	NB	156	156	13,775.51	-	13,775.51	13,775.51	35,372.44	-
Company 6520 - Board of Abstractors	75	I	178	157	8,734.95	-	8,734.95	35,276.19	28,573.31	-
Company 3125 - HMC Natural Resources Restoration	132	NB (2)	166	158	617,560.03	-	617,560.03	17,560.03	-	-
Company 6503 - Board of Examiners of Psychologists	220	I	100	159	92,277.95	-	92,277.95	44,069.48	45,914.52	-
Company 6520 - Banking Special Revenue Fund	74	G	80	160	248,591.55	-	248,591.55	1,512,931.36	1,846,865.53	18,440.64
Company 3026 - SD Public Broadcasting - Other	42	G	88	161	44,603.20	-	44,603.20	1,613,803.48	1,894,628.15	-
Company 3010 - 911 Telecommunicator Training Fund	258	G	176	161	22,928.30	-	22,928.30	128,221.89	113,969.56	-
Company 3108 - Escheated Personal Property Fund	265	NB	152	161	609,836.14	272,059.78	337,776.36	18,922.94	-	-
Company 6004 - Buildings and Grounds	27	G	135	162	578,108.67	-	578,108.67	5,221,848.30	5,171,157.87	-
Company 6007 - Central Duplicating	30	G/NB	121	162	494,545.51	-	494,545.51	1,622,153.51	1,651,642.78	-
Company 3013 - Financing Statement Filing Fee Fund	273	G	84	163	25,000.00	-	25,000.00	281,027.00	263,016.19	(49,528.86)
Company 3030 - Employment Security Contingency Fund	157	G	199	164	179,595.04	-	179,595.04	239,790.94	-	(211,000.00)
Company 6503 - Plumbing Commission	162	I	143	165	263,912.85	-	263,912.85	479,919.56	476,915.27	(14,743.20)
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	147	I	110	166	44,653.28	-	44,653.28	20,715.88	21,362.67	-
Company 3150 - Other Disease Control	108	G	182	167	21,024.48	-	21,024.48	-	44,677.46	60,000.00
Company 3018 - Human Services	266	NB	159	168	402,035.62	-	402,035.62	10,201.12	-	-
Company 8303 - Drug Screening	253	G	179	169	5,240.84	-	5,240.84	24,427.03	21,569.43	-
Company 6016 - State Engineer	34	G	97	170	639,595.56	-	639,595.56	820,378.44	821,186.77	-
Company 8314 - DHS/SBVI Business Enterprise Program	224	NB	70	171	85,400.32	-	85,400.32	95,386.64	99,299.18	(585.37)
Company 3184 - Other	193	G	66	172	3,038.86	-	3,038.86	125,968.71	454,328.83	413,028.01
Company 3138 - Professional Teachers Practices and Standards Commission	183	G	193	173	16,493.21	-	16,493.21	-	64,703.45	79,095.37
Company 3050 - Honey Industry Fund	88	G	189	174	6,991.60	-	6,991.60	6,693.07	-	-
Company 6503 - Board of Examiners in Optometry	155	I	96	175	24,246.08	-	24,246.08	33,599.17	39,558.61	-
Company 3124 - Land Acquisition and Development Fund	128	I	119	176	34,319.90	-	34,319.90	49,225.91	1,385,017.93	1,321,092.00
Company 3050 - Dairy Inspection Fund	85	G	128	177	4,559.90	-	4,559.90	63,982.00	162,028.70	-
Company 3074 - Other Activities	233	G/S	152	178	(56,269.50)	-	(56,269.50)	1,738,093.00	1,695,568.53	(9,713.11)
Company 8313 - Child Care Fund	141	G	157	179	122,849.92	-	122,849.92	759,605.01	743,715.22	-
Company 6015 - Purchasing and Printing Internal Service Fund	33	G	151	180	3,367.78	-	3,367.78	547,166.09	608,700.71	-
Company 3128 - One-Call Notification Fund	245	G	61	181	387,100.84	-	387,100.84	631,626.38	630,894.70	-
Company 3128 - Pipeline Safety Account	246	G	143	181	5,661.81	-	5,661.81	99,239.63	130,799.60	-
Company 3061 - Conservation District Special Revenue Fund	105	NB (2)	173	182	160,530.23	-	160,530.23	3,387.44	-	-
Company 3149 - Veterans' Freedom Memorial Fund	202	G	196	183	6,285.93	-	6,285.93	1,516.85	-	-
Company 6003 - Records Management Internal Service Fund	26	G	177	184	152,262.02	-	152,262.02	310,973.62	315,125.34	-
Company 6503 - Cosmetology Commission	160	I	172	185	57,715.58	-	57,715.58	234,974.32	224,158.40	(5,947.08)
Company 6021 - Property Management Internal Service Fund	36	G	162	186	(479.69)	-	(479.69)	204,022.10	234,870.09	-
Company 6503 - Funeral Board	153	I	164	186	14,617.91	-	14,617.91	58,874.15	56,447.56	-
Company 6006 - Supply Internal Service Fund	29	G/NB	192	187	198,513.50	-	198,513.50	1,748,599.37	1,735,139.49	-
Company 6509 - Special State Flag Account	37	G	190	188	3,750.05	-	3,750.05	39,703.77	38,103.47	-

FY2008 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2007 Rank	2008 Rank	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3008 - SDPB/Tower Rent	41	G	175	189	3,258.06	-	3,258.06	98,920.41	97,030.07	-
Company 3183 - Insurance Operating Fund	67	G	167	189	175,000.00	-	175,000.00	6,803,094.37	1,770,536.16	(5,032,558.21)
Company 3138 - Postsecondary Technical	181	G	184	190	32,955.18	-	32,955.18	2,310.00	-	-
Credentialing Fund										
Company 6019 - BOA Support Services	35	G	153	191	195,838.77	-	195,838.77	805,972.58	808,669.62	-
Company 6014 - Risk Management	32	G	168	192	-	-	-	-	-	(17,808.43)
Company 3007 - Department of Human Services	20	G	181	193	2,804.67	-	2,804.67	224.14	-	-
Building Improvement Fund and the Department of Human Services Building Improvement Fund										
Company 3143 - Arts - Donations and Receipts	117	G	187	194	7,489.30	-	7,489.30	200.00	-	-
Company 5016 - Unclaimed Funds Account	218	NB	191	195	11,187.15	-	11,187.15	184.09	-	-
Company 3076 - Sales and Use Tax Collection Fund	60	G	174	196	-	-	(0.00)	8,762,390.95	8,158,773.06	(603,617.89)
Company 3128 - Do Not Call	242	NB (2)	195	196	85.41	-	85.41	2.76	-	-
Company 3183 - Securities Operating Fund	69	G	183	197	15,000.00	-	15,000.00	30,107,499.14	394,521.93	(29,712,977.21)
Company 3012 - Court Appointed Special Advocates	250	G	188	198	19,958.37	-	19,958.37	262,777.15	266,318.20	-
Fund										
Company 3060 - Fire Equipment Fund	104	G	176	199	2,748.11	-	2,748.11	68,683.32	70,022.83	-
Company 3078 - Ethanol Fuel Fund	62	NB	194	200	100,000.00	-	100,000.00	7,796,685.47	7,083,333.40	(713,352.07)
Company 8306 - Oahe Conserv. Subdistrict	234	NB (2)	201	201	339,894.41	-	339,894.41	-	-	-
Company 8324 - Unclaimed Property Trust Fund	277	I	200	202	50,000.00	-	50,000.00	3,031,622.52	3,031,622.52	-
Company 3007 - State Capital Construction Fund	21	NB (1)	205	203	-	-	-	6,155,100.69	-	(6,155,100.69)
Company 3183 - Investor Education	65	NB	204	204	-	-	-	29,693.85	29,693.85	-
Company 3039 - Reimbursement for Referee Services	252	G	203	204	-	-	-	585,497.73	585,497.73	-
Company 3007 - Memorial Maintenance Fund										
Company 3018 - Health Care Tobacco Tax Fund	15	G		206	-	-	-	-	-	-
Company 8000 - Agency Fund (BOA)										
Company 8000 - Agency Fund (BOP)	52	NB (3)	206	206	760,926.47	760,926.47	0.00	-	-	-
Company 8000 - Agency Fund (DORR)	81	NB (3)	206	206	3,010.23	3,010.23	0.00	-	-	-
Company 3208 - Whitewood Creek	135	NB	186	206	109,057,614.38	109,057,614.38	0.00	-	-	-
Company 8000 - Agency Fund	140	NB (3)		206	-	-	-	-	-	-
Company 8000 - Agency Fund (SDRS)	168	NB (3)	206	206	2,561,454.91	2,561,454.91	0.00	-	-	-
Company 8000 - Agency Fund (SDIC)	195	NB (3)	206	206	444,185.22	444,185.22	0.00	-	-	-
Company 8000 - Agency Fund (DPS)	195	NB (3)	206	206	127,822.02	127,822.02	0.00	-	-	-
Company 8010 - Permanent Fund - Interest and	269	NB (3)	206	206	9,525,199.47	9,525,199.47	(0.00)	-	-	-
Income										
Company 8000 - Agency Fund (Treasurer)	276	NB (3)		206	-	-	-	-	-	-
Company 8000 - Agency Fund (SDIC)	280	NB (3)		206	897,682.14	897,682.14	0.00	-	-	-
Company 8000 - Agency Fund (Auditor)	281	NB (3)		206	29,335,777.73	29,335,777.73	0.00	-	-	-
					4,580,070.74	4,580,070.74	0.00	-	-	-

- GOAC's review in 2007-2008 indicated that the committee would continue to monitor this fund.

** - FY2008 information was not available at time rankings were determined. Used FY2007 information.

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.

Governors Office**State Accounting System - Other Fund Balances****Company 3015 - Private Activities Bond Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05
2 Total Assets	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05
8 Total Fund Equity	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05
9 Total Liabilities and Fund Equity	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05
10				
11				
12 Use of Money and Property	12,853.74	14,436.60	22,051.95	49,267.39
13 Sales and Services	183,741.75	523,482.96	103,375.00	304,927.50
14 Total Operating Revenue	196,595.49	537,919.56	125,426.95	354,194.89
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	870.00	3,306.24	6,903.77	21,822.50
24 Net Transfers	870.00	3,306.24	6,903.77	21,822.50
25				
26 Net Change	197,465.49	541,225.80	132,330.72	376,017.39
27				
28 Beginning Fund Equity	435,224.65	632,690.14	1,173,915.94	1,306,246.66
29 Ending Equity	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05

Company: 3015**Company Name:** Private Activity Bond Fee**Fund Type:** Special Revenue**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: As recommended by the Governor and approved by the interim appropriation committee or appropriated by the Legislature.

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.

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.5 million to the General Fund. This transfer was made in FY2009.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3003 - Dakota Cement Trust

	FY2005	FY2006	FY2007	FY2008
1 Investments	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07
2 Total Assets	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07
8 Total Fund Equity	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07
9 Total Liabilities and Fund Equity	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07
10				
11				
12 Use of Money and Property	21,183,647.33	25,629,622.57	23,515,632.23	19,166,160.20
13 Total Operating Revenue	21,183,647.33	25,629,622.57	23,515,632.23	19,166,160.20
14				
15 Contractual Services	155,732.66	245,489.99	351,082.27	609,961.26
16 Total Operating Expenditures/Expenses	155,732.66	245,489.99	351,082.27	609,961.26
17				
18 Transfers In	-	-	-	-
19 Transfers Out	(12,633,125.00)	(13,322,170.65)	(12,571,476.00)	(13,184,338.00)
20 Net Transfers In (Out)	(12,633,125.00)	(13,322,170.65)	(12,571,476.00)	(13,184,338.00)
21				
22 Net Change	8,394,789.67	12,061,961.93	10,593,073.96	5,371,860.94
23				
24 Beginning Fund Equity	221,794,290.57	230,189,080.24	242,251,042.17	252,844,116.13
25 Ending Equity	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07

Company: 3003

Company Name: Dakota Cement Trust

Fund Name: Dakota Cement Trust

Fund Type: Special Revenue

Purpose: Const. Art XIII 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: Each fiscal year beginning in FY2001, \$12 million shall be transferred from the trust fund to the state general fund. Except as provided in Article XIII, section 20, the original principal of the trust fund shall forever remain inviolate. However, the Legislature shall, by appropriation, make distributions from the difference between the \$12 million annual general fund transfer and five percent of the market value of the trust fund for the support of education, but not for the replacement of state aid to general education or special education, if the increase in the market value of the trust fund in that fiscal year was sufficient to maintain the original principal of the trust fund after such distributions. Beginning with FY2006, the market value shall be determined by adding the market value at the end of the sixteen most recent calendar quarters, and dividing that sum by sixteen.

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.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3004 - Health Care Trust

	FY2005	FY2006	FY2007	FY2008
1 Investments	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23
2 Total Assets	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23
8 Total Fund Equity	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23
9 Total Liabilities and Fund Equity	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23
10				
11				
12 Use of Money and Property	5,551,732.59	8,206,798.71	8,561,886.48	7,939,228.47
13 Administering Programs	224,932.65	2,585,873.30	-	-
14 Total Operating Revenue	5,776,665.24	10,792,672.01	8,561,886.48	7,939,228.47
15				
16 Contractual Services	55,039.15	86,553.12	125,891.75	225,918.29
17 Total Operating Expenditures/Expenses	55,039.15	86,553.12	125,891.75	225,918.29
18				
19 Transfers In	-	-	3,962,604.66	-
20 Transfers Out	(3,497,887.68)	(3,681,850.11)	(3,801,227.88)	(3,656,090.72)
21 Net Transfers In (Out)	(3,497,887.68)	(3,681,850.11)	161,376.78	(3,656,090.72)
22				
23 Net Change	2,223,738.41	7,024,268.78	8,597,371.51	4,057,219.46
24				
25 Beginning Fund Equity	81,922,883.07	84,146,621.48	91,170,890.26	99,768,261.77
26 Ending Equity	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23

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.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3005 - Education Enhancement Trust

	FY2005	FY2006	FY2007	FY2008
1 Investments	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24
2 Total Assets	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24
8 Total Fund Equity	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24
9 Total Liabilities and Fund Equity	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24
10				
11				
12 Use of Money and Property	22,439,919.58	32,384,618.42	35,014,691.59	27,887,091.15
13 Total Operating Revenue	22,439,919.58	32,384,618.42	35,014,691.59	27,887,091.15
14				
15 Contractual Services	546,646.33	669,415.86	799,724.46	1,178,591.70
16 Total Operating Expenditures/Expenses	546,646.33	669,415.86	799,724.46	1,178,591.70
17				
18 Transfers In	-	-	3,846,057.46	-
19 Transfers Out	(14,322,737.37)	(15,005,262.52)	(14,986,027.78)	(14,766,914.67)
20 Net Transfers In (Out)	(14,322,737.37)	(15,005,262.52)	(11,139,970.32)	(14,766,914.67)
21				
22 Net Change	7,570,535.88	16,709,940.04	23,074,996.81	11,941,584.78
23				
24 Beginning Fund Equity	333,110,562.73	340,681,098.61	357,391,038.65	380,466,035.46
25 Ending Equity	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24

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 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: 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.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 3018 - Health Care Tobacco Tax Fund

	FY2008
1 Cash Pooled with State Treasurer	-
2 Total Assets	-
3	
4 Accounts Payable	-
5 Total Liabilities	-
6	
7 Unreserved Fund Balance	-
8 Total Fund Equity	-
9 Total Liabilities and Fund Equity	-
10	
11	
12 Use of Money and Property	-
13 Total Operating Revenue	-
14	
15 Contractual Services	-
16 Total Operating Expenditures/Expenses	-
17	
18 Transfers In	9,338,378.46
19 Transfers Out	(9,338,378.46)
20 Net Transfers In (Out)	-
21	
22 Net Change	-
23	
24 Beginning Fund Equity	-
25 Ending Equity	-

Company: 3018

Company Name: Health Care Tobacco Tax Fund

Fund Name: Health Care Tobacco Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 4-5-46 created the Health Care Tobacco Tax Fund. Source: Per SDCL 10-50-52, thirty-four percent of any revenue deposited in the tobacco prevention and reduction trust fund in excess of five million dollars shall be transferred to the health care tobacco tax fund. Use: All moneys in the health care tobacco tax fund are subject to appropriation by the Legislature through the General Appropriations Act or special appropriations acts for health care related programs. Any interest earned shall be credited to the fund.

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

Additional Information: All monies deposited to the fund were transferred to the General Fund.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 6010 - Budgetary Accounting Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,112,531.64	6,207,808.58	7,057,618.06	3,682,347.15
2 Accounts Receivable	-	-	-	235.03
3 Total Assets	<u>5,112,531.64</u>	<u>6,207,808.58</u>	<u>7,057,618.06</u>	<u>3,682,582.18</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	213.50	1,610.00	-	202,108.86
9 Unreserved Fund Balance	5,112,318.14	6,206,198.58	7,057,618.06	3,480,473.32
10 Total Fund Equity	<u>5,112,531.64</u>	<u>6,207,808.58</u>	<u>7,057,618.06</u>	<u>3,682,582.18</u>
11 Total Liabilities and Fund Equity	<u>5,112,531.64</u>	<u>6,207,808.58</u>	<u>7,057,618.06</u>	<u>3,682,582.18</u>
12				
13				
14 Use of Money and Property	122,014.01	125,229.10	172,261.06	279,116.82
15 Sales and Services	3,186,495.14	3,341,083.05	3,210,979.28	3,028,859.88
16 Other Revenue	9,497.72	10,300.00	9,187.50	12,212.50
17 Total Operating Revenue	<u>3,318,006.87</u>	<u>3,476,612.15</u>	<u>3,392,427.84</u>	<u>3,320,189.20</u>
18				
19 Personal Services and Benefits	484,944.93	579,699.63	672,570.64	761,299.83
20 Travel	3,059.23	3,601.75	2,481.35	4,016.85
21 Contractual Services	1,899,093.87	1,720,159.91	1,728,747.91	1,829,213.25
22 Supplies and Materials	78,164.31	70,776.02	74,206.80	64,324.75
23 Capital Outlay	14,105.51	1,934.00	64,609.28	28,238.40
24 Interest Expense	2.29	2.30	2.38	-
25 Total Operating Expenditures/Expenses	<u>2,479,370.14</u>	<u>2,376,173.61</u>	<u>2,542,618.36</u>	<u>2,687,093.08</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	(4,008,132.00)
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,008,132.00)</u>
30				
31 Net Change	838,636.73	1,100,438.54	849,809.48	(3,375,035.88)
32				
33 Beginning Fund Equity	4,273,894.91	5,112,531.64	6,207,808.58	7,057,618.06
34 Prior Period Adjustment	-	(5,161.60)	-	-
35 Ending Equity	<u>5,112,531.64</u>	<u>6,207,808.58</u>	<u>7,057,618.06</u>	<u>3,682,582.18</u>

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:

The 2007 General Appropriations Bill authorized the transfer of \$4,008,132 from the Budgetary Accounting Fund to the General Fund. Per discussion with the GOAC, 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. One 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 memo billing for FY04 (for the FY02 audit) was \$260,049.95, the billing in FY05 was \$198,703.90, FY06 was \$260,617.00, FY07 was \$226,857.60, and, FY08 was \$275,673.40. The BFM would include these amounts to 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.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 8902 - Cement Plant Retirement

	FY2005	FY2006	FY2007	FY2008
1 Investments	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19
2 Total Assets	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19
8 Total Fund Equity	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19
9 Total Liabilities and Fund Equity	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19
10				
11				
12 Use of Money and Property	4,463,422.52	5,555,851.84	4,221,045.05	5,773,955.50
13 Total Operating Revenue	4,463,422.52	5,555,851.84	4,221,045.05	5,773,955.50
14				
15 Contractual Services	45,780.89	24,722.54	48,274.76	30,430.96
16 Retirement Payments	2,593,495.51	2,533,817.76	2,732,849.25	2,889,840.38
17 Loss on Investment Principal	664,870.72	77,306.33	88,729.70	164,435.13
18 Total Operating Expenditures/Expenses	3,304,147.12	2,635,846.63	2,869,853.71	3,084,706.47
19				
20 Transfers In	790,400.00	-	6,000,000.00	-
21 Transfers Out	-	-	-	-
22 Net Transfers In (Out)	790,400.00	-	6,000,000.00	-
23				
24 Net Change	1,949,675.40	2,920,005.21	7,351,191.34	2,689,249.03
25				
26 Beginning Fund Equity	33,523,311.21	35,472,986.61	38,392,991.82	45,744,183.16
27 Prior Period Adjustment	-	-	-	-
28 Ending Equity	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19

Company: 8902

Company Name: Cement Plant Retirement

Fund Name: Cement Plant Retirement Fund

Fund Type: Pension Trust

Purpose: SDCL 5-17-5 authorized the Cement Plant to create a retirement plan for employees.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

\$6 million was received in FY2007 from the Cement Plant Commission Fund (company 9220) to fully fund the pension fund. BFM inherited the pension fund accounting in fiscal year 2004 when GCC (the company that purchased the Cement Plant) implemented a new accounting system. A third party administrator under contract with the Cement Plant Commission makes the payments to pension plan recipients.

A March 2007 review of the SDRS pension fund showed that several actuarial assumptions "should be reviewed and modified as appropriate to reflect the best estimate of future liabilities of the plan as the frozen plan matures."

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.

Bureau of Finance and Management
State Accounting System - Other Fund Balances
Company 9220 - Cement Plant Commission

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,675,773.58	1,995,748.87	1,430,366.53	1,932,646.65
2 Restricted Cash	112,875.41	112,875.41	112,875.41	112,875.41
3 Total Assets	1,788,648.99	2,108,624.28	1,543,241.94	2,045,522.06
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Designated for Budget Reserve	112,875.41	112,875.41	112,875.41	112,875.41
9 Unreserved Fund Balance	1,675,773.58	1,995,748.87	1,430,366.53	1,932,646.65
10 Total Fund Equity	1,788,648.99	2,108,624.28	1,543,241.94	2,045,522.06
11 Total Liabilities and Fund Equity	1,788,648.99	2,108,624.28	1,543,241.94	2,045,522.06
12				
13				
14 Use of Money and Property	104,266.29	64,030.96	228,858.32	83,783.08
15 Other Revenue	115,000.00	289,319.00	37,000.00	493,474.92
16 Total Operating Revenue	219,266.29	353,349.96	265,858.32	577,258.00
17				
18 Personal Services and Benefits	6,967.59	6,687.64	7,856.28	6,989.15
19 Travel	-	-	-	-
20 Contractual Services	1,851.39	26,687.03	4,823,368.38	67,988.73
21 Supplies and Materials	-	-	16.00	-
22 Total Operating Expenditures/Expenses	8,818.98	33,374.67	4,831,240.66	74,977.88
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(790,400.00)	-	(6,000,000.00)	-
26 Net Transfers In (Out)	(790,400.00)	-	(6,000,000.00)	-
27				
28 Net Change	(579,952.69)	319,975.29	(10,565,382.34)	502,280.12
29				
30 Beginning Fund Equity	2,368,601.68	1,788,648.99	2,108,624.28	1,543,241.94
31 Prior Period Adjustment	-	-	10,000,000.00	-
32 Ending Equity	1,788,648.99	2,108,624.28	1,543,241.94	2,045,522.06

Company: 9220

Company Name: Cement Plant

Fund Name: Cement Plant Commission

Fund Type: Special Revenue

Purpose: SDCL 5-17-2 created the Cement Plan Commission. Source Deposit of investment income and remaining proceeds from sale of formed State Cement Plant property. Use: Payment of remaining associated costs.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

The \$10 million prior period adjustment reported in FY2007 is the settlement monies coming into the state from the pollution upgrade escrow. \$4.6 million was used for the upgrade and \$6 million was transferred to the pension fund.

Document #9 handed out in the 9/10/07 GOAC meeting identified that there were two unsold parcels of land.

Hudson Land - 44 acres in Weld County, Colorado. Cost basis value is \$2,270,224.10.

Hell Canyon Land - 211 acres in Custer County. Cost basis is \$351,148.82.

An appraisal would be needed to determine the current market value of the above properties.

BFM indicated that the Cement Plan Commission will be allowed to sunset and laws repealed related to it once the above land parcels are dealt with and the pension fund is fully funded.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	17,673,737.79	15,919,937.23	62,077,145.42	45,578,883.01
2 Total Assets	17,673,737.79	15,919,937.23	62,077,145.42	45,578,883.01
3				
4 Bonds and Notes Payable	90,269,534.20	105,459,534.20	157,304,534.20	129,320,000.00
5 Total Liabilities	90,269,534.20	105,459,534.20	157,304,534.20	129,320,000.00
6				
7 Unreserved Fund Balance	(72,595,796.41)	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)
8 Total Fund Equity	(72,595,796.41)	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)
9 Total Liabilities and Fund Equity	17,673,737.79	15,919,937.23	62,077,145.42	45,578,883.01
10				
11				
12 Use of Money and Property	6,882,682.32	7,566,859.61	8,331,748.15	12,881,070.17
13 Other Revenue	18,077.40	21,401.18	24,546.98	18,680.87
14 Bond Proceeds	-	-	-	-
15 Proceeds of Refunding Bonds	-	425,507.98	-	-
16 Total Operating Revenue	6,900,759.72	8,013,768.77	8,356,295.13	12,899,751.04
17				
18 Personal Services and Benefits	-	-	322.95	1,420.98
19 Travel	4,452.43	4,260.78	3,554.46	3,849.48
20 Contractual Services	499,273.90	379,582.31	374,705.13	399,499.87
21 Supplies and Materials	3,843.85	4,975.66	4,554.39	4,283.80
22 Capital Outlay	9,675,545.00	20,568,325.29	10,019,301.46	16,591,771.77
23 Interest Expense	2,807,745.05	3,097,660.55	3,486,763.47	5,979,287.14
24 Total Operating Expenditures/Expenses	12,990,860.23	24,054,804.59	13,889,201.86	22,980,113.04
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(902,764.74)	(154,885.08)	(17,900.41)
28 Net Transfers	-	(902,764.74)	(154,885.08)	(17,900.41)
29				
30 Net Change	(6,090,100.51)	(16,943,800.56)	(5,687,791.81)	(10,098,262.41)
31				
32 Beginning Fund Equity	(65,988,804.97)	(72,595,796.41)	(89,539,596.97)	(95,227,388.78)
33 Prior Period Adjustment	(516,890.93)	-	-	21,584,534.20
34 Ending Equity	(72,595,796.41)	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)

Company: 6013**Company Name:** Building Authority**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.

Budget Information: Not included in the General Appropriations Bill.

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 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	20,443.83	2,087.81	2,580.53	2,804.67
2 Total Assets	20,443.83	2,087.81	2,580.53	2,804.67
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	20,443.83	2,087.81	2,580.53	2,804.67
8 Total Fund Equity	20,443.83	2,087.81	2,580.53	2,804.67
9 Total Liabilities and Fund Equity	20,443.83	2,087.81	2,580.53	2,804.67
10				
11				
12 Use of Money and Property	987.64	643.98	492.72	224.14
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	987.64	643.98	492.72	224.14
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	3,999.60	19,000.00	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	3,999.60	19,000.00	-	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	-	-	-	-
25				
26 Net Change	(3,011.96)	(18,356.02)	492.72	224.14
27				
28 Beginning Fund Equity	23,455.79	20,443.83	2,087.81	2,580.53
29 Ending Equity	20,443.83	2,087.81	2,580.53	2,804.67

Company: 3007**Company Name:** BOA Special Revenue Fund**Fund Name:** Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**Fund Type:** Special Revenue

Purpose: Per SDCL 5-2-2.1, the proceeds from the sale of land under the Dept. of Corrections and Dept. 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. Use: Per SDCL 5-2-2.2, the proceeds of the sale of land shall be expended in such manner as determined by the Legislature.

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

Fund was used to make payments to the SD Building Authority for Springfield bonds. There are no more revenues coming to this fund from School and Public Lands relating to land sales. Only investment proration income is being deposited to the fund.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	-	-	-
8 Total Fund Equity	-	-	-	-
9 Total Liabilities and Fund Equity	-	-	-	-
10				
11				
12 Taxes	6,336,990.06	6,081,699.86	5,846,655.20	6,135,991.46
13 Use of Money and Property	17,138.40	15,390.63	15,139.24	19,109.23
14 Total Operating Revenue	6,354,128.46	6,097,090.49	5,861,794.44	6,155,100.69
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	2,723,094.00	4,008,789.00	4,297,285.00	5,111,689.00
23 Transfers Out	(9,077,222.46)	(10,105,879.49)	(10,159,079.44)	(11,266,789.69)
24 Net Transfers In (Out)	(6,354,128.46)	(6,097,090.49)	(5,861,794.44)	(6,155,100.69)
25				
26 Net Change	-	-	-	-
27				
28 Beginning Fund Equity	-	-	-	-
29 Ending Equity	-	-	-	-

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: State Capital Construction Fund

Fund Type: Agency Fund

Purpose: SDCL 5-27-1 created the State Capital Construction Fund. The Lottery deposits into this fund the remaining net proceeds to the state from the sale of on-line lottery tickets after the first one million four hundred thousand dollars is deposited into the general fund. SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into this 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: SDCL 5-27-4 (25 6/10% to ethanol fuel fund), SDCL 5-27-5 (2 6/10% to highway fund), and, SDCL 5-27-6 (71 8/10% to water and environment fund).

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

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84
2 Total Assets	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84
8 Total Fund Equity	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84
9 Total Liabilities and Fund Equity	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84
10				
11				
12 Use of Money and Property	86,696.87	57,159.96	509,065.68	177,198.06
13 Sales and Services	26,988.00	28,327.00	-	-
14 Other Revenue	-	32,465.69	7,203.83	9,068.20
15 Total Operating Revenue	113,684.87	117,952.65	516,269.51	186,266.26
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	76,587.50	65,675.79	24,622.94	10,067.48
21 Capital Outlay	-	34,584.55	23,250.42	28,673.44
22 Total Operating Expenditures/Expenses	76,587.50	100,260.34	47,873.36	38,740.92
23				
24 Transfers In	-	50,839.91	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	50,839.91	-	-
27				
28 Net Change	37,097.37	68,532.22	468,396.15	147,525.34
29				
30 Beginning Fund Equity	1,957,597.76	1,994,695.13	2,063,227.35	2,531,623.50
31 Ending Equity	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84

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. Use: To be used for maintenance and repair of state buildings.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3007 - Memorial Maintenance Fund

	FY2007	FY2008
1 Cash Pooled with State Treasurer	14,125.10	14,125.10
2 Total Assets	14,125.10	14,125.10
3		
4 Due to Other Funds	-	-
5 Total Liabilities	-	-
6		
7 Unreserved Fund Balance	14,125.10	14,125.10
8 Total Fund Equity	14,125.10	14,125.10
9 Total Liabilities and Fund Equity	14,125.10	14,125.10
10		
11		
12 Use of Money and Property	-	-
13 Other Revenue	-	-
14 Total Operating Revenue	-	-
15		
16 Personal Services and Benefits	-	-
17 Travel	-	-
18 Contractual Services	-	-
19 Supplies and Materials	-	-
20 Capital Outlay	-	-
21 Total Operating Expenditures/Expenses	-	-
22		
23 Transfers In	14,125.10	-
24 Transfers Out	-	-
25 Net Transfers In (Out)	14,125.10	-
26		
27 Net Change	14,125.10	-
28		
29 Beginning Fund Equity	-	14,125.10
30 Ending Equity	14,125.10	14,125.10

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: Memorial Maintenance Fund

Fund Type: Special Revenue

Purpose: Administratively created fund. Source: Leftover money from producing items for Vietnam War Memorial. Use: Will be used for maintenance and repair on memorial.

Budget Information: To date, no budget has been approved for this fund.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02
2 Total Assets	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02
8 Total Fund Equity	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02
9 Total Liabilities and Fund Equity	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02
10				
11				
12 Use of Money and Property	9,208.89	2,947.69	26,597.64	16,452.91
13 Other Revenue	-	11,827.95	600.00	-
14 Total Operating Revenue	9,208.89	14,775.64	27,197.64	16,452.91
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	889.66	21,628.08	5,463.75	13,787.13
18 Contractual Services	790,401.49	173,545.86	1,378,371.53	653,735.47
19 Supplies and Materials	-	-	227.51	6,356.65
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	791,291.15	195,173.94	1,384,062.79	673,879.25
22				
23 Transfers In	1,280,000.00	-	-	3,201,534.00
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	1,280,000.00	-	-	3,201,534.00
26				
27 Net Change	497,917.74	(180,398.30)	(1,356,865.15)	2,544,107.66
28				
29 Beginning Fund Equity	670,592.07	1,168,509.81	988,111.51	(368,753.64)
30 Ending Equity	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02

Company: 3029

Company Name: BOA Special Revenue Fund (Info)

Fund Name: Extraordinary Litigation Fund

Fund Type: Special Revenue

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 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,304,191.57	1,989,028.09	2,691,543.55	3,372,377.71
2 Advances to Other Funds	400,000.00	400,000.00	-	-
3 Total Assets	<u>1,704,191.57</u>	<u>2,389,028.09</u>	<u>2,691,543.55</u>	<u>3,372,377.71</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	5,270.00	-	-	1,700,000.00
9 Unreserved Fund Balance	1,698,921.57	2,389,028.09	2,691,543.55	1,672,377.71
10 Total Fund Equity	<u>1,704,191.57</u>	<u>2,389,028.09</u>	<u>2,691,543.55</u>	<u>3,372,377.71</u>
11 Total Liabilities and Fund Equity	<u>1,704,191.57</u>	<u>2,389,028.09</u>	<u>2,691,543.55</u>	<u>3,372,377.71</u>
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	682,628.67	723,502.68	702,515.46	1,205,888.62
16 Total Operating Revenue	<u>682,628.67</u>	<u>723,502.68</u>	<u>702,515.46</u>	<u>1,205,888.62</u>
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	4,986.30	-	-	-
22 Capital Outlay	1,774,774.93	38,666.16	-	525,054.46
23 Total Operating Expenditures/Expenses	<u>1,779,761.23</u>	<u>38,666.16</u>	<u>-</u>	<u>525,054.46</u>
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28				
29 Net Change	(1,097,132.56)	684,836.52	702,515.46	680,834.16
30				
31 Beginning Fund Equity	2,801,324.13	1,704,191.57	2,389,028.09	2,691,543.55
32 Prior Period Adjustment	-	-	(400,000.00)	-
33 Ending Equity	<u>1,704,191.57</u>	<u>2,389,028.09</u>	<u>2,691,543.55</u>	<u>3,372,377.71</u>

Company: 3113

Company Name: Maintenance and Repair

Fund Name: Maintenance of Buildings and Grounds

Fund Type: Special Revenue

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

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	158,453.96	158,389.60	156,413.74	152,262.02
2 Total Assets	158,453.96	158,389.60	156,413.74	152,262.02
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	158,453.96	158,389.60	156,413.74	152,262.02
8 Total Fund Equity	158,453.96	158,389.60	156,413.74	152,262.02
9 Total Liabilities and Fund Equity	158,453.96	158,389.60	156,413.74	152,262.02
10				
11				
12 Use of Money and Property	5,632.87	4,862.14	5,665.88	7,532.49
13 Sales and Services	312,604.54	319,589.19	306,919.35	303,441.13
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	318,237.41	324,451.33	312,585.23	310,973.62
16				
17 Personal Services and Benefits	168,022.58	164,648.72	166,141.97	156,645.61
18 Travel	1,351.80	1,432.13	-	93.90
19 Contractual Services	148,644.24	146,462.82	136,340.85	140,188.39
20 Supplies and Materials	16,204.68	11,889.50	12,078.27	18,197.44
21 Capital Outlay	2,776.99	82.52	-	-
22 Total Operating Expenditures/Expenses	337,000.29	324,515.69	314,561.09	315,125.34
23				
24 Transfers In	309.97	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	309.97	-	-	-
27				
28 Net Change	(18,452.91)	(64.36)	(1,975.86)	(4,151.72)
29				
30 Beginning Fund Equity	176,906.87	158,453.96	158,389.60	156,413.74
31 Ending Equity	158,453.96	158,389.60	156,413.74	152,262.02

Company: 6003

Company Name: Records Management

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	584,273.51	443,097.59	527,418.24	578,108.67
2 Total Assets	584,273.51	443,097.59	527,418.24	578,108.67
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,638.11	2,183.30	9,342.00	-
8 Unreserved Fund Balance	582,635.40	440,914.29	518,076.24	578,108.67
9 Total Fund Equity	584,273.51	443,097.59	527,418.24	578,108.67
10 Total Liabilities and Fund Equity	584,273.51	443,097.59	527,418.24	578,108.67
11				
12				
13 Use of Money and Property	7,365.12	7,127.54	10,622.05	11,259.26
14 Sales and Services	4,101,813.15	4,190,785.28	5,123,451.70	5,193,271.28
15 Other Revenue	15,407.03	3,486.36	12,250.14	17,317.76
16 Total Operating Revenue	4,124,585.30	4,201,399.18	5,146,323.89	5,221,848.30
17				
18 Personal Services and Benefits	2,375,392.76	2,387,093.02	2,613,956.88	2,668,663.38
19 Travel	19,960.72	2,270.97	3,405.82	992.86
20 Contractual Services	1,106,679.04	1,148,993.70	1,692,276.98	1,609,096.72
21 Supplies and Materials	526,563.05	748,531.13	702,483.76	833,066.81
22 Capital Outlay	35,182.69	55,650.52	49,872.82	59,251.38
23 Interest Expense	-	35.76	6.98	86.72
24 Total Operating Expenditures/Expenses	4,063,778.26	4,342,575.10	5,062,003.24	5,171,157.87
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	60,807.04	(141,175.92)	84,320.65	50,690.43
31				
32 Beginning Fund Equity	523,466.47	584,273.51	443,097.59	527,418.24
33 Ending Equity	584,273.51	443,097.59	527,418.24	578,108.67

Company: 6004

Company Name: Buildings and Grounds Fund

Fund Name: Buildings and Grounds

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 the control, management, and supervision of the buildings and grounds, and the employment of such engineers, carpenters, electricians, plumbers, mechanics, watchmen, policemen, elevator operators, guides, janitors, and other laborers as shall 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 same 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 - Capitol Communications Systems Internal Service Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	661,474.90	552,013.51	386,409.62	664,912.93
2 Total Assets	661,474.90	552,013.51	386,409.62	664,912.93
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,178.00	-	-	-
8 Unreserved Fund Balance	659,296.90	552,013.51	386,409.62	664,912.93
9 Total Fund Equity	661,474.90	552,013.51	386,409.62	664,912.93
10 Total Liabilities and Fund Equity	661,474.90	552,013.51	386,409.62	664,912.93
11				
12				
13 Use of Money and Property	7,011.98	9,480.82	10,924.42	12,874.85
14 Sales and Services	3,684,229.27	3,717,563.60	3,883,128.09	4,202,843.74
15 Other Revenue	16,134.95	48.85	3,199.00	-
16 Total Operating Revenue	3,707,376.20	3,727,093.27	3,897,251.51	4,215,718.59
17				
18 Personal Services and Benefits	319,603.83	331,680.97	353,393.15	334,638.33
19 Travel	1,832.99	1,735.55	200.44	1,554.37
20 Contractual Services	140,372.47	157,052.84	178,128.31	177,879.92
21 Supplies and Materials	3,257,724.11	3,279,515.92	3,426,441.30	3,423,142.66
22 Capital Outlay	22,335.00	66,569.38	104,677.00	-
23 Interest Expense	-	-	15.20	-
24 Total Operating Expenditures/Expenses	3,741,868.40	3,836,554.66	4,062,855.40	3,937,215.28
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(34,492.20)	(109,461.39)	(165,603.89)	278,503.31
31				
32 Beginning Fund Equity	695,967.10	661,474.90	552,013.51	386,409.62
33 Ending Equity	661,474.90	552,013.51	386,409.62	664,912.93

Company: 6005**Company Name:** Central Mail Services**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, the capitol mail system, and any and all other capitol communication systems. The Commissioner of the Bureau of Administration 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. 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 6006 - Supply Internal Service Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	218,830.19	187,624.49	185,053.62	198,513.50
2 Total Assets	218,830.19	187,624.49	185,053.62	198,513.50
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,000.00	-	-	-
8 Unreserved Fund Balance	217,830.19	187,624.49	185,053.62	198,513.50
9 Total Fund Equity	218,830.19	187,624.49	185,053.62	198,513.50
10 Total Liabilities and Fund Equity	218,830.19	187,624.49	185,053.62	198,513.50
11				
12				
13 Use of Money and Property	6,758.04	6,210.13	8,095.71	11,375.77
14 Sales and Services	1,627,014.66	1,655,320.81	1,687,755.97	1,737,115.60
15 Other Revenue	58.83	-	-	108.00
16 Total Operating Revenue	1,633,831.53	1,661,530.94	1,695,851.68	1,748,599.37
17				
18 Personal Services and Benefits	85,927.62	84,275.23	89,148.75	97,229.05
19 Travel	-	-	-	-
20 Contractual Services	84,751.08	89,422.81	90,876.72	98,931.06
21 Supplies and Materials	1,448,229.75	1,517,993.42	1,518,234.08	1,538,530.38
22 Capital Outlay	371.00	1,044.38	163.00	449.00
23 Interest Expense	-	0.80	-	-
24 Total Operating Expenditures/Expenses	1,619,279.45	1,692,736.64	1,698,422.55	1,735,139.49
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	14,552.08	(31,205.70)	(2,570.87)	13,459.88
31				
32 Beginning Fund Equity	204,278.11	218,830.19	187,624.49	185,053.62
33 Ending Equity	218,830.19	187,624.49	185,053.62	198,513.50

Company: 6006

Company Name: Central Supply

Fund Name: Supply Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-24-11 created a Supply Internal Service Fund for the purpose of supplying office materials to the various departments. The payment for supplies purchased for the various departments shall be made once each month to a supply internal service fund, which is hereby created.

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 6007 - Central Duplicating

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	410,137.51	465,170.33	524,034.78	494,545.51
2 Total Assets	410,137.51	465,170.33	524,034.78	494,545.51
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,409.50	-	-	475.67
8 Unreserved Fund Balance	407,728.01	465,170.33	524,034.78	494,069.84
9 Total Fund Equity	410,137.51	465,170.33	524,034.78	494,545.51
10 Total Liabilities and Fund Equity	410,137.51	465,170.33	524,034.78	494,545.51
11				
12				
13 Use of Money and Property	19,176.29	12,310.86	13,505.93	20,495.17
14 Sales and Services	1,728,233.89	1,697,836.10	1,714,506.47	1,601,658.34
15 Other Revenue	11,736.40	12,600.00	-	-
16 Total Operating Revenue	1,759,146.58	1,722,746.96	1,728,012.40	1,622,153.51
17				
18 Personal Services and Benefits	439,417.26	389,443.91	380,991.01	391,763.24
19 Travel	-	-	-	173.24
20 Contractual Services	1,003,696.65	879,164.76	911,826.15	898,727.09
21 Supplies and Materials	400,158.37	376,005.03	374,487.61	359,395.37
22 Capital Outlay	6,864.00	23,096.35	1,623.76	1,583.84
23 Interest Expense	-	4.09	219.42	-
24 Total Operating Expenditures/Expenses	1,850,136.28	1,667,714.14	1,669,147.95	1,651,642.78
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(90,989.70)	55,032.82	58,864.45	(29,489.27)
31				
32 Beginning Fund Equity	501,127.21	410,137.51	465,170.33	524,034.78
33 Ending Equity	410,137.51	465,170.33	524,034.78	494,545.51

Company: 6007

Company Name: Central Duplicating

Fund Name: Central Duplicating

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,124,059.37	1,209,499.66	898,233.10	(1,011,060.38)
2 Accounts Receivable	216.60	-	-	-
2 Total Assets	<u>2,124,275.97</u>	<u>1,209,499.66</u>	<u>898,233.10</u>	<u>(1,011,060.38)</u>
3				
3 Due to Other Funds	-	-	-	-
4 Advances From Other Funds	400,000.00	400,000.00	-	-
4 Total Liabilities	<u>400,000.00</u>	<u>400,000.00</u>	<u>-</u>	<u>-</u>
5				
5 Reserve for Encumbrances	2,455.50	197,618.00	267.24	1,723,321.73
6 Unreserved Fund Balance	1,721,820.47	611,881.66	897,965.86	(2,734,382.11)
6 Total Fund Equity	<u>1,724,275.97</u>	<u>809,499.66</u>	<u>898,233.10</u>	<u>(1,011,060.38)</u>
7 Total Liabilities and Fund Equity	<u>2,124,275.97</u>	<u>1,209,499.66</u>	<u>898,233.10</u>	<u>(1,011,060.38)</u>
7				
8				
8 Use of Money and Property	29,241.87	32,112.22	60,563.32	67,463.32
9 Sales and Services	13,764,663.38	14,937,419.15	13,994,457.04	12,935,093.34
9 Other Revenue	615,560.26	979,419.82	968,231.60	1,029,254.81
10 Total Operating Revenue	<u>14,409,465.51</u>	<u>15,948,951.19</u>	<u>15,023,251.96</u>	<u>14,031,811.47</u>
10				
11 Personal Services and Benefits	500,380.02	497,193.94	543,081.50	564,397.78
11 Travel	12,142.33	11,561.75	13,148.01	14,520.60
12 Contractual Services	2,515,143.37	1,635,246.87	1,662,941.77	1,727,626.74
12 Supplies and Materials	5,562,118.93	6,929,865.82	7,437,144.17	8,530,422.10
13 Capital Outlay	5,128,487.77	7,512,101.43	5,408,971.24	4,838,470.83
13 Interest Expense	274,680.27	277,757.69	269,231.83	265,666.90
14 Total Operating Expenditures/Expenses	<u>13,992,952.69</u>	<u>16,863,727.50</u>	<u>15,334,518.52</u>	<u>15,941,104.95</u>
14				
15 Transfers In	-	-	-	-
15 Transfers Out	-	-	-	-
16 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16				
17 Net Change	416,512.82	(914,776.31)	(311,266.56)	(1,909,293.48)
17				
18 Beginning Fund Equity	1,307,763.15	1,724,275.97	809,499.66	898,233.10
18 Prior Period Adjustment	-	-	400,000.00	-
19 Ending Equity	<u>1,724,275.97</u>	<u>809,499.66</u>	<u>898,233.10</u>	<u>(1,011,060.38)</u>

Company: 6008

Company Name: Fleet & Travel Management

Fund Name: Fleet & Travel Management

Fund Type: Internal Service

Purpose: This fund was established to account for the costs associated with and revenue received from providing a central motor vehicle pool to various 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 6014 - Risk Management

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	32,790.12	33,481.21	17,808.43	-
2 Total Assets	32,790.12	33,481.21	17,808.43	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	32,790.12	33,481.21	17,808.43	-
8 Total Fund Equity	32,790.12	33,481.21	17,808.43	-
9 Total Liabilities and Fund Equity	32,790.12	33,481.21	17,808.43	-
10				
11				
12 Use of Money and Property	997.26	532.53	515.36	-
13 Sales and Services	73,767.66	75,493.00	83,311.20	-
14 Total Operating Revenue	74,764.92	76,025.53	83,826.56	-
15				
16 Personal Services and Benefits	53,489.01	52,198.63	55,076.13	-
17 Travel	6,236.64	4,682.54	7,843.61	-
18 Contractual Services	13,757.30	14,624.23	24,835.80	-
19 Supplies and Materials	3,431.37	3,829.04	11,743.80	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	76,914.32	75,334.44	99,499.34	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	(17,808.43)
25 Net Transfers In (Out)	-	-	-	(17,808.43)
26				
27 Net Change	(2,149.40)	691.09	(15,672.78)	(17,808.43)
28				
29 Beginning Fund Equity	34,939.52	32,790.12	33,481.21	17,808.43
30 Ending Equity	32,790.12	33,481.21	17,808.43	-

Company: 6014

Company Name: Risk Management (BOA)

Fund Name: Risk Management

Fund Type: Internal Service

Purpose: This fund was administratively established to account for the costs associated with and revenue received from providing a risk management program and safety and loss control techniques.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Remaining balance was transferred the PEPL fund (company 8315).

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6015 - Purchasing and Printing Internal Service Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	188,587.31	153,714.83	64,902.40	3,367.78
2 Total Assets	188,587.31	153,714.83	64,902.40	3,367.78
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,031.40	7,641.00	-	-
8 Unreserved Fund Balance	185,555.91	146,073.83	64,902.40	3,367.78
9 Total Fund Equity	188,587.31	153,714.83	64,902.40	3,367.78
10 Total Liabilities and Fund Equity	188,587.31	153,714.83	64,902.40	3,367.78
11				
12				
13 Use of Money and Property	1,116.63	3,026.00	5,216.11	5,297.91
14 Sales and Services	676,365.21	535,215.11	501,503.91	536,351.32
15 Other Revenue	858.70	3,461.27	675.00	5,516.86
16 Total Operating Revenue	678,340.54	541,702.38	507,395.02	547,166.09
17				
18 Personal Services and Benefits	405,356.94	409,312.58	431,876.57	455,955.63
19 Travel	1,927.99	6,900.06	2,056.49	86.06
20 Contractual Services	140,407.28	148,014.23	145,811.16	138,912.08
21 Supplies and Materials	5,893.69	5,190.77	4,371.92	5,098.28
22 Capital Outlay	528.64	7,157.22	12,091.31	8,648.66
23 Total Operating Expenditures/Expenses	554,114.54	576,574.86	596,207.45	608,700.71
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	124,226.00	(34,872.48)	(88,812.43)	(61,534.62)
30				
31 Beginning Fund Equity	64,361.31	188,587.31	153,714.83	64,902.40
32 Ending Equity	188,587.31	153,714.83	64,902.40	3,367.78

Company: 6015

Company Name: Purchasing and Printing

Fund Name: Purchasing and Printing Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-23-10.2 created the Purchasing and Printing Internal Service Fund. Source: Payments received from the administration of the purchasing and printing system. Use: The commissioner of administration shall apportion all expenses incurred in the administration of the purchasing and printing 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	592,751.42	584,708.85	640,403.89	639,595.56
2 Total Assets	592,751.42	584,708.85	640,403.89	639,595.56
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	3,285.00	-
8 Unreserved Fund Balance	592,751.42	584,708.85	637,118.89	639,595.56
9 Total Fund Equity	592,751.42	584,708.85	640,403.89	639,595.56
10 Total Liabilities and Fund Equity	592,751.42	584,708.85	640,403.89	639,595.56
11				
12				
13 Use of Money and Property	16,313.52	15,966.75	17,335.09	23,056.44
14 Sales and Services	685,077.90	751,226.00	845,752.10	797,322.00
15 Total Operating Revenue	701,391.42	767,192.75	863,087.19	820,378.44
16				
17 Personal Services and Benefits	571,351.64	615,933.74	624,526.16	644,505.02
18 Travel	41,428.39	39,521.71	58,511.51	54,171.50
19 Contractual Services	105,389.79	97,977.97	103,504.35	105,326.28
20 Supplies and Materials	20,281.80	15,898.54	17,060.13	11,923.58
21 Capital Outlay	4,025.70	5,903.36	3,790.00	5,260.39
22 Total Operating Expenditures/Expenses	742,477.32	775,235.32	807,392.15	821,186.77
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(41,085.90)	(8,042.57)	55,695.04	(808.33)
29				
30 Beginning Fund Equity	633,837.32	592,751.42	584,708.85	640,403.89
31 Ending Equity	592,751.42	584,708.85	640,403.89	639,595.56

Company: 6016

Company Name: State Engineer

Fund Name: State Engineer

Fund Type: Internal Service

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

Budget Information: Included in the General Appropriations Bill.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	247,318.18	227,868.99	198,535.81	195,838.77
2 Accounts Receivable	-	-	-	-
3 Total Assets	247,318.18	227,868.99	198,535.81	195,838.77
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	1,318.00
9 Unreserved Fund Balance	247,318.18	227,868.99	198,535.81	194,520.77
10 Total Fund Equity	247,318.18	227,868.99	198,535.81	195,838.77
11 Total Liabilities and Fund Equity	247,318.18	227,868.99	198,535.81	195,838.77
12				
13				
14 Use of Money and Property	5,260.64	4,201.58	3,499.22	5,972.58
15 Sales and Services	710,000.00	650,000.00	690,000.00	800,000.00
16 Total Operating Revenue	715,260.64	654,201.58	693,499.22	805,972.58
17				
18 Personal Services and Benefits	604,614.78	590,917.12	635,779.89	707,788.45
19 Travel	2,382.76	4,603.93	7,342.64	10,284.55
20 Contractual Services	65,365.81	64,105.19	63,192.46	70,505.65
21 Supplies and Materials	7,347.83	9,507.58	11,922.33	11,108.94
22 Capital Outlay	2,544.91	4,511.95	4,595.08	8,982.03
23 Interest Expense	-	5.00	-	-
24 Total Operating Expenditures/Expenses	682,256.09	673,650.77	722,832.40	808,669.62
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	33,004.55	(19,449.19)	(29,333.18)	(2,697.04)
31				
32 Beginning Fund Equity	214,313.63	247,318.18	227,868.99	198,535.81
33 Ending Equity	247,318.18	227,868.99	198,535.81	195,838.77

Company: 6019

Company Name: BOA Support Services

Fund Name: BOA Support Services

Fund Type: Internal Service

Purpose: This fund was established to account for costs associated with and revenues received for administrative costs associated with the Bureau of Administrations for state agencies.

Budget Information: Included in the General Appropriations Bill.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	73,280.88	69,461.12	30,368.30	(479.69)
2 Total Assets	73,280.88	69,461.12	30,368.30	(479.69)
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	73,280.88	69,461.12	30,368.30	(479.69)
8 Total Fund Equity	73,280.88	69,461.12	30,368.30	(479.69)
9 Total Liabilities and Fund Equity	73,280.88	69,461.12	30,368.30	(479.69)
10				
11				
12 Use of Money and Property	-	-	-	-
13 Sales and Services	222,776.85	205,014.81	205,550.50	204,022.10
14 Total Operating Revenue	222,776.85	205,014.81	205,550.50	204,022.10
15				
16 Personal Services and Benefits	124,353.72	127,244.11	151,559.07	128,903.99
17 Travel	942.00	1,113.60	888.83	1,998.86
18 Contractual Services	60,480.03	70,332.40	83,370.58	85,264.95
19 Supplies and Materials	12,662.09	9,100.08	8,647.36	14,738.43
20 Capital Outlay	362.16	1,044.38	163.00	3,949.00
21 Interest Expense	-	-	14.48	14.86
22 Total Operating Expenditures/Expenses	198,800.00	208,834.57	244,643.32	234,870.09
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	23,976.85	(3,819.76)	(39,092.82)	(30,847.99)
29				
30 Beginning Fund Equity	49,304.03	73,280.88	69,461.12	30,368.30
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	73,280.88	69,461.12	30,368.30	(479.69)

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(2,054.36)	1,700.60	2,149.75	3,750.05
2 Total Assets	(2,054.36)	1,700.60	2,149.75	3,750.05
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	(2,054.36)	1,700.60	2,149.75	3,750.05
8 Total Fund Equity	(2,054.36)	1,700.60	2,149.75	3,750.05
9 Total Liabilities and Fund Equity	(2,054.36)	1,700.60	2,149.75	3,750.05
10				
11				
12 Use of Money and Property	-	-	-	-
13 Sales and Services	49,324.82	42,415.43	40,246.89	39,703.77
14 Total Operating Revenue	49,324.82	42,415.43	40,246.89	39,703.77
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	4.77	-	-
19 Supplies and Materials	53,178.98	38,655.70	39,797.74	38,103.47
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	53,178.98	38,660.47	39,797.74	38,103.47
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(3,854.16)	3,754.96	449.15	1,600.30
28				
29 Beginning Fund Equity	1,799.80	(2,054.36)	1,700.60	2,149.75
30 Ending Equity	(2,054.36)	1,700.60	2,149.75	3,750.05

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	259,215.56	314,327.24	142,225.91	216,355.80
2 Total Assets	259,215.56	314,327.24	142,225.91	216,355.80
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	259,215.56	314,327.24	142,225.91	216,355.80
8 Total Fund Equity	259,215.56	314,327.24	142,225.91	216,355.80
9 Total Liabilities and Fund Equity	259,215.56	314,327.24	142,225.91	216,355.80
10				
11				
12 Use of Money and Property	17,148.76	9,594.72	10,816.06	13,363.93
13 Sales and Services	4,408,837.36	4,036,051.81	3,333,951.71	3,941,652.97
14 Other Revenue	100,952.25	93,082.99	91,160.73	95,997.86
15 Total Operating Revenue	4,526,938.37	4,138,729.52	3,435,928.50	4,051,014.76
16				
17 Personal Services and Benefits	503,105.59	492,645.92	528,585.34	534,486.97
18 Travel	11,952.48	10,186.79	10,788.29	12,788.08
19 Contractual Services	889,588.82	944,639.10	1,039,523.17	727,647.27
20 Supplies and Materials	3,183,514.37	2,605,030.93	2,022,111.81	2,698,671.93
21 Capital Outlay	31,275.39	31,115.10	7,021.22	3,286.67
22 Interest Expense	-	-	-	3.95
23 Total Operating Expenditures/Expenses	4,619,436.65	4,083,617.84	3,608,029.83	3,976,884.87
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(92,498.28)	55,111.68	(172,101.33)	74,129.89
30				
31 Beginning Fund Equity	351,713.84	259,215.56	314,327.24	142,225.91
32 Ending Equity	259,215.56	314,327.24	142,225.91	216,355.80

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,145,999.43	941,668.76	819,255.12	760,926.47
2 Total Assets	1,145,999.43	941,668.76	819,255.12	760,926.47
3				
4 Due to Other Funds	1,145,999.43	941,668.76	819,255.12	760,926.47
5 Total Liabilities	1,145,999.43	941,668.76	819,255.12	760,926.47

Company: 8000

Company Name: Main Agency Fund

Fund Name: Surplus Property Sales Account

Fund Type: Agency

Purpose: SDCL 5-24-9.5 created a revolving account out of which account the administrative expenses pertaining directly to the transportation, sale, and storage of surplus public personal property will be paid.

Source: Surplus property sales. Use: Costs associated with sales, distributions of net proceeds to funds.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 8315 - Public Entity Pool for Liability

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	11,461,628.06	11,846,989.46	11,058,485.08	8,130,693.88
2 Total Assets	11,461,628.06	11,846,989.46	11,058,485.08	8,130,693.88
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	2,950.00	-	-	-
8 Unreserved Fund Balance	11,458,678.06	11,846,989.46	11,058,485.08	8,130,693.88
9 Total Fund Equity	11,461,628.06	11,846,989.46	11,058,485.08	8,130,693.88
10 Total Liabilities and Fund Equity	11,461,628.06	11,846,989.46	11,058,485.08	8,130,693.88
11				
12				
13 Use of Money and Property	286,138.02	240,315.77	322,202.67	460,676.88
14 Sales and Services	3,773,933.84	2,733,758.00	1,385,812.50	84.00
15 Other Revenue	1,084,941.35	4,551.37	15,126.00	47,930.51
16 Total Operating Revenue	5,145,013.21	2,978,625.14	1,723,141.17	508,691.39
17				
18 Personal Services and Benefits	210,629.47	272,626.65	299,946.42	349,421.70
19 Travel	24,894.79	16,132.44	33,360.15	34,427.18
20 Contractual Services	1,811,834.72	1,873,637.69	1,996,476.46	2,308,505.49
21 Supplies and Materials	8,728.36	4,207.97	3,230.26	14,071.14
22 Capital Outlay	6,805.49	18,678.48	30.00	365.51
23 Insurance Claims	774,547.24	407,980.51	178,602.26	747,500.00
24 Total Operating Expenditures/Expenses	2,837,440.07	2,593,263.74	2,511,645.55	3,454,291.02
25				
26 Transfers In	-	-	-	17,808.43
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	17,808.43
29				
30 Net Change	2,307,573.14	385,361.40	(788,504.38)	(2,927,791.20)
31				
32 Beginning Fund Equity	9,154,054.92	11,461,628.06	11,846,989.46	11,058,485.08
33 Ending Equity	11,461,628.06	11,846,989.46	11,058,485.08	8,130,693.88

Company: 8315

Company Name: Public Entity Pool for Liability (PEPL)

Fund Name: Public Entity Pool for Liability

Fund Type: Enterprise

Purpose: SDCL 3-22-1 created a fund for public entity pool for liability. 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 Information and Telecommunications**State Accounting System - Other Fund Balances****Company 3008 - SDPB/Tower Rent**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	110,456.96	86,183.62	1,367.72	3,258.06
2 Total Assets	110,456.96	86,183.62	1,367.72	3,258.06
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	110,456.96	86,183.62	1,367.72	3,258.06
9 Total Fund Equity	110,456.96	86,183.62	1,367.72	3,258.06
10 Total Liabilities and Fund Equity	110,456.96	86,183.62	1,367.72	3,258.06
11				
12				
13 Use of Money and Property	48,109.36	100,594.21	95,770.96	98,920.41
14 Sales and Services	-	-	-	-
15 Total Operating Revenue	48,109.36	100,594.21	95,770.96	98,920.41
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	81,114.59	110,440.46	38,944.61
20 Supplies and Materials	-	3,066.00	10,915.90	16,146.48
21 Capital Outlay	-	40,686.96	59,230.50	41,938.98
22 Total Operating Expenditures/Expenses	-	124,867.55	180,586.86	97,030.07
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	48,109.36	(24,273.34)	(84,815.90)	1,890.34
29				
30 Beginning Fund Equity	62,347.60	110,456.96	86,183.62	1,367.72
31 Ending Equity	110,456.96	86,183.62	1,367.72	3,258.06

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	505,725.22	205,836.84	325,427.87	44,603.20
2 Total Assets	505,725.22	205,836.84	325,427.87	44,603.20
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	9,435.00
8 Unreserved Fund Balance	505,725.22	205,836.84	325,427.87	35,168.20
9 Total Fund Equity	505,725.22	205,836.84	325,427.87	44,603.20
10 Total Liabilities and Fund Equity	505,725.22	205,836.84	325,427.87	44,603.20
11				
12				
13 Use of Money and Property	17,857.49	25,449.22	41,754.79	42,463.40
14 Sales and Services	22,970.64	25,262.14	123,354.73	87,216.04
15 Administering Programs	1,262,887.24	1,216,376.91	1,320,283.00	1,481,894.04
16 Other Revenue	1,348.71	-	30,747.74	2,230.00
17 Total Operating Revenue	1,305,064.08	1,267,088.27	1,516,140.26	1,613,803.48
18				
19 Personal Services and Benefits	293,291.32	226,284.30	225,306.12	120,315.54
20 Travel	228,359.21	177,187.10	179,062.05	233,396.98
21 Contractual Services	655,205.32	651,210.25	837,781.24	1,136,660.59
22 Supplies and Materials	108,806.71	125,683.55	104,100.76	128,777.71
23 Capital Outlay	133,734.99	386,611.45	50,299.06	275,472.73
24 Interest Expense	-	-	-	4.60
25 Total Operating Expenditures/Expenses	1,419,397.55	1,566,976.65	1,396,549.23	1,894,628.15
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(114,333.47)	(299,888.38)	119,591.03	(280,824.67)
32				
33 Beginning Fund Equity	620,058.69	505,725.22	205,836.84	325,427.87
34 Ending Equity	505,725.22	205,836.84	325,427.87	44,603.20

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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	920,564.74	277,258.49	282,163.31	(53,163.63)
2 Total Assets	920,564.74	277,258.49	282,163.31	(53,163.63)
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	920,564.74	277,258.49	282,163.31	(53,163.63)
9 Total Fund Equity	920,564.74	277,258.49	282,163.31	(53,163.63)
10 Total Liabilities and Fund Equity	920,564.74	277,258.49	282,163.31	(53,163.63)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	1,595,599.50	1,659,164.88	1,784,558.83	1,615,436.80
15 Total Operating Revenue	1,595,599.50	1,659,164.88	1,784,558.83	1,615,436.80
16				
17 Personal Services and Benefits	325,387.54	445,757.80	443,520.43	512,630.97
18 Travel	11,110.93	68,883.36	2,288.79	7,599.30
19 Contractual Services	711,539.87	962,490.25	644,458.71	729,924.13
20 Supplies and Materials	21,159.32	41,814.22	67,555.79	63,749.02
21 Capital Outlay	186,987.12	783,525.50	621,830.29	636,860.32
22 Total Operating Expenditures/Expenses	1,256,184.78	2,302,471.13	1,779,654.01	1,950,763.74
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	339,414.72	(643,306.25)	4,904.82	(335,326.94)
29				
30 Beginning Fund Equity	581,150.02	920,564.74	277,258.49	282,163.31
31 Ending Equity	920,564.74	277,258.49	282,163.31	(53,163.63)

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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,417,555.34	1,428,568.53	1,440,404.96	2,125,285.94
2 Accounts Receivable	2,440.00	-	-	-
3 Total Assets	<u>1,419,995.34</u>	<u>1,428,568.53</u>	<u>1,440,404.96</u>	<u>2,125,285.94</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	615,102.89	669,405.44	503,424.72	332,173.48
9 Unreserved Fund Balance	804,892.45	759,163.09	936,980.24	1,793,112.46
10 Total Fund Equity	<u>1,419,995.34</u>	<u>1,428,568.53</u>	<u>1,440,404.96</u>	<u>2,125,285.94</u>
11 Total Liabilities and Fund Equity	<u>1,419,995.34</u>	<u>1,428,568.53</u>	<u>1,440,404.96</u>	<u>2,125,285.94</u>
12				
13				
14 Use of Money and Property	6,571.46	32,015.20	16,374.20	19,198.84
15 Sales and Services	16,036,908.10	16,856,360.39	17,241,496.09	18,965,289.89
16 Other Revenue	93.25	15.00	37,004.45	19,028.63
17 Total Operating Revenue	<u>16,043,572.81</u>	<u>16,888,390.59</u>	<u>17,294,874.74</u>	<u>19,003,517.36</u>
18				
19 Personal Services and Benefits	10,576,858.67	11,219,309.32	11,774,005.66	12,279,001.99
20 Travel	72,494.89	78,876.34	81,546.11	77,358.06
21 Contractual Services	4,877,123.95	3,958,060.68	4,135,606.97	4,412,098.32
22 Supplies and Materials	196,158.08	193,652.74	249,178.79	251,960.87
23 Capital Outlay	997,104.96	1,421,810.79	2,020,469.45	1,304,883.71
24 Interest Expense	10,754.97	8,107.53	22,215.33	26,174.00
25 Total Operating Expenditures/Expenses	<u>16,730,495.52</u>	<u>16,879,817.40</u>	<u>18,283,022.31</u>	<u>18,351,476.95</u>
26				
27 Transfers In	6.00	-	1,000,000.00	32,840.57
28 Transfers Out	-	-	(16.00)	-
29 Net Transfers In (Out)	<u>6.00</u>	<u>-</u>	<u>999,984.00</u>	<u>32,840.57</u>
30				
31 Net Change	(686,916.71)	8,573.19	11,836.43	684,880.98
32				
33 Beginning Fund Equity	2,106,912.05	1,419,995.34	1,428,568.53	1,440,404.96
34 Ending Equity	<u>1,419,995.34</u>	<u>1,428,568.53</u>	<u>1,440,404.96</u>	<u>2,125,285.94</u>

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 - Capitol Communications Systems Internal Service Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,927,341.49	2,431,162.95	1,666,001.68	1,797,828.80
2 Accounts Receivable	-	2,271.00	-	-
3 Total Assets	<u>2,927,341.49</u>	<u>2,433,433.95</u>	<u>1,666,001.68</u>	<u>1,797,828.80</u>
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	127,658.50	231,453.15	160,238.18	179,635.99
9 Unreserved Fund Balance	2,799,682.99	2,201,980.80	1,505,763.50	1,618,192.81
10 Total Fund Equity	<u>2,927,341.49</u>	<u>2,433,433.95</u>	<u>1,666,001.68</u>	<u>1,797,828.80</u>
11 Total Liabilities and Fund Equity	<u>2,927,341.49</u>	<u>2,433,433.95</u>	<u>1,666,001.68</u>	<u>1,797,828.80</u>
12				
13				
14 Use of Money and Property	56,338.98	68,164.20	66,002.47	78,852.90
15 Sales and Services	12,392,920.38	12,676,447.83	13,329,420.01	12,643,943.99
16 Other Revenue	921.08	809.91	3,470.40	1,840.73
17 Total Operating Revenue	<u>12,450,180.44</u>	<u>12,745,421.94</u>	<u>13,398,892.88</u>	<u>12,724,637.62</u>
18				
19 Personal Services and Benefits	4,043,011.84	4,193,601.15	4,337,940.95	4,500,450.17
20 Travel	136,702.37	164,860.39	153,358.65	144,755.84
21 Contractual Services	7,197,453.18	7,996,243.99	7,559,666.99	7,409,472.62
22 Supplies and Materials	142,568.53	171,813.03	150,639.59	177,615.75
23 Capital Outlay	621,813.17	712,741.99	964,728.85	327,669.55
24 Interest Expense	259.11	68.93	6.12	6.00
25 Total Operating Expenditures/Expenses	<u>12,141,808.20</u>	<u>13,239,329.48</u>	<u>13,166,341.15</u>	<u>12,559,969.93</u>
26				
27 Transfers In	-	-	16.00	-
28 Transfers Out	(315.97)	-	(1,000,000.00)	(32,840.57)
29 Net Transfers In (Out)	<u>(315.97)</u>	<u>-</u>	<u>(999,984.00)</u>	<u>(32,840.57)</u>
30				
31 Net Change	308,056.27	(493,907.54)	(767,432.27)	131,827.12
32				
33 Beginning Fund Equity	2,619,285.22	2,927,341.49	2,433,433.95	1,666,001.68
34 Ending Equity	<u>2,927,341.49</u>	<u>2,433,433.95</u>	<u>1,666,001.68</u>	<u>1,797,828.80</u>

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, the capitol mail system, and any and all other capitol communication systems. The Commissioner of the Bureau of Administration 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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	425,480.48	490,634.47	533,564.25	578,339.20
2 Total Assets	425,480.48	490,634.47	533,564.25	578,339.20
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	14,097.11	-	1,602.00	18,561.54
8 Unreserved Fund Balance	411,383.37	490,634.47	531,962.25	559,777.66
9 Total Fund Equity	425,480.48	490,634.47	533,564.25	578,339.20
10 Total Liabilities and Fund Equity	425,480.48	490,634.47	533,564.25	578,339.20
11				
12				
13 Use of Money and Property	8,228.72	7,296.80	7,699.06	12,172.58
14 Sales and Services	911,080.20	851,875.76	820,058.96	777,495.56
15 Other Revenue	3,038.00	-	5,744.44	-
16 Total Operating Revenue	922,346.92	859,172.56	833,502.46	789,668.14
17				
18 Personal Services and Benefits	311,745.83	321,999.86	331,659.60	345,263.11
19 Travel	9,876.30	11,757.86	6,331.25	6,418.75
20 Contractual Services	517,970.26	438,097.90	429,278.51	366,743.44
21 Supplies and Materials	12,317.35	11,988.99	11,801.57	6,507.45
22 Capital Outlay	73,990.47	10,173.96	11,496.75	19,960.44
23 Interest Expense	-	-	5.00	-
24 Total Operating Expenditures/Expenses	925,900.21	794,018.57	790,572.68	744,893.19
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(3,553.29)	65,153.99	42,929.78	44,774.95
31				
32 Beginning Fund Equity	429,033.77	425,480.48	490,634.47	533,564.25
33 Ending Equity	425,480.48	490,634.47	533,564.25	578,339.20

Company: 6011**Company Name:** Rural Development Tele. Network (RDTN)**Fund Name:** Digital Dakota Network**Fund Type:** Internal Service

Purpose: SDCL 1-33-26 to 35 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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	472,436.56	466,926.83	488,307.25	105,105.15
2 Total Assets	472,436.56	466,926.83	488,307.25	105,105.15
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	472,436.56	466,926.83	488,307.25	105,105.15
9 Total Fund Equity	472,436.56	466,926.83	488,307.25	105,105.15
10 Total Liabilities and Fund Equity	472,436.56	466,926.83	488,307.25	105,105.15
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	479,070.60	500,232.00	534,580.40	577,768.96
15 Administering Programs	-	534,967.12	-	-
16 Total Operating Revenue	479,070.60	1,035,199.12	534,580.40	577,768.96
17				
18 Personal Services and Benefits	-	-	-	3,881.45
19 Travel	125.00	1,509.07	3,031.96	6,136.44
20 Contractual Services	298,937.00	417,818.13	509,195.78	858,897.77
21 Supplies and Materials	104.95	307.30	3.23	57.99
22 Capital Outlay	147,948.66	621,074.35	969.01	91,997.41
23 Total Operating Expenditures/Expenses	447,115.61	1,040,708.85	513,199.98	960,971.06
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	31,954.99	(5,509.73)	21,380.42	(383,202.10)
30				
31 Beginning Fund Equity	440,481.57	472,436.56	466,926.83	488,307.25
32 Ending Equity	472,436.56	466,926.83	488,307.25	105,105.15

Company: 6502**Company Name:** State Radio Teletype**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.

Budget Information: Included in the General Appropriations Bill.

Bureau of Personnel**State Accounting System - Other Fund Balances****Company 3035 - Public Employees Insurance System Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	27,145,574.24	25,866,544.06	23,295,624.08	21,371,378.07
2 Deferred Charges and Other Assets	338,000.00	338,000.00	338,000.00	338,000.00
3 Total Assets	27,483,574.24	26,204,544.06	23,633,624.08	21,709,378.07
4				
5 Deferred Revenue	6,626.55	13,939.21	14,712.97	16,035.65
6 Total Liabilities	6,626.55	13,939.21	14,712.97	16,035.65
7				
8 Reserve for Encumbrances	6,138.90	6,660.70	2,605.15	10,421.06
9 Unreserved Fund Balance	27,470,808.79	26,183,944.15	23,616,305.96	21,682,921.36
10 Total Fund Equity	27,476,947.69	26,190,604.85	23,618,911.11	21,693,342.42
11 Total Liabilities and Fund Equity	27,483,574.24	26,204,544.06	23,633,624.08	21,709,378.07
12				
13				
14 Use of Money and Property	611,311.56	708,136.82	861,967.97	1,167,004.54
15 Sales and Services	84,690,303.92	89,230,350.18	96,263,594.92	102,408,591.57
16 Other Revenue	773,273.16	754,671.81	1,336,229.04	1,201,518.05
17 Total Operating Revenue	86,074,888.64	90,693,158.81	98,461,791.93	104,777,114.16
18				
19 Personal Services and Benefits	389,556.90	362,843.89	384,591.24	464,804.98
20 Travel	16,341.12	6,976.68	9,230.32	15,621.71
21 Contractual Services	6,350,606.73	6,682,820.31	7,000,091.63	7,811,407.69
22 Supplies and Materials	87,027.62	95,997.15	112,931.19	133,141.44
23 Capital Outlay	3,960.94	247.40	8,710.16	9,626.54
24 Other Expense	-	-	-	-
25 Interest Expense	1,808.83	1,103.12	590.67	-
26 Insurance Claims	74,544,807.34	84,862,972.50	93,517,340.46	98,273,240.49
27 Total Operating Expenditures/Expenses	81,394,109.48	92,012,961.05	101,033,485.67	106,707,842.85
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	4,680,779.16	(1,319,802.24)	(2,571,693.74)	(1,930,728.69)
34				
35 Beginning Fund Equity	22,796,168.53	27,476,947.69	26,190,604.85	23,618,911.11
36 Prior Period Adjustment	-	33,459.40	-	5,160.00
37 Ending Equity	27,476,947.69	26,190,604.85	23,618,911.11	21,693,342.42

Company: 3035**Company Name:** Insurance Administration**Fund Name:** Public Employees Insurance System Fund**Fund Type:** Internal Service

Purpose: SDCL 3-12A-22 created the Public Employees Insurance System Fund. SDCL 3-12A-5.1 authorized the Commissioner of the Bureau of Personnel to provide all, or any part of, the benefits under the plan or plans provided under this chapter (health and life insurance) by means of a plan which is self-insured. Source: Payroll deductions from employers and employees. Use: Operation 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 Personnel**State Accounting System - Other Fund Balances****Company 3035 - State Employees Workers' Compensation Program Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88
2 Total Assets	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88
9 Total Fund Equity	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88
10 Total Liabilities and Fund Equity	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88
11				
12				
13 Use of Money and Property	127,663.08	117,433.99	137,149.42	159,775.04
14 Sales and Services	3,778,885.54	3,017,579.89	2,954,451.76	3,235,824.75
15 Other Revenue	120,004.28	66,088.43	-	15,788.58
16 Total Operating Revenue	4,026,552.90	3,201,102.31	3,091,601.18	3,411,388.37
17				
18 Personal Services and Benefits	115,364.86	110,688.90	123,107.11	132,840.75
19 Travel	-	361.60	468.34	1,621.36
20 Contractual Services	153,357.37	140,673.70	123,365.71	135,954.55
21 Supplies and Materials	6,200.61	5,991.26	6,554.51	6,332.43
22 Capital Outlay	-	-	1,724.63	6,769.67
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Insurance Claims	2,875,186.17	3,711,016.93	3,651,103.56	3,445,771.43
26 Total Operating Expenditures/Expenses	3,150,109.01	3,968,732.39	3,906,323.86	3,729,290.19
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	876,443.89	(767,630.08)	(814,722.68)	(317,901.82)
33				
34 Beginning Fund Equity	3,770,502.41	4,646,946.30	3,857,489.82	3,040,259.70
35 Prior Period Adjustment	-	(21,826.40)	(2,507.44)	-
36 Ending Equity	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88

Company: 3035**Company Name:** Insurance Administration**Fund Name:** State Employees Workers' Compensation Program Fund**Fund Type:** Internal Service**Purpose:** The State Employees Workers' Compensation Program Fund was created by SDCL 3-12A-36.

Source: All funds transferred to the office of the State Treasurer as designated transfers to the state employees workers' compensation program. Uses: Operation 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 Personnel**State Accounting System - Other Fund Balances****Company 6009 - Personnel - Labor & Mgmt.**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	393,817.80	554,011.52	432,594.56	838,892.90
2 Total Assets	393,817.80	554,011.52	432,594.56	838,892.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,084.76	27,019.18	14,450.57	200,549.54
8 Unreserved Fund Balance	390,733.04	526,992.34	418,143.99	638,343.36
9 Total Fund Equity	393,817.80	554,011.52	432,594.56	838,892.90
10 Total Liabilities and Fund Equity	393,817.80	554,011.52	432,594.56	838,892.90
11				
12				
13 Use of Money and Property	9,792.55	8,146.21	14,329.63	21,558.54
14 Sales and Services	3,444,187.78	3,586,650.81	3,665,036.23	4,237,485.13
15 Other Revenue	982.05	10.00	-	-
16 Total Operating Revenue	3,454,962.38	3,594,807.02	3,679,365.86	4,259,043.67
17				
18 Personal Services and Benefits	2,406,543.70	2,508,723.20	2,748,358.28	2,852,261.71
19 Travel	64,262.67	70,656.06	79,993.36	85,348.30
20 Contractual Services	572,364.35	671,986.18	711,222.51	722,788.52
21 Supplies and Materials	125,437.58	141,046.01	139,703.09	139,083.99
22 Capital Outlay	33,915.58	38,189.20	119,596.99	48,102.81
23 Interest Expense	301.05	4,012.65	1,908.59	-
24 Total Operating Expenditures/Expenses	3,202,824.93	3,434,613.30	3,800,782.82	3,847,585.33
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	252,137.45	160,193.72	(121,416.96)	411,458.34
31				
32 Beginning Fund Equity	141,680.35	393,817.80	554,011.52	432,594.56
33 Prior Period Adjustment	-	-	-	(5,160.00)
34 Ending Equity	393,817.80	554,011.52	432,594.56	838,892.90

Company: 6009**Company Name:** Personnel - Labor & Mgmt.**Fund Name:** Personnel - Labor & Mgmt.**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 Personnel**State Accounting System - Other Fund Balances****Company 6521 - South Dakota Risk Pool Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,101,333.25	5,815,083.09	6,819,489.27	7,203,034.95
2 Total Assets	5,101,333.25	5,815,083.09	6,819,489.27	7,203,034.95
3				
4 Deferred Revenue	18,439.92	7,771.80	38,635.82	35,846.92
5 Total Liabilities	18,439.92	7,771.80	38,635.82	35,846.92
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,082,893.33	5,807,311.29	6,780,853.45	7,167,188.03
9 Total Fund Equity	5,082,893.33	5,807,311.29	6,780,853.45	7,167,188.03
10 Total Liabilities and Fund Equity	5,101,333.25	5,815,083.09	6,819,489.27	7,203,034.95
11				
12				
13 Use of Money and Property	58,310.68	118,043.66	173,259.57	259,907.61
14 Sales and Services	3,591,727.47	4,304,366.16	5,138,063.74	5,031,558.02
15 Other Revenue	6,508.27	8,440.29	-	1,606.60
16 Total Operating Revenue	3,656,546.42	4,430,850.11	5,311,323.31	5,293,072.23
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	1,295.65	1,066.86	3,304.35
20 Contractual Services	220,577.45	235,497.88	321,604.45	252,163.62
21 Supplies and Materials	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Insurance Claims	2,361,169.82	3,456,837.42	4,006,374.74	4,651,269.68
24 Total Operating Expenditures/Expenses	2,581,747.27	3,693,630.95	4,329,046.05	4,906,737.65
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	1,074,799.15	737,219.16	982,277.26	386,334.58
31				
32 Beginning Fund Equity	4,008,094.18	5,082,893.33	5,807,311.29	6,780,853.45
33 Prior Period Adjustment	-	(12,801.20)	(8,735.10)	-
34 Ending Equity	5,082,893.33	5,807,311.29	6,780,853.45	7,167,188.03

Company: 6521**Company Name:** Bureau of Personnel - Enterprise**Fund Name:** South Dakota Risk Pool Fund**Fund Type:** Enterprise

Purpose: SDCL 58-17-120 created the South Dakota Risk Pool Fund within the Bureau of Personnel to receive premiums, assessments, federal funds, and any claims and make payments either directly or indirectly to health care providers and others to carry out the functions of the risk pool.

Budget Information: Included in the General Appropriations Bill.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,120.76	1,436.12	1,995.44	3,010.23
2 Total Assets	1,120.76	1,436.12	1,995.44	3,010.23
3				
4 Escrow Payable	1,120.76	1,436.12	1,995.44	-
5 Total Liabilities	1,120.76	1,436.12	1,995.44	3,010.23

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 BOP 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 BOP 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 Personnel**State Accounting System - Other Fund Balances****Company 8301 - State Workers Unemployment Compensation**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	98,509.65	95,496.04	225,950.76	32,420.49
2 Total Assets	98,509.65	95,496.04	225,950.76	32,420.49
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	98,509.65	95,496.04	225,950.76	32,420.49
9 Total Fund Equity	98,509.65	95,496.04	225,950.76	32,420.49
10 Total Liabilities and Fund Equity	98,509.65	95,496.04	225,950.76	32,420.49
11				
12				
13 Use of Money and Property	5,576.14	6,328.49	4,006.42	6,237.08
14 Sales and Services	163,750.72	255,932.75	345,575.91	78,745.54
15 Total Operating Revenue	169,326.86	262,261.24	349,582.33	84,982.62
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	333,982.03	265,274.85	219,127.61	278,512.89
23 Total Operating Expenditures/Expenses	333,982.03	265,274.85	219,127.61	278,512.89
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(164,655.17)	(3,013.61)	130,454.72	(193,530.27)
30				
31 Beginning Fund Equity	263,164.82	98,509.65	95,496.04	225,950.76
32 Ending Equity	98,509.65	95,496.04	225,950.76	32,420.49

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.



Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3033 - Property Tax Reduction Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12
2 Total Assets	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12
9 Total Fund Equity	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12
10 Total Liabilities and Fund Equity	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12
11				
12				
13 Taxes	4,927,150.11	5,249,828.64	5,999,668.59	6,498,916.47
14 Use of Money and Property	-	-	-	-
15 Sales and Services	109,279,139.64	109,451,208.56	110,419,655.56	111,043,344.72
16 Total Operating Revenue	114,206,289.75	114,701,037.20	116,419,324.15	117,542,261.19
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	-	38,000,000.00	3,846,057.46	9,063,720.28
27 Transfers Out	(138,784,708.60)	(150,088,667.20)	(125,178,592.61)	(152,255,981.47)
28 Net Transfers In (Out)	(138,784,708.60)	(112,088,667.20)	(121,332,535.15)	(143,192,261.19)
29				
30 Net Change	(24,578,418.85)	2,612,370.00	(4,913,211.00)	(25,650,000.00)
31				
32 Beginning Fund Equity	116,155,528.97	91,577,110.12	94,189,480.12	89,276,269.12
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12

Company: 3033

Company Name: Property Tax Reduction

Fund Name: Property Tax Reduction Fund

Fund Type: Special Revenue

Purpose: SDCL 10-13-44 created the Property Tax Reduction Fund . Sources: SDCL 4-7-39 states that after the Budget Reserve Fund has been fully funded, all remaining unobligated cash in the General Fund is deposited into this fund if the amount in the Property Tax Reduction Fund does not exceed 15% of the prior year's general fund appropriation. SDCL 42-7A-63 authorizes that the state's percentage of net machine income shall be directly deposited to the Property Tax Reduction Fund, except for one-half of one percent of net machine income authorized for deposit into the Video Lottery Operating Fund. SDCL 10-33A-5.1 authorizes 40% of the telecommunications tax to be deposited to this fund. Uses: 10-13-44. The Commissioner of Finance and Management may transfer moneys available from the Property Tax Reduction Fund to the General Fund necessary to provide property tax relief through State Aid to Education.

Budget Information: Would be a budgeted Fund although there are no disbursement made from the fund.

Additional Information:

The GOAC is considering whether this fund should be moved under the Bureau of Finance and Management for administration purposes.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3036 - Petroleum Release Compensation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,305,217.15	5,710,699.17	5,723,679.98	5,686,746.36
2 Total Assets	5,305,217.15	5,710,699.17	5,723,679.98	5,686,746.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	104.36	3,465.00	-	4,724.78
8 Unreserved Fund Balance	5,305,112.79	5,707,234.17	5,723,679.98	5,682,021.58
9 Total Fund Equity	5,305,217.15	5,710,699.17	5,723,679.98	5,686,746.36
10 Total Liabilities and Fund Equity	5,305,217.15	5,710,699.17	5,723,679.98	5,686,746.36
11				
12				
13 Taxes	1,715,093.90	1,646,000.07	1,582,385.73	1,978,766.53
14 Use of Money and Property	192,282.07	160,976.81	170,787.13	247,648.79
15 Other Revenue	445,000.00	50,000.00	8,521.50	-
16 Total Operating Revenue	2,352,375.97	1,856,976.88	1,761,694.36	2,226,415.32
17				
18 Personal Services and Benefits	391,937.64	280,217.11	307,313.77	311,964.86
19 Travel	21,580.35	16,681.73	12,313.07	15,531.95
20 Contractual Services	190,200.73	193,471.87	218,584.11	263,437.75
21 Supplies and Materials	7,212.48	7,762.67	5,282.69	7,099.81
22 Grants and Subsidies	1,666,558.96	952,354.56	1,197,665.61	664,624.81
23 Capital Outlay	6,301.31	1,006.92	7,554.30	689.76
24 Total Operating Expenditures/Expenses	2,283,791.47	1,451,494.86	1,748,713.55	1,263,348.94
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	(1,000,000.00)
28 Net Transfers In (Out)	-	-	-	(1,000,000.00)
29				
30 Net Change	68,584.50	405,482.02	12,980.81	(36,933.62)
31				
32 Beginning Fund Equity	5,236,632.65	5,305,217.15	5,710,699.17	5,723,679.98
33 Ending Equity	5,305,217.15	5,710,699.17	5,723,679.98	5,686,746.36

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. Use: Costs of operating program (34A-13-27).

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

Additional Information:

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$2.5 million to the State Highway Fund. This transfer was made in FY2009.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3037 - South Dakota Gaming Commission Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	749,056.64	774,342.48	786,590.08	915,540.09
2 Total Assets	749,056.64	774,342.48	786,590.08	915,540.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	2,064.48	-	-
8 Unreserved Fund Balance	749,056.64	772,278.00	786,590.08	915,540.09
9 Total Fund Equity	749,056.64	774,342.48	786,590.08	915,540.09
10 Total Liabilities and Fund Equity	749,056.64	774,342.48	786,590.08	915,540.09
11				
12				
13 Taxes	6,772,737.38	7,086,954.48	7,700,607.09	8,291,326.65
14 Licenses, Permits and Fees	6,208,045.98	6,510,346.72	7,462,594.98	7,548,890.19
15 Fines, Forfeits and Penalties	9,000.00	7,000.00	430.00	13,006.99
16 Use of Money and Property	50,337.96	47,262.58	52,555.28	67,887.92
17 Sales and Services	13.50	6.50	6.50	-
18 Other Revenue	138.07	94.66	-	-
19 Total Operating Revenue	13,040,272.89	13,651,664.94	15,216,193.85	15,921,111.75
20				
21 Personal Services and Benefits	683,208.20	689,930.19	796,532.80	810,653.11
22 Travel	60,390.91	58,304.06	86,013.83	82,173.28
23 Contractual Services	316,688.84	350,304.99	388,463.97	366,440.58
24 Supplies and Materials	36,920.36	31,314.34	28,915.38	32,070.39
25 Grants and Subsidies	8,028,627.09	8,170,256.64	8,514,381.03	8,717,577.32
26 Capital Outlay	23,162.73	14,846.87	14,516.11	8,868.01
27 Other Expense	155.94	2,887.56	240.64	-
28 Total Operating Expenditures/Expenses	9,149,154.07	9,317,844.65	9,829,063.76	10,017,782.69
29				
30 Transfers In	-	-	-	-
31 Transfers Out	(3,824,570.97)	(4,308,534.45)	(5,374,882.49)	(5,774,379.05)
32 Net Transfers In (Out)	(3,824,570.97)	(4,308,534.45)	(5,374,882.49)	(5,774,379.05)
33				
34 Net Change	66,547.85	25,285.84	12,247.60	128,950.01
35				
36 Beginning Fund Equity	682,508.79	749,056.64	774,342.48	786,590.08
37 Ending Equity	749,056.64	774,342.48	786,590.08	915,540.09

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.

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

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3038 - Tax Relief Fund

	FY2007	FY2008
1 Cash Pooled with State Treasurer	883,065.88	2,247,353.16
2 Total Assets	883,065.88	2,247,353.16
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	883,065.88	2,247,353.16
9 Total Fund Equity	883,065.88	2,247,353.16
10 Total Liabilities and Fund Equity	883,065.88	2,247,353.16
11		
12		
13 Taxes	883,065.88	1,358,554.27
14 Use of Money and Property	-	5,733.01
15 Total Operating Revenue	883,065.88	1,364,287.28
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	883,065.88	1,364,287.28
29		
30 Beginning Fund Equity	-	883,065.88
31 Ending Equity	883,065.88	2,247,353.16

Company: 3038

Company Name: Tax Relief Fund

Fund Name: Tax Relief Fund

Fund Type: Special Revenue

Purpose: SDCL 10-45C-14 created the Tax Relief Fund. Source: The additional net revenue received by the state from voluntary retail licensees shall be deposited in the Tax Relief Fund created pursuant to § 10-45C-14 for the purpose of reducing the rate of taxation or reducing property taxes. For the purposes of § 10-45C-14, a voluntary retail licensee is any person licensed through the Streamlined Sales and Use Tax Agreement to remit sales and use tax pursuant to chapters 10-45 and 10-46 who does not otherwise have a legal obligation to remit such taxes. The fund shall be invested as provided by law, and the interest earned shall be credited to the fund. Use: The Legislature may not appropriate any money from the Tax Relief Fund until the second fiscal year after Congress approves legislation giving states the authority to require retailers to collect South Dakota's Sales and Use Tax.

Budget Information: The enabling legislation identifies when an appropriation can be made from this fund.

GOAC Information:

GOAC requested additional information concerning this fund which was provided to the committee in the form of a letter for the July 8, 2008 GOAC meeting. Some of the information is included below.

As of June 5, 2008, there are 1131 sellers registered through the Streamlined Sales Tax System. Not all of these sellers are remitting tax since some are not doing business in South Dakota at the present time. The 1131 sellers include both voluntary and non-voluntary sellers. The sellers are not necessarily Internet companies. They can be any type of seller.

SDCL 10-45C-15 only requires revenues from the Streamlined Sales Tax System's voluntary sellers to be deposited into the Tax Relief Fund. Revenues from voluntary sellers who are not registered through the Streamlined Sales Tax System are not being deposited into the fund.

The fund cannot be appropriated and spent until Congress approves the Streamlined Sales Tax System. This has not yet occurred.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3076 - License Plate Revolving Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,070,289.99	33,716.52	277,618.51	1,755,897.72
2 Total Assets	2,070,289.99	33,716.52	277,618.51	1,755,897.72
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	625,000.00	500,000.00	-	-
8 Unreserved Fund Balance	1,445,289.99	(466,283.48)	277,618.51	1,755,897.72
9 Total Fund Equity	2,070,289.99	33,716.52	277,618.51	1,755,897.72
10 Total Liabilities and Fund Equity	2,070,289.99	33,716.52	277,618.51	1,755,897.72
11				
12				
13 Licenses, Permits and Fees	2,068,667.67	2,049,167.15	2,042,135.48	2,162,157.30
14 Use of Money and Property	48,865.80	33,896.81	57,420.52	37,595.82
15 Total Operating Revenue	2,117,533.47	2,083,063.96	2,099,556.00	2,199,753.12
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	445,669.20	966,369.07	919,187.41	416,375.49
20 Supplies and Materials	676,965.03	2,947,804.36	936,466.60	305,098.42
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	205,464.00	205,464.00	-	-
23 Total Operating Expenditures/Expenses	1,328,098.23	4,119,637.43	1,855,654.01	721,473.91
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	789,435.24	(2,036,573.47)	243,901.99	1,478,279.21
30				
31 Beginning Fund Equity	1,280,854.75	2,070,289.99	33,716.52	277,618.51
32 Ending Equity	2,070,289.99	33,716.52	277,618.51	1,755,897.72

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.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3076 - Sales and Use Tax Collection Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	182,048.54	378,180.69	488,988.04	279,701.73
8 Unreserved Fund Balance	(182,048.54)	(378,180.69)	(488,988.04)	(279,701.73)
9 Total Fund Equity	-	-	0.00	(0.00)
10 Total Liabilities and Fund Equity	-	-	0.00	(0.00)
11				
12				
13 Taxes	7,360,463.59	7,954,797.66	8,319,709.69	8,762,390.95
14 Use of Money and Property	-	-	-	-
15 Other Revenue	15.00	-	19.65	-
16 Total Operating Revenue	7,360,478.59	7,954,797.66	8,319,729.34	8,762,390.95
17				
18 Personal Services and Benefits	5,140,512.35	5,290,595.13	5,378,661.35	5,724,840.63
19 Travel	389,471.46	349,285.70	379,999.61	384,493.36
20 Contractual Services	1,135,620.88	1,190,252.49	1,335,886.93	1,388,775.42
21 Supplies and Materials	467,631.11	450,957.90	461,731.30	548,106.33
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	52,602.54	131,676.01	61,593.52	112,557.32
24 Total Operating Expenditures/Expenses	7,185,838.34	7,412,767.23	7,617,872.71	8,158,773.06
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(174,640.25)	(542,030.43)	(701,856.63)	(603,617.89)
28 Net Transfers In (Out)	(174,640.25)	(542,030.43)	(701,856.63)	(603,617.89)
29				
30 Net Change	-	-	0.00	(0.00)
31				
32 Beginning Fund Equity	-	-	-	-
33 Ending Equity	-	-	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 and Regulation
State Accounting System - Other Fund Balances
Company 3078 - Cigarette Stamp Purchasing Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	11,298.60	5,195.32	35,372.44	13,775.51
2 Total Assets	11,298.60	5,195.32	35,372.44	13,775.51
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	11,298.60	5,195.32	35,372.44	13,775.51
9 Total Fund Equity	11,298.60	5,195.32	35,372.44	13,775.51
10 Total Liabilities and Fund Equity	11,298.60	5,195.32	35,372.44	13,775.51
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	32,880.33	34,186.72	30,177.12	13,775.51
15 Total Operating Revenue	32,880.33	34,186.72	30,177.12	13,775.51
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	41,100.00	40,290.00	-	35,372.44
24 Total Operating Expenditures/Expenses	41,100.00	40,290.00	-	35,372.44
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(8,219.67)	(6,103.28)	30,177.12	(21,596.93)
31				
32 Beginning Fund Equity	19,518.27	11,298.60	5,195.32	35,372.44
33 Ending Equity	11,298.60	5,195.32	35,372.44	13,775.51

Company: 3078

Company Name: Energy Development Impact

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 and Regulation
State Accounting System - Other Fund Balances
Company 3078 - Ethanol Fuel Fund

	FY2005	FY2006	FY2007	FY2008
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	8,052,083.93	7,727,699.96	7,429,040.91	7,796,685.47
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	8,052,083.93	7,727,699.96	7,429,040.91	7,796,685.47
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	6,000,000.01	7,000,000.00	6,916,666.60	7,083,333.40
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	6,000,000.01	7,000,000.00	6,916,666.60	7,083,333.40
25				
26 Transfers In	2,323,768.94	2,587,105.14	2,600,724.34	2,884,298.17
27 Transfers Out	(4,375,852.86)	(3,314,805.10)	(3,113,098.65)	(3,597,650.24)
28 Net Transfers In (Out)	(2,052,083.92)	(727,699.96)	(512,374.31)	(713,352.07)
29				
30 Net Change	-	-	0.00	(0.00)
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: Energy Development Impact

Fund Name: Ethanol Fuel Fund

Fund Type: Special Revenue

Purpose: SDCL 10-47B-162 authorized production incentive payments of up to \$1 million to ethanol producers from the Ethanol Fuel Fund (created by 1993 session laws, chapter 48). 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 Capital Construction Fund at the end of each year. This fund receives a percentage of the transfers from the State Capital Construction Fund under 5-27-4.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3177 - State Motor Vehicle Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,021,804.06	1,566,448.57	1,336,550.97	1,945,184.65
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	<u>1,021,804.06</u>	<u>1,566,448.57</u>	<u>1,336,550.97</u>	<u>1,945,184.65</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	251,371.00	254,623.14	218,537.61	113,116.38
9 Unreserved Fund Balance	770,433.06	1,311,825.43	1,118,013.36	1,832,068.27
10 Total Fund Equity	<u>1,021,804.06</u>	<u>1,566,448.57</u>	<u>1,336,550.97</u>	<u>1,945,184.65</u>
11 Total Liabilities and Fund Equity	<u>1,021,804.06</u>	<u>1,566,448.57</u>	<u>1,336,550.97</u>	<u>1,945,184.65</u>
12				
13				
14 Taxes	2,844,470.28	2,727,967.88	2,686,386.35	2,800,807.53
15 Licenses, Permits and Fees	3,788,670.08	5,015,261.90	5,108,295.43	4,040,022.55
16 Use of Money and Property	75,323.64	64,628.49	75,612.10	114,088.98
17 Sales and Services	100.00	50.00	50.00	75.00
18 Other Revenue	5.00	1,150.00	1,774.65	900.00
19 Total Operating Revenue	<u>6,708,569.00</u>	<u>7,809,058.27</u>	<u>7,872,118.53</u>	<u>6,955,894.06</u>
20				
21 Personal Services and Benefits	2,395,283.08	2,571,423.26	2,770,447.98	2,905,176.98
22 Travel	110,397.31	107,734.50	101,519.14	96,492.28
23 Contractual Services	1,579,839.65	1,985,373.42	2,915,234.72	2,281,940.65
24 Supplies and Materials	438,044.70	442,107.19	474,316.15	487,636.45
25 Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
26 Capital Outlay	158,007.66	129,424.59	33,892.10	85,817.40
27 Total Operating Expenditures/Expenses	<u>5,714,841.50</u>	<u>6,269,332.06</u>	<u>7,328,679.19</u>	<u>6,890,332.86</u>
28				
29 Transfers In	244,326.35	-	-	1,033,269.10
30 Transfers Out	(999,054.47)	(690,164.81)	(565,539.89)	(384,011.02)
31 Net Transfers In (Out)	<u>(754,728.12)</u>	<u>(690,164.81)</u>	<u>(565,539.89)</u>	<u>649,258.08</u>
32				
33 Net Change	238,999.38	849,561.40	(22,100.55)	714,819.28
34				
35 Beginning Fund Equity	1,471,039.55	1,021,804.06	1,566,448.57	1,336,550.97
36 Prior Period Adjustment	(688,234.87)	(304,916.89)	(207,797.05)	(106,185.60)
37 Ending Equity	<u>1,021,804.06</u>	<u>1,566,448.57</u>	<u>1,336,550.97</u>	<u>1,945,184.65</u>

Company: 3177

Company Name: 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 Note:

The prior period adjustment amounts reflect decreases to the fund's cash for the distributions to the Local Government Highway and Bridge Fund.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	18,520.69	33,497.40	43,691.83	31,167.88
2 Total Assets	18,520.69	33,497.40	43,691.83	31,167.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	18,520.69	33,497.40	43,691.83	31,167.88
9 Total Fund Equity	18,520.69	33,497.40	43,691.83	31,167.88
10 Total Liabilities and Fund Equity	18,520.69	33,497.40	43,691.83	31,167.88
11				
12				
13 Licenses, Permits and Fees	42,028.47	73,818.93	70,546.13	41,718.26
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	42,028.47	73,818.93	70,546.13	41,718.26
16				
17 Personal Services and Benefits	-	4.83	5.52	9.04
18 Travel	906.00	10,473.32	6,104.03	5,588.14
19 Contractual Services	1,438.74	9,523.01	7,726.99	11,732.32
20 Supplies and Materials	-	-	-	44.00
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	8,056.98	16,136.29	18,428.07
24 Total Operating Expenditures/Expenses	2,344.74	28,058.14	29,972.83	35,801.57
25				
26 Transfers In	-	-	7,556.57	-
27 Transfers Out	(23,220.64)	(30,784.08)	(37,935.44)	(18,440.64)
28 Net Transfers In (Out)	(23,220.64)	(30,784.08)	(30,378.87)	(18,440.64)
29				
30 Net Change	16,463.09	14,976.71	10,194.43	(12,523.95)
31				
32 Beginning Fund Equity	2,057.60	18,520.69	33,497.40	43,691.83
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	18,520.69	33,497.40	43,691.83	31,167.88

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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Investor Education

	FY2006	FY2007	FY2008
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 Other Revenue	22,633.96	30,689.64	29,693.85
15 Total Operating Revenue	22,633.96	30,689.64	29,693.85
16			
17 Personal Services and Benefits	-	-	-
18 Travel	-	-	-
19 Contractual Services	75.00	50.00	75.00
20 Supplies and Materials	3,658.96	4,289.64	4,418.85
21 Grants and Subsidies	18,900.00	26,350.00	25,200.00
22 Capital Outlay	-	-	-
23 Total Operating Expenditures/Expenses	22,633.96	30,689.64	29,693.85
24			
25 Transfers In	-	-	-
26 Transfers Out	-	-	-
27 Net Transfers In (Out)	-	-	-
28			
29 Net Change	-	-	-
30			
31 Beginning Fund Equity	-	-	-
32 Ending Equity	-	-	-

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 Revenue and Regulation

State Accounting System - Other Fund Balances

Company 3183 - SD Insurance Agent and Broker Continuing Education

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(10,743.71)	17,466.80	(45,872.18)	47,185.82
2 Total Assets	(10,743.71)	17,466.80	(45,872.18)	47,185.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(10,743.71)	17,466.80	(45,872.18)	47,185.82
9 Total Fund Equity	(10,743.71)	17,466.80	(45,872.18)	47,185.82
10 Total Liabilities and Fund Equity	(10,743.71)	17,466.80	(45,872.18)	47,185.82
11				
12				
13 Licenses, Permits and Fees	570.00	87,776.00	20.00	93,100.00
14 Use of Money and Property	1,340.67	1,529.82	-	-
15 Total Operating Revenue	1,910.67	89,305.82	20.00	93,100.00
16				
17 Personal Services and Benefits	58,824.25	61,095.31	63,358.98	-
18 Travel	-	-	-	42.00
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	58,824.25	61,095.31	63,358.98	42.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(56,913.58)	28,210.51	(63,338.98)	93,058.00
30				
31 Beginning Fund Equity	46,169.87	(10,743.71)	17,466.80	(45,872.18)
32 Ending Equity	(10,743.71)	17,466.80	(45,872.18)	47,185.82

Company: 3183

Company Name: Insurance and Securities

Fund Name: SD Insurance Agent and Broker Continuing Education Fund

Fund Type: Special Revenue

Purpose: SDCL 58-30-121 created the SD Insurance Agent and Broker 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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Insurance Operating Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	171,094.33	175,000.00	175,000.00	175,000.00
2 Total Assets	171,094.33	175,000.00	175,000.00	175,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	1,374.00	11,926.65
8 Unreserved Fund Balance	171,094.33	175,000.00	173,626.00	163,073.35
9 Total Fund Equity	171,094.33	175,000.00	175,000.00	175,000.00
10 Total Liabilities and Fund Equity	171,094.33	175,000.00	175,000.00	175,000.00
11				
12				
13 Licenses, Permits and Fees	5,189,606.66	3,143,502.02	8,042,496.41	6,768,620.28
14 Use of Money and Property	19,405.62	21,417.45	12,578.42	34,474.09
15 Sales and Services	10.00	-	10.00	-
16 Other Revenue	-	400.75	-	-
17 Total Operating Revenue	5,209,022.28	3,165,320.22	8,055,084.83	6,803,094.37
18				
19 Personal Services and Benefits	1,229,358.77	1,271,312.30	1,294,126.47	1,444,000.83
20 Travel	31,080.81	23,021.05	26,591.11	16,597.81
21 Contractual Services	251,834.66	198,084.15	239,728.17	227,328.56
22 Supplies and Materials	106,094.67	65,167.72	77,640.60	77,892.46
23 Capital Outlay	17,400.89	17,648.85	7,755.00	4,716.50
24 Total Operating Expenditures/Expenses	1,635,769.80	1,575,234.07	1,645,841.35	1,770,536.16
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(3,577,158.15)	(1,586,180.48)	(6,409,043.48)	(5,032,558.21)
28 Net Transfers In (Out)	(3,577,158.15)	(1,586,180.48)	(6,409,043.48)	(5,032,558.21)
29				
30 Net Change	(3,905.67)	3,905.67	200.00	-
31				
32 Beginning Fund Equity	175,000.00	171,094.33	175,000.00	175,000.00
33 Prior Period Adjustment	-	-	(200.00)	-
34 Ending Equity	171,094.33	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 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 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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Real Estate Appraiser Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	90,847.48	119,349.55	150,072.72	178,861.05
2 Total Assets	90,847.48	119,349.55	150,072.72	178,861.05
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	832.48
8 Unreserved Fund Balance	90,847.48	119,349.55	150,072.72	178,028.57
9 Total Fund Equity	90,847.48	119,349.55	150,072.72	178,861.05
10 Total Liabilities and Fund Equity	90,847.48	119,349.55	150,072.72	178,861.05
11				
12				
13 Licenses, Permits and Fees	101,485.00	109,045.00	110,750.00	120,605.00
14 Fines, Forfeits and Penalties	3,475.00	4,275.00	4,225.00	4,908.04
15 Use of Money and Property	3,518.04	4,589.45	5,241.00	7,015.12
16 Sales and Services	4,550.00	7,900.00	5,750.00	7,500.00
17 Total Operating Revenue	113,028.04	125,809.45	125,966.00	140,028.16
18				
19 Personal Services and Benefits	67,648.00	70,117.61	72,944.72	75,139.01
20 Travel	4,107.01	4,368.46	2,730.95	8,997.55
21 Contractual Services	10,317.92	15,224.74	15,010.87	21,146.94
22 Supplies and Materials	4,523.61	5,286.57	4,556.29	5,616.13
23 Capital Outlay	-	2,310.00	-	340.20
24 Total Operating Expenditures/Expenses	86,596.54	97,307.38	95,242.83	111,239.83
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	26,431.50	28,502.07	30,723.17	28,788.33
31				
32 Beginning Fund Equity	64,415.98	90,847.48	119,349.55	150,072.72
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	90,847.48	119,349.55	150,072.72	178,861.05

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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Securities Operating Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	14,974.00	15,000.00	15,000.00	15,000.00
2 Total Assets	14,974.00	15,000.00	15,000.00	15,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	198.48	-	-	2,778.57
8 Unreserved Fund Balance	14,775.52	15,000.00	15,000.00	12,221.43
9 Total Fund Equity	14,974.00	15,000.00	15,000.00	15,000.00
10 Total Liabilities and Fund Equity	14,974.00	15,000.00	15,000.00	15,000.00
11				
12				
13 Taxes	15,053,150.00	15,891,575.00	17,052,300.00	18,665,100.00
14 Licenses, Permits and Fees	8,714,109.64	9,316,159.04	10,207,612.62	11,321,438.61
15 Fines, Forfeits and Penalties	60,900.00	18,826.27	221,850.00	4,000.00
16 Use of Money and Property	184,252.96	113,206.53	85,952.51	106,125.04
17 Sales and Services	7,240.00	2,485.00	4,100.00	8,600.00
18 Other Revenue	-	-	-	2,235.49
19 Total Operating Revenue	24,019,652.60	25,342,251.84	27,571,815.13	30,107,499.14
20				
21 Personal Services and Benefits	280,223.64	291,583.13	315,771.94	332,746.41
22 Travel	10,631.79	6,435.23	13,582.96	7,151.43
23 Contractual Services	39,448.33	29,309.71	42,061.97	29,273.54
24 Supplies and Materials	13,612.08	15,260.47	9,186.17	21,188.72
25 Capital Outlay	3,441.00	3,685.78	1,209.63	4,161.83
26 Other Expense	-	-	-	-
27 Total Operating Expenditures/Expenses	347,356.84	346,274.32	381,812.67	394,521.93
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(23,672,321.76)	(24,995,951.52)	(27,190,002.46)	(29,712,977.21)
31 Net Transfers In (Out)	(23,672,321.76)	(24,995,951.52)	(27,190,002.46)	(29,712,977.21)
32				
33 Net Change	(26.00)	26.00	-	-
34				
35 Beginning Fund Equity	15,000.00	14,974.00	15,000.00	15,000.00
36 Ending Equity	14,974.00	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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 3185 - South Dakota-Bred Racing Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	410,375.67	274,117.47	197,550.35	126,861.14
2 Total Assets	410,375.67	274,117.47	197,550.35	126,861.14
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	410,375.67	274,117.47	197,550.35	126,861.14
9 Total Fund Equity	410,375.67	274,117.47	197,550.35	126,861.14
10 Total Liabilities and Fund Equity	410,375.67	274,117.47	197,550.35	126,861.14
11				
12				
13 Use of Money and Property	32,190.75	14,415.91	13,568.14	14,190.63
14 Sales and Services	222,213.44	122,325.89	142,864.74	131,720.16
15 Total Operating Revenue	254,404.19	136,741.80	156,432.88	145,910.79
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	320,000.00	273,000.00	233,000.00	216,600.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	320,000.00	273,000.00	233,000.00	216,600.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(65,595.81)	(136,258.20)	(76,567.12)	(70,689.21)
30				
31 Beginning Fund Equity	475,971.48	410,375.67	274,117.47	197,550.35
32 Ending Equity	410,375.67	274,117.47	197,550.35	126,861.14

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 and Regulation
State Accounting System - Other Fund Balances
Company 3185 - Special Racing Revolving Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	554,194.96	471,906.33	371,536.84	229,696.56
2 Total Assets	554,194.96	471,906.33	371,536.84	229,696.56
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	554,194.96	471,906.33	371,536.84	229,696.56
9 Total Fund Equity	554,194.96	471,906.33	371,536.84	229,696.56
10 Total Liabilities and Fund Equity	554,194.96	471,906.33	371,536.84	229,696.56
11				
12				
13 Use of Money and Property	-	15,617.23	18,736.96	23,153.14
14 Sales and Services	313,975.40	191,344.14	216,643.55	192,656.58
15 Total Operating Revenue	313,975.40	206,961.37	235,380.51	215,809.72
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	258,250.00	289,250.00	335,750.00	357,650.00
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	258,250.00	289,250.00	335,750.00	357,650.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	55,725.40	(82,288.63)	(100,369.49)	(141,840.28)
30				
31 Beginning Fund Equity	498,469.56	554,194.96	471,906.33	371,536.84
32 Ending Equity	554,194.96	471,906.33	371,536.84	229,696.56

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,959,837.02	3,428,610.78	3,669,377.26	3,100,644.23
2 Cash and Cash Equivalents	13,194.20	14,933.36	19,558.13	12,000.95
3 Restricted Receivables	-	-	976,243.25	903,736.45
4 Accounts Receivable	15,669.18	18,216.85	16,256.98	502,666.90
5 Total Assets	<u>2,988,700.40</u>	<u>3,461,760.99</u>	<u>4,681,435.62</u>	<u>4,519,048.53</u>
6				
7 Accounts Payable	318,543.26	613,164.83	835,044.08	607,009.08
8 Due to Other Funds	1,452.17	476.90	1,418.00	1,600.00
9 Due to Other Governments	-	(2,500.00)	-	-
10 Total Liabilities	<u>319,995.43</u>	<u>611,141.73</u>	<u>836,462.08</u>	<u>608,609.08</u>
11				
12 Reserve for Encumbrances	6,337.50	21,248.57	9,952.56	3,150.00
13 Unreserved Fund Balance	2,662,367.47	2,829,370.69	3,835,020.98	3,907,289.45
14 Total Fund Equity	<u>2,668,704.97</u>	<u>2,850,619.26</u>	<u>3,844,973.54</u>	<u>3,910,439.45</u>
15 Total Liabilities and Fund Equity	<u>2,988,700.40</u>	<u>3,461,760.99</u>	<u>4,681,435.62</u>	<u>4,519,048.53</u>
16				
17				
18 Licenses, Permits and Fees	70,650.00	89,300.00	80,750.00	84,300.00
19 Use of Money and Property	206,476.78	187,347.30	222,938.63	347,893.14
20 Sales and Services	32,391,752.02	39,212,971.63	39,700,293.09	42,967,231.89
21 Other Revenue	12,815.63	43,866.90	128,195.04	128,235.10
22 Total Operating Revenue	<u>32,681,694.43</u>	<u>39,533,485.83</u>	<u>40,132,176.76</u>	<u>43,527,660.13</u>
23				
24 Personal Services and Benefits	905,379.28	908,749.39	959,736.53	1,003,550.59
25 Travel	118,701.08	122,136.49	122,681.25	122,982.50
26 Contractual Services	5,909,569.91	6,778,482.44	7,064,435.94	6,987,747.70
27 Supplies and Materials	802,133.52	920,199.75	569,205.98	508,097.46
28 Capital Outlay	281,284.41	174,874.61	39,048.32	31,262.97
29 Other Expense	43,599.79	46,017.03	50,623.00	39,707.00
30 Bad Debts Expense	8,014.32	-	-	-
31 Insurance Claims	-	-	275.01	433.00
32 Lottery Prizes	17,840,245.08	21,423,893.83	21,188,687.75	23,166,622.00
33 Total Operating Expenditures/Expenses	<u>25,908,927.39</u>	<u>30,374,353.54</u>	<u>29,994,693.78</u>	<u>31,860,403.22</u>
34				
35 Transfers In	-	-	-	-
36 Transfers Out	(7,541,209.00)	(8,977,218.00)	(10,116,761.00)	(11,600,333.00)
37 Net Transfers In (Out)	<u>(7,541,209.00)</u>	<u>(8,977,218.00)</u>	<u>(10,116,761.00)</u>	<u>(11,600,333.00)</u>
38				
39 Net Change	(768,441.96)	181,914.29	20,721.98	66,923.91
40				
41 Beginning Fund Equity	3,437,146.93	2,668,704.97	2,850,619.26	3,844,973.54
42 Prior Period Adjustment	-	-	973,632.30	(1,458.00)
43 Ending Equity	<u>2,668,704.97</u>	<u>2,850,619.26</u>	<u>3,844,973.54</u>	<u>3,910,439.45</u>

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, and transfers of net proceeds to the State General Fund.

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

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6516 - Video Lottery Operating Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,042,002.06	2,570,718.68	3,254,409.95	3,516,788.62
2 Accounts Receivable	28,259.99	13,451.65	2,308.12	15,233.19
3 Total Assets	<u>2,070,262.05</u>	<u>2,584,170.33</u>	<u>3,256,718.07</u>	<u>3,532,021.81</u>
4				
5 Accounts Payable	582.28	582.28	582.28	582.28
6 Other Liabilities	41,400.00	21,800.00	22,700.00	14,800.00
7 Total Liabilities	<u>41,982.28</u>	<u>22,382.28</u>	<u>23,282.28</u>	<u>15,382.28</u>
8				
9 Reserve for Encumbrances	-	-	3,853.08	7,636.00
10 Unreserved Fund Balance	2,028,279.77	2,561,788.05	3,229,582.71	3,509,003.53
11 Total Fund Equity	<u>2,028,279.77</u>	<u>2,561,788.05</u>	<u>3,233,435.79</u>	<u>3,516,639.53</u>
12 Total Liabilities and Fund Equity	<u>2,070,262.05</u>	<u>2,584,170.33</u>	<u>3,256,718.07</u>	<u>3,532,021.81</u>
13				
14				
15 Licenses, Permits and Fees	1,124,800.00	1,158,800.00	1,191,803.00	1,194,150.00
16 Use of Money and Property	135,351.49	71,478.23	82,994.85	136,152.71
17 Sales and Services	1,107,469.70	1,109,189.75	1,118,697.07	1,124,425.96
18 Other Revenue	8,432.35	13.77	-	-
19 Total Operating Revenue	<u>2,376,053.54</u>	<u>2,339,481.75</u>	<u>2,393,494.92</u>	<u>2,454,728.67</u>
20				
21 Personal Services and Benefits	454,616.47	444,394.94	393,050.65	380,411.82
22 Travel	11,813.99	18,101.70	7,625.53	13,439.05
23 Contractual Services	1,108,409.44	1,132,376.99	1,057,055.78	1,037,357.34
24 Supplies and Materials	13,356.96	22,575.91	15,626.23	21,642.08
25 Capital Outlay	4,143.92	7,690.92	18,962.49	6,132.64
26 Total Operating Expenditures/Expenses	<u>1,592,340.78</u>	<u>1,625,140.46</u>	<u>1,492,320.68</u>	<u>1,458,982.93</u>
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(3,195,465.99)	(180,833.01)	(229,526.50)	(714,000.00)
30 Net Transfers In (Out)	<u>(3,195,465.99)</u>	<u>(180,833.01)</u>	<u>(229,526.50)</u>	<u>(714,000.00)</u>
31				
32 Net Change	(2,411,753.23)	533,508.28	671,647.74	281,745.74
33				
34 Beginning Fund Equity	4,440,033.00	2,028,279.77	2,561,788.05	3,233,435.79
35 Prior Period Adjustment	-	-	-	1,458.00
36 Ending Equity	<u>2,028,279.77</u>	<u>2,561,788.05</u>	<u>3,233,435.79</u>	<u>3,516,639.53</u>

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: .5% of net machine revenue, annual license fee, application fee. Use: Operation costs of video lottery program.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6520 - Banking Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	129,122.23	905,902.06	564,085.08	248,591.55
2 Total Assets	129,122.23	905,902.06	564,085.08	248,591.55
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	571.00	24,452.56	31,853.58	213,405.00
8 Unreserved Fund Balance	128,551.23	881,449.50	532,231.50	35,186.55
9 Total Fund Equity	129,122.23	905,902.06	564,085.08	248,591.55
10 Total Liabilities and Fund Equity	129,122.23	905,902.06	564,085.08	248,591.55
11				
12				
13 Licenses, Permits and Fees	1,218,204.17	1,687,427.64	952,718.32	1,426,374.06
14 Fines, Forfeits and Penalties	-	155,000.00	-	-
15 Use of Money and Property	13,542.41	1,796.13	12,359.41	33,877.67
16 Sales and Services	19,029.95	6,253.99	57,113.33	52,679.63
17 Other Revenue	-	16,062.73	325.00	-
18 Total Operating Revenue	1,250,776.53	1,866,540.49	1,022,516.06	1,512,931.36
19				
20 Personal Services and Benefits	860,609.48	836,622.11	1,029,920.47	1,237,830.77
21 Travel	99,838.30	111,251.30	128,940.45	149,173.06
22 Contractual Services	138,967.83	136,312.50	167,152.50	398,282.22
23 Supplies and Materials	12,265.70	11,787.68	17,997.19	25,892.90
24 Capital Outlay	8,314.95	24,571.15	32,838.57	35,686.58
25 Total Operating Expenditures/Expenses	1,119,996.26	1,120,544.74	1,376,849.18	1,846,865.53
26				
27 Transfers In	23,220.64	30,784.08	30,378.87	18,440.64
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	23,220.64	30,784.08	30,378.87	18,440.64
30				
31 Net Change	154,000.91	776,779.83	(323,954.25)	(315,493.53)
32				
33 Beginning Fund Equity	(24,878.68)	129,122.23	905,902.06	564,085.08
34 Prior Period Adjustment	-	-	(17,862.73)	-
35 Ending Equity	129,122.23	905,902.06	564,085.08	248,591.55

Company: 6520

Company Name: Revenue and Regulation - Enterprise

Fund Name: Banking Special Revenue Fund

Fund Type: Enterprise

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

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6520 - Board of Abstractors

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,575.09	6,717.86	2,032.07	8,734.95
2 Total Assets	2,575.09	6,717.86	2,032.07	8,734.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,575.09	6,717.86	2,032.07	8,734.95
9 Total Fund Equity	2,575.09	6,717.86	2,032.07	8,734.95
10 Total Liabilities and Fund Equity	2,575.09	6,717.86	2,032.07	8,734.95
11				
12				
13 Licenses, Permits and Fees	17,000.00	18,000.00	12,000.00	35,000.00
14 Use of Money and Property	301.38	158.80	135.91	36.19
15 Sales and Services	-	-	-	240.00
16 Total Operating Revenue	17,301.38	18,158.80	12,135.91	35,276.19
17				
18 Personal Services and Benefits	13,370.13	14,016.03	14,535.96	14,027.65
19 Travel	-	-	801.69	2,417.19
20 Contractual Services	-	-	1,484.05	12,128.47
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	13,370.13	14,016.03	16,821.70	28,573.31
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	3,931.25	4,142.77	(4,685.79)	6,702.88
31				
32 Beginning Fund Equity	(1,356.16)	2,575.09	6,717.86	2,032.07
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	2,575.09	6,717.86	2,032.07	8,734.95

Company: 6520

Company Name: Revenue and Regulation - Enterprise

Fund Name: Boards and Commissions

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 and commissions accounted for under the Department of Revenue and Regulation include:

- Board of Abstractors (36-13)
- Real Estate Commission (36-21A)

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

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6520 - Insurance Examination Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	17,747.03	492,989.83	435,804.45	622,139.96
2 Total Assets	17,747.03	492,989.83	435,804.45	622,139.96
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	17,747.03	492,989.83	435,804.45	622,139.96
9 Total Fund Equity	17,747.03	492,989.83	435,804.45	622,139.96
10 Total Liabilities and Fund Equity	17,747.03	492,989.83	435,804.45	622,139.96
11				
12				
13 Licenses, Permits and Fees	-	837,900.00	418,200.00	416,100.00
14 Use of Money and Property	19,566.56	8,637.48	6,257.47	10,067.69
15 Total Operating Revenue	19,566.56	846,537.48	424,457.47	426,167.69
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	628,460.51	371,294.68	481,642.85	239,832.18
20 Supplies and Materials	73.88	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	628,534.39	371,294.68	481,642.85	239,832.18
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(608,967.83)	475,242.80	(57,185.38)	186,335.51
30				
31 Beginning Fund Equity	626,714.86	17,747.03	492,989.83	435,804.45
32 Ending Equity	17,747.03	492,989.83	435,804.45	622,139.96

Company: 6520

Company Name: Revenue and Regulation - Enterprise

Fund Name: Insurance Examination Fund

Fund Type: Enterprise

Purpose: SDCL 58-3-3.1 created the Insurance Examination Fund. Source: Insurance examination assessment fees. 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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6520 - Insurance Fraud Prevention Unit Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	102,007.75	221,924.65	323,484.74	127,885.06
2 Total Assets	102,007.75	221,924.65	323,484.74	127,885.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	1,472.30
8 Unreserved Fund Balance	102,007.75	221,924.65	323,484.74	126,412.76
9 Total Fund Equity	102,007.75	221,924.65	323,484.74	127,885.06
10 Total Liabilities and Fund Equity	102,007.75	221,924.65	323,484.74	127,885.06
11				
12				
13 Licenses, Permits and Fees	27,250.00	346,250.00	330,500.00	7,000.00
14 Use of Money and Property	3,905.61	5,803.23	8,919.14	10,309.82
15 Other Revenue	1,380.00	1,120.00	-	-
16 Total Operating Revenue	32,535.61	353,173.23	339,419.14	17,309.82
17				
18 Personal Services and Benefits	203,699.66	158,833.74	166,148.74	170,140.28
19 Travel	12,184.35	11,371.62	10,842.25	8,716.33
20 Contractual Services	42,120.16	54,123.78	54,444.12	29,019.15
21 Supplies and Materials	7,664.76	6,127.62	5,662.45	4,934.03
22 Capital Outlay	3,482.30	2,799.57	761.49	99.71
23 Total Operating Expenditures/Expenses	269,151.23	233,256.33	237,859.05	212,909.50
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(236,615.62)	119,916.90	101,560.09	(195,599.68)
30				
31 Beginning Fund Equity	338,623.37	102,007.75	221,924.65	323,484.74
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	102,007.75	221,924.65	323,484.74	127,885.06

Company: 6520

Company Name: Revenue and Regulation - Enterprise

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 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: Part of fund is included in the General Appropriations Bill (costs charged for general administration) although most of the fund is included in the General Appropriations Bill as an informational budget.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6520 - SD Real Estate Commission

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	581,177.61	725,931.97	702,613.73	736,175.52
2 Total Assets	581,177.61	725,931.97	702,613.73	736,175.52
3				
4 Accounts Payable	-	-	-	-
5 Escrow Payable	-	6,428.00	-	-
6 Total Liabilities	-	6,428.00	-	-
7				
8 Reserve for Encumbrances	-	-	2,199.23	129.00
9 Unreserved Fund Balance	581,177.61	719,503.97	700,414.50	736,046.52
10 Total Fund Equity	581,177.61	719,503.97	702,613.73	736,175.52
11 Total Liabilities and Fund Equity	581,177.61	725,931.97	702,613.73	736,175.52
12				
13				
14 Licenses, Permits and Fees	336,666.12	432,785.91	335,721.62	457,306.24
15 Fines, Forfeits and Penalties	4,950.00	7,750.00	3,500.00	1,750.00
16 Use of Money and Property	17,796.57	17,616.37	22,863.91	35,224.33
17 Sales and Services	6,791.00	16,200.00	13,178.00	13,023.00
18 Other Revenue	83,772.70	107,736.59	90,340.60	81,067.24
19 Total Operating Revenue	449,976.39	582,088.87	465,604.13	588,370.81
20				
21 Personal Services and Benefits	201,119.24	205,788.16	225,185.31	260,110.72
22 Travel	39,583.22	38,443.45	41,639.64	52,953.74
23 Contractual Services	156,879.32	159,533.56	194,252.00	209,969.31
24 Supplies and Materials	21,977.91	32,376.57	19,846.96	25,174.49
25 Capital Outlay	14,355.95	7,620.77	1,570.46	6,600.76
26 Total Operating Expenditures/Expenses	433,915.64	443,762.51	482,494.37	554,809.02
27				
28 Transfers In	23,537.25	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	23,537.25	-	-	-
31				
32 Net Change	39,598.00	138,326.36	(16,890.24)	33,561.79
33				
34 Beginning Fund Equity	530,866.61	581,177.61	719,503.97	702,613.73
35 Prior Period Adjustment	10,713.00	-	-	-
36 Ending Equity	581,177.61	719,503.97	702,613.73	736,175.52

Company: 6520

Company Name: Revenue and Regulation - Enterprise

Fund Name: Boards and Commissions

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 and commissions accounted for under the Department of Revenue and Regulation include:

- Board of Abstractors (36-13)
- Real Estate Commission (36-21A)

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

Other Information:

GOAC questioned the need for a \$760,000 cash balance and what plans the Commission has for spending this money. Condition statement provided by the Real Estate Commission at the 4/19/07 GOAC meeting forecasted decreasing revenue and increasing expenses. Projected cash balance for 6/30/07 was \$536,259, 6/30/08 was \$440,819 and 6/30/09 was \$150,739.

Rules Committee in 2008 adopted rules to establish fees for a certificate of licensure, additional license, change of business address, change of association, duplicate license, and late renewal fees.

Department of Revenue and Regulation
State Accounting System - Other Fund Balances
Company 6520 - Subsequent Injury Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	779,725.13	453,206.77	554,800.45	2,718,616.23
2 Total Assets	779,725.13	453,206.77	554,800.45	2,718,616.23
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	779,725.13	453,206.77	554,800.45	2,718,616.23
9 Total Fund Equity	779,725.13	453,206.77	554,800.45	2,718,616.23
10 Total Liabilities and Fund Equity	779,725.13	453,206.77	554,800.45	2,718,616.23
11				
12				
13 Taxes	7,555,804.32	7,928,213.84	5,311,871.06	5,447,724.15
14 Use of Money and Property	33,149.98	31,659.81	32,591.19	52,476.29
15 Other Revenue	-	-	57,244.69	-
16 Total Operating Revenue	7,588,954.30	7,959,873.65	5,401,706.94	5,500,200.44
17				
18 Personal Services and Benefits	19,954.10	21,095.48	21,199.14	22,667.28
19 Travel	-	-	-	-
20 Contractual Services	15,048.09	941.38	808.43	680.89
21 Supplies and Materials	216.24	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Insurance Claims	7,806,462.86	8,264,355.15	5,278,105.69	3,313,036.49
25 Total Operating Expenditures/Expenses	7,841,681.29	8,286,392.01	5,300,113.26	3,336,384.66
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(252,726.99)	(326,518.36)	101,593.68	2,163,815.78
32				
33 Beginning Fund Equity	1,032,452.12	779,725.13	453,206.77	554,800.45
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	779,725.13	453,206.77	554,800.45	2,718,616.23

Company: 6520

Company Name: Revenue and Regulation - Enterprise

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 Revenue and Regulation
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	48,643,137.13	63,374,789.70	80,835,785.14	109,057,614.38
2 Total Assets	48,643,137.13	63,374,789.70	80,835,785.14	109,057,614.38
3				
4 Accounts Payable	109.66	179.86	-	-
5 Due to Other Funds	19,209,908.59	19,549,588.16	22,436,551.50	26,543,517.95
6 Due to Other Governments	26,565,114.34	39,311,959.34	47,362,222.11	60,454,879.11
7 Other Liabilities	2,868,004.54	4,513,062.34	11,037,011.53	22,059,217.32
8 Total Liabilities	48,643,137.13	63,374,789.70	80,835,785.14	109,057,614.38

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. Also includes the Local Government Highway and Bridge Fund created by SDCL 32-11-34. Use: Transferred by the Dept. of Revenue to the counties' Local Government Highway and Bridge Fund.

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



Department of Agriculture
State Accounting System - Other Fund Balances
Company 3002 - Wheat Commission

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	604,868.08	877,148.77	646,111.09	1,171,232.72
2 Cash and Cash Equivalents	3,681.64	3,681.64	-	-
3 Total Assets	608,549.72	880,830.41	646,111.09	1,171,232.72
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	608,549.72	880,830.41	646,111.09	1,171,232.72
10 Total Fund Equity	608,549.72	880,830.41	646,111.09	1,171,232.72
11 Total Liabilities and Fund Equity	608,549.72	880,830.41	646,111.09	1,171,232.72
12				
13				
14 Licenses, Permits and Fees	1,247,096.35	1,892,994.40	1,305,046.79	2,223,913.05
15 Use of Money and Property	12,575.74	15,633.58	23,119.17	37,616.44
16 Total Operating Revenue	1,259,672.09	1,908,627.98	1,328,165.96	2,261,529.49
17				
18 Personal Services and Benefits	159,999.85	173,768.73	176,203.64	184,300.86
19 Travel	43,477.28	23,095.31	41,720.34	34,363.09
20 Contractual Services	519,797.81	736,500.54	482,054.67	1,170,035.96
21 Supplies and Materials	10,059.23	10,340.93	9,107.14	3,460.85
22 Grants and Subsidies	281,862.94	501,675.13	534,327.65	107,775.00
23 Capital Outlay	-	-	-	-
24 Other Expense	96,178.08	190,966.65	315,790.20	236,472.10
25 Total Operating Expenditures/Expenses	1,111,375.19	1,636,347.29	1,559,203.64	1,736,407.86
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	148,296.90	272,280.69	(231,037.68)	525,121.63
32				
33 Beginning Fund Equity	464,319.91	608,549.72	880,830.41	646,111.09
34 Prior Period Adjustment	(4,067.09)	-	(3,681.64)	-
35 Ending Equity	608,549.72	880,830.41	646,111.09	1,171,232.72

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. 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	124,700.68	120,693.93	126,898.49	115,715.52
2 Total Assets	124,700.68	120,693.93	126,898.49	115,715.52
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	124,700.68	120,693.93	126,898.49	115,715.52
9 Total Fund Equity	124,700.68	120,693.93	126,898.49	115,715.52
10 Total Liabilities and Fund Equity	124,700.68	120,693.93	126,898.49	115,715.52
11				
12				
13 Licenses, Permits and Fees	80,458.00	80,491.30	78,035.09	76,868.00
14 Use of Money and Property	3,489.40	2,953.80	3,434.68	4,989.94
15 Other Revenue	11.83	10.00	78.00	46.00
16 Total Operating Revenue	83,959.23	83,455.10	81,547.77	81,903.94
17				
18 Personal Services and Benefits	49,288.03	67,921.78	65,164.72	65,148.14
19 Travel	4,230.13	4,406.70	1,901.70	4,150.28
20 Contractual Services	12,341.92	12,969.87	9,662.34	21,925.83
21 Supplies and Materials	1,600.91	2,163.50	2,354.45	1,730.66
22 Capital Outlay	1,468.00	-	-	-
23 Other Expense	-	-	-	132.00
24 Total Operating Expenditures/Expenses	68,928.99	87,461.85	79,083.21	93,086.91
25				
26 Transfers In	7,298.63	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	7,298.63	-	-	-
29				
30 Net Change	22,328.87	(4,006.75)	2,464.56	(11,182.97)
31				
32 Beginning Fund Equity	102,371.81	124,700.68	120,693.93	126,898.49
33 Prior Period Adjustment	-	-	3,740.00	-
34 Ending Equity	124,700.68	120,693.93	126,898.49	115,715.52

Company: 3050

Company Name: Agriculture 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	71,341.63	139,642.85	102,606.60	4,559.90
2 Total Assets	71,341.63	139,642.85	102,606.60	4,559.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	71,341.63	139,642.85	102,606.60	4,559.90
9 Total Fund Equity	71,341.63	139,642.85	102,606.60	4,559.90
10 Total Liabilities and Fund Equity	71,341.63	139,642.85	102,606.60	4,559.90
11				
12				
13 Licenses, Permits and Fees	98,725.00	85,700.00	77,500.00	61,200.00
14 Other Revenue	1,900.00	1,207.00	1,110.00	2,782.00
15 Total Operating Revenue	100,625.00	86,907.00	78,610.00	63,982.00
16				
17 Personal Services and Benefits	-	-	60,133.24	101,799.53
18 Travel	376.31	-	9,142.54	9,343.36
19 Contractual Services	31,381.21	18,506.03	42,954.77	46,959.69
20 Supplies and Materials	265.25	99.75	3,349.10	2,594.54
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	66.60	1,331.58
23 Total Operating Expenditures/Expenses	32,022.77	18,605.78	115,646.25	162,028.70
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	68,602.23	68,301.22	(37,036.25)	(98,046.70)
30				
31 Beginning Fund Equity	2,739.40	71,341.63	139,642.85	102,606.60
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	71,341.63	139,642.85	102,606.60	4,559.90

Company: 3050

Company Name: Agriculture Services

Fund Name: Dairy Inspection Fund

Fund Type: Special Revenue

Purpose: SDCL 40-32-29 created the Dairy Inspection Fund. Source: Inspection fees per 40-32-25 and 40-32-27.
Use: Expenditures of these funds shall not exceed thirty 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	889,852.84	857,374.84	779,449.31	708,823.15
2 Total Assets	889,852.84	857,374.84	779,449.31	708,823.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	4,305.00	-
8 Unreserved Fund Balance	889,852.84	857,374.84	775,144.31	708,823.15
9 Total Fund Equity	889,852.84	857,374.84	779,449.31	708,823.15
10 Total Liabilities and Fund Equity	889,852.84	857,374.84	779,449.31	708,823.15
11				
12				
13 Taxes	-	-	-	-
14 Licenses, Permits and Fees	166,632.94	214,894.34	121,350.35	288,458.62
15 Fines, Forfeits and Penalties	-	-	-	-
16 Use of Money and Property	21,415.28	23,716.76	27,358.04	35,912.13
17 Sales and Services	-	-	-	-
18 Administering Programs	-	-	-	-
19 Other Revenue	-	-	264.00	6.00
20 Total Operating Revenue	188,048.22	238,611.10	148,972.39	324,376.75
21				
22 Personal Services and Benefits	63,859.39	57,021.85	54,404.28	20,645.18
23 Travel	1,828.78	1,359.66	755.90	1,328.00
24 Contractual Services	167,425.20	208,244.56	168,658.08	362,143.41
25 Supplies and Materials	2,732.05	2,998.03	3,079.66	6,581.32
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	5,331.00	1,465.00	-	4,305.00
28 Other Expense	-	-	-	-
29 Interest Expense	-	-	-	-
30 Bad Debts Expense	-	-	-	-
31 Total Operating Expenditures/Expenses	241,176.42	271,089.10	226,897.92	395,002.91
32				
33 Transfers In	-	-	-	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	-	-	-	-
36				
37 Net Change	(53,128.20)	(32,478.00)	(77,925.53)	(70,626.16)
38				
39 Beginning Fund Equity	942,981.04	889,852.84	857,374.84	779,449.31
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	889,852.84	857,374.84	779,449.31	708,823.15

Company: 3050

Company Name: Agriculture 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 and 39-14-44. 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	364,633.42	175,941.00	65,456.61	85,831.64
2 Total Assets	364,633.42	175,941.00	65,456.61	85,831.64
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	18,826.00	-	-	-
8 Unreserved Fund Balance	345,807.42	175,941.00	65,456.61	85,831.64
9 Total Fund Equity	364,633.42	175,941.00	65,456.61	85,831.64
10 Total Liabilities and Fund Equity	364,633.42	175,941.00	65,456.61	85,831.64
11				
12				
13 Licenses, Permits and Fees	163,158.56	111,049.63	87,114.58	111,254.31
14 Use of Money and Property	15,635.21	11,082.25	-	5,886.23
15 Other Revenue	-	-	-	5.00
16 Total Operating Revenue	178,793.77	122,131.88	87,114.58	117,145.54
17				
18 Personal Services and Benefits	124,289.90	141,497.12	96,202.23	24,349.80
19 Travel	4,239.34	3,486.35	2,035.44	343.82
20 Contractual Services	102,468.25	141,569.10	96,676.57	71,352.11
21 Supplies and Materials	4,936.62	22,806.73	2,444.73	699.78
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	2,400.00	1,465.00	240.00	-
24 Other Expense	75.00	-	-	25.00
25 Total Operating Expenditures/Expenses	238,409.11	310,824.30	197,598.97	96,770.51
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(1,302.06)	-	-	-
29 Net Transfers In (Out)	(1,302.06)	-	-	-
30				
31 Net Change	(60,917.40)	(188,692.42)	(110,484.39)	20,375.03
32				
33 Beginning Fund Equity	425,550.82	364,633.42	175,941.00	65,456.61
34 Ending Equity	364,633.42	175,941.00	65,456.61	85,831.64

Company: 3050

Company Name: Agriculture 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 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	120.40	785.93	298.53	6,991.60
2 Total Assets	120.40	785.93	298.53	6,991.60
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	120.40	785.93	298.53	6,991.60
9 Total Fund Equity	120.40	785.93	298.53	6,991.60
10 Total Liabilities and Fund Equity	120.40	785.93	298.53	6,991.60
11				
12				
13 Licenses, Permits and Fees	6,991.00	6,894.00	6,842.00	6,576.00
14 Use of Money and Property	366.78	156.61	88.35	117.07
15 Total Operating Revenue	7,357.78	7,050.61	6,930.35	6,693.07
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	13,637.67	6,334.77	7,243.75	-
20 Supplies and Materials	96.54	50.31	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	13,734.21	6,385.08	7,243.75	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(7,298.63)	-	-	-
27 Net Transfers In (Out)	(7,298.63)	-	-	-
28				
29 Net Change	(13,675.06)	665.53	(313.40)	6,693.07
30				
31 Beginning Fund Equity	13,795.46	120.40	785.93	298.53
32 Prior Period Adjustment	-	-	(174.00)	-
33 Ending Equity	120.40	785.93	298.53	6,991.60

Company: 3050

Company Name: Agriculture 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	169.12	52,329.66	33,876.54	64,803.44
2 Total Assets	169.12	52,329.66	33,876.54	64,803.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	169.12	52,329.66	33,876.54	64,803.44
9 Total Fund Equity	169.12	52,329.66	33,876.54	64,803.44
10 Total Liabilities and Fund Equity	169.12	52,329.66	33,876.54	64,803.44
11				
12				
13 Licenses, Permits and Fees	7,312.00	59,440.58	12,278.70	57,700.53
14 Use of Money and Property	374.28	152.59	672.85	1,593.33
15 Other Revenue	21.00	-	22.00	427.50
16 Total Operating Revenue	7,707.28	59,593.17	12,973.55	59,721.36
17				
18 Personal Services and Benefits	19,886.74	42.88	25,873.82	24,341.94
19 Travel	570.78	1,104.62	435.84	638.83
20 Contractual Services	5,656.15	5,556.93	4,906.63	3,439.45
21 Supplies and Materials	474.13	728.20	210.38	374.24
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	26,587.80	7,432.63	31,426.67	28,794.46
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(18,880.52)	52,160.54	(18,453.12)	30,926.90
31				
32 Beginning Fund Equity	19,049.64	169.12	52,329.66	33,876.54
33 Ending Equity	169.12	52,329.66	33,876.54	64,803.44

Company: 3050

Company Name: Agriculture 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	332,422.35	391,978.13	453,959.62	533,027.40
2 Total Assets	332,422.35	391,978.13	453,959.62	533,027.40
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	14,129.79	-	-	-
8 Unreserved Fund Balance	318,292.56	391,978.13	453,959.62	533,027.40
9 Total Fund Equity	332,422.35	391,978.13	453,959.62	533,027.40
10 Total Liabilities and Fund Equity	332,422.35	391,978.13	453,959.62	533,027.40
11				
12				
13 Licenses, Permits and Fees	217,721.30	350,710.23	249,437.15	335,846.70
14 Fines, Forfeits and Penalties	-	-	-	-
15 Use of Money and Property	10,182.14	9,027.74	18,583.90	66,894.29
16 Other Revenue	3,293.96	4,508.08	3,726.00	4,282.50
17 Total Operating Revenue	231,197.40	364,246.05	271,747.05	407,023.49
18				
19 Personal Services and Benefits	146,808.44	165,181.17	120,249.07	156,633.74
20 Travel	3,915.72	3,194.37	2,379.76	3,621.88
21 Contractual Services	109,151.65	105,075.42	68,837.95	102,279.70
22 Supplies and Materials	10,202.89	17,281.80	6,554.82	13,697.26
23 Capital Outlay	8,056.07	13,932.51	37.96	-
24 Other Expense	50.00	25.00	-	90.00
25 Interest Expense	-	-	-	51,633.13
26 Total Operating Expenditures/Expenses	278,184.77	304,690.27	198,059.56	327,955.71
27				
28 Transfers In	50.00	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	50.00	-	-	-
31				
32 Net Change	(46,937.37)	59,555.78	73,687.49	79,067.78
33				
34 Beginning Fund Equity	379,359.72	332,422.35	391,978.13	453,959.62
35 Prior Period Adjustment	-	-	(11,706.00)	-
36 Ending Equity	332,422.35	391,978.13	453,959.62	533,027.40

Company: 3050

Company Name: Agriculture Services

Fund Name: Pesticide Regulatory Fund

Fund Type: Special Revenue

Purpose: SDCL 38-21-57 created the Pesticide Regulatory Fund. Source: (\$40) of each pesticide registration fee. Use: Defray the expenses 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.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Seed Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	22,367.22	-	75,842.70	55,191.93
2 Total Assets	22,367.22	-	75,842.70	55,191.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	22,367.22	-	75,842.70	55,191.93
9 Total Fund Equity	22,367.22	-	75,842.70	55,191.93
10 Total Liabilities and Fund Equity	22,367.22	-	75,842.70	55,191.93
11				
12				
13 Licenses, Permits and Fees	77,700.00	23,650.00	79,280.00	25,250.00
14 Use of Money and Property	1,897.54	966.44	502.70	1,344.33
15 Other Revenue	300.00	30.00	30.00	27.00
16 Total Operating Revenue	79,897.54	24,646.44	79,812.70	26,621.33
17				
18 Personal Services and Benefits	44,775.08	27,767.30	1,095.12	30,095.10
19 Travel	1,188.91	678.15	131.60	815.42
20 Contractual Services	22,049.10	16,352.75	2,493.98	14,666.55
21 Supplies and Materials	2,178.12	2,215.46	249.30	1,645.03
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	1,473.30	-	-	-
24 Other Expense	-	-	-	50.00
25 Interest Expense	-	-	-	-
26 Total Operating Expenditures/Expenses	71,664.51	47,013.66	3,970.00	47,272.10
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	8,233.03	(22,367.22)	75,842.70	(20,650.77)
33				
34 Beginning Fund Equity	14,134.19	22,367.22	-	75,842.70
35 Ending Equity	22,367.22	-	75,842.70	55,191.93

Company: 3050

Company Name: Agriculture 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	292,519.53	296,786.51	248,443.29	535,923.82
2 Total Assets	292,519.53	296,786.51	248,443.29	535,923.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	292,519.53	296,786.51	248,443.29	535,923.82
9 Total Fund Equity	292,519.53	296,786.51	248,443.29	535,923.82
10 Total Liabilities and Fund Equity	292,519.53	296,786.51	248,443.29	535,923.82
11				
12				
13 Licenses, Permits and Fees	184,484.87	258,691.57	227,087.25	369,910.21
14 Use of Money and Property	3,181.01	7,750.07	8,632.36	11,953.91
15 Other Revenue	-	20.00	-	-
16 Total Operating Revenue	187,665.88	266,461.64	235,719.61	381,864.12
17				
18 Personal Services and Benefits	8,543.07	8,326.29	8,359.28	7,113.18
19 Travel	-	-	-	799.34
20 Contractual Services	4,447.82	1,532.68	1,715.68	1,712.81
21 Supplies and Materials	353.37	217.93	196.85	198.99
22 Grants and Subsidies	243,932.65	243,105.26	277,531.02	167,792.60
23 Capital Outlay	-	9,012.50	-	-
24 Other Expense	-	-	-	50.00
25 Total Operating Expenditures/Expenses	257,276.91	262,194.66	287,802.83	177,666.92
26				
27 Transfers In	-	-	-	83,283.33
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	83,283.33
30				
31 Net Change	(69,611.03)	4,266.98	(52,083.22)	287,480.53
32				
33 Beginning Fund Equity	362,130.56	292,519.53	296,786.51	248,443.29
34 Prior Period Adjustment	-	-	3,740.00	-
35 Ending Equity	292,519.53	296,786.51	248,443.29	535,923.82

Company: 3050

Company Name: Agriculture 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: (\$42.50) of each pesticide registration fee. 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.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3052 - Rural Rehabilitation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,393,953.45	6,169,531.86	5,097,463.31	5,582,045.03
2 Loans and Notes Receivable	3,980,201.33	2,983,225.24	3,760,051.77	3,079,524.59
3 Total Assets	9,374,154.78	9,152,757.10	8,857,515.08	8,661,569.62
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	6,911.20	7,589.27	6,729.00	11,210.96
9 Unreserved Fund Balance	9,367,243.58	9,145,167.83	8,850,786.08	8,650,358.66
10 Total Fund Equity	9,374,154.78	9,152,757.10	8,857,515.08	8,661,569.62
11 Total Liabilities and Fund Equity	9,374,154.78	9,152,757.10	8,857,515.08	8,661,569.62
12				
13				
14 Licenses, Permits and Fees	4,193.75	11,161.37	25,459.25	25,103.00
15 Use of Money and Property	379,516.21	335,199.98	386,467.03	441,738.18
16 Sales and Services	2,562.68	8,090.90	1,725.87	1,556.25
17 Other Revenue	23,958.21	37,739.82	387.78	10,273.98
18 Total Operating Revenue	410,230.85	392,192.07	414,039.93	478,671.41
19				
20 Personal Services and Benefits	298,328.41	324,396.74	348,142.24	333,578.37
21 Travel	31,591.03	40,651.63	47,286.32	66,468.09
22 Contractual Services	206,378.57	131,584.03	227,479.48	216,059.26
23 Supplies and Materials	35,355.38	41,672.93	34,523.54	31,151.48
24 Grants and Subsidies	68,290.00	65,900.00	32,650.00	26,450.27
25 Capital Outlay	4,896.30	5,656.96	3,150.37	909.40
26 Bad Debts Expense	207,491.29	3,727.46	-	-
27 Total Operating Expenditures/Expenses	852,330.98	613,589.75	693,231.95	674,616.87
28				
29 Transfers In	55,446.50	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	55,446.50	-	-	-
32				
33 Net Change	(386,653.63)	(221,397.68)	(279,192.02)	(195,945.46)
34				
35 Beginning Fund Equity	9,970,341.46	9,374,154.78	9,152,757.10	8,857,515.08
36 Prior Period Adjustment	(209,533.05)	-	(16,050.00)	-
37 Ending Equity	9,374,154.78	9,152,757.10	8,857,515.08	8,661,569.62

Company: 3052

Company Name: Rural Rehabilitation

Fund Name: Rural Rehabilitation

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 54-13-5 created the Farm Mediation Operating Fund. Source: Fees charged equally to borrowers and creditors. Use: Moneys are continuously appropriated for the purposes of administering the farm mediation program. This fund is not separately identified within the Rural Rehabilitation Fund.

Budget Information: Included in the General Appropriations Bill.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	8,194.99	-	12,796.29	46,788.83
2 Total Assets	8,194.99	-	12,796.29	46,788.83
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	8,194.99	0.00	12,796.29	46,788.83
9 Total Fund Equity	8,194.99	0.00	12,796.29	46,788.83
10 Total Liabilities and Fund Equity	8,194.99	0.00	12,796.29	46,788.83
11				
12				
13 Licenses, Permits and Fees	34,923.12	34,694.80	45,091.41	165,292.85
14 Total Operating Revenue	34,923.12	34,694.80	45,091.41	165,292.85
15				
16 Personal Services and Benefits	25,598.83	16,224.20	52.94	14,555.95
17 Travel	-	-	67.56	1,383.29
18 Contractual Services	13,426.02	22,644.22	24,663.67	92,913.23
19 Supplies and Materials	716.66	715.13	607.18	625.34
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	39,741.51	39,583.55	25,391.35	109,477.81
23				
24 Transfers In	-	-	-	-
25 Transfers Out	(870.00)	(3,306.24)	(6,903.77)	(21,822.50)
26 Net Transfers In (Out)	(870.00)	(3,306.24)	(6,903.77)	(21,822.50)
27				
28 Net Change	(5,688.39)	(8,194.99)	12,796.29	33,992.54
29				
30 Beginning Fund Equity	13,883.38	8,194.99	-	12,796.29
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	8,194.99	0.00	12,796.29	46,788.83

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.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3053 - American Dairy Association

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	341,373.01	518,817.52	584,951.05	341,347.48
2 Total Assets	341,373.01	518,817.52	584,951.05	341,347.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	341,373.01	518,817.52	584,951.05	341,347.48
9 Total Fund Equity	341,373.01	518,817.52	584,951.05	341,347.48
10 Total Liabilities and Fund Equity	341,373.01	518,817.52	584,951.05	341,347.48
11				
12				
13 Licenses, Permits and Fees	1,303,495.79	1,467,849.59	1,552,564.15	1,665,807.52
14 Use of Money and Property	4,207.49	6,521.13	11,526.63	20,725.90
15 Sales and Services	25.00	25.00	25.00	25.00
16 Total Operating Revenue	1,307,728.28	1,474,395.72	1,564,115.78	1,686,558.42
17				
18 Personal Services and Benefits	-	-	259.74	-
19 Travel	-	-	136.40	-
20 Contractual Services	1,222,598.17	1,296,654.09	1,497,405.87	1,930,124.58
21 Supplies and Materials	103.39	297.12	180.24	37.41
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	1,222,701.56	1,296,951.21	1,497,982.25	1,930,161.99
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	85,026.72	177,444.51	66,133.53	(243,603.57)
31				
32 Beginning Fund Equity	256,346.29	341,373.01	518,817.52	584,951.05
33 Ending Equity	341,373.01	518,817.52	584,951.05	341,347.48

Company: 3053

Company Name: American Dairy Association

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	233,368.95	235,745.96	283,551.96	315,126.36
2 Cash and Cash Equivalents	5,351.90	5,351.90	-	-
3 Total Assets	238,720.85	241,097.86	283,551.96	315,126.36
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	238,720.85	241,097.86	283,551.96	315,126.36
10 Total Fund Equity	238,720.85	241,097.86	283,551.96	315,126.36
11 Total Liabilities and Fund Equity	238,720.85	241,097.86	283,551.96	315,126.36
12				
13				
14 Licenses, Permits and Fees	187,445.30	155,469.53	184,305.18	201,508.97
15 Use of Money and Property	4,199.74	4,101.34	5,379.35	9,382.39
16 Total Operating Revenue	191,645.04	159,570.87	189,684.53	210,891.36
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	449.28	166.40	1,250.42	1,334.87
20 Contractual Services	17,260.72	17,198.88	40,395.10	40,312.53
21 Supplies and Materials	34.84	33.58	405.30	13.26
22 Grants and Subsidies	12,000.00	129,795.00	84,827.71	127,656.30
23 Capital Outlay	-	-	-	-
24 Other Expense	15,000.00	10,000.00	15,000.00	10,000.00
25 Total Operating Expenditures/Expenses	44,744.84	157,193.86	141,878.53	179,316.96
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	146,900.20	2,377.01	47,806.00	31,574.40
32				
33 Beginning Fund Equity	88,297.11	238,720.85	241,097.86	283,551.96
34 Prior Period Adjustment	3,523.54	-	(5,351.90)	-
35 Ending Equity	238,720.85	241,097.86	283,551.96	315,126.36

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 - Soybean Research and Promotion

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,215,159.48	2,205,424.99	2,684,664.48	4,736,610.57
2 Cash and Cash Equivalents	7,122.45	7,122.45	-	-
3 Total Assets	2,222,281.93	2,212,547.44	2,684,664.48	4,736,610.57
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	2,222,281.93	2,212,547.44	2,684,664.48	4,736,610.57
10 Total Fund Equity	2,222,281.93	2,212,547.44	2,684,664.48	4,736,610.57
11 Total Liabilities and Fund Equity	2,222,281.93	2,212,547.44	2,684,664.48	4,736,610.57
12				
13				
14 Licenses, Permits and Fees	3,309,584.41	3,129,467.73	3,733,886.10	6,770,941.65
15 Use of Money and Property	54,305.80	56,580.76	71,391.75	103,730.06
16 Total Operating Revenue	3,363,890.21	3,186,048.49	3,805,277.85	6,874,671.71
17				
18 Personal Services and Benefits	163,485.88	165,129.76	172,090.92	176,142.48
19 Travel	384.64	489.16	-	-
20 Contractual Services	3,094,607.79	1,696,947.23	1,942,551.62	3,365,236.96
21 Supplies and Materials	69.68	8,147.33	8,319.91	32,953.71
22 Grants and Subsidies	-	1,325,069.50	1,203,075.91	1,248,392.47
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	3,258,547.99	3,195,782.98	3,326,038.36	4,822,725.62
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	105,342.22	(9,734.49)	479,239.49	2,051,946.09
31				
32 Beginning Fund Equity	3,786,340.91	2,222,281.93	2,212,547.44	2,684,664.48
33 Prior Period Adjustment	(1,669,401.20)	-	(7,122.45)	-
34 Ending Equity	2,222,281.93	2,212,547.44	2,684,664.48	4,736,610.57

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 soybean checkoff fees. 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 3054 - Pulse Crops Fund

	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	4,304.79	42,861.17	40,167.91
2 Total Assets	4,304.79	42,861.17	40,167.91
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	4,304.79	42,861.17	40,167.91
9 Total Fund Equity	4,304.79	42,861.17	40,167.91
10 Total Liabilities and Fund Equity	4,304.79	42,861.17	40,167.91
11			
12			
13 Licenses, Permits and Fees	4,305.92	38,548.96	26,416.18
14 Use of Money and Property	-	31.07	507.88
15 Total Operating Revenue	4,305.92	38,580.03	26,924.06
16			
17 Personal Services and Benefits	-	-	-
18 Travel	-	-	-
19 Contractual Services	1.13	23.65	1,528.24
20 Supplies and Materials	-	-	-
21 Grants and Subsidies	-	-	-
22 Capital Outlay	-	-	-
23 Total Operating Expenditures/Expenses	1.13	23.65	1,528.24
24			
25 Transfers In	-	-	-
26 Transfers Out	-	-	-
27 Net Transfers In (Out)	-	-	-
28			
29 Net Change	4,304.79	38,556.38	25,395.82
30			
31 Beginning Fund Equity	-	4,304.79	42,861.17
32 Prior Period Adjustment	-	-	(28,089.08)
33 Ending Equity	4,304.79	42,861.17	40,167.91

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 3055 - Corn Utilization Council

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,521,182.39	2,837,349.71	1,403,629.60	766,967.87
2 Cash and Cash Equivalents	30,000.00	30,000.00	-	-
3 Total Assets	<u>2,551,182.39</u>	<u>2,867,349.71</u>	<u>1,403,629.60</u>	<u>766,967.87</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	2,551,182.39	2,867,349.71	1,403,629.60	766,967.87
10 Total Fund Equity	<u>2,551,182.39</u>	<u>2,867,349.71</u>	<u>1,403,629.60</u>	<u>766,967.87</u>
11 Total Liabilities and Fund Equity	<u>2,551,182.39</u>	<u>2,867,349.71</u>	<u>1,403,629.60</u>	<u>766,967.87</u>
12				
13				
14 Licenses, Permits and Fees	3,271,395.47	3,387,663.92	3,103,371.72	3,716,136.24
15 Use of Money and Property	91,376.65	78,921.48	93,248.96	127,224.14
16 Total Operating Revenue	<u>3,362,772.12</u>	<u>3,466,585.40</u>	<u>3,196,620.68</u>	<u>3,843,360.38</u>
17				
18 Personal Services and Benefits	92,907.38	97,161.96	91,753.41	95,443.36
19 Travel	90,000.00	-	-	-
20 Contractual Services	3,475,777.98	3,053,222.54	4,538,587.38	4,412,667.83
21 Supplies and Materials	40,034.84	33.58	-	-
22 Grants and Subsidies	496,825.00	-	-	-
23 Capital Outlay	-	-	-	-
24 Other Expense	100,000.00	-	-	-
25 Total Operating Expenditures/Expenses	<u>4,295,545.20</u>	<u>3,150,418.08</u>	<u>4,630,340.79</u>	<u>4,508,111.19</u>
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
30				
31 Net Change	(932,773.08)	316,167.32	(1,433,720.11)	(664,750.81)
32				
33 Beginning Fund Equity	5,705,688.47	2,551,182.39	2,867,349.71	1,403,629.60
34 Prior Period Adjustment	(2,221,733.00)	-	(30,000.00)	28,089.08
35 Ending Equity	<u>2,551,182.39</u>	<u>2,867,349.71</u>	<u>1,403,629.60</u>	<u>766,967.87</u>

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 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	837,389.94	737,506.09	728,874.73	689,838.29
2 Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3 Total Assets	846,651.36	746,767.51	738,136.15	699,099.71
4				
5 Accounts Payable	778.05	894.05	1,669.05	2,404.05
6 Total Liabilities	778.05	894.05	1,669.05	2,404.05
7				
8 Reserve for Encumbrances	-	-	2,321.20	-
9 Unreserved Fund Balance	845,873.31	745,873.46	734,145.90	696,695.66
10 Total Fund Equity	845,873.31	745,873.46	736,467.10	696,695.66
11 Total Liabilities and Fund Equity	846,651.36	746,767.51	738,136.15	699,099.71
12				
13				
14 Use of Money and Property	72,270.91	118,301.96	102,768.37	177,489.86
15 Sales and Services	216,143.62	169,042.48	288,918.50	213,813.52
16 Administering Programs	30,067.49	11,015.14	16,710.93	51,252.86
17 Other Revenue	6,500.17	73.98	2,630.03	3,032.51
18 Total Operating Revenue	324,982.19	298,433.56	411,027.83	445,588.75
19				
20 Personal Services and Benefits	23,954.55	185,735.99	54,349.02	96,280.12
21 Travel	2,174.66	10,650.38	5,973.01	10,648.67
22 Contractual Services	133,514.26	147,445.24	114,611.63	107,918.61
23 Supplies and Materials	232,355.61	68,661.97	175,991.85	181,269.68
24 Grants and Subsidies	-	-	-	86,657.35
25 Capital Outlay	26,510.65	-	-	2,381.20
26 Other Expense	-	-	-	60.00
27 Interest Expense	-	-	-	144.56
28 Total Operating Expenditures/Expenses	418,509.73	412,493.58	350,925.51	485,360.19
29				
30 Transfers In	850,458.12	14,060.17	-	-
31 Transfers Out	(82.57)	-	(69,508.68)	-
32 Net Transfers In (Out)	850,375.55	14,060.17	(69,508.68)	-
33				
34 Net Change	756,848.01	(99,999.85)	(9,406.36)	(39,771.44)
35				
36 Beginning Fund Equity	89,025.30	845,873.31	745,873.46	736,467.10
37 Prior Period Adjustment	-	-	-	-
38 Ending Equity	845,873.31	745,873.46	736,467.10	696,695.66

Company: 3056
Company Name: Agriculture Revolving Fund
Fund Name: Forestry Fund
Fund Type: Special Revenue

Purpose: SDCL 41-20-12 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17
2 Total Assets	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17
9 Total Fund Equity	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17
10 Total Liabilities and Fund Equity	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17
11				
12				
13 Licenses, Permits and Fees	1,213,506.56	140,602.00	71,567.00	41,549.00
14 Use of Money and Property	23,054.27	22,144.15	42,282.47	59,669.69
15 Sales and Services	924.00	13,658.00	4,354.00	3,020.54
16 Other Revenue	-	-	-	6.00
17 Total Operating Revenue	1,237,484.83	176,404.15	118,203.47	104,245.23
18				
19 Personal Services and Benefits	194,516.50	190,056.83	203,887.56	231,407.21
20 Travel	11,404.73	17,137.84	16,690.79	16,562.38
21 Contractual Services	48,800.42	55,206.37	59,645.70	86,948.02
22 Supplies and Materials	19,653.34	33,864.11	7,282.69	6,700.77
23 Grants and Subsidies	1,000.00	1,000.00	1,500.00	1,500.00
24 Capital Outlay	2,455.61	5,291.61	3,162.48	8,403.34
25 Other Expense	90.98	456.87	774.43	188.10
26 Total Operating Expenditures/Expenses	277,921.58	303,013.63	292,943.65	351,709.82
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	(50,000.00)
30 Net Transfers In (Out)	-	-	-	(50,000.00)
31				
32 Net Change	959,563.25	(126,609.48)	(174,740.18)	(297,464.59)
33				
34 Beginning Fund Equity	500,465.17	1,460,028.42	1,333,418.94	1,158,678.76
35 Ending Equity	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17

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. 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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	107,688.43	112,051.40	112,569.99	124,233.76
2 Total Assets	107,688.43	112,051.40	112,569.99	124,233.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	107,688.43	112,051.40	112,569.99	124,233.76
9 Total Fund Equity	107,688.43	112,051.40	112,569.99	124,233.76
10 Total Liabilities and Fund Equity	107,688.43	112,051.40	112,569.99	124,233.76
11				
12				
13 Licenses, Permits and Fees	21,346.02	4,362.97	518.59	11,663.77
14 Other Revenue	30.00	-	-	-
15 Total Operating Revenue	21,376.02	4,362.97	518.59	11,663.77
16				
17 Personal Services and Benefits	-	-	-	50,000.00
18 Travel	81.21	-	-	-
19 Contractual Services	5,763.95	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	956.67	-	-	-
23 Total Operating Expenditures/Expenses	6,801.83	-	-	50,000.00
24				
25 Transfers In	-	-	-	50,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	50,000.00
28				
29 Net Change	14,574.19	4,362.97	518.59	11,663.77
30				
31 Beginning Fund Equity	93,114.24	107,688.43	112,051.40	112,569.99
32 Ending Equity	107,688.43	112,051.40	112,569.99	124,233.76

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 ownership inspection program.**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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(723,322.93)	(2,855,469.36)	(3,389,858.98)	(3,002,614.58)
2 Total Assets	(723,322.93)	(2,855,469.36)	(3,389,858.98)	(3,002,614.58)
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	(732,584.35)	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)
10 Total Fund Equity	(732,584.35)	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)
11 Total Liabilities and Fund Equity	(723,322.93)	(2,855,469.36)	(3,389,858.98)	(3,002,614.58)
12				
13				
14 Use of Money and Property	1,550.00	1,500.00	1,000.00	1,625.00
15 Sales and Services	2,402,519.44	653,719.14	3,711,185.77	4,351,252.30
16 Other Revenue	43.29	14.00	1,300,200.00	-
17 Total Operating Revenue	2,404,112.73	655,233.14	5,012,385.77	4,352,877.30
18				
19 Personal Services and Benefits	214,593.86	669,708.76	717,519.73	782,022.33
20 Travel	15,852.85	44,523.60	47,243.53	59,014.10
21 Contractual Services	1,140,510.23	2,718,301.95	5,216,000.27	6,960,957.19
22 Supplies and Materials	48,490.37	109,941.57	254,006.09	214,783.76
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	7,000.00	-
25 Other Expense	14.00	-	261.77	-
26 Interest Expense	101.55	1,173.69	-	5,133.52
27 Total Operating Expenditures/Expenses	1,419,562.86	3,543,649.57	6,242,031.39	8,021,910.90
28				
29 Transfers In	2,118,491.00	756,270.00	695,256.00	4,056,278.00
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	2,118,491.00	756,270.00	695,256.00	4,056,278.00
32				
33 Net Change	3,103,040.87	(2,132,146.43)	(534,389.62)	387,244.40
34				
35 Beginning Fund Equity	(3,835,625.22)	(732,584.35)	(2,864,730.78)	(3,399,120.40)
36 Prior Period Adjustment	-	-	-	-
37 Ending Equity	(732,584.35)	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)

Company: 3059

Company Name: State Fire Suppression Fund

Fund Name: State Fire Suppression Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 41-20-5 created the State Fire Suppression Special Revenue Fund. Source: General Fund Appropriations; payments of costs incurred in suppressing forest fires as authorized by 41-20-4; any damages paid from judgments or settlements and civil actions. Use: Payment of costs incurred by the State Wildland Fire Coordinator in suppressing forest fires.

Budget Information: Not included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3060 - Fire Equipment Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	116,489.97	-	4,087.62	2,748.11
2 Total Assets	116,489.97	-	4,087.62	2,748.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	116,489.97	0.00	4,087.62	2,748.11
9 Total Fund Equity	116,489.97	0.00	4,087.62	2,748.11
10 Total Liabilities and Fund Equity	116,489.97	0.00	4,087.62	2,748.11
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	215,961.90	144,672.57	65,793.09	68,613.38
15 Other Revenue	0.26	-	-	69.94
16 Total Operating Revenue	215,962.16	144,672.57	65,793.09	68,683.32
17				
18 Personal Services and Benefits	51,366.73	53,128.08	53,453.17	52,352.04
19 Travel	1,318.74	1,573.43	788.52	725.99
20 Contractual Services	43,763.39	51,576.42	19,310.90	8,488.16
21 Supplies and Materials	93,547.20	113,073.17	14,375.85	8,330.44
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	23,881.11	41,811.44	376.67	126.20
24 Total Operating Expenditures/Expenses	213,877.17	261,162.54	88,305.11	70,022.83
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	2,084.99	(116,489.97)	(22,512.02)	(1,339.51)
31				
32 Beginning Fund Equity	114,404.98	116,489.97	-	-
33 Prior Period Adjustment	-	-	26,599.64	4,087.62
34 Ending Equity	116,489.97	0.00	4,087.62	2,748.11

Company: 3060

Company Name: Fire Equipment Fund

Fund Name: Fire Equipment Fund

Fund Type: Special Revenue

Purpose: SDCL 34-31-7 created the Fire Equipment Fund. 34-31-6 authorizes a fire equipment shop to acquire and renovate equipment and distribute federal and state excess vehicles and property to counties and volunteer fire departments for the suppression of rural fires. The vehicles and property may be provided with clear title by the division to counties and volunteer fire departments. All revenues collected from counties and volunteer fire departments shall be deposited in the fund for the administration of the provisions of 34-31-6.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3061 - Conservation District Special Revenue Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	92,245.57	17,844.49	38,749.24	46,280.55
2 Loans and Notes Receivable	60,248.76	136,039.21	121,340.29	114,249.68
3 Total Assets	152,494.33	153,883.70	160,089.53	160,530.23
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	152,494.33	153,883.70	160,089.53	160,530.23
10 Total Fund Equity	152,494.33	153,883.70	160,089.53	160,530.23
11 Total Liabilities and Fund Equity	152,494.33	153,883.70	160,089.53	160,530.23
12				
13				
14 Use of Money and Property	1,516.56	1,389.37	6,205.83	3,387.44
15 Total Operating Revenue	1,516.56	1,389.37	6,205.83	3,387.44
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	1,516.56	1,389.37	6,205.83	3,387.44
30				
31 Beginning Fund Equity	150,977.77	152,494.33	153,883.70	160,089.53
32 Prior Period Adjustment	-	-	-	(2,946.74)
33 Ending Equity	152,494.33	153,883.70	160,089.53	160,530.23

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.

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 Soil and Water Conservation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71
2 Total Assets	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71
9 Total Fund Equity	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71
10 Total Liabilities and Fund Equity	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71
11				
12				
13 Taxes	505,144.75	457,546.54	420,438.34	385,552.59
14 Licenses, Permits and Fees	-	-	-	268,223.01
15 Use of Money and Property	69,935.17	50,793.23	52,596.68	65,528.60
16 Other Revenue	15,781.52	-	-	-
17 Total Operating Revenue	590,861.44	508,339.77	473,035.02	719,304.20
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	-	-	-	-
22 Supplies and Materials	-	152.46	-	-
23 Grants and Subsidies	828,986.00	470,047.27	641,996.00	432,810.73
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	828,986.00	470,199.73	641,996.00	432,810.73
26				
27 Transfers In	-	173,436.08	-	-
28 Transfers Out	(140,000.00)	(140,000.00)	(140,000.00)	(140,000.00)
29 Net Transfers In (Out)	(140,000.00)	33,436.08	(140,000.00)	(140,000.00)
30				
31 Net Change	(378,124.56)	71,576.12	(308,960.98)	146,493.47
32				
33 Beginning Fund Equity	2,187,481.66	1,809,357.10	1,880,933.22	1,571,972.24
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71

Company: 3063

Company Name: Pesticide Recycling and Disposal

Fund Name: Coordinated Soil and Water Conservation Fund

Fund Type: Special Revenue

Purpose: SDCL 38-7-25 created the Coordinated Soil and Water Conservation Fund. Source: Money transferred from the unclaimed tax refunds from the sale of motor fuel for nonhighway agricultural uses in the Motor Fuel Tax fund as provided in 10-47A-11, \$60 biennial pesticide registration fee (38-20A-59), and all public and private sources including legislative appropriations or federal grants. Use: Under the Coordinated Soil and Water Conservation Program the State Conservation Commission may grant funds from the Coordinated Soil and Water 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 Soil and Water Conservation Program.

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

Additional Information: The 2008 Legislature approved an emergency bill (SB 134) increasing the biennial pesticide registration fee. \$60 of the \$300 fee is to be deposited into the Coordinated Soil and Water Conservation Fund. The fee ends for this fund on July 1, 2010.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3063 - Pesticide Recycling and Disposal Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	423,279.60	288,245.75	166,409.31	229,895.77
2 Total Assets	423,279.60	288,245.75	166,409.31	229,895.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	423,279.60	288,245.75	166,409.31	229,895.77
9 Total Fund Equity	423,279.60	288,245.75	166,409.31	229,895.77
10 Total Liabilities and Fund Equity	423,279.60	288,245.75	166,409.31	229,895.77
11				
12				
13 Use of Money and Property	17,534.89	13,276.03	11,709.25	10,698.94
14 Sales and Services	7,427.80	-	6,743.60	184,908.34
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	24,962.69	13,276.03	18,452.85	195,607.28
17				
18 Personal Services and Benefits	52,721.19	58,151.78	59,758.33	50,059.15
19 Travel	1,206.88	5,827.85	1,105.06	1,477.65
20 Contractual Services	92,365.56	82,241.00	76,881.38	78,504.10
21 Supplies and Materials	1,744.21	2,089.25	2,544.52	2,079.92
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	827.44	-	-	-
24 Total Operating Expenditures/Expenses	148,865.28	148,309.88	140,289.29	132,120.82
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(123,902.59)	(135,033.85)	(121,836.44)	63,486.46
31				
32 Beginning Fund Equity	547,182.19	423,279.60	288,245.75	166,409.31
33 Ending Equity	423,279.60	288,245.75	166,409.31	229,895.77

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 biennial 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.

Additional Information: The 2008 Legislature approved an emergency bill (SB 134) increasing the biennial pesticide registration fee. \$40 of the \$300 fee is to be deposited into the Pesticide Recycling and Disposal Fund.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3150 - Other Disease Control

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	20,770.65	13,544.41	5,701.94	21,024.48
2 Total Assets	20,770.65	13,544.41	5,701.94	21,024.48
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	20,770.65	13,544.41	5,701.94	21,024.48
9 Total Fund Equity	20,770.65	13,544.41	5,701.94	21,024.48
10 Total Liabilities and Fund Equity	20,770.65	13,544.41	5,701.94	21,024.48
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	28,982.57	-	-	-
15 Total Operating Revenue	28,982.57	-	-	-
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	14,726.98	332.85	785.79	-
19 Contractual Services	16,720.59	5,195.61	7,035.80	9,059.96
20 Supplies and Materials	160.93	141.31	20.88	17.50
21 Grants and Subsidies	5,131.00	-	-	35,600.00
22 Capital Outlay	32,598.20	1,556.47	-	-
23 Total Operating Expenditures/Expenses	69,337.70	7,226.24	7,842.47	44,677.46
24				
25 Transfers In	-	-	-	60,000.00
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	60,000.00
28				
29 Net Change	(40,355.13)	(7,226.24)	(7,842.47)	15,322.54
30				
31 Beginning Fund Equity	61,125.78	20,770.65	13,544.41	5,701.94
32 Ending Equity	20,770.65	13,544.41	5,701.94	21,024.48

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. 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95
2 Total Assets	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95
9 Total Fund Equity	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95
10 Total Liabilities and Fund Equity	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95
11				
12				
13 Licenses, Permits and Fees	79,596.40	129,381.79	157,724.80	163,661.09
14 Use of Money and Property	35,578.86	34,612.51	43,521.76	66,490.85
15 Total Operating Revenue	115,175.26	163,994.30	201,246.56	230,151.94
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	13,404.25	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	-	13,404.25	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	115,175.26	150,590.05	201,246.56	230,151.94
30				
31 Beginning Fund Equity	1,236,076.14	1,351,251.40	1,501,841.45	1,703,088.01
32 Ending Equity	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95

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: Not included in the General Appropriations Bill.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 6503 - Veterinary Board

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	78,355.11	90,622.58	113,328.94	102,092.55
2 Total Assets	78,355.11	90,622.58	113,328.94	102,092.55
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	78,355.11	90,622.58	113,328.94	102,092.55
9 Total Fund Equity	78,355.11	90,622.58	113,328.94	102,092.55
10 Total Liabilities and Fund Equity	78,355.11	90,622.58	113,328.94	102,092.55
11				
12				
13 Licenses, Permits and Fees	39,465.00	46,800.00	59,830.00	27,545.03
14 Use of Money and Property	2,958.34	2,062.65	2,636.52	3,160.46
15 Sales and Services	700.00	2,000.00	2,000.00	1,700.00
16 Total Operating Revenue	43,123.34	50,862.65	64,466.52	32,405.49
17				
18 Personal Services and Benefits	581.31	968.85	851.61	968.85
19 Travel	4,652.50	4,042.38	3,882.95	3,909.27
20 Contractual Services	58,005.95	32,684.53	35,952.77	37,747.99
21 Supplies and Materials	1,577.28	899.42	1,072.83	1,015.77
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	64,817.04	38,595.18	41,760.16	43,641.88
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(21,693.70)	12,267.47	22,706.36	(11,236.39)
31				
32 Beginning Fund Equity	100,048.81	78,355.11	90,622.58	113,328.94
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	78,355.11	90,622.58	113,328.94	102,092.55

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 - Rodent and Reptile Control Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	247,149.83	240,636.21	300,031.43	181,997.06
2 Total Assets	247,149.83	240,636.21	300,031.43	181,997.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	247,149.83	240,636.21	300,031.43	181,997.06
9 Total Fund Equity	247,149.83	240,636.21	300,031.43	181,997.06
10 Total Liabilities and Fund Equity	247,149.83	240,636.21	300,031.43	181,997.06
11				
12				
13 Use of Money and Property	4,283.25	5,854.44	7,723.92	12,399.43
14 Sales and Services	309,534.55	136,557.40	255,978.00	190,925.75
15 Other Revenue	-	2,520.00	-	-
16 Total Operating Revenue	313,817.80	144,931.84	263,701.92	203,325.18
17				
18 Personal Services and Benefits	28,507.00	16,170.55	34,510.27	34,833.98
19 Travel	-	21.00	122.80	208.86
20 Contractual Services	16,312.35	16,814.70	12,876.65	169,369.72
21 Supplies and Materials	151,600.63	90,699.68	156,627.39	116,946.99
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	16,832.02	27,739.53	169.59	-
24 Total Operating Expenditures/Expenses	213,252.00	151,445.46	204,306.70	321,359.55
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	100,565.80	(6,513.62)	59,395.22	(118,034.37)
31				
32 Beginning Fund Equity	146,584.03	247,149.83	240,636.21	300,031.43
33 Ending Equity	247,149.83	240,636.21	300,031.43	181,997.06

Company: 6507

Company Name: Rodent Control

Fund Name: Rodent and Reptile Control Fund

Fund Type: Enterprise

Purpose: SDCL 40-36-40 created the Rodent and Reptile 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. 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	305,689.50	427,222.47	329,405.71	246,098.86
2 Accounts Receivable	2,735.00	2,735.00	2,735.00	2,735.00
3 Property, Plant & Equipment	22,230.00	22,230.00	22,230.00	22,230.00
4 Total Assets	<u>330,654.50</u>	<u>452,187.47</u>	<u>354,370.71</u>	<u>271,063.86</u>
5				
6 Accounts Payable	2,826.30	2,842.78	2,877.70	2,877.70
7 Total Liabilities	<u>2,826.30</u>	<u>2,842.78</u>	<u>2,877.70</u>	<u>2,877.70</u>
8				
9 Reserve for Encumbrances	4,302.43	1,488.00	5,034.00	408.16
10 Unreserved Fund Balance	323,525.77	447,856.69	346,459.01	267,778.00
11 Total Fund Equity	<u>327,828.20</u>	<u>449,344.69</u>	<u>351,493.01</u>	<u>268,186.16</u>
12 Total Liabilities and Fund Equity	<u>330,654.50</u>	<u>452,187.47</u>	<u>354,370.71</u>	<u>271,063.86</u>
13				
14				
15 Licenses, Permits and Fees	962,921.38	762,951.67	709,530.92	744,066.30
16 Use of Money and Property	257,814.36	438,336.34	335,453.70	307,625.40
17 Sales and Services	318,907.81	340,921.57	255,530.98	350,303.80
18 Administering Programs	56,410.09	25,000.00	8,083.52	28,648.66
19 Other Revenue	155,553.65	158,876.17	113,650.94	218,904.44
20 Total Operating Revenue	<u>1,751,607.29</u>	<u>1,726,085.75</u>	<u>1,422,250.06</u>	<u>1,649,548.60</u>
21				
22 Personal Services and Benefits	843,096.25	932,027.59	722,093.37	721,568.61
23 Travel	14,674.85	16,983.84	6,137.60	4,516.30
24 Contractual Services	1,263,976.02	1,354,754.56	585,924.39	769,337.08
25 Supplies and Materials	260,179.02	243,669.84	147,934.90	153,389.90
26 Capital Outlay	65,791.39	12,046.23	27,525.04	48,944.33
27 Other Expense	29,784.24	36,581.30	30,486.44	35,099.23
28 Interest Expense	14,632.03	2,505.90	-	-
29 Total Operating Expenditures/Expenses	<u>2,492,133.80</u>	<u>2,598,569.26</u>	<u>1,520,101.74</u>	<u>1,732,855.45</u>
30				
31 Transfers In	653,944.00	994,000.00	-	-
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	<u>653,944.00</u>	<u>994,000.00</u>	<u>-</u>	<u>-</u>
34				
35 Net Change	(86,582.51)	121,516.49	(97,851.68)	(83,306.85)
36				
37 Beginning Fund Equity	414,410.71	327,828.20	449,344.69	351,493.01
38 Ending Equity	<u>327,828.20</u>	<u>449,344.69</u>	<u>351,493.01</u>	<u>268,186.16</u>

Company: 6515

Company Name: State Fair Commission

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 Tourism

State Accounting System - Other Fund Balances

Company 3006 - Tourism Promotion Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	259,245.66	244,578.53	345,042.31	552,267.29
2 Total Assets	259,245.66	244,578.53	345,042.31	552,267.29
3				
4 Accounts Payable	1,940.46	2,075.46	1,850.46	1,955.46
5 Total Liabilities	1,940.46	2,075.46	1,850.46	1,955.46
6				
7 Reserve for Encumbrances	130,183.00	29,442.70	7,159.20	25,678.50
8 Unreserved Fund Balance	127,122.20	213,060.37	336,032.65	524,633.33
9 Total Fund Equity	257,305.20	242,503.07	343,191.85	550,311.83
10 Total Liabilities and Fund Equity	259,245.66	244,578.53	345,042.31	552,267.29
11				
12				
13 Taxes	4,595,808.89	4,965,607.65	5,150,529.38	5,694,433.60
14 Use of Money and Property	55,005.55	32,178.55	31,138.86	33,020.28
15 Sales and Services	338,671.46	357,859.83	310,644.86	507,960.50
16 Administering Programs	77,809.57	36,104.22	19,848.00	26,416.19
17 Other Revenue	566.32	28,089.12	177.01	6,040.22
18 Total Operating Revenue	5,067,861.79	5,419,839.37	5,512,338.11	6,267,870.79
19				
20 Personal Services and Benefits	1,068,403.55	1,044,030.46	1,062,193.00	1,219,868.57
21 Travel	177,111.58	191,691.73	213,775.08	266,782.71
22 Contractual Services	4,852,794.37	5,923,460.35	6,181,270.83	6,996,839.60
23 Supplies and Materials	925,158.47	641,430.57	603,014.61	491,265.14
24 Grants and Subsidies	272,809.57	256,104.22	226,098.00	240,166.19
25 Capital Outlay	63,246.97	41,782.71	61,637.73	19,554.00
26 Total Operating Expenditures/Expenses	7,359,524.51	8,098,500.04	8,347,989.25	9,234,476.21
27				
28 Transfers In	2,493,136.14	2,703,858.54	2,953,914.92	3,173,725.40
29 Transfers Out	-	(40,000.00)	(17,575.00)	-
30 Net Transfers In (Out)	2,493,136.14	2,663,858.54	2,936,339.92	3,173,725.40
31				
32 Net Change	201,473.42	(14,802.13)	100,688.78	207,119.98
33				
34 Beginning Fund Equity	55,831.78	257,305.20	242,503.07	343,191.85
35 Ending Equity	257,305.20	242,503.07	343,191.85	550,311.83

Company: 3006

Company Name: Dept. of Tourism - Other

Fund Name: Tourism Promotion Fund

Fund Type: Special Revenue

Purpose: SDCL 1-42-31 created the Tourism Promotion Fund. Source: Receives 40% of gaming tax (42-7B-48), seasonal 1% gross receipts tax (10-45-D2), misc. sales and charges. Use: Used for operating expenses of department.

Budget Information: Included in the General Appropriations Bill.

Department of Tourism

State Accounting System - Other Fund Balances

Company 3016 - Employer's Investment in South Dakota's Future Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32
2 Total Assets	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32
9 Total Fund Equity	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32
10 Total Liabilities and Fund Equity	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32
11				
12				
13 Taxes	7,328,000.00	8,387,257.54	8,945,000.00	10,256,411.45
14 Use of Money and Property	407,768.67	377,579.05	447,184.77	681,857.09
15 Sales and Services	-	12,000.00	-	-
16 Other Revenue	218,470.47	-	200,204.08	19,920.30
17 Total Operating Revenue	7,954,239.14	8,776,836.59	9,592,388.85	10,958,188.84
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	30,878.40	28,621.00	97,947.39	31,248.05
22 Supplies and Materials	-	-	59.26	3,264.68
23 Grants and Subsidies	5,948,027.34	6,360,706.55	6,703,857.25	6,160,459.93
24 Capital Outlay	-	-	680.40	-
25 Total Operating Expenditures/Expenses	5,978,905.74	6,389,327.55	6,802,544.30	6,194,972.66
26				
27 Transfers In	51,750.00	-	-	-
28 Transfers Out	(2,548,087.74)	(937,719.20)	(1,067,247.45)	(607,673.14)
29 Net Transfers In (Out)	(2,496,337.74)	(937,719.20)	(1,067,247.45)	(607,673.14)
30				
31 Net Change	(521,004.34)	1,449,789.84	1,722,597.10	4,155,543.04
32				
33 Beginning Fund Equity	15,159,792.16	14,654,911.34	16,104,701.18	17,827,298.28
34 Prior Period Adjustment	16,123.52	-	-	-
35 Ending Equity	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32

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 61-5-24.2 created the Employer's Investment in South Dakota's Future Fund. Source: Monies From an "investment fee" based on employer wages (61-5-24.1). Use: To be used for state research and economic development (61-5-24.2).

Budget Information: Included in the General Appropriations Bill.

Department of Tourism

State Accounting System - Other Fund Balances

Company 3139 - Archeological Research Center

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(231,043.41)	1,042.87	(43,788.41)	(334,233.03)
2 Total Assets	(231,043.41)	1,042.87	(43,788.41)	(334,233.03)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	8,758.00	8,612.00	447.22
8 Unreserved Fund Balance	(231,043.41)	(7,715.13)	(52,400.41)	(334,680.25)
9 Total Fund Equity	(231,043.41)	1,042.87	(43,788.41)	(334,233.03)
10 Total Liabilities and Fund Equity	(231,043.41)	1,042.87	(43,788.41)	(334,233.03)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	691,784.55	1,493,680.81	1,104,005.51	1,157,517.21
15 Other Revenue	56.98	-	-	550.85
16 Total Operating Revenue	691,841.53	1,493,680.81	1,104,005.51	1,158,068.06
17				
18 Personal Services and Benefits	379,960.38	420,449.12	411,486.74	448,545.51
19 Travel	99,123.77	152,597.61	113,007.06	152,332.32
20 Contractual Services	310,315.50	672,731.51	602,951.86	791,615.96
21 Supplies and Materials	34,797.89	42,476.66	31,513.55	61,136.77
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	37,586.73	94,732.63	48,415.36	34,457.76
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	861,784.27	1,382,987.53	1,207,374.57	1,488,088.32
26				
27 Transfers In	150,434.96	121,393.00	58,537.78	39,575.64
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	150,434.96	121,393.00	58,537.78	39,575.64
30				
31 Net Change	(19,507.78)	232,086.28	(44,831.28)	(290,444.62)
32				
33 Beginning Fund Equity	(211,535.63)	(231,043.41)	1,042.87	(43,788.41)
41 Ending Equity	(231,043.41)	1,042.87	(43,788.41)	(334,233.03)

Company: 3139

Company Name: Historical Society Special Revenue Fund

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.

Department of Tourism

State Accounting System - Other Fund Balances

Company 3139 - Historical Society Special Revenue Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	248,943.46	239,087.83	230,858.31	212,083.06
2 Total Assets	248,943.46	239,087.83	230,858.31	212,083.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	59,190.99	-	-	5,299.18
8 Unreserved Fund Balance	189,752.47	239,087.83	230,858.31	206,783.88
9 Total Fund Equity	248,943.46	239,087.83	230,858.31	212,083.06
10 Total Liabilities and Fund Equity	248,943.46	239,087.83	230,858.31	212,083.06
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	168,590.89	189,871.83	181,863.42	182,207.05
15 Other Revenue	250.00	119.94	-	-
16 Total Operating Revenue	168,840.89	189,991.77	181,863.42	182,207.05
17				
18 Personal Services and Benefits	51,348.04	53,675.00	47,084.91	47,761.07
19 Travel	1,337.98	5,225.01	5,899.32	4,988.21
20 Contractual Services	34,256.10	93,182.54	55,821.22	90,648.69
21 Supplies and Materials	11,097.58	42,882.31	36,107.22	41,650.29
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	168.47	3,243.93	43,346.30	14,533.04
24 Other Expense	1,747.56	1,638.61	1,597.68	1,401.00
25 Total Operating Expenditures/Expenses	99,955.73	199,847.40	189,856.65	200,982.30
26				
27 Transfers In	5,000.00	-	-	-
28 Transfers Out	-	-	(236.29)	-
29 Net Transfers In (Out)	5,000.00	-	(236.29)	-
30				
31 Net Change	73,885.16	(9,855.63)	(8,229.52)	(18,775.25)
32				
33 Beginning Fund Equity	175,058.30	248,943.46	239,087.83	230,858.31
34 Ending Equity	248,943.46	239,087.83	230,858.31	212,083.06

Company: 3139

Company Name: Historical Society Special Revenue Fund

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: 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 Tourism
State Accounting System - Other Fund Balances
Company 3143 - Arts - Donations and Receipts

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,739.30	6,539.30	7,289.30	7,489.30
2 Total Assets	5,739.30	6,539.30	7,289.30	7,489.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,739.30	6,539.30	7,289.30	7,489.30
9 Total Fund Equity	5,739.30	6,539.30	7,289.30	7,489.30
10 Total Liabilities and Fund Equity	5,739.30	6,539.30	7,289.30	7,489.30
11				
12				
13 Use of Money and Property	-	-	-	-
14 Other Revenue	700.00	800.00	750.00	200.00
15 Total Operating Revenue	700.00	800.00	750.00	200.00
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	700.00	800.00	750.00	200.00
30				
31 Beginning Fund Equity	5,039.30	5,739.30	6,539.30	7,289.30
32 Ending Equity	5,739.30	6,539.30	7,289.30	7,489.30

Company: 3143

Company Name: Fine Arts

Fund Name: Fine Arts

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.

Budget Information: Included in the General Appropriations Bill.

Department of Tourism

State Accounting System - Other Fund Balances

Company 3145 - Historical Preservation Loan and Grant Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	355,774.30	323,012.03	367,275.33	309,376.26
2 Total Assets	355,774.30	323,012.03	367,275.33	309,376.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	355,774.30	323,012.03	367,275.33	309,376.26
9 Total Fund Equity	355,774.30	323,012.03	367,275.33	309,376.26
10 Total Liabilities and Fund Equity	355,774.30	323,012.03	367,275.33	309,376.26
11				
12				
13 Use of Money and Property	13,939.28	10,907.31	11,462.57	15,807.13
14 Total Operating Revenue	13,939.28	10,907.31	11,462.57	15,807.13
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	118,941.83	143,669.58	67,199.27	173,706.20
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	118,941.83	143,669.58	67,199.27	173,706.20
23				
24 Transfers In	100,000.00	100,000.00	100,000.00	100,000.00
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	100,000.00	100,000.00	100,000.00	100,000.00
27				
28 Net Change	(5,002.55)	(32,762.27)	44,263.30	(57,899.07)
29				
30 Beginning Fund Equity	360,776.85	355,774.30	323,012.03	367,275.33
31 Ending Equity	355,774.30	323,012.03	367,275.33	309,376.26

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 Tourism

State Accounting System - Other Fund Balances

Company 3178 - Energy Conservation Loan Special Revenue Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	8,756,042.85	9,024,627.13	8,741,948.03	4,893,248.31
2 Loans and Notes Receivable	60,281.58	60,281.58	744,065.99	5,000,518.48
3 Total Assets	8,816,324.43	9,084,908.71	9,486,014.02	9,893,766.79
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	8,816,324.43	9,084,908.71	9,486,014.02	9,893,766.79
10 Total Fund Equity	8,816,324.43	9,084,908.71	9,486,014.02	9,893,766.79
11 Total Liabilities and Fund Equity	8,816,324.43	9,084,908.71	9,486,014.02	9,893,766.79
12				
13				
14 Fines, Forfeits and Penalties	244.20	-	-	-
15 Use of Money and Property	261,082.68	237,582.01	278,452.31	392,980.77
16 Administering Programs	-	31,072.15	122,653.00	14,772.00
17 Total Operating Revenue	261,326.88	268,654.16	401,105.31	407,752.77
18				
19 Personal Services and Benefits	190.17	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	834.59	69.88	-	-
22 Supplies and Materials	-	-	-	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	1,024.76	69.88	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(96,956.00)	-	-	-
29 Net Transfers In (Out)	(96,956.00)	-	-	-
30				
31 Net Change	163,346.12	268,584.28	401,105.31	407,752.77
32				
33 Beginning Fund Equity	8,652,978.31	8,816,324.43	9,084,908.71	9,486,014.02
34 Ending Equity	8,816,324.43	9,084,908.71	9,486,014.02	9,893,766.79

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.

Department of Tourism
State Accounting System - Other Fund Balances
Company 3178 - Other

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	57,842.01	91,684.57	99,991.57	184,400.10
2 Total Assets	57,842.01	91,684.57	99,991.57	184,400.10
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	57,842.01	91,684.57	99,991.57	184,400.10
9 Total Fund Equity	57,842.01	91,684.57	99,991.57	184,400.10
10 Total Liabilities and Fund Equity	57,842.01	91,684.57	99,991.57	184,400.10
11				
12				
13 Use of Money and Property	988.37	-	-	-
14 Sales and Services	101,301.63	49,088.45	51,239.99	53,947.94
15 Other Revenue	157,435.34	168,035.00	172,089.99	268,151.00
16 Total Operating Revenue	259,725.34	217,123.45	223,329.98	322,098.94
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	23,893.18	14,117.31	26,120.86	42,663.04
20 Contractual Services	168,048.78	150,973.92	176,488.91	160,898.36
21 Supplies and Materials	23,884.28	18,189.66	12,413.21	34,129.01
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	215,826.24	183,280.89	215,022.98	237,690.41
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	43,899.10	33,842.56	8,307.00	84,408.53
31				
32 Beginning Fund Equity	13,942.91	57,842.01	91,684.57	99,991.57
33 Ending Equity	57,842.01	91,684.57	99,991.57	184,400.10

Company: 3178

Company Name: Energy Conservation Fund

Fund Name: Other

Fund Type: Special

Purpose: SDCL 1-52-3.5 authorized the division of industrial development which has been transferred to the Governor's Office of Economic Development to accept private contributions to supplement other money received. Use: Soliciting industry and carrying into effect the objectives of the division.

SDCL 5-15-25.3 authorized the Division of Veterans Affairs to accept gifts and private contributions for the purpose of financing this memorial to be deposited in a fund to be known as the Veterans' Freedom Memorial Fund. The fund shall accumulate and shall not revert to the General Fund at the close of any fiscal year. The fund shall be used for the purpose of the construction of a South Dakota Veterans' Freedom Memorial carrying into effect the objectives of § 5-15-25.1.

Budget Information: Not included in the General Appropriations Bill.

Department of Tourism

State Accounting System - Other Fund Balances

Company 6510 - Revolving Economic Development and Initiative Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	47,367,331.34	41,296,142.59	38,198,048.05	39,250,829.25
2 Loans and Notes Receivable	30,842,071.78	38,622,622.98	43,494,910.54	44,706,605.93
3 Total Assets	<u>78,209,403.12</u>	<u>79,918,765.57</u>	<u>81,692,958.59</u>	<u>83,957,435.18</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	4,620.00	2,190.00	-
9 Unreserved Fund Balance	78,209,403.12	79,914,145.57	81,690,768.59	83,957,435.18
10 Total Fund Equity	<u>78,209,403.12</u>	<u>79,918,765.57</u>	<u>81,692,958.59</u>	<u>83,957,435.18</u>
11 Total Liabilities and Fund Equity	<u>78,209,403.12</u>	<u>79,918,765.57</u>	<u>81,692,958.59</u>	<u>83,957,435.18</u>
12				
13				
14 Taxes	253,306.02	222,396.09	199,252.62	182,817.48
15 Use of Money and Property	2,541,062.33	2,158,348.47	2,338,856.95	2,959,510.78
16 Sales and Services	95,829.16	108,768.09	86,662.55	111,442.61
17 Other Revenue	183,527.27	116.52	-	-
18 Total Operating Revenue	<u>3,073,724.78</u>	<u>2,489,629.17</u>	<u>2,624,772.12</u>	<u>3,253,770.87</u>
19				
20 Personal Services and Benefits	325,035.52	341,410.86	335,844.65	391,667.46
21 Travel	26,607.83	19,023.90	23,196.79	24,843.53
22 Contractual Services	198,957.34	181,648.11	200,645.86	202,069.18
23 Supplies and Materials	7,067.36	9,860.92	11,059.94	8,300.85
24 Grants and Subsidies	389,898.26	87,469.04	284,175.38	345,823.26
25 Capital Outlay	-	-	4,663.10	16,590.00
26 Bad Debts Expense	129,360.63	229,795.56	470,401.00	-
27 Total Operating Expenditures/Expenses	<u>1,076,926.94</u>	<u>869,208.39</u>	<u>1,329,986.72</u>	<u>989,294.28</u>
28				
29 Transfers In	3,000,000.00	-	-	-
30 Transfers Out	(3,000,000.00)	-	(3,317.38)	-
31 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>(3,317.38)</u>	<u>-</u>
32				
33 Net Change	1,996,797.84	1,620,420.78	1,291,468.02	2,264,476.59
34				
35 Beginning Fund Equity	76,160,183.78	78,209,403.12	79,918,765.57	81,692,958.59
36 Prior Period Adjustment	52,421.50	88,941.67	482,725.00	-
37 Ending Equity	<u>78,209,403.12</u>	<u>79,918,765.57</u>	<u>81,692,958.59</u>	<u>83,957,435.18</u>

Company: 6510

Company Name: Tourism & State Development-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: The amount resulting from a temporary one percent tax increase; interest earned on loans. Use: Created to make 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.

SDCL 1-16G-25 created the Value Added Agriculture Subfund within the Revolving Economic Development and Initiative Fund. Source: \$3 million designated from the Revolving Economic Development and Initiative Fund. Use: The purpose of the subfund is to make grants or loans for agricultural development, feasibility studies, or marketing.

SDCL 1-16G-29 created the Value Added Tourism Subfund within the Revolving Economic Development and Initiative Fund. Source: \$3 million designated from the Revolving Economic Development and Initiative Fund. Use: The purpose of the subfund is to make grants or loans for tourism development, feasibility studies, or marketing. This subfund was repealed (effective in FY2008).

Budget Information: Included in the General Appropriations Bill.

Department of Tourism

State Accounting System - Other Fund Balances

Company 6518 - Science and Technology Authority

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77
2 Total Assets	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77
9 Total Fund Equity	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77
10 Total Liabilities and Fund Equity	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77
11				
12				
13 Use of Money and Property	53,487.31	306,163.70	763,920.64	1,376,809.56
14 Other Revenue	-	200,000.00	367,323.53	24,126,559.08
15 Total Operating Revenue	53,487.31	506,163.70	1,131,244.17	25,503,368.64
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	480,774.05	126,946.25
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	670,546.00	445,000.00	1,835,000.00	11,395,413.75
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	670,546.00	445,000.00	2,315,774.05	11,522,360.00
24				
25 Transfers In	670,546.00	20,633,176.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	670,546.00	20,633,176.00	-	-
28				
29 Net Change	53,487.31	20,694,339.70	(1,184,529.88)	13,981,008.64
30				
31 Beginning Fund Equity	13,623,068.00	13,676,555.31	34,370,895.01	33,186,365.13
32 Ending Equity	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77

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 in General Fund appropriations from the legislature. The SDSTA also receives a federal HUD grant that is used to maintain the physical integrity of the mine and has received a \$15 million gift 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: A separate audit report is issued for the Science and Technology Authority which is available on the DLA website.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3121 - GF&P Administration

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	110,763.72	148,353.55	355,817.32	208,654.98
2 Total Assets	110,763.72	148,353.55	355,817.32	208,654.98
3				
4 Accounts Payable	80,716.82	71,788.24	102,313.24	71,835.84
5 Total Liabilities	80,716.82	71,788.24	102,313.24	71,835.84
6				
7 Reserve for Encumbrances	10,937.95	21,434.40	25,648.38	29,542.48
8 Unreserved Fund Equity	19,108.95	55,130.91	227,855.70	107,276.66
9 Total Fund Equity	30,046.90	76,565.31	253,504.08	136,819.14
10 Total Liabilities and Fund Equity	110,763.72	148,353.55	355,817.32	208,654.98
11				
12 Licenses, Permits and Fees	-	-	-	-
13 Sales and Services	-	-	2,616.99	-
14 Use of Money and Property	-	-	-	-
15 Administering Programs	25,000.00	-	75,000.00	75,000.00
16 Other Revenue	-	-	311.50	4,392.89
17 Total Operating Revenue	25,000.00	-	77,928.49	79,392.89
18				
19 Personal Services and Benefits	1,465,354.63	1,471,990.87	1,568,419.12	1,560,579.08
20 Travel	108,112.57	121,735.40	114,799.85	96,450.86
21 Contractual Services	715,482.84	856,871.85	762,575.15	904,657.55
22 Supplies and Materials	410,317.69	377,699.62	367,100.42	363,869.49
23 Capital Outlay	50,210.32	21,832.65	29,615.74	23,043.01
24 Other Expense	-	-	-	6,293.95
25 Interest Expense	-	-	3.20	-
26 Total Operating Expenditures	2,749,478.05	2,850,130.39	2,842,513.48	2,954,893.94
27				
28 Transfers In	2,887,630.00	2,931,069.00	3,093,778.00	3,119,794.00
29 Transfers Out	(209,277.09)	(34,420.20)	(152,254.24)	(360,977.89)
30 Net Transfers In (Out)	2,678,352.91	2,896,648.80	2,941,523.76	2,758,816.11
31				
32 Net Change	(46,125.14)	46,518.41	176,938.77	(116,684.94)
33				
34 Beginning Fund Balance	76,172.04	30,046.90	76,565.31	253,504.08
35 Ending Fund Balance	30,046.90	76,565.31	253,504.08	136,819.14

Company: 3121

Company Name: Game, Fish and Parks Administration

Fund Name: GF&P Administration

Fund Type: Special Revenue Fund

Purpose: This is an administratively created fund. Source: Transfer from line programs within the department; revenue from use of department aircraft 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.

GOAC Meeting 10/15/07: Transfers are made into this fund at the beginning of each quarter to cover expenditures which creates a cash balance. The charge to G,F&P funds run around 4% of appropriated balances. Basically this is used to fund the Administration division.

Projected FY2008 cash balance per condition statement: \$226,350

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - Department of Game, Fish and Parks Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	13,161,979.44	14,458,366.55	18,033,228.05	21,780,040.93
2 Accounts Receivable	-	332.00	2,826.25	206.63
3 Total Assets	<u>13,161,979.44</u>	<u>14,458,698.55</u>	<u>18,036,054.30</u>	<u>21,780,247.56</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	325,411.91	374,463.47	282,923.26	478,634.38
9 Unreserved Fund Equity	12,836,567.53	14,084,235.08	17,753,131.04	21,301,613.18
10 Total Fund Equity	<u>13,161,979.44</u>	<u>14,458,698.55</u>	<u>18,036,054.30</u>	<u>21,780,247.56</u>
11 Total Liabilities and Fund Equity	<u>13,161,979.44</u>	<u>14,458,698.55</u>	<u>18,036,054.30</u>	<u>21,780,247.56</u>
12				
13 Licenses, Permits and Fees	23,939,883.52	25,892,148.04	27,177,594.70	27,732,579.39
14 Use of Money and Property	546,220.92	462,115.87	549,082.24	1,184,325.73
15 Sales and Services	246,978.56	296,116.47	264,891.63	403,264.63
16 Administering Programs	289,768.82	84,272.77	60,549.27	169,635.18
17 Other Revenue	369,059.40	280,500.48	339,199.65	415,232.58
18 Total Operating Revenue	<u>25,391,911.22</u>	<u>27,015,153.63</u>	<u>28,391,317.49</u>	<u>29,905,037.51</u>
19				
20 Personal Services and Benefits	9,432,244.58	9,727,159.49	9,743,088.95	10,206,951.02
21 Travel	409,436.88	441,853.34	430,916.54	494,108.16
22 Contractual Services	6,396,118.45	6,957,910.48	6,160,469.32	6,191,203.35
23 Supplies and Materials	1,601,050.82	1,721,199.51	1,603,497.45	1,735,190.28
24 Grants and Subsidies	186,015.68	211,468.38	257,594.58	323,106.49
25 Capital Outlay	2,291,998.90	1,987,622.72	2,282,987.09	1,900,662.96
26 Other Expense	3,124.56	41,412.55	3,837.14	22,472.02
27 Interest Expense	146.30	148.22	29.89	359.36
28 Insurance Claims	-	-	-	6.46
29 Total Operating Expenditures	<u>20,320,136.17</u>	<u>21,088,774.69</u>	<u>20,482,420.96</u>	<u>20,874,060.10</u>
30				
31 Transfers In	4,724,738.46	2,057,295.97	712,283.94	529,654.43
32 Transfers Out	(8,652,419.39)	(6,686,955.80)	(4,876,666.72)	(5,816,364.98)
33 Net Transfers In (Out)	<u>(3,927,680.93)</u>	<u>(4,629,659.83)</u>	<u>(4,164,382.78)</u>	<u>(5,286,710.55)</u>
34				
35 Net Change	1,144,094.12	1,296,719.11	3,744,513.75	3,744,266.86
36				
37 Beginning Fund Balance	12,017,885.32	13,161,979.44	14,458,698.55	18,036,054.30
38 Prior Period Adjustment	-	-	(167,158.00)	(73.60)
39 Ending Fund Balance	<u>13,161,979.44</u>	<u>14,458,698.55</u>	<u>18,036,054.30</u>	<u>21,780,247.56</u>

Company: 3122

Company Name: Game and Fish 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.

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: \$5 surcharge on hunting licenses. Uses: Money is continuously appropriated. 50% is available to landowners for providing hunting access on the landowners' land and for wildlife depredation and damage management programs (for game animals). 50% is 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

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - Department of Game, Fish and Parks Fund

prepared annually by G,F&P for this fund.

GOAC Meeting 10/15/07: At some future time this fund may include Dingle Johnson funds. Dingle Johnson funds are generated from federal excise taxes on the sale of fishing equipment. It is received back in the form of grants to be used for sport fish restoration projects. The Pittman-Robertson program is funded through a federal excise tax on sporting arms and ammunition, may be used to support a variety of wildlife projects, including acquisition and improvement of wildlife habitat.

Projected FY2008 cash balance per condition statement: \$11,348,006

The condition statement showed allocation of \$9.0 million for Rapid City Outdoor Campus and \$87,622 for land purchases related to the Homestake Mining Settlement. Recent commission action added \$3 million to the outdoor campus (increasing it the the \$9 million on the condition statement).

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3122 - HMC Natural Resources Restoration

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,069,818.86	3,151,122.31	183,288.33	224,324.88
2 Total Assets	3,069,818.86	3,151,122.31	183,288.33	224,324.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	3,069,818.86	3,151,122.31	183,288.33	224,324.88
9 Total Fund Equity	3,069,818.86	3,151,122.31	183,288.33	224,324.88
10 Total Liabilities and Fund Equity	3,069,818.86	3,151,122.31	183,288.33	224,324.88
11				
12 Use of Money and Property	89,333.74	81,303.45	95,696.02	41,036.55
13 Total Operating Revenue	89,333.74	81,303.45	95,696.02	41,036.55
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	10.00	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	2,463,520.00	-
21 Total Operating Expenditures	-	-	2,463,530.00	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	(600,000.00)	-
25 Net Transfers In (Out)	-	-	(600,000.00)	-
26				
27 Net Change	89,333.74	81,303.45	(2,967,833.98)	41,036.55
28				
29 Beginning Fund Balance	2,980,485.12	3,069,818.86	3,151,122.31	183,288.33
30 Ending Fund Balance	3,069,818.86	3,151,122.31	183,288.33	224,324.88

Company: 3122

Company Name: Game, Fish & 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.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3123 - Animal Damage Control Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	643,032.80	642,615.50	373,687.29	464,012.66
2 Total Assets	643,032.80	642,615.50	373,687.29	464,012.66
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	3,550.96	12,307.40	7,347.66	18,386.82
8 Unreserved Fund Equity	639,481.84	630,308.10	366,339.63	445,625.84
9 Total Fund Equity	643,032.80	642,615.50	373,687.29	464,012.66
10 Total Liabilities and Fund Equity	643,032.80	642,615.50	373,687.29	464,012.66
11				
12 Licenses, Permits and Fees	312,292.91	323,174.17	298,643.47	317,356.25
13 Use of Money and Property	6,627.68	6,322.99	12,400.64	19,986.24
14 Sales and Services	158,657.00	1,341.00	5,347.42	3,094.50
15 Administering Programs	31,881.47	127,154.53	152,150.53	152,884.69
16 Other Revenue	800.00	6,397.79	379.97	580.00
17 Total Operating Revenue	510,259.06	464,390.48	468,922.03	493,901.68
18				
19 Personal Services and Benefits	249,162.70	377,529.93	654,719.97	555,556.58
20 Travel	37,696.43	38,093.19	35,478.99	29,060.40
21 Contractual Services	281,832.46	402,630.06	533,294.39	534,423.44
22 Supplies and Materials	69,761.86	76,668.71	70,195.57	68,561.10
23 Capital Outlay	15,836.22	174,940.29	47,440.22	157,235.85
24 Other Expense	4,307.40	-	-	-
25 Total Operating Expenditures	658,597.07	1,069,862.18	1,341,129.14	1,344,837.37
26				
27 Transfers In	643,486.32	623,425.40	637,695.90	974,512.06
28 Transfers Out	(48,551.00)	(18,371.00)	(34,417.00)	(33,251.00)
29 Net Transfers In (Out)	594,935.32	605,054.40	603,278.90	941,261.06
30				
31 Net Change	446,597.31	(417.30)	(268,928.21)	90,325.37
32				
33 Beginning Fund Balance	196,435.49	643,032.80	642,615.50	373,687.29
34 Ending Fund Balance	643,032.80	642,615.50	373,687.29	464,012.66

Company: 3123

Company Name: Predator Animal Control

Fund Name: Animal Damage Control Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 40-36-11 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. Use: control of wild animals, as defined in § 40-36-1.

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

GOAC Meeting 10/15/07: Resources include transfer from game fund, assessment on a per county basis based on livestock and a federal appropriation. Federal appropriation last year was zero but APHIS provided \$250,000. Projected to run out of money in FY2008 assuming the federal side of program provides another \$250,000. So they are looking at some major changes to the program. G,F&P provided a handout showing the total combined Animal Damage Control Program (state and federal). Non-game animals doing direct damage, coyotes, fox, prairie dogs, beavers.

Projected FY2008 cash balance per condition statement: \$630,529. G,F&P also provided a condition statement for the entire program including the federal side of the program which shows the program essentially running out money at the end of FY2008.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3124 - Land Acquisition and Development Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	40,055.70	31,601.55	49,019.92	34,319.90
2 Total Assets	40,055.70	31,601.55	49,019.92	34,319.90
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	40,055.70	31,601.55	49,019.92	34,319.90
9 Total Fund Equity	40,055.70	31,601.55	49,019.92	34,319.90
10 Total Liabilities and Fund Equity	40,055.70	31,601.55	49,019.92	34,319.90
11				
12 Use of Money and Property	1,021.95	3,046.69	2,235.31	916.43
13 Other Revenue	46,022.75	5,863.45	1,658.36	48,309.48
14 Total Operating Revenue	47,044.70	8,910.14	3,893.67	49,225.91
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	667,013.89	679,284.49	746,324.31	729,421.89
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	225,701.54	710,602.80	310,228.99	655,596.04
22 Total Operating Expenditures	892,715.43	1,389,887.29	1,056,553.30	1,385,017.93
23				
24 Transfers In	785,000.00	1,400,000.00	1,100,000.00	1,350,000.00
25 Transfers Out	(19,857.00)	(27,477.00)	(29,922.00)	(28,908.00)
26 Net Transfers In (Out)	765,143.00	1,372,523.00	1,070,078.00	1,321,092.00
27				
28 Net Change	(80,527.73)	(8,454.15)	17,418.37	(14,700.02)
29				
30 Beginning Fund Balance	120,583.43	40,055.70	31,601.55	49,019.92
31 Ending Fund Balance	40,055.70	31,601.55	49,019.92	34,319.90

Company: 3124

Company Name: GF&P Land Acquisition 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, shall be used for the administration of such 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 3125 - Parks and Recreation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,853,624.99	4,702,027.30	3,968,837.63	3,986,302.08
2 Total Assets	3,853,624.99	4,702,027.30	3,968,837.63	3,986,302.08
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	236,312.43	559,908.26	602,429.87	353,939.71
8 Unreserved Fund Equity	3,617,312.56	4,142,119.04	3,366,407.76	3,632,362.37
9 Total Fund Equity	3,853,624.99	4,702,027.30	3,968,837.63	3,986,302.08
10 Total Liabilities and Fund Equity	3,853,624.99	4,702,027.30	3,968,837.63	3,986,302.08
11				
12 Taxes	1,472,640.40	1,471,316.00	1,483,143.20	1,487,455.20
13 Licenses, Permits and Fees	8,289,177.40	8,938,496.92	8,791,582.79	9,570,443.69
14 Use of Money and Property	411,475.49	425,306.60	487,399.38	435,024.71
15 Sales and Services	670,232.01	667,085.42	488,779.97	556,613.11
16 Administering Programs	18,500.98	71,716.59	233,072.58	137,918.28
17 Other Revenue	184,731.66	109,060.37	38,757.22	91,980.02
18 Total Operating Revenue	11,046,757.94	11,682,981.90	11,522,735.14	12,279,435.01
19				
20 Personal Services and Benefits	3,782,374.24	4,258,725.86	4,349,846.62	4,626,490.50
21 Travel	111,113.80	98,555.81	102,155.29	98,607.34
22 Contractual Services	3,102,205.87	2,877,599.51	3,290,688.75	3,045,853.43
23 Supplies and Materials	1,297,308.26	1,208,993.34	1,163,875.06	1,368,819.50
24 Capital Outlay	2,027,415.64	1,956,172.69	2,771,166.79	2,556,593.55
25 Other Expense	143,310.67	160,393.83	171,078.00	195,395.78
26 Interest Expense	1,163.25	282.06	88.30	432.98
27 Total Operating Expenditures	10,464,891.73	10,560,723.10	11,848,898.81	11,892,193.08
28				
29 Transfers In	1,762,826.23	146,066.84	-	100,000.00
30 Transfers Out	(287,477.00)	(419,923.33)	(407,026.00)	(469,777.48)
31 Net Transfers In (Out)	1,475,349.23	(273,856.49)	(407,026.00)	(369,777.48)
32				
33 Net Change	2,057,215.44	848,402.31	(733,189.67)	17,464.45
34				
35 Beginning Fund Balance	1,796,409.55	3,853,624.99	4,702,027.30	3,968,837.63
36 Prior Period Adjustment	-	-	-	-
37 Ending Fund Balance	3,853,624.99	4,702,027.30	3,968,837.63	3,986,302.08

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 - Parks and Recreation Fund

GOAC Meeting 10/15/07: Used in operating and development and improvement programs with four sub-funds being tracked as identified below.

1. miscellaneous - Revenue from sources that don't have with statutory requirements such as boat licenses, concession rental, cabin and trailer lot leases, buffalo revenue, timber revenue, ag leases, promotion fund.
Used on both operating and capital dev
2. motor boat fuel fund - Revenue from portion of gas tax. Used to improve boating facilities, improve access and operate boating facilities.
3. park fees - by statute these goes into operating budget to operate the state parks and recreation areas.
Includes park entrance licenses, camping and camping cabin and lodging revenues
4. Custer state park bond redemption account. (discussed on next page).

Projected FY2008 cash balance per condition statement: \$2,211,649

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Custer State Park Bond Redemption Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,009,723.21	1,152,500.47	1,216,875.39	600,933.25
2 Total Assets	1,009,723.21	1,152,500.47	1,216,875.39	600,933.25
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	12,500.00	-	-	117,000.00
8 Unreserved Fund Equity	997,223.21	1,152,500.47	1,216,875.39	483,933.25
9 Total Fund Equity	1,009,723.21	1,152,500.47	1,216,875.39	600,933.25
10 Total Liabilities and Fund Equity	1,009,723.21	1,152,500.47	1,216,875.39	600,933.25
11				
12 Use of Money and Property	851,059.75	911,271.62	831,172.74	861,516.53
13 Total Operating Revenue	851,059.75	911,271.62	831,172.74	861,516.53
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	26,960.33	40,234.40	47,496.14	77,374.35
18 Supplies and Materials	-	-	-	71.45
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	143,607.08	261,640.28	345,756.42	509,034.81
21 Total Operating Expenditures	170,567.41	301,874.68	393,252.56	586,480.61
22				
23 Transfers In	808,465.40	-	-	57,955.48
24 Transfers Out	(479,234.53)	(466,619.68)	(373,545.26)	(948,933.54)
25 Net Transfers In (Out)	329,230.87	(466,619.68)	(373,545.26)	(890,978.06)
26				
27 Net Change	1,009,723.21	142,777.26	64,374.92	(615,942.14)
28				
29 Beginning Fund Balance	-	1,009,723.21	1,152,500.47	1,216,875.39
30 Ending Fund Balance	1,009,723.21	1,152,500.47	1,216,875.39	600,933.25

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, ch 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.

GOAC Meeting 10/15/07: First \$100,000 goes to operation of state park system. The next priority is to pay any bond obligations and the third use is that any remaining surplus is available to make improvements on concessions based on legislative appropriations.

Projected FY2008 cash balance per condition statement: \$137,698

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - HMC Natural Resources Recovery Fund

	FY2007	FY2008
1 Cash Pooled with State Treasurer	600,000.00	617,560.03
2 Total Assets	600,000.00	617,560.03
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Equity	600,000.00	617,560.03
9 Total Fund Equity	600,000.00	617,560.03
10 Total Liabilities and Fund Equity	600,000.00	617,560.03
11		
12 Taxes	-	-
13 Licenses, Permits and Fees	-	-
14 Use of Money and Property	-	17,560.03
15 Sales and Services	-	-
16 Total Operating Revenue	-	17,560.03
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	600,000.00	-
26 Transfers Out	-	-
27 Net Transfers In (Out)	600,000.00	-
28		
29 Net Change	600,000.00	17,560.03
30		
31 Beginning Fund Balance	-	600,000.00
32 Ending Fund Balance	600,000.00	617,560.03

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.

GOAC Meeting 10/15/07: Interest from \$600,000 would be used for normal operating expenses for the area rather than putting a fee on the visitors to the area.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3125 - Custer State Park Improvement Fund

	FY2007	FY2008
1 Cash Pooled with State Treasurer	12,000,000.00	8,522,986.28
2 Total Assets	12,000,000.00	8,522,986.28
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Reserve for Encumbrances	3,564.00	3,173.77
8 Unreserved Fund Equity	11,996,436.00	8,519,812.51
9 Total Fund Equity	12,000,000.00	8,522,986.28
10 Total Liabilities and Fund Equity	12,000,000.00	8,522,986.28
11		
12 Taxes	-	-
13 Licenses, Permits and Fees	-	-
14 Use of Money and Property	-	93,393.47
15 Sales and Services	-	-
16 Administering Programs	-	-
17 Other Revenue	-	-
18 Total Operating Revenue	-	93,393.47
19		
20 Personal Services and Benefits	-	-
21 Travel	-	-
22 Contractual Services	-	400,263.53
23 Supplies and Materials	-	36.40
24 Capital Outlay	-	3,170,107.26
25 Other Expense	-	-
26 Interest Expense	-	-
27 Total Operating Expenditures	-	3,570,407.19
28		
29 Transfers In	12,000,000.00	-
30 Transfers Out	-	-
31 Net Transfers In (Out)	12,000,000.00	-
32		
33 Net Change	12,000,000.00	(3,477,013.72)
34		
35 Beginning Fund Balance	-	12,000,000.00
36 Prior Period Adjustment	-	-
37 Ending Fund Balance	12,000,000.00	8,522,986.28

Company: 3125

Company Name: Parks and Recreation

Fund Name: Custer State Park Improvement Fund

Fund Type: Special Revenue Fund

Purpose: 2007 Senate Bill 218 created the Custer State Park Improvement Fund. Source: Received \$12 million from the state General Fund. Use: Construction, reconstruction, renovation, and modernization of facilities and related infrastructure at Custer State Park including buildings, fixtures, plumbing, water, sewer, electric facilities, domestic water treatment systems, asbestos removal, electrical upgrades, architectural, engineering, and bonding services, site preparation, construction of facilities and improvements to the outside of the facilities, and landscaping the grounds of the facilities.

The \$12 million shall be repaid, with interest, to the General Fund. The repayment to the General Fund shall take no longer than four years from the date of the appropriation of monies from the General Fund and the interest rate used to calculate the annual repayment amount shall equal the average interest rate earned by the state cash flow fund over the last four quarters as supplied by the Bureau of Finance and Management. Starting on January 1, 2009, the Department of Game, Fish and Parks shall make annual payments to the General Fund based upon a twenty year amortization schedule for the outstanding balance due to the General Fund.

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

Additional Information:

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$5.95 million to the General Fund. This transfer was made in FY2009.

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3126 - Snowmobile Trails Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,237,418.37	1,360,050.75	1,450,868.62	1,534,051.11
2 Total Assets	1,237,418.37	1,360,050.75	1,450,868.62	1,534,051.11
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	935.00	7,653.78	18,636.00	36,516.99
8 Unreserved Fund Equity	1,236,483.37	1,352,396.97	1,432,232.62	1,497,534.12
9 Total Fund Equity	1,237,418.37	1,360,050.75	1,450,868.62	1,534,051.11
10 Total Liabilities and Fund Equity	1,237,418.37	1,360,050.75	1,450,868.62	1,534,051.11
11				
12 Taxes	374,412.50	327,195.00	327,195.00	350,927.50
13 Licenses, Permits and Fees	286,167.69	357,560.27	296,077.93	378,851.50
14 Use of Money and Property	40,520.04	37,764.06	45,840.14	66,669.53
15 Sales and Services	7,303.00	14,709.00	14,589.50	20,548.04
16 Other Revenue	-	-	38,991.00	240.65
17 Total Operating Revenue	708,403.23	737,228.33	722,693.57	817,237.22
18				
19 Personal Services and Benefits	230,060.78	265,568.41	259,714.34	289,397.87
20 Travel	13,441.34	14,117.89	16,957.48	9,066.22
21 Contractual Services	97,817.51	102,028.53	105,308.72	107,678.24
22 Supplies and Materials	53,023.66	96,257.65	96,237.23	137,380.28
23 Grants and Subsidies	78,563.01	102,381.27	105,100.46	107,303.75
24 Capital Outlay	138,388.17	9,379.20	22,687.47	52,019.37
25 Interest Expense	6.45	-	-	-
26 Total Operating Expenditures	611,300.92	589,732.95	606,005.70	702,845.73
27				
28 Transfers In	-	-	-	-
29 Transfers Out	(33,041.00)	(24,863.00)	(25,870.00)	(31,209.00)
30 Net Transfers In (Out)	(33,041.00)	(24,863.00)	(25,870.00)	(31,209.00)
31				
32 Net Change	64,061.31	122,632.38	90,817.87	83,182.49
33				
34 Beginning Fund Balance	1,173,357.06	1,237,418.37	1,360,050.75	1,450,868.62
35 Ending Fund Balance	1,237,418.37	1,360,050.75	1,450,868.62	1,534,051.11

Company: 3126

Company Name: Snowmobile Trails Fund

Fund Name: Parks and Recreation Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 32-5-9.2 created the Snowmobile Trails Fund. Source: 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. 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 this chapter. Use: Establish state snowmobile trails and areas.

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

GOAC Meeting 10/15/07: Also receive revenue off a contract with state of Wyoming where SD grooms trails in WY and then bills them. Currently operate trails on annual contracts with private landowners for trails. Because of subdivision in Black Hills, G,F&P is attempting to purchase permanent easements. They see that that is where accumulated funds will be used in the future. They feel current fees won't address what it will take to deal with the permanent easement issue. SD doesn't charge a fee to non-residents although most states do. Snowmobile license fees haven't changed since 1972.

Projected FY2008 cash balance per condition statement: \$1,109,367

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3208 - Whitewood Creek

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	44,711.65	46,590.94	-	-
2 Total Assets	44,711.65	46,590.94	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Equity	44,711.65	46,590.94	-	-
9 Total Fund Equity	44,711.65	46,590.94	-	-
10 Total Liabilities and Fund Equity	44,711.65	46,590.94	-	-
11				
12 Use of Money and Property	3,223.00	1,879.29	1,542.65	-
13 Total Operating Revenue	3,223.00	1,879.29	1,542.65	-
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	48,133.59	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	28,000.00	-	-	-
21 Total Operating Expenditures	28,000.00	-	48,133.59	-
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(24,777.00)	1,879.29	(46,590.94)	-
28				
29 Beginning Fund Balance	69,488.65	44,711.65	46,590.94	-
30 Ending Fund Balance	44,711.65	46,590.94	-	-

Company: 3208

Company Name: Whitewood Creek

Fund Name: Whitewood Creek Fund

Fund Type: Special Revenue Fund

Purpose: This fund was established as a result of the Stipulation and Consent decree in the amount of \$350,000 for the purpose of restoring Whitewood Creek. Per the decree, projects for the use of such funds shall be designated by the state within 24 months of entry (2-12-80) and shall be specifically subject to EPA approval.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:

GOAC was informed that this money would be expended and would no longer be needed. GF&P will work with BFM to remove this fund from the accounting system



Department of Social Services
State Accounting System - Other Fund Balances
Company 3079 - Crime Victims' Compensation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	558,835.19	504,036.98	545,365.74	506,688.49
2 Total Assets	558,835.19	504,036.98	545,365.74	506,688.49
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	558,835.19	504,036.98	545,365.74	506,688.49
9 Total Fund Equity	558,835.19	504,036.98	545,365.74	506,688.49
10 Total Liabilities and Fund Equity	558,835.19	504,036.98	545,365.74	506,688.49
11				
12				
13 Licenses, Permits and Fees	-	-	-	-
14 Fines, Forfeits and Penalties	447,330.88	443,330.37	449,956.76	462,392.91
15 Use of Money and Property	20,797.04	16,072.87	16,139.83	23,563.42
16 Other Revenue	470.67	349.45	322.50	-
17 Total Operating Revenue	468,598.59	459,752.69	466,419.09	485,956.33
18				
19 Personal Services and Benefits	86,568.06	91,221.66	86,923.38	94,767.32
20 Travel	3,584.22	948.32	2,010.39	2,060.65
21 Contractual Services	11,102.60	9,173.70	8,160.62	9,370.97
22 Supplies and Materials	934.57	-	791.18	43.55
23 Grants and Subsidies	283,791.46	400,619.06	307,497.28	405,599.53
24 Capital Outlay	-	302.28	-	-
25 Total Operating Expenditures/Expenses	385,980.91	502,265.02	405,382.85	511,842.02
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(33,074.73)	(12,233.38)	(19,707.48)	(12,791.56)
29 Net Transfers In (Out)	(33,074.73)	(12,233.38)	(19,707.48)	(12,791.56)
30				
31 Net Change	49,542.95	(54,745.71)	41,328.76	(38,677.25)
32				
33 Beginning Fund Equity	509,292.24	558,835.19	504,036.98	545,365.74
34 Prior Period Adjustment	-	(52.50)	-	-
35 Ending Equity	558,835.19	504,036.98	545,365.74	506,688.49

Company: 3079

Company Name: Local Donated (DSS)

Fund Name: Crime Victims' Compensation Fund

Fund Type: Special Revenue Fund

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.

Budget Information: Included in the General Appropriations Bill.

Department of Social Services
State Accounting System - Other Fund Balances
Company 3079 - SS-Other/Local Donated

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,698,216.38	6,385,262.05	7,911,677.26	7,712,546.72
2 Total Assets	3,698,216.38	6,385,262.05	7,911,677.26	7,712,546.72
3				
4 Accounts Payable	-	7,728.90	-	-
5 Total Liabilities	-	7,728.90	-	-
6				
7 Reserve for Encumbrances	1,574.83	1,252,812.81	-	1,769.00
8 Unreserved Fund Balance	3,696,641.55	5,124,720.34	7,911,677.26	7,710,777.72
9 Total Fund Equity	3,698,216.38	6,377,533.15	7,911,677.26	7,712,546.72
10 Total Liabilities and Fund Equity	3,698,216.38	6,385,262.05	7,911,677.26	7,712,546.72
11				
12				
13 Use of Money and Property	14,766.52	13,185.77	16,222.66	540,113.34
14 Administering Programs	1,720,945.53	3,092,807.07	2,421,187.98	3,066,141.98
15 Other Revenue	2,478,125.17	2,650,829.03	3,229,336.11	1,302,286.68
16 Total Operating Revenue	4,213,837.22	5,756,821.87	5,666,746.75	4,908,542.00
17				
18 Personal Services and Benefits	1,248,730.67	8.55	871,877.76	1,539,014.09
19 Travel	31,476.58	2,976.21	9,747.40	8,014.77
20 Contractual Services	1,444,978.56	416,323.43	647,150.31	1,324,952.23
21 Supplies and Materials	129,392.65	7,994.78	78,013.00	27,788.47
22 Grants and Subsidies	2,234,289.04	2,645,123.43	2,523,311.37	2,207,902.98
23 Capital Outlay	18,436.06	5,078.70	2,502.80	-
24 Total Operating Expenditures/Expenses	5,107,303.56	3,077,505.10	4,132,602.64	5,107,672.54
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(893,466.34)	2,679,316.77	1,534,144.11	(199,130.54)
31				
32 Beginning Fund Equity	4,591,682.72	3,698,216.38	6,377,533.15	7,911,677.26
33 Ending Equity	3,698,216.38	6,377,533.15	7,911,677.26	7,712,546.72

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.

Department of Social Services

State Accounting System - Other Fund Balances

Company 3080 - Catastrophic County Poor Relief Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	820,368.15	538,945.69	631,195.15	738,334.88
2 Total Assets	820,368.15	538,945.69	631,195.15	738,334.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	820,368.15	538,945.69	631,195.15	738,334.88
9 Total Fund Equity	820,368.15	538,945.69	631,195.15	738,334.88
10 Total Liabilities and Fund Equity	820,368.15	538,945.69	631,195.15	738,334.88
11				
12				
13 Licenses, Permits and Fees	217,411.00	297,139.67	428,678.35	326,409.58
14 Administering Programs	-	-	-	-
15 Total Operating Revenue	217,411.00	297,139.67	428,678.35	326,409.58
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	154,132.85	578,562.13	336,428.89	219,269.85
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	154,132.85	578,562.13	336,428.89	219,269.85
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	63,278.15	(281,422.46)	92,249.46	107,139.73
31				
32 Beginning Fund Equity	757,090.00	820,368.15	538,945.69	631,195.15
33 Ending Equity	820,368.15	538,945.69	631,195.15	738,334.88

Company: 3080

Company Name: Catastrophic County Poor Relief

Fund Name: Catastrophic County Poor Relief Fund

Fund Type: Private Purpose Trust Fund

Purpose: SDCL 28-13A-1 created the Catastrophic County Poor Relief Fund. Source: Each participating county is charged an assessment to be received by March 15th. Use: Created to provide disbursements to counties for ninety percent of any hospital and other medical claim payments the county has made for the individual in excess of twenty thousand dollars in the twelve-month period and may continue to reimburse the county for ninety percent of hospital and other medical claim payments for the individual for the remainder of that period.

Budget Information: Included in the General Appropriations Bill.

Department of Social Services**State Accounting System - Other Fund Balances****Company 8000 - Agency Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	6,706,028.10	8,149,277.82	2,168,596.22	2,561,454.91
2 Total Assets	6,706,028.10	8,149,277.82	2,168,596.22	2,561,454.91
3				
4 Other Liabilities	6,706,028.10	8,149,277.82	2,168,596.22	2,561,454.91
5 Total Liabilities	6,706,028.10	8,149,277.82	2,168,596.22	2,561,454.91

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 8313 - Child Care Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	88,552.63	143,882.38	160,648.62	122,849.92
2 Total Assets	88,552.63	143,882.38	160,648.62	122,849.92
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	88,552.63	143,882.38	160,648.62	122,849.92
9 Total Fund Equity	88,552.63	143,882.38	160,648.62	122,849.92
10 Total Liabilities and Fund Equity	88,552.63	143,882.38	160,648.62	122,849.92
11				
12				
13 Use of Money and Property	4,626.24	3,669.43	3,787.51	5,445.25
14 Other Revenue	770,847.83	914,817.85	863,909.96	754,159.76
15 Total Operating Revenue	775,474.07	918,487.28	867,697.47	759,605.01
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	769,898.78	818,990.01	829,821.65	743,715.22
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	769,898.78	818,990.01	829,821.65	743,715.22
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	5,575.29	99,497.27	37,875.82	15,889.79
30				
31 Beginning Fund Equity	139,912.45	88,552.63	143,882.38	160,648.62
32 Prior Period Adjustment	(56,935.11)	(44,167.52)	(21,109.58)	(53,688.49)
33 Ending Equity	88,552.63	143,882.38	160,648.62	122,849.92

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. 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.

Budget Information: Included in the General Appropriations Bill.

Department of Social Services
State Accounting System - Other Fund Balances
Company 8328 - Children's Trust Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	507,004.86	405,986.02	356,720.86	350,227.43
2 Total Assets	507,004.86	405,986.02	356,720.86	350,227.43
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	507,004.86	405,986.02	356,720.86	350,227.43
9 Total Fund Equity	507,004.86	405,986.02	356,720.86	350,227.43
10 Total Liabilities and Fund Equity	507,004.86	405,986.02	356,720.86	350,227.43
11				
12				
13 Licenses, Permits and Fees	99,612.13	106,418.71	112,517.56	103,782.98
14 Use of Money and Property	21,714.21	15,690.45	14,874.28	17,207.49
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	121,326.34	122,109.16	127,391.84	120,990.47
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	5,370.73	4,267.36	-	3,410.05
20 Contractual Services	231,116.08	232,637.40	199,565.00	85,895.91
21 Supplies and Materials	13,222.73	5,995.24	-	2,391.39
22 Grants and Subsidies	290.46	-	-	63,496.55
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	250,000.00	242,900.00	199,565.00	155,193.90
25				
26 Transfers In	25,550.00	19,772.00	25,724.00	27,710.00
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	25,550.00	19,772.00	25,724.00	27,710.00
29				
30 Net Change	(103,123.66)	(101,018.84)	(46,449.16)	(6,493.43)
31				
32 Beginning Fund Equity	610,128.52	507,004.86	405,986.02	356,720.86
33 Prior Period Adjustment	-	-	(2,816.00)	-
34 Ending Equity	507,004.86	405,986.02	356,720.86	350,227.43

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.

Department of Health
State Accounting System - Other Fund Balances
Company 3047 - Health Special Services Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,527,379.73	2,867,372.59	2,280,716.17	2,205,742.28
2 Cash and Cash Equivalents	1,180.00	265,576.53	324,480.65	79,350.82
3 Total Assets	<u>3,528,559.73</u>	<u>3,132,949.12</u>	<u>2,605,196.82</u>	<u>2,285,093.10</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	421,272.98	416,193.40	42,182.27	334,110.14
9 Unreserved Fund Balance	<u>3,107,286.75</u>	<u>2,716,755.72</u>	<u>2,563,014.55</u>	<u>1,950,982.96</u>
10 Total Fund Equity	<u>3,528,559.73</u>	<u>3,132,949.12</u>	<u>2,605,196.82</u>	<u>2,285,093.10</u>
11 Total Liabilities and Fund Equity	<u>3,528,559.73</u>	<u>3,132,949.12</u>	<u>2,605,196.82</u>	<u>2,285,093.10</u>
12				
13				
14 Taxes	7,975.50	36,132.02	1,400.59	-
15 Licenses, Permits and Fees	6,410,927.73	6,491,781.95	6,701,783.72	7,799,423.29
16 Fines, Forfeits and Penalties	36.66	-	-	-
17 Use of Money and Property	-	53.80	-	-
18 Administering Programs	12,447,203.72	12,830,481.38	12,905,585.00	13,785,520.33
19 Other Revenue	<u>439,373.76</u>	<u>127,566.82</u>	<u>148,137.31</u>	<u>293,686.64</u>
20 Total Operating Revenue	<u>19,305,517.37</u>	<u>19,486,015.97</u>	<u>19,756,906.62</u>	<u>21,878,630.26</u>
21				
22 Personal Services and Benefits	4,892,817.08	5,562,935.08	5,260,902.63	6,266,744.36
23 Travel	101,986.44	102,977.92	74,966.24	117,363.46
24 Contractual Services	2,130,409.98	2,085,184.76	2,518,835.07	2,502,394.60
25 Supplies and Materials	864,633.25	1,216,889.18	1,399,019.49	891,827.95
26 Grants and Subsidies	10,048,383.07	9,897,962.50	10,439,131.51	11,888,673.24
27 Capital Outlay	177,452.63	283,865.30	172,663.42	92,367.45
28 Other Expense	-	34,802.19	-	-
29 Interest Expense	111.14	-	47.96	63.07
30 Total Operating Expenditures/Expenses	<u>18,215,793.59</u>	<u>19,184,616.93</u>	<u>19,865,566.32</u>	<u>21,759,434.13</u>
31				
32 Transfers In	200,840.94	11,957.80	1,529.17	7,139.89
33 Transfers Out	(454,190.19)	(708,967.45)	(420,621.77)	(446,439.74)
34 Net Transfers In (Out)	<u>(253,349.25)</u>	<u>(697,009.65)</u>	<u>(419,092.60)</u>	<u>(439,299.85)</u>
35				
36 Net Change	836,374.53	(395,610.61)	(527,752.30)	(320,103.72)
37				
38 Beginning Fund Equity	<u>2,692,185.20</u>	<u>3,528,559.73</u>	<u>3,132,949.12</u>	<u>2,605,196.82</u>
39 Ending Equity	<u>3,528,559.73</u>	<u>3,132,949.12</u>	<u>2,605,196.82</u>	<u>2,285,093.10</u>

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.

Department of Health

State Accounting System - Other Fund Balances

Company 3049 - Tobacco Prevention and Reduction Trust Fund

	FY2007	FY2008
1 Cash Pooled with State Treasurer	4,361,568.20	3,983,404.85
2 Total Assets	4,361,568.20	3,983,404.85
4		
5 Accounts Payable	-	-
6 Total Liabilities	-	-
7		
8 Reserve for Encumbrances	2,158,691.00	1,399,862.00
9 Unreserved Fund Balance	2,202,877.20	2,583,542.85
10 Total Fund Equity	4,361,568.20	3,983,404.85
11 Total Liabilities and Fund Equity	4,361,568.20	3,983,404.85
12		
13		
14 Taxes	16,654,719.58	32,465,819.02
15 Use of Money and Property	-	37,719.48
16 Total Operating Revenue	16,654,719.58	32,503,538.50
17		
18 Personal Services and Benefits	1,529.80	13,781.00
19 Travel	536,958.10	444.11
20 Contractual Services	96,784.17	4,776,718.65
21 Supplies and Materials	-	204,797.79
22 Grants and Subsidies	-	389,000.00
23 Capital Outlay	450.49	30,686.62
24 Total Operating Expenditures/Expenses	635,722.56	5,415,428.17
25		
26 Transfers In	-	-
27 Transfers Out	(11,657,428.82)	(27,466,273.68)
28 Net Transfers In (Out)	(11,657,428.82)	(27,466,273.68)
29		
30 Net Change	4,361,568.20	(378,163.35)
31		
32 Beginning Fund Equity	-	4,361,568.20
33 Ending Equity	4,361,568.20	3,983,404.85

Company: 3047

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.
- All revenue in excess of thirty million dollars collected annually shall be deposited in the Tobacco Prevention and Reduction Trust Fund.
 - Five million dollars of the revenue deposited annually in the Tobacco Prevention and Reduction Trust Fund shall be used to implement the tobacco prevention and reduction program.
 - Thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Property Tax Reduction Fund.
 - Thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Education Enhancement Tobacco Tax Fund.
 - Thirty-four percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Health Care Tobacco Tax Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$2.5 million to the Department of Social Services - Medical Services. The monies were transferred to the General Fund in FY2009.

Department of Health
State Accounting System - Other Fund Balances
Company 6018 - State Laboratory Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	785,102.53	863,470.66	784,171.84	700,441.94
2 Total Assets	785,102.53	863,470.66	784,171.84	700,441.94
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	5,244.94	2,500.00	256.32
8 Unreserved Fund Balance	785,102.53	858,225.72	781,671.84	700,185.62
9 Total Fund Equity	785,102.53	863,470.66	784,171.84	700,441.94
10 Total Liabilities and Fund Equity	785,102.53	863,470.66	784,171.84	700,441.94
11				
12				
13 Licenses, Permits and Fees	3,079,804.59	3,231,620.50	3,018,495.88	2,888,811.13
14 Use of Money and Property	26,542.65	22,976.70	28,467.20	41,701.97
15 Other Revenue	2,655.60	-	100.00	756.10
16 Total Operating Revenue	3,109,002.84	3,254,597.20	3,047,063.08	2,931,269.20
17				
18 Personal Services and Benefits	1,121,749.49	1,171,566.94	1,214,611.48	1,190,606.44
19 Travel	15,820.78	12,340.01	13,854.24	10,265.18
20 Contractual Services	879,973.63	866,266.95	863,464.80	814,452.81
21 Supplies and Materials	908,272.76	1,045,778.53	974,336.39	988,607.06
22 Grants and Subsidies	207.00	150.00	-	-
23 Capital Outlay	84,292.04	80,108.35	60,012.33	2,897.61
24 Other Expense	12.00	-	34.00	8,170.00
25 Interest Expense	32.26	18.29	48.66	-
26 Total Operating Expenditures/Expenses	3,010,359.96	3,176,229.07	3,126,361.90	3,014,999.10
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	98,642.88	78,368.13	(79,298.82)	(83,729.90)
33				
34 Beginning Fund Equity	686,438.44	785,102.53	863,470.66	784,171.84
35 Prior Period Adjustment	21.21	-	-	-
36 Ending Equity	785,102.53	863,470.66	784,171.84	700,441.94

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 Office of Laboratory Services.

Budget Information: Included in the General Appropriations Bill.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Dentistry

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	462,670.72	469,373.17	527,763.53	468,257.05
2 Cash and Cash Equivalents	-	-	751.28	76,535.76
3 Total Assets	<u>462,670.72</u>	<u>469,373.17</u>	<u>528,514.81</u>	<u>544,792.81</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	462,670.72	469,373.17	528,514.81	544,792.81
10 Total Fund Equity	<u>462,670.72</u>	<u>469,373.17</u>	<u>528,514.81</u>	<u>544,792.81</u>
11 Total Liabilities and Fund Equity	<u>462,670.72</u>	<u>469,373.17</u>	<u>528,514.81</u>	<u>544,792.81</u>
12				
13				
14 Licenses, Permits and Fees	67,000.00	22,000.00	99,890.00	126,851.00
15 Use of Money and Property	11,247.89	12,075.50	14,751.48	20,549.22
16 Total Operating Revenue	<u>78,247.89</u>	<u>34,075.50</u>	<u>114,641.48</u>	<u>147,400.22</u>
17				
18 Personal Services and Benefits	2,971.82	4,327.61	4,066.83	5,490.15
19 Travel	-	-	10,722.26	17,616.52
20 Contractual Services	2,408.96	2,465.74	81,786.14	96,246.10
21 Supplies and Materials	1,516.37	1,579.70	7,231.05	8,449.45
22 Grants and Subsidies	33,000.00	19,000.00	5,400.00	3,320.00
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	<u>39,897.15</u>	<u>27,373.05</u>	<u>109,206.28</u>	<u>131,122.22</u>
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
29				
30 Net Change	38,350.74	6,702.45	5,435.20	16,278.00
31				
32 Beginning Fund Equity	424,319.98	462,670.72	469,373.17	528,514.81
33 Prior Period Adjustment	-	-	53,706.44	-
34 Ending Equity	<u>462,670.72</u>	<u>469,373.17</u>	<u>528,514.81</u>	<u>544,792.81</u>

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.

Additional Information:

Discussion during GOAC meeting was that board had \$523,000 cash balance and not all accounting data was on the state accounting system. GOAC directed that local checking account should be properly recorded on the state accounting system in the future. Local bank balance was added to accounting system by end of FY2007.

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Hearing Aid Dispensers and Audiologists

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	40,429.70	41,215.94	45,300.07	44,653.28
2 Total Assets	40,429.70	41,215.94	45,300.07	44,653.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	40,429.70	41,215.94	45,300.07	44,653.28
9 Total Fund Equity	40,429.70	41,215.94	45,300.07	44,653.28
10 Total Liabilities and Fund Equity	40,429.70	41,215.94	45,300.07	44,653.28
11				
12				
13 Licenses, Permits and Fees	19,450.00	17,650.00	19,400.00	19,000.00
14 Use of Money and Property	1,092.01	1,027.85	1,200.73	1,715.88
15 Other Revenue	-	1,284.52	-	-
16 Total Operating Revenue	20,542.01	19,962.37	20,600.73	20,715.88
17				
18 Personal Services and Benefits	518.71	581.31	-	582.00
19 Travel	2,103.40	2,294.32	-	2,453.76
20 Contractual Services	14,235.97	15,912.16	16,101.35	16,316.56
21 Supplies and Materials	1,361.69	388.34	415.25	1,510.36
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	499.99
24 Total Operating Expenditures/Expenses	18,219.77	19,176.13	16,516.60	21,362.67
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	2,322.24	786.24	4,084.13	(646.79)
31				
32 Beginning Fund Equity	38,107.46	40,429.70	41,215.94	45,300.07
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	40,429.70	41,215.94	45,300.07	44,653.28

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

	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(21,914.56)	60,891.69	75,397.10
2 Total Assets	(21,914.56)	60,891.69	75,397.10
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	(21,914.56)	60,891.69	75,397.10
9 Total Fund Equity	(21,914.56)	60,891.69	75,397.10
10 Total Liabilities and Fund Equity	(21,914.56)	60,891.69	75,397.10
11			
12			
13 Licenses, Permits and Fees	-	139,090.00	49,588.00
14 Use of Money and Property	-	-	374.08
15 Total Operating Revenue	-	139,090.00	49,962.08
16			
17 Personal Services and Benefits	2,072.24	1,819.68	1,361.13
18 Travel	3,299.44	3,072.76	2,783.62
19 Contractual Services	16,542.88	50,483.93	31,311.92
20 Supplies and Materials	-	793.50	-
21 Capital Outlay	-	-	-
22 Interest Expense	-	113.88	-
23 Total Operating Expenditures/Expenses	21,914.56	56,283.75	35,456.67
24			
25 Transfers In	-	-	-
26 Transfers Out	-	-	-
27 Net Transfers In (Out)	-	-	-
28			
29 Net Change	(21,914.56)	82,806.25	14,505.41
30			
31 Beginning Fund Equity	-	(21,914.56)	60,891.69
32 Ending Equity	(21,914.56)	60,891.69	75,397.10

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Other Information: Fees were revised during 2007 Session.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Nursing

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	812,398.38	845,171.33	782,906.91	709,124.60
2 Cash and Cash Equivalents	-	-	3,501.92	3,772.27
3 Total Assets	<u>812,398.38</u>	<u>845,171.33</u>	<u>786,408.83</u>	<u>712,896.87</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	1,702.00	1,196.00	6,882.67
9 Unreserved Fund Balance	812,398.38	843,469.33	785,212.83	706,014.20
10 Total Fund Equity	<u>812,398.38</u>	<u>845,171.33</u>	<u>786,408.83</u>	<u>712,896.87</u>
11 Total Liabilities and Fund Equity	<u>812,398.38</u>	<u>845,171.33</u>	<u>786,408.83</u>	<u>712,896.87</u>
12				
13				
14 Licenses, Permits and Fees	548,471.74	568,242.93	906,496.68	785,980.79
15 Fines, Forfeits and Penalties	-	-	-	8,950.00
16 Use of Money and Property	14,810.79	18,477.15	22,766.19	32,678.22
17 Sales and Services	135,000.00	152,845.06	-	13,075.77
18 Administering Programs	-	-	-	108,841.04
19 Total Operating Revenue	<u>698,282.53</u>	<u>739,565.14</u>	<u>929,262.87</u>	<u>949,525.82</u>
20				
21 Personal Services and Benefits	372,290.74	419,624.23	444,010.31	476,131.95
22 Travel	1,830.48	1,012.82	22,339.57	31,193.89
23 Contractual Services	223,484.50	217,930.40	434,602.12	469,447.87
24 Supplies and Materials	3,194.59	6,353.48	33,783.09	36,913.20
25 Grants and Subsidies	17,000.00	33,242.02	-	1,824.00
26 Capital Outlay	2,584.49	9,622.65	56,106.76	7,726.87
27 Other Expense	8,100.95	19,006.59	-	-
28 Total Operating Expenditures/Expenses	<u>628,485.75</u>	<u>706,792.19</u>	<u>990,841.85</u>	<u>1,023,237.78</u>
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33				
34 Net Change	69,796.78	32,772.95	(61,578.98)	(73,711.96)
35				
36 Beginning Fund Equity	742,601.60	812,398.38	845,171.33	786,408.83
37 Prior Period Adjustment	-	-	2,816.48	200.00
38 Ending Equity	<u>812,398.38</u>	<u>845,171.33</u>	<u>786,408.83</u>	<u>712,896.87</u>

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Additional Information:

Discussion during GOAC meeting was that board had \$848,000 cash balance and not all accounting data was on the state accounting system. GOAC directed that local checking account should be properly recorded on the state accounting system in the future. Local bank balance was added to accounting system by end of FY2007.

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Nursing Facility Administrators

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	129,243.01	107,446.04	112,435.75	90,514.49
2 Total Assets	129,243.01	107,446.04	112,435.75	90,514.49
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	129,243.01	107,446.04	112,435.75	90,514.49
9 Total Fund Equity	129,243.01	107,446.04	112,435.75	90,514.49
10 Total Liabilities and Fund Equity	129,243.01	107,446.04	112,435.75	90,514.49
11				
12				
13 Licenses, Permits and Fees	37,050.00	4,487.00	37,220.00	5,725.00
14 Use of Money and Property	3,837.55	3,412.17	3,746.12	4,919.43
15 Sales and Services	403.50	168.00	336.00	112.00
16 Other Revenue	445.10	161.50	301.50	64.50
17 Total Operating Revenue	41,736.15	8,228.67	41,603.62	10,820.93
18				
19 Personal Services and Benefits	581.31	388.61	1,170.73	324.09
20 Travel	622.48	1,128.96	2,995.86	2,871.83
21 Contractual Services	27,015.91	28,508.07	32,336.89	29,546.27
22 Supplies and Materials	642.70	-	110.43	-
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	28,862.40	30,025.64	36,613.91	32,742.19
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	12,873.75	(21,796.97)	4,989.71	(21,921.26)
32				
33 Beginning Fund Equity	116,369.26	129,243.01	107,446.04	112,435.75
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	129,243.01	107,446.04	112,435.75	90,514.49

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Additional Information:

GOAC identified that Board's \$107,000 in cash is three times the yearly operating budget and the Board hasn't raised the fees since 1991.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Pharmacy

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	539,280.51	601,319.06	640,977.36	743,083.07
2 Total Assets	539,280.51	601,319.06	640,977.36	743,083.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	539,280.51	601,319.06	640,977.36	743,083.07
9 Total Fund Equity	539,280.51	601,319.06	640,977.36	743,083.07
10 Total Liabilities and Fund Equity	539,280.51	601,319.06	640,977.36	743,083.07
11				
12				
13 Licenses, Permits and Fees	302,616.00	328,048.00	337,621.75	563,407.00
14 Fines, Forfeits and Penalties	-	2,075.00	950.00	925.00
15 Use of Money and Property	13,400.79	12,891.01	16,281.70	24,538.98
16 Total Operating Revenue	316,016.79	343,014.01	354,853.45	588,870.98
17				
18 Personal Services and Benefits	231,727.94	229,889.98	251,412.37	247,525.22
19 Travel	21,279.29	20,272.38	25,141.50	25,734.43
20 Contractual Services	25,764.20	24,101.45	31,001.35	197,857.57
21 Supplies and Materials	5,389.57	5,097.65	5,807.54	8,368.25
22 Capital Outlay	862.98	1,614.00	1,832.39	7,279.80
23 Total Operating Expenditures/Expenses	285,023.98	280,975.46	315,195.15	486,765.27
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	30,992.81	62,038.55	39,658.30	102,105.71
30				
31 Beginning Fund Equity	508,287.70	539,280.51	601,319.06	640,977.36
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	539,280.51	601,319.06	640,977.36	743,083.07

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Additional Information:

Identified during GOAC meeting that board had approximately \$600,000 cash balance which continued to grow. Board indicated that federal government is proposing national permit to practice which would reduce work and revenue for the Board.

Department of Health
State Accounting System - Other Fund Balances
Company 6503 - Board of Chiropractic Examiners

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	97,305.24	100,101.07	103,978.45	124,865.95
2 Cash and Cash Equivalents	-	-	3,693.82	-
3 Total Assets	97,305.24	100,101.07	107,672.27	124,865.95
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	97,305.24	100,101.07	107,672.27	124,865.95
10 Total Fund Equity	97,305.24	100,101.07	107,672.27	124,865.95
11 Total Liabilities and Fund Equity	97,305.24	100,101.07	107,672.27	124,865.95
12				
13				
14 Licenses, Permits and Fees	66,300.00	64,700.00	95,478.40	83,637.60
15 Use of Money and Property	1,821.97	2,362.40	3,022.93	4,341.18
16 Sales and Services	-	-	-	8,762.60
17 Total Operating Revenue	68,121.97	67,062.40	98,501.33	96,741.38
18				
19 Personal Services and Benefits	37,535.05	40,646.79	44,256.74	48,205.71
20 Travel	-	-	12,310.22	11,740.43
21 Contractual Services	3,606.64	2,837.25	34,052.09	16,347.29
22 Supplies and Materials	-	5.53	3,369.59	3,254.27
23 Grants and Subsidies	4,000.00	18,000.00	-	-
24 Capital Outlay	-	2,777.00	374.29	-
25 Total Operating Expenditures/Expenses	45,141.69	64,266.57	94,362.93	79,547.70
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	22,980.28	2,795.83	4,138.40	17,193.68
32				
33 Beginning Fund Equity	74,324.96	97,305.24	100,101.07	107,672.27
34 Prior Period Adjustment	-	-	3,432.80	-
35 Ending Equity	97,305.24	100,101.07	107,672.27	124,865.95

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Additional Information:

Discussion during GOAC meeting was that board had approximately \$103,000 cash balance and not all accounting data was on the state accounting system. GOAC directed that local checking account should be properly recorded on the state accounting system in the future. Local bank balance was added to accounting system by end of FY2007.

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Funeral Service

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	46,551.31	26,728.16	12,191.32	14,617.91
2 Total Assets	46,551.31	26,728.16	12,191.32	14,617.91
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	46,551.31	26,728.16	12,191.32	14,617.91
9 Total Fund Equity	46,551.31	26,728.16	12,191.32	14,617.91
10 Total Liabilities and Fund Equity	46,551.31	26,728.16	12,191.32	14,617.91
11				
12				
13 Licenses, Permits and Fees	30,850.00	32,055.00	31,840.00	57,760.00
14 Use of Money and Property	2,079.83	1,512.02	1,359.07	1,114.15
15 Other Revenue	-	-	536.19	-
16 Total Operating Revenue	32,929.83	33,567.02	33,735.26	58,874.15
17				
18 Personal Services and Benefits	5,042.36	3,212.83	3,569.95	7,466.52
19 Travel	4,834.26	2,532.49	3,849.80	4,389.32
20 Contractual Services	33,062.86	45,923.11	39,136.43	42,992.12
21 Supplies and Materials	143.98	1,262.11	1,715.92	1,599.60
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	459.63	-	-
24 Total Operating Expenditures/Expenses	43,083.46	53,390.17	48,272.10	56,447.56
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(10,153.63)	(19,823.15)	(14,536.84)	2,426.59
31				
32 Beginning Fund Equity	56,704.94	46,551.31	26,728.16	12,191.32
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	46,551.31	26,728.16	12,191.32	14,617.91

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Other Information: Fees were increased during 2007 Session.

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Medical and Osteopathic Examiners

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	317,441.09	554,819.18	943,964.11	1,237,665.48
2 Cash and Cash Equivalents	-	-	4,274.45	4,837.44
3 Total Assets	317,441.09	554,819.18	948,238.56	1,242,502.92
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	3,075.79
9 Unreserved Fund Balance	317,441.09	554,819.18	948,238.56	1,239,427.13
10 Total Fund Equity	317,441.09	554,819.18	948,238.56	1,242,502.92
11 Total Liabilities and Fund Equity	317,441.09	554,819.18	948,238.56	1,242,502.92
12				
13				
14 Licenses, Permits and Fees	205,016.00	680,213.00	998,118.60	782,028.43
15 Fines, Forfeits and Penalties	-	-	-	255.00
16 Use of Money and Property	10,049.46	7,233.15	9,143.02	26,640.99
17 Sales and Services	-	-	-	219,504.00
18 Total Operating Revenue	215,065.46	687,446.15	1,007,261.62	1,028,428.42
19				
20 Personal Services and Benefits	1,420.98	165,197.70	269,262.39	298,588.51
21 Travel	-	3.72	34,902.38	37,383.26
22 Contractual Services	2,862.25	18,719.47	280,635.80	372,526.85
23 Supplies and Materials	-	280.70	28,822.17	23,006.69
24 Grants and Subsidies	143,000.00	202,000.00	-	-
25 Capital Outlay	-	63,866.47	4,979.09	2,658.75
26 Total Operating Expenditures/Expenses	147,283.23	450,068.06	618,601.83	734,164.06
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	-	-	-	-
31				
32 Net Change	67,782.23	237,378.09	388,659.79	294,264.36
33				
34 Beginning Fund Equity	249,658.86	317,441.09	554,819.18	948,238.56
35 Prior Period Adjustment	-	-	4,759.59	-
36 Ending Equity	317,441.09	554,819.18	948,238.56	1,242,502.92

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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:

Audit comment in FY2006 criticized Board for raising fees without going through administrative rules process. Discussion during GOAC meeting was that board had \$559,000 cash balance and not all accounting data was on the state accounting system. GOAC directed that local checking account should be properly recorded on the state accounting system in the future. Local bank balance was added to accounting system by end of FY2007. GOAC has asked for an update on what impact the fee increase has had and the current cash balance

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Examiners in Optometry

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	17,759.13	10,727.46	30,205.52	24,246.08
2 Total Assets	17,759.13	10,727.46	30,205.52	24,246.08
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	17,759.13	10,727.46	30,205.52	24,246.08
9 Total Fund Equity	17,759.13	10,727.46	30,205.52	24,246.08
10 Total Liabilities and Fund Equity	17,759.13	10,727.46	30,205.52	24,246.08
11				
12				
13 Licenses, Permits and Fees	31,299.54	35,864.06	61,528.70	32,398.24
14 Use of Money and Property	806.75	749.29	778.85	1,200.93
15 Total Operating Revenue	32,106.29	36,613.35	62,307.55	33,599.17
16				
17 Personal Services and Benefits	970.92	1,232.87	1,041.93	1,429.70
18 Travel	1,202.55	3,132.53	2,792.12	1,999.29
19 Contractual Services	31,182.40	38,467.47	38,703.06	35,746.62
20 Supplies and Materials	-	812.15	292.38	383.00
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	1,195.00	-	-	-
23 Total Operating Expenditures/Expenses	34,550.87	43,645.02	42,829.49	39,558.61
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(2,444.58)	(7,031.67)	19,478.06	(5,959.44)
30				
31 Beginning Fund Equity	20,203.71	17,759.13	10,727.46	30,205.52
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	17,759.13	10,727.46	30,205.52	24,246.08

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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 - Podiatry Examiners

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	52,079.65	48,836.01	47,853.13	44,298.71
3 Total Assets	52,079.65	48,836.01	47,853.13	44,298.71
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	52,079.65	48,836.01	47,853.13	44,298.71
10 Total Fund Equity	52,079.65	48,836.01	47,853.13	44,298.71
11 Total Liabilities and Fund Equity	52,079.65	48,836.01	47,853.13	44,298.71
12				
13				
15 Licenses, Permits and Fees	12,750.00	10,895.00	10,360.00	9,360.00
17 Use of Money and Property	1,520.85	1,340.35	1,532.12	1,996.13
21 Total Operating Revenue	14,270.85	12,235.35	11,892.12	11,356.13
22				
23 Personal Services and Benefits	-	-	259.05	323.86
24 Travel	-	-	20.52	837.30
25 Contractual Services	11,828.66	15,121.75	12,377.69	13,065.61
26 Supplies and Materials	44.06	357.24	217.74	683.78
27 Grants and Subsidies	-	-	-	-
28 Capital Outlay	-	-	-	-
31 Total Operating Expenditures/Expenses	11,872.72	15,478.99	12,875.00	14,910.55
32				
33 Transfers In	-	-	-	-
34 Transfers Out	-	-	-	-
35 Net Transfers In (Out)	-	-	-	-
36				
37 Net Change	2,398.13	(3,243.64)	(982.88)	(3,554.42)
38				
39 Beginning Fund Equity	49,681.52	52,079.65	48,836.01	47,853.13
40 Prior Period Adjustment	-	-	-	-
41 Ending Equity	52,079.65	48,836.01	47,853.13	44,298.71

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Various - see below

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.

Additional Information:

GOAC was interested in why this was even a separate board and not combined with the Board of Medical and Osteopathic Examiners. The board maintains a three year operating cash balance.

Department of Labor

State Accounting System - Other Fund Balances

Company 3030 - Employment Security Contingency Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	154,230.01	151,053.35	150,804.10	179,595.04
2 Total Assets	154,230.01	151,053.35	150,804.10	179,595.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	154,230.01	151,053.35	150,804.10	179,595.04
9 Total Fund Equity	154,230.01	151,053.35	150,804.10	179,595.04
10 Total Liabilities and Fund Equity	154,230.01	151,053.35	150,804.10	179,595.04
11				
12				
13 Fines, Forfeits and Penalties	205,308.49	216,681.02	252,962.70	236,106.20
14 Use of Money and Property	2,490.53	2,509.18	2,603.38	3,684.74
15 Total Operating Revenue	207,799.02	219,190.20	255,566.08	239,790.94
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Insurance Claims	-	222,366.86	-	-
23 Total Operating Expenditures/Expenses	-	222,366.86	-	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	(200,000.00)	-	(255,815.33)	(211,000.00)
27 Net Transfers In (Out)	(200,000.00)	-	(255,815.33)	(211,000.00)
28				
29 Net Change	7,799.02	(3,176.66)	(249.25)	28,790.94
30				
31 Beginning Fund Equity	146,430.99	154,230.01	151,053.35	150,804.10
32 Ending Equity	154,230.01	151,053.35	150,804.10	179,595.04

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 after 7/1/68, 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.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor

State Accounting System - Other Fund Balances

Company 6503 - Board of Accountancy

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	224,083.14	249,956.11	270,248.15	297,688.14
2 Total Assets	224,083.14	249,956.11	270,248.15	297,688.14
3				
4 Accounts Payable	28.00	-	-	-
5 Total Liabilities	28.00	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	224,055.14	249,956.11	270,248.15	297,688.14
9 Total Fund Equity	224,055.14	249,956.11	270,248.15	297,688.14
10 Total Liabilities and Fund Equity	224,083.14	249,956.11	270,248.15	297,688.14
11				
12				
13 Licenses, Permits and Fees	210,190.25	229,076.35	245,827.50	244,772.69
14 Use of Money and Property	6,667.67	7,222.14	8,747.01	12,845.00
15 Other Revenue	1,059.85	717.46	-	-
16 Total Operating Revenue	217,917.77	237,015.95	254,574.51	257,617.69
17				
18 Personal Services and Benefits	81,211.57	99,464.21	105,016.94	109,161.79
19 Travel	14,987.99	17,259.74	14,312.31	14,381.04
20 Contractual Services	85,688.33	82,112.61	98,595.31	90,348.18
21 Supplies and Materials	7,020.86	5,561.14	7,871.28	6,301.80
22 Capital Outlay	848.33	2,297.40	3,283.20	4,943.25
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	189,757.08	206,695.10	229,079.04	225,136.06
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(4,419.88)	(5,203.43)	(5,041.64)
28 Net Transfers In (Out)	-	(4,419.88)	(5,203.43)	(5,041.64)
29				
30 Net Change	28,160.69	25,900.97	20,292.04	27,439.99
31				
32 Beginning Fund Equity	195,894.45	224,055.14	249,956.11	270,248.15
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	224,055.14	249,956.11	270,248.15	297,688.14

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.

Additional Information:

Identified during GOAC meeting that board has approximately \$250,000 in cash and it was being built up to pay for a new on-line licensing and renewal system and to maintain a reserve for potential licensing action. The reserve for potential licensing action was a common reason various boards and commissions were maintaining cash balances.

Department of Labor

State Accounting System - Other Fund Balances

Company 6503 - Board of Barber Examiners

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	18,580.58	15,781.11	17,908.78	27,647.07
2 Total Assets	18,580.58	15,781.11	17,908.78	27,647.07
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	18,580.58	15,781.11	17,908.78	27,647.07
9 Total Fund Equity	18,580.58	15,781.11	17,908.78	27,647.07
10 Total Liabilities and Fund Equity	18,580.58	15,781.11	17,908.78	27,647.07
11				
12				
13 Licenses, Permits and Fees	17,466.00	19,274.00	24,485.00	30,785.00
14 Use of Money and Property	935.09	622.31	518.43	474.71
15 Total Operating Revenue	18,401.09	19,896.31	25,003.43	31,259.71
16				
17 Personal Services and Benefits	1,823.82	1,451.77	1,253.88	926.10
18 Travel	3,479.45	2,418.98	2,343.23	2,746.32
19 Contractual Services	20,575.03	17,784.68	18,088.10	17,302.95
20 Supplies and Materials	1,393.62	968.82	1,142.05	492.57
21 Capital Outlay	-	-	-	-
22 Other Expense	-	-	-	-
23 Total Operating Expenditures/Expenses	27,271.92	22,624.25	22,827.26	21,467.94
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	(71.53)	(48.50)	(53.48)
27 Net Transfers In (Out)	-	(71.53)	(48.50)	(53.48)
28				
29 Net Change	(8,870.83)	(2,799.47)	2,127.67	9,738.29
30				
31 Beginning Fund Equity	27,451.41	18,580.58	15,781.11	17,908.78
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	18,580.58	15,781.11	17,908.78	27,647.07

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.

Other Information: Fees were increased during 2007 Session.

Department of Labor

State Accounting System - Other Fund Balances

Company 6503 - Cosmetology Commission

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	133,153.30	58,602.42	52,846.74	57,715.58
2 Total Assets	133,153.30	58,602.42	52,846.74	57,715.58
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,172.16	-	-	145.00
8 Unreserved Fund Balance	131,981.14	58,602.42	52,846.74	57,570.58
9 Total Fund Equity	133,153.30	58,602.42	52,846.74	57,715.58
10 Total Liabilities and Fund Equity	133,153.30	58,602.42	52,846.74	57,715.58
11				
12				
13 Licenses, Permits and Fees	161,265.00	110,962.00	160,354.00	178,476.00
14 Fines, Forfeits and Penalties	9,810.00	8,775.00	16,525.00	28,965.00
15 Use of Money and Property	3,543.45	3,207.32	2,741.49	2,414.65
16 Other Revenue	21,739.25	23,506.25	23,178.50	25,118.67
17 Total Operating Revenue	196,357.70	146,450.57	202,798.99	234,974.32
18				
19 Personal Services and Benefits	107,895.13	115,118.91	118,195.03	128,439.50
20 Travel	26,351.44	32,988.82	30,543.99	38,763.89
21 Contractual Services	38,639.55	57,379.46	41,694.95	45,831.95
22 Supplies and Materials	8,771.19	9,086.49	11,676.74	9,813.06
23 Capital Outlay	3,393.18	1,216.16	690.00	1,310.00
24 Other Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	185,050.49	215,789.84	202,800.71	224,158.40
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(5,211.61)	(5,753.96)	(5,947.08)
29 Net Transfers In (Out)	-	(5,211.61)	(5,753.96)	(5,947.08)
30				
31 Net Change	11,307.21	(74,550.88)	(5,755.68)	4,868.84
32				
33 Beginning Fund Equity	121,846.09	133,153.30	58,602.42	52,846.74
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	133,153.30	58,602.42	52,846.74	57,715.58

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.

Other Information: Fees were revised during 2007 Session.

Department of Labor

State Accounting System - Other Fund Balances

Company 6503 - Electrical Commission

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	900,911.38	928,680.49	987,105.13	1,039,302.56
2 Total Assets	900,911.38	928,680.49	987,105.13	1,039,302.56
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,365.25	3,117.34	-	1,925.41
8 Unreserved Fund Balance	899,546.13	925,563.15	987,105.13	1,037,377.15
9 Total Fund Equity	900,911.38	928,680.49	987,105.13	1,039,302.56
10 Total Liabilities and Fund Equity	900,911.38	928,680.49	987,105.13	1,039,302.56
11				
12				
13 Licenses, Permits and Fees	1,090,507.66	1,348,761.68	1,269,483.97	1,362,321.04
14 Fines, Forfeits and Penalties	20,998.00	12,816.00	29,835.00	7,127.00
15 Use of Money and Property	32,274.46	27,012.30	27,138.93	40,631.96
16 Sales and Services	765.86	3,459.58	1,159.76	1,110.33
17 Other Revenue	269.00	64.24	-	523.82
18 Total Operating Revenue	1,144,814.98	1,392,113.80	1,327,617.66	1,411,714.15
19				
20 Personal Services and Benefits	815,851.94	882,285.45	837,117.02	892,891.95
21 Travel	275,410.03	300,213.57	268,324.65	276,701.28
22 Contractual Services	97,731.16	86,328.23	82,564.68	85,368.36
23 Supplies and Materials	30,984.57	50,037.41	37,998.10	59,430.75
24 Capital Outlay	50,574.54	5,511.41	1,754.27	4,710.48
25 Other Expense	-	150.00	-	-
26 Total Operating Expenditures/Expenses	1,270,552.24	1,324,526.07	1,227,758.72	1,319,102.82
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	(39,858.62)	(41,434.30)	(40,413.90)
30 Net Transfers In (Out)	-	(39,858.62)	(41,434.30)	(40,413.90)
31				
32 Net Change	(125,737.26)	27,729.11	58,424.64	52,197.43
33				
34 Beginning Fund Equity	1,026,648.64	900,911.38	928,680.49	987,105.13
35 Prior Period Adjustment	-	40.00	-	-
36 Ending Equity	900,911.38	928,680.49	987,105.13	1,039,302.56

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.

Additional Information:

GOAC identified that Commission has approximately \$928,000 and are concerned with why there is a need for such a large cash balance.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	249,310.57	294,826.63	275,651.76	263,912.85
2 Total Assets	249,310.57	294,826.63	275,651.76	263,912.85
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,268.00	762.00	157.99	4,745.18
8 Unreserved Fund Balance	248,042.57	294,064.63	275,493.77	259,167.67
9 Total Fund Equity	249,310.57	294,826.63	275,651.76	263,912.85
10 Total Liabilities and Fund Equity	249,310.57	294,826.63	275,651.76	263,912.85
11				
12				
13 Licenses, Permits and Fees	438,935.46	465,970.00	434,394.00	447,717.00
14 Use of Money and Property	3,702.71	5,360.85	8,482.25	12,568.08
15 Sales and Services	45,613.00	31,833.00	17,895.00	19,030.00
16 Other Revenue	14,756.80	733.20	469.20	604.48
17 Total Operating Revenue	503,007.97	503,897.05	461,240.45	479,919.56
18				
19 Personal Services and Benefits	216,403.11	269,701.26	300,985.51	319,486.64
20 Travel	74,200.62	90,847.44	95,755.21	85,624.79
21 Contractual Services	35,979.45	39,753.81	36,867.87	35,004.72
22 Supplies and Materials	67,617.36	36,995.91	30,654.80	29,884.11
23 Capital Outlay	11,442.53	7,703.20	710.42	5,984.38
24 Other Expense	1,882.24	1,297.16	709.64	930.63
25 Total Operating Expenditures/Expenses	407,525.31	446,298.78	465,683.45	476,915.27
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(12,082.21)	(14,731.87)	(14,743.20)
29 Net Transfers In (Out)	-	(12,082.21)	(14,731.87)	(14,743.20)
30				
31 Net Change	95,482.66	45,516.06	(19,174.87)	(11,738.91)
32				
33 Beginning Fund Equity	153,827.91	249,310.57	294,826.63	275,651.76
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	249,310.57	294,826.63	275,651.76	263,912.85

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.

Additional Information:

GOAC identified that Commission has approximately \$300,000 in cash with a growing balance.

Department of Labor**State Accounting System - Other Fund Balances****Company 6503 - SD Board of Technical Professions**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	183,816.51	147,205.96	248,235.53	202,972.45
2 Total Assets	183,816.51	147,205.96	248,235.53	202,972.45
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	2,810.00	309.22
8 Unreserved Fund Balance	183,816.51	147,205.96	245,425.53	202,663.23
9 Total Fund Equity	183,816.51	147,205.96	248,235.53	202,972.45
10 Total Liabilities and Fund Equity	183,816.51	147,205.96	248,235.53	202,972.45
11				
12				
13 Licenses, Permits and Fees	315,153.97	195,138.14	331,991.67	213,377.50
14 Fines, Forfeits and Penalties	5,430.00	3,620.00	7,820.00	5,900.00
15 Use of Money and Property	4,331.32	3,594.85	4,542.67	7,691.05
16 Other Revenue	2,000.00	-	-	-
17 Total Operating Revenue	326,915.29	202,352.99	344,354.34	226,968.55
18				
19 Personal Services and Benefits	120,134.00	122,318.53	130,609.21	149,165.21
20 Travel	16,647.53	23,028.84	19,807.71	18,222.90
21 Contractual Services	88,533.77	75,386.60	74,952.60	85,497.34
22 Supplies and Materials	31,800.88	8,375.89	8,942.65	8,693.29
23 Capital Outlay	295.00	4,399.32	2,592.77	3,976.40
24 Total Operating Expenditures/Expenses	257,411.18	233,509.18	236,904.94	265,555.14
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	(5,454.36)	(6,419.83)	(6,923.41)
28 Net Transfers In (Out)	-	(5,454.36)	(6,419.83)	(6,923.41)
29				
30 Net Change	69,504.11	(36,610.55)	101,029.57	(45,510.00)
31				
32 Beginning Fund Equity	114,312.40	183,816.51	147,205.96	248,235.53
33 Prior Period Adjustment	-	-	-	246.92
34 Ending Equity	183,816.51	147,205.96	248,235.53	202,972.45

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

State Accounting System - Other Fund Balances

Company 8304 - Private Workers Compensation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	194,990.94	206,830.42	596,956.94	682,486.09
2 Total Assets	194,990.94	206,830.42	596,956.94	682,486.09
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	-	-	-	275,744.93
6 Other Liabilities	287.80	-	-	-
7 Total Liabilities	287.80	-	-	275,744.93
8				
9 Reserve for Encumbrances	-	5,880.00	-	-
10 Unreserved Fund Balance	194,703.14	200,950.42	596,956.94	406,741.16
11 Total Fund Equity	194,703.14	206,830.42	596,956.94	406,741.16
12 Total Liabilities and Fund Equity	194,990.94	206,830.42	596,956.94	682,486.09
13				
14				
15 Fines, Forfeits and Penalties	19,239.79	25,939.00	25,330.00	88,250.00
16 Use of Money and Property	2,682.79	4,632.50	6,521.38	15,981.31
17 Other Revenue	36,000.00	55,124.25	348,055.90	80,330.12
18 Total Operating Revenue	57,922.58	85,695.75	379,907.28	184,561.43
19				
20 Personal Services and Benefits	146,086.20	174,333.81	118,792.65	124,183.50
21 Travel	4,019.10	3,827.52	7,954.55	4,554.98
22 Contractual Services	159,597.07	137,290.24	105,823.73	159,863.20
23 Supplies and Materials	18,287.47	7,345.46	4,822.96	14,754.64
24 Grants and Subsidies	-	-	58.33	290.64
25 Capital Outlay	8,240.10	8,602.20	9,187.64	29,027.99
26 Total Operating Expenditures/Expenses	336,229.94	331,399.23	246,639.86	332,674.95
27				
28 Transfers In	272,887.55	265,434.00	263,179.00	259,906.76
29 Transfers Out	-	(7,891.04)	(6,319.90)	(5,441.37)
30 Net Transfers In (Out)	272,887.55	257,542.96	256,859.10	254,465.39
31				
32 Net Change	(5,419.81)	11,839.48	390,126.52	106,351.87
33				
34 Beginning Fund Equity	200,122.95	194,703.14	206,830.42	596,956.94
35 Prior Period Adjustment	-	287.80	-	(296,567.65)
36 Ending Equity	194,703.14	206,830.42	596,956.94	406,741.16

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

Other Fund Balances

Fund Not on State Accounting System - Unemployment Compensation

	FY2005	FY2006	FY2007	FY2008
1 Cash and Cash Equivalents	21,116,949.00	18,780,558.00	20,376,245.00	-
2 Accounts Receivable	1,119,811.00	913,469.00	745,473.00	-
3 Due From Other Funds	58,316.00	36,065.00	58,322.00	-
4 Due From Other Governments	136,275.00	192,350.00	193,045.00	-
5 Total Assets	22,431,351.00	19,922,442.00	21,373,085.00	-
6				
7 Due to Other Funds	20,098.00	45,242.00	20,531.00	-
8 Total Liabilities	20,098.00	45,242.00	20,531.00	-
9				
10 Restricted for Unemployment Compensation	22,411,253.00	19,877,200.00	21,352,554.00	-
11 Total Fund Equity	22,411,253.00	19,877,200.00	21,352,554.00	-
12 Total Liabilities and Fund Equity	22,431,351.00	19,922,442.00	21,373,085.00	-
13				
14				
15 Unemployment Insurance Taxes	20,098,684.00	22,069,257.00	24,560,063.00	-
16 Total Operating Revenue	20,098,684.00	22,069,257.00	24,560,063.00	-
17				
18 Insurance Claims	30,728,910.00	25,777,807.00	23,974,221.00	-
19 Total Operating Expenses	30,728,910.00	25,777,807.00	23,974,221.00	-
20				
21 Operating Income (Loss)	(10,630,226.00)	(3,708,550.00)	585,842.00	-
22				
23 Nonoperating Revenue:				
24 Investment Income	1,647,249.00	1,193,955.00	1,117,763.00	-
25				
26 Income (Loss) Before Transfers	(8,982,977.00)	(2,514,595.00)	1,703,605.00	-
27				
28 Transfers In	(0.00)	222,367.00	-	-
29 Transfers Out	(206,509.00)	(241,825.00)	(228,251.00)	-
30 Net Transfers In (Out)	(206,509.00)	(19,458.00)	(228,251.00)	-
31				
32 Net Change	(9,189,486.00)	(2,534,053.00)	1,475,354.00	-
33				
34 Beginning Fund Equity	31,600,739.00	22,411,253.00	19,877,200.00	-
35 Ending Equity	22,411,253.00	19,877,200.00	21,352,554.00	-

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 FY2008 are not yet available.



South Dakota Retirement System
State Accounting System - Other Fund Balances
Company 3090 - SD Supplemental Retirement Admin

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	130,222.33	141,615.52	153,114.34	152,467.89
2 Total Assets	130,222.33	141,615.52	153,114.34	152,467.89
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	11,000.00	12,000.00	-	-
8 Unreserved Fund Balance	119,222.33	129,615.52	153,114.34	152,467.89
9 Total Fund Equity	130,222.33	141,615.52	153,114.34	152,467.89
10 Total Liabilities and Fund Equity	130,222.33	141,615.52	153,114.34	152,467.89
11				
12				
13 Use of Money and Property	7,662.53	5,793.24	7,648.51	10,215.65
14 Other Revenue	58,629.88	63,349.95	74,600.31	3,087.90
15 Total Operating Revenue	66,292.41	69,143.19	82,248.82	13,303.55
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	2,500.00	2,750.00	2,750.00	-
19 Contractual Services	40,000.00	41,000.00	54,000.00	13,950.00
20 Supplies and Materials	14,000.00	14,000.00	14,000.00	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	56,500.00	57,750.00	70,750.00	13,950.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	9,792.41	11,393.19	11,498.82	(646.45)
29				
30 Beginning Fund Equity	120,429.92	130,222.33	141,615.52	153,114.34
31 Ending Equity	130,222.33	141,615.52	153,114.34	152,467.89

Company: 3090

Company Name: SD Supplemental Retirement Admin

Fund Name: SD Supplemental Retirement Admin

Fund Type: Special Revenue

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	87,592.07	581,827.51	491,040.52	444,185.22
2 Total Assets	87,592.07	581,827.51	491,040.52	444,185.22
3				
4 Accounts Payable	87,592.07	581,827.51	491,040.52	444,185.22
5 Total Liabilities	87,592.07	581,827.51	491,040.52	444,185.22

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,388,864.78	2,996,962.52	5,217,030.56	5,904,821.38
2 Investments	5,321,924,488.77	6,045,387,080.17	6,625,855,419.00	7,173,437,384.82
3 Total Assets	5,323,313,353.55	6,048,384,042.69	6,631,072,449.56	7,179,342,206.20
4				
5 Accounts Payable	19,329.02	22,965.02	44,167.75	15,777.66
6 Total Liabilities	19,329.02	22,965.02	44,167.75	15,777.66
7				
8 Reserve for Encumbrances	234,594.95	227,971.29	235,970.06	30,967.62
9 Unreserved Fund Balance	5,323,059,429.58	6,048,133,106.38	6,630,792,311.75	7,179,295,460.92
10 Total Fund Equity	5,323,294,024.53	6,048,361,077.67	6,631,028,281.81	7,179,326,428.54
11 Total Liabilities and Fund Equity	5,323,313,353.55	6,048,384,042.69	6,631,072,449.56	7,179,342,206.20
12				
13				
14 Use of Money and Property	534,689,064.31	837,772,435.81	713,225,251.96	739,711,786.14
15 Sales and Services	-	286.00	156.80	104.80
16 Retirement Trust Revenue	167,395,485.90	166,061,857.23	173,767,803.82	183,326,889.59
17 Other Revenue	34,923.48	3,013.12	2,997.05	-
18 Total Operating Revenue	702,119,473.69	1,003,837,592.16	886,996,209.63	923,038,780.53
19				
20 Personal Services and Benefits	1,440,742.29	1,498,941.24	1,569,500.04	1,619,081.56
21 Travel	52,977.72	65,321.22	67,079.07	66,565.87
22 Contractual Services	11,624,404.75	16,946,261.06	20,154,880.95	71,490,889.47
23 Supplies and Materials	204,123.06	212,968.69	196,393.08	322,433.96
24 Capital Outlay	53,300.13	47,116.60	50,683.78	39,540.46
25 Other Expense	64,520.87	73,646.48	22,940.58	8,051.99
26 Retirement Payments	238,902,785.44	259,926,283.73	282,267,527.99	301,197,190.49
27 Loss on Investment Principal	-	-	-	-
28 Total Operating Expenditures/Expenses	252,342,854.26	278,770,539.02	304,329,005.49	374,743,753.80
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	449,776,619.43	725,067,053.14	582,667,204.14	548,295,026.73
35				
36 Beginning Fund Equity	4,873,517,405.10	5,323,294,024.53	6,048,361,077.67	6,631,028,281.81
37 Prior Period Adjustment	-	-	-	3,120.00
38 Ending Equity	5,323,294,024.53	6,048,361,077.67	6,631,028,281.81	7,179,326,428.54

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 3-12-61 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 moneys so transferred are hereby appropriated for the payment of the administrative costs of the system, provided that the board shall report its proposed annual budget to the Legislature for its approval, within the budget report of the Department of Labor. SDCL 3-12-61 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 the pension fund.



Department of Transportation
State Accounting System - Other Fund Balances
Company 3040 - State Highway Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	82,862,426.35	42,019,222.22	13,534,703.14	28,222,555.94
2 Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3 Accounts Receivable	1,915,434.60	1,428,532.19	398,640.33	788,177.93
4 Due From Other Funds	-	-	-	115,738.33
5 Loans and Notes Receivable	632,932.94	462,604.30	283,593.92	258,152.33
6 Total Assets	<u>85,411,643.89</u>	<u>43,911,208.71</u>	<u>14,217,787.39</u>	<u>29,385,474.53</u>
7				
8 Accounts Payable	677,687.85	835,083.53	322,096.42	380,896.41
9 Due to Other Funds	322.58	196.12	66.92	455.12
10 Other Liabilities	-	1,300.00	2,500.00	2,500.00
11 Total Liabilities	<u>678,010.43</u>	<u>836,579.65</u>	<u>324,663.34</u>	<u>383,851.53</u>
12				
13 Reserve for Encumbrances	2,007,669.72	961,129.38	3,460,032.69	5,893,020.37
14 Unreserved Fund Balance	<u>82,725,963.74</u>	<u>42,113,499.68</u>	<u>10,433,091.36</u>	<u>23,108,602.63</u>
15 Total Fund Equity	<u>84,733,633.46</u>	<u>43,074,629.06</u>	<u>13,893,124.05</u>	<u>29,001,623.00</u>
16 Total Liabilities and Fund Equity	<u>85,411,643.89</u>	<u>43,911,208.71</u>	<u>14,217,787.39</u>	<u>29,385,474.53</u>
17				
18 Taxes	181,930,705.03	173,369,985.94	172,355,771.59	182,667,749.16
19 Licenses, Permits and Fees	3,049,917.78	3,377,676.93	3,542,705.65	4,064,827.19
20 Use of Money and Property	1,959,955.79	2,062,824.52	2,146,558.94	1,194,970.46
21 Sales and Services	1,004,547.65	952,143.53	2,127,143.07	2,056,802.79
22 Administering Programs	6,147,894.90	5,133,092.27	3,760,918.63	3,289,309.94
23 Other Revenue	3,901,147.94	9,280,976.77	2,921,980.58	3,420,877.11
24 Total Operating Revenue	<u>197,994,169.09</u>	<u>194,176,699.96</u>	<u>186,855,078.46</u>	<u>196,694,536.65</u>
25				
26 Personal Services and Benefits	50,896,802.53	53,770,890.27	54,653,356.51	55,722,156.78
27 Travel	1,931,760.79	2,583,368.63	2,394,762.76	2,135,041.64
28 Contractual Services	118,143,589.16	143,905,193.44	121,122,328.60	86,589,467.72
29 Supplies and Materials	15,151,499.41	17,505,822.33	20,095,013.48	21,798,657.57
30 Grants and Subsidies	1,767,635.93	893,701.58	1,115,265.35	1,153,864.47
31 Capital Outlay	16,463,557.63	20,335,071.80	23,024,567.03	18,022,649.82
32 Other Expense	703.65	-	-	-
33 Interest Expense	28,078.37	559.24	5,700.11	981.21
34 Insurance Claims	32,139.59	92,700.00	-	-
35 Total Operating Expenditures/Expenses	<u>204,415,767.06</u>	<u>239,087,307.29</u>	<u>222,410,993.84</u>	<u>185,422,819.21</u>
36				
37 Transfers In	13,205,107.29	5,674,227.97	12,411,700.53	6,855,705.05
38 Transfers Out	(2,182,619.82)	(2,422,625.04)	(6,037,290.16)	(3,220,204.02)
39 Net Transfers In (Out)	<u>11,022,487.47</u>	<u>3,251,602.93</u>	<u>6,374,410.37</u>	<u>3,635,501.03</u>
40				
41 Net Change	4,600,889.50	(41,659,004.40)	(29,181,505.01)	14,907,218.47
42				
43 Beginning Fund Equity	80,132,743.96	84,733,633.46	43,074,629.06	13,893,124.05
44 Prior Period Adjustment	-	-	-	201,280.48
45 Ending Fund Balance	<u>84,733,633.46</u>	<u>43,074,629.06</u>	<u>13,893,124.05</u>	<u>29,001,623.00</u>

Company: 3040

Company Name: State Highway Fund

Fund Name: State Highway Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 10-12-6 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 (31-5B-1&17), gross receipt tax on vehicle rental (32-5B-2), registration fees and licenses (32-18), licenses and registrations (32-10-35). 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.

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 Note:

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 analysis.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3041 - State Aeronautics Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,466,428.24	5,856,891.68	6,731,032.31	7,953,390.04
2 Accounts Receivable	-	-	3,300.89	130,741.63
3 Advances to Other Funds	531,487.90	398,576.12	256,480.58	200,889.83
4 Total Assets	<u>5,997,916.14</u>	<u>6,255,467.80</u>	<u>6,990,813.78</u>	<u>8,285,021.50</u>
5				
6 Accounts Payable	782,235.05	412,709.92	426,100.86	555,642.83
7 Total Liabilities	<u>782,235.05</u>	<u>412,709.92</u>	<u>426,100.86</u>	<u>555,642.83</u>
8				
9 Reserve for Encumbrances	-	-	5,620.00	-
10 Unreserved Fund Balance	5,215,681.09	5,842,757.88	6,559,092.92	7,729,378.67
11 Total Fund Equity	<u>5,215,681.09</u>	<u>5,842,757.88</u>	<u>6,564,712.92</u>	<u>7,729,378.67</u>
12 Total Liabilities and Fund Equity	<u>5,997,916.14</u>	<u>6,255,467.80</u>	<u>6,990,813.78</u>	<u>8,285,021.50</u>
13				
14 Taxes	1,569,420.38	1,420,778.18	1,533,720.26	1,411,489.33
15 Licenses, Permits and Fees	42,950.25	36,732.25	43,396.83	39,447.23
16 Use of Money and Property	168,402.62	128,776.23	175,718.78	363,106.15
17 Sales and Services	368.24	519.17	3,719.51	407.45
18 Administering Programs	33,489.89	29,812.94	18,797.91	1,181.03
19 Other Revenue	151,245.00	9,300.00	2,637.00	30,395.88
20 Total Operating Revenue	<u>1,965,876.38</u>	<u>1,625,918.77</u>	<u>1,777,990.29</u>	<u>1,846,027.07</u>
21				
22 Personal Services and Benefits	234,731.74	247,534.67	256,228.55	265,226.17
23 Travel	17,515.51	21,682.65	16,141.62	22,015.16
24 Contractual Services	841,620.51	684,015.18	751,770.62	638,163.38
25 Supplies and Materials	11,395.60	25,609.30	15,688.02	17,460.06
26 Grants and Subsidies	-	-	-	3,000.00
27 Capital Outlay	1,499,794.55	1,731.16	3,000.00	1,980,147.08
28 Other Expense	-	-	-	4,839.41
29 Total Operating Expenditures/Expenses	<u>2,605,057.91</u>	<u>980,572.96</u>	<u>1,042,828.81</u>	<u>2,930,851.26</u>
30				
31 Transfers In	1,916,298.90	2,070,436.46	667,859.54	2,265,813.10
32 Transfers Out	(484,281.15)	(2,088,705.48)	(681,065.98)	(16,323.16)
33 Net Transfers In (Out)	<u>1,432,017.75</u>	<u>(18,269.02)</u>	<u>(13,206.44)</u>	<u>2,249,489.94</u>
34				
35 Net Change	792,836.22	627,076.79	721,955.04	1,164,665.75
36				
37 Beginning Fund Equity	4,411,672.80	5,215,681.09	5,842,757.88	6,564,712.92
38 Prior Period Adjustment	11,172.07	-	-	-
39 Ending Fund Balance	<u>5,215,681.09</u>	<u>5,842,757.88</u>	<u>6,564,712.92</u>	<u>7,729,378.67</u>

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 fees (50-11-10), and, dealer's license (50- 12-12). Uses: Used for operating expenses, projects, matching federal funds (50-4-14).

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:

In FY2005 the State Aeronautics Fund was used to purchase a King Air 90 for \$1,424,700 (purchased on 1/13/05). On 6/26/05 \$1,359,700.00 of non-Amtrak grant money was transferred into this fund from company 3043. The monies are to be spent on allowable airport related costs which include "the upgrading and maintenance of intercity primary and rural air service facilities, and the purchase of intercity air service between primary and rural airports and regional hubs." The Non-Amtrak grant cash left in the company 3041 was \$1,359,700.00 at 6/30/05, \$1,289,570.86 at 6/30/06, \$709,122.55 at 6/30/07, and \$404,045.43 at 6/30/08.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3042 - Railroad Administration Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	2,471,533.10	2,417,300.69	3,013,744.02	3,033,467.61
2 Total Assets	2,471,533.10	2,417,300.69	3,013,744.02	3,033,467.61
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	2,810.00	-
8 Unreserved Fund Balance	2,471,533.10	2,417,300.69	3,010,934.02	3,033,467.61
9 Total Fund Equity	2,471,533.10	2,417,300.69	3,013,744.02	3,033,467.61
10 Total Liabilities and Fund Equity	2,471,533.10	2,417,300.69	3,013,744.02	3,033,467.61
11				
12 Licenses, Permits and Fees	123,237.09	38,646.25	552,998.17	7,789.50
13 Use of Money and Property	334,548.65	145,398.13	201,226.66	190,607.70
14 Other Revenue	540.20	-	-	-
15 Total Operating Revenue	458,325.94	184,044.38	754,224.83	198,397.20
16				
17 Personal Services and Benefits	144,957.45	140,173.18	113,308.30	105,065.23
18 Travel	12,016.86	12,444.41	7,086.09	5,820.19
19 Contractual Services	104,203.92	80,451.56	33,001.46	196,060.68
20 Supplies and Materials	3,273.77	5,207.64	4,385.65	1,998.08
21 Capital Outlay	38.18	-	-	3,270.32
22 Total Operating Expenditures/Expenses	264,490.18	238,276.79	157,781.50	312,214.50
23				
24 Transfers In	1,485.20	-	-	133,540.89
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	1,485.20	-	-	133,540.89
27				
28 Net Change	195,320.96	(54,232.41)	596,443.33	19,723.59
29				
30 Beginning Fund Equity	2,276,212.14	2,471,533.10	2,417,300.69	3,013,744.02
31 Ending Fund Balance	2,471,533.10	2,417,300.69	3,013,744.02	3,033,467.61

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 3043 - Amtrak

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,799,063.94	4,456,202.35	3,169,962.16	919,945.95
2 Total Assets	3,799,063.94	4,456,202.35	3,169,962.16	919,945.95
3				
4 Deferred Revenue	7,332,472.81	7,332,472.81	7,332,472.81	7,332,472.81
5 Total Liabilities	7,332,472.81	7,332,472.81	7,332,472.81	7,332,472.81
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(3,533,408.87)	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)
9 Total Fund Equity	(3,533,408.87)	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)
10 Total Liabilities and Fund Equity	3,799,063.94	4,456,202.35	3,169,962.16	919,945.95
11				
12 Use of Money and Property	480,933.18	226,129.50	147,005.85	173,294.99
13 Total Operating Revenue	480,933.18	226,129.50	147,005.85	173,294.99
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	41.33	-	-
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	-	41.33	-	-
22				
23 Transfers In	3,031,285.69	735,400.80	-	16,323.16
24 Transfers Out	(5,270,198.90)	(304,350.56)	(1,433,246.04)	(2,439,634.36)
25 Net Transfers In (Out)	(2,238,913.21)	431,050.24	(1,433,246.04)	(2,423,311.20)
26				
27 Net Change	(1,757,980.03)	657,138.41	(1,286,240.19)	(2,250,016.21)
28				
29 Beginning Fund Equity	(10,435,067.50)	(3,533,408.87)	(2,876,270.46)	(4,162,510.65)
30 Prior Period Adjustment	8,659,638.66	-	-	-
31 Ending Fund Balance	(3,533,408.87)	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)

Company: 3043

Company Name: Public Transit and T3

Fund Name: Amtrak

Fund Type: Special Revenue Fund

Purpose: Amtrak or also referred to as Non-Amtrak is an administratively created fund. Source: Funding received by the state from National Railroad Passenger Corporation as payment for the state not being serviced by Amtrak. Use: Funds are restricted, including any interest earned on the funds, for qualified expenses per the taxpayer relief Act of 1997, Public Law No. 105-34 including; 1) acquisition of equipment, rolling stock, and other capital improvements, the upgrading of maintenance facilities, and the maintenance of existing equipment in intercity passenger rail services or intercity bus service; 2) the purchase of intercity passenger rail service from Amtrak; 3) the payment of interest and principal on obligations incurred for such acquisition, upgrading, maintenance and purchase; 4) capital expenditures related to State-owned rail operations in the state; 5) any project that is eligible to receive funding under section 5309, 5310, or 5311 of title 49, USC; 6) any project that is eligible to receive funding under section 103, 130, 133, 144, 149, or 152 of title 23, USC; 7) the upgrading and maintenance of intercity primary and rural air service facilities, and the purchase of intercity air service between primary and rural airports and regional hubs; 8) the provision of passenger ferryboat service within the state; 9) the provision of harbor improvements within the state, and 10) the payment of interest and principal on obligations incurred for such acquisition, upgrading, maintenance, purchase, expenditures, provision, and projects. Any amount, including interest earned, which remains unused as of 1/1/2010 must be returned.

Budget Information: There have been no disbursements from this fund requiring an appropriation. The transfers out of this fund are reimbursing other funds, such as the Highway Fund, for eligible costs incurred. These costs would be included in the General Appropriations Bill or included as informational if for contract construction costs.

Additional Notes:

In FY2005, \$1,359,700.00 in grant funds were moved to the Aeronautics Fund (company 3041) to be used on eligible airport and intercity airline related costs.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Local Government Transportation Technology Transfer Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	149,099.37	202,557.35	338,012.70	236,025.71
2 Total Assets	149,099.37	202,557.35	338,012.70	236,025.71
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	149,099.37	202,557.35	338,012.70	236,025.71
9 Total Fund Equity	149,099.37	202,557.35	338,012.70	236,025.71
10 Total Liabilities and Fund Equity	149,099.37	202,557.35	338,012.70	236,025.71
11				
12 Licenses, Permits and Fees	164,225.14	166,394.61	170,207.63	175,603.81
13 Total Operating Revenue	164,225.14	166,394.61	170,207.63	175,603.81
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	291,335.06	261,698.64	190,558.34	207,787.25
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	291,335.06	261,698.64	190,558.34	207,787.25
22				
23 Transfers In	167,995.03	151,841.13	190,558.70	92,717.99
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	167,995.03	151,841.13	190,558.70	92,717.99
26				
27 Net Change	40,885.11	56,537.10	170,207.99	60,534.55
28				
29 Beginning Fund Equity	155,110.02	149,099.37	202,557.35	338,012.70
30 Prior Period Adjustment	(46,895.76)	(3,079.12)	(34,752.64)	(162,521.54)
31 Ending Fund Balance	149,099.37	202,557.35	338,012.70	236,025.71

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 up to a maximum of ninety-one thousand dollars per fiscal year 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.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3044 - Railroad Trust Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	18,303,630.61	19,651,187.96	16,381,624.47	13,267,968.84
2 Loans and Notes Receivable	3,861,415.85	6,990,477.83	11,819,338.26	16,427,888.58
3 Total Assets	<u>22,165,046.46</u>	<u>26,641,665.79</u>	<u>28,200,962.73</u>	<u>29,695,857.42</u>
4				
5 Accounts Payable	27,403.19	-	-	-
6 Total Liabilities	<u>27,403.19</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	22,137,643.27	26,641,665.79	28,200,962.73	29,695,857.42
10 Total Fund Equity	<u>22,137,643.27</u>	<u>26,641,665.79</u>	<u>28,200,962.73</u>	<u>29,695,857.42</u>
11 Total Liabilities and Fund Equity	<u>22,165,046.46</u>	<u>26,641,665.79</u>	<u>28,200,962.73</u>	<u>29,695,857.42</u>
12				
13 Use of Money and Property	616,066.04	6,151,179.91	1,117,257.51	1,369,569.00
14 Other Revenue	189,692.50	43,731,781.55	507,441.00	152,661.00
15 Total Operating Revenue	<u>805,758.54</u>	<u>49,882,961.46</u>	<u>1,624,698.51</u>	<u>1,522,230.00</u>
16				
17 Personal Services and Benefits	6,948.03	8,704.10	3,272.65	3,384.22
18 Travel	22,029.10	459.12	-	-
19 Contractual Services	908,330.40	685,363.73	57,146.80	23,725.10
20 Supplies and Materials	605.59	41.50	-	225.99
21 Grants and Subsidies	1,000,000.00	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	<u>1,937,913.12</u>	<u>694,568.45</u>	<u>60,419.45</u>	<u>27,335.31</u>
24				
25 Transfers In	1,822,633.58	3,419,652.03	-	-
26 Transfers Out	(30,607.42)	(48,104,022.52)	(4,982.12)	-
27 Net Transfers In (Out)	<u>1,792,026.16</u>	<u>(44,684,370.49)</u>	<u>(4,982.12)</u>	<u>-</u>
28				
29 Net Change	659,871.58	4,504,022.52	1,559,296.94	1,494,894.69
30				
31 Beginning Fund Equity	21,479,773.88	22,137,643.27	26,641,665.79	28,200,962.73
32 Prior Period Adjustment	(2,002.19)	-	-	-
33 Ending Fund Balance	<u>22,137,643.27</u>	<u>26,641,665.79</u>	<u>28,200,962.73</u>	<u>29,695,857.42</u>

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.

Department of Transportation

State Accounting System - Other Fund Balances

Company 6012 - Special Aviation Internal Service Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	10,006.15	(25,891.21)	145,750.36	(192,266.92)
2 Accounts Receivable	6,502.17	9,861.88	12,160.26	(1,208.18)
3 Total Assets	16,508.32	(16,029.33)	157,910.62	(193,475.10)
4				
5 Accounts Payable	293.76	293.76	293.76	293.76
6 Total Liabilities	293.76	293.76	293.76	293.76
7				
8 Reserve for Encumbrances	-	6,950.00	1,970.00	1,875.00
9 Unreserved Fund Balance	16,214.56	(23,273.09)	155,646.86	(195,643.86)
10 Total Fund Equity	16,214.56	(16,323.09)	157,616.86	(193,768.86)
11 Total Liabilities and Fund Equity	16,508.32	(16,029.33)	157,910.62	(193,475.10)
12				
13 Use of Money and Property	9,732.87	8,822.52	4,224.70	2,734.66
14 Sales and Services	846,403.50	753,133.61	936,887.74	1,021,278.42
15 Other Revenue	28,388.17	78,977.71	3,964.27	180,443.29
16 Total Operating Revenue	884,524.54	840,933.84	945,076.71	1,204,456.37
17				
18 Personal Services and Benefits	238,005.19	171,155.90	167,681.48	198,635.18
19 Travel	22,559.52	12,730.10	12,466.81	18,124.78
20 Contractual Services	32,213.62	125,716.57	118,998.70	110,123.17
21 Supplies and Materials	457,152.08	438,918.30	421,654.90	571,101.53
22 Capital Outlay	205,814.95	124,398.03	50,334.87	657,656.66
23 Interest Expense	63,462.82	-	-	200.77
24 Total Operating Expenditures/Expenses	1,019,208.18	872,918.90	771,136.76	1,555,842.09
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(237,500.00)	(552.59)	-	-
28 Net Transfers In (Out)	(237,500.00)	(552.59)	-	-
29				
30 Net Change	(372,183.64)	(32,537.65)	173,939.95	(351,385.72)
31				
32 Beginning Fund Equity	388,398.20	16,214.56	(16,323.09)	157,616.86
33 Prior Period Adjustment	-	-	-	-
34 Ending Fund Balance	16,214.56	(16,323.09)	157,616.86	(193,768.86)

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 approved by the State Board of Finance, to fully defray the cost and expenses of rendering said service (50-2-15).

Budget Information: Included in the General Appropriations Bill.

Department of Transportation
State Accounting System - Other Fund Balances
Company 6517 - Railroad Authority Fund

	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	6,045,173.83	3,750,268.96	574,096.72
2 Total Assets	6,045,173.83	3,750,268.96	574,096.72
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	6,045,173.83	3,750,268.96	574,096.72
9 Total Fund Equity	6,045,173.83	3,750,268.96	574,096.72
10 Total Liabilities and Fund Equity	6,045,173.83	3,750,268.96	574,096.72
11			
12 Use of Money and Property	-	126,967.95	201,349.19
13 Other Revenue	-	-	-
14 Total Operating Revenue	-	126,967.95	201,349.19
15			
16 Personal Services and Benefits	-	-	-
17 Travel	550.46	-	201.00
18 Contractual Services	132,275.71	2,421,872.82	3,377,301.72
19 Supplies and Materials	-	-	18.71
20 Grants and Subsidies	-	-	-
21 Capital Outlay	-	-	-
22 Total Operating Expenditures/Expenses	132,826.17	2,421,872.82	3,377,521.43
23			
24 Transfers In	10,099,528.00	-	-
25 Transfers Out	(3,921,528.00)	-	-
26 Net Transfers In (Out)	6,178,000.00	-	-
27			
28 Net Change	6,045,173.83	(2,294,904.87)	(3,176,172.24)
29			
30 Beginning Fund Equity	-	6,045,173.83	3,750,268.96
31 Ending Fund Balance	6,045,173.83	3,750,268.96	574,096.72

Company: 6517

Company Name: Railroad Authority Fund

Fund Name: Railroad Authority Fund

Fund Type: Enterprise Fund

Purpose: SDCL 49-16B-3 created the South Dakota Railroad Authority as a body corporate and politic. Source: SDCL 49-16B-41 state that the gross total income derived by the authority from: 1) the sale of bonds; 2) charges, fees, or rentals; and, 3) all other revenue derived from any project undertaken pursuant to this chapter; shall be paid to the treasurer of the State of South Dakota or to a trustee under a resolution, trust indenture or other security agreement. The income shall be held by the state treasurer or a trustee in trust for the purposes of this chapter, in a special fund known as the railroad authority fund. Use: SDCL 49-16B-14 states that the Department of Transportation shall prepare or review and approve plans and specifications for and have supervision over any project to be undertaken by the authority.

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

Department of Education
State Accounting System - Other Fund Balances
Company 3019 - Education Enhancement Tobacco Tax Fund

	FY2008
1 Cash Pooled with State Treasurer	<u>2,205,927.66</u>
2 Total Assets	<u>2,205,927.66</u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Unreserved Fund Balance	<u>2,205,927.66</u>
8 Total Fund Equity	<u>2,205,927.66</u>
9 Total Liabilities and Fund Equity	<u>2,205,927.66</u>
10	
11	
12 Use of Money and Property	<u>-</u>
13 Total Operating Revenue	<u>-</u>
14	
15 Contractual Services	1,329,770.62
16 Grants and Subsidies	<u>5,528,022.00</u>
17 Total Operating Expenditures/Expenses	<u>6,857,792.62</u>
18	
19 Transfers In	9,063,720.28
20 Transfers Out	<u>-</u>
21 Net Transfers In (Out)	<u>9,063,720.28</u>
22	
23 Net Change	2,205,927.66
24	
25 Beginning Fund Equity	<u>-</u>
26 Ending Equity	<u>2,205,927.66</u>

Company: 3019

Company Name: Education Enhancement Tobacco Tax Fund

Fund Name: Education Enhancement Tobacco Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 4-5-45 created the Education Enhancement Tobacco Tax Fund. Source: Per SDCL 10-50-52 thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Education Enhancement Tobacco Tax Fund. Use: All moneys in the Education Enhancement Tobacco Tax Fund are subject to appropriation by the Legislature through the General Appropriations Act or Special Appropriations Acts for education enhancement programs. Any interest earned shall be credited to the fund.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - Hagen-Harvey Memorial Scholarship

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	843,699.12	834,023.71	839,117.86	848,091.15
2 Total Assets	843,699.12	834,023.71	839,117.86	848,091.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	843,699.12	834,023.71	839,117.86	848,091.15
9 Total Fund Equity	843,699.12	834,023.71	839,117.86	848,091.15
10 Total Liabilities and Fund Equity	843,699.12	834,023.71	839,117.86	848,091.15
11				
12 Use of Money and Property	368.44	18,324.59	25,844.15	35,473.29
13 Other Revenue	251.38	-	-	-
14 Total Operating Revenue	619.82	18,324.59	25,844.15	35,473.29
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	16,750.00	28,000.00	20,750.00	26,500.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	16,750.00	28,000.00	20,750.00	26,500.00
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(16,130.18)	(9,675.41)	5,094.15	8,973.29
29				
30 Beginning Fund Balance	859,829.30	843,699.12	834,023.71	839,117.86
31 Ending Fund Balance	843,699.12	834,023.71	839,117.86	848,091.15

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 - Postsecondary Technical Credentialing Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	26,320.18	28,425.18	30,645.18	32,955.18
2 Total Assets	26,320.18	28,425.18	30,645.18	32,955.18
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	26,320.18	28,425.18	30,645.18	32,955.18
9 Total Fund Equity	26,320.18	28,425.18	30,645.18	32,955.18
10 Total Liabilities and Fund Equity	26,320.18	28,425.18	30,645.18	32,955.18
11				
12 Licenses, Permits and Fees	1,520.00	2,105.00	2,220.00	2,310.00
13 Total Operating Revenue	1,520.00	2,105.00	2,220.00	2,310.00
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	1,520.00	2,105.00	2,220.00	2,310.00
28				
29 Beginning Fund Balance	24,800.18	26,320.18	28,425.18	30,645.18
30 Ending Fund Balance	26,320.18	28,425.18	30,645.18	32,955.18

Company: 3138

Company Name: Education and Cultural Affairs - Other

Fund Name: Postsecondary Technical Credentialing Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 13-39-17.1 created the Postsecondary Technical Credentialing Fund. Source: Fees for credentialing postsecondary technical teachers. Use: Expenses are limited to promulgation of rules, forms and incidental administrative costs associated with the credentialing of postsecondary technical teachers.

Budget Information: Any spending would be included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - State Institute Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	448,733.05	524,398.79	555,575.16	590,944.09
2 Total Assets	448,733.05	524,398.79	555,575.16	590,944.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	448,733.05	524,398.79	555,575.16	590,944.09
9 Total Fund Equity	448,733.05	524,398.79	555,575.16	590,944.09
10 Total Liabilities and Fund Equity	448,733.05	524,398.79	555,575.16	590,944.09
11				
12 Licenses, Permits and Fees	146,554.32	144,413.61	121,795.00	124,500.09
13 Total Operating Revenue	146,554.32	144,413.61	121,795.00	124,500.09
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	18,740.00	-	-	-
18 Supplies and Materials	18,715.63	2,880.66	-	10,035.79
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	5,354.71	-	-	-
21 Total Operating Expenditures	42,810.34	2,880.66	-	10,035.79
22				
23 Transfers In	-	-	-	-
24 Transfers Out	(59,176.01)	(65,867.21)	(90,618.63)	(79,095.37)
25 Net Transfers In (Out)	(59,176.01)	(65,867.21)	(90,618.63)	(79,095.37)
26				
27 Net Change	44,567.97	75,665.74	31,176.37	35,368.93
28				
29 Beginning Fund Balance	404,165.08	448,733.05	524,398.79	555,575.16
30 Ending Fund Balance	448,733.05	524,398.79	555,575.16	590,944.09

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 create 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 such annual expenses shall be limited to an amount not to exceed two-thirds of the annual amount collected for teacher 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	31,835.67	5,657.11	2,101.29	16,493.21
2 Total Assets	31,835.67	5,657.11	2,101.29	16,493.21
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	31,835.67	5,657.11	2,101.29	16,493.21
9 Total Fund Equity	31,835.67	5,657.11	2,101.29	16,493.21
10 Total Liabilities and Fund Equity	31,835.67	5,657.11	2,101.29	16,493.21
11				
12 Use of Money and Property	-	-	-	-
13 Other Revenue	-	364.00	-	-
14 Total Operating Revenue	-	364.00	-	-
15				
16 Personal Services and Benefits	29,246.34	32,395.37	35,817.88	33,554.22
17 Travel	4,663.73	8,510.07	10,746.72	4,125.22
18 Contractual Services	17,706.11	50,345.70	46,707.85	26,735.25
19 Supplies and Materials	2,068.82	1,158.63	902.00	288.76
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures	53,685.00	92,409.77	94,174.45	64,703.45
23				
24 Transfers In	59,176.01	65,867.21	90,618.63	79,095.37
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	59,176.01	65,867.21	90,618.63	79,095.37
27				
28 Net Change	5,491.01	(26,178.56)	(3,555.82)	14,391.92
29				
30 Beginning Fund Balance	26,344.66	31,835.67	5,657.11	2,101.29
31 Ending Fund Balance	31,835.67	5,657.11	2,101.29	16,493.21

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 in administering the provisions of §§ 13-43-16 to 13-43-30, 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	9,124,826.42	7,906,977.07	3,919,926.54	1,912,430.86
2 Total Assets	9,124,826.42	7,906,977.07	3,919,926.54	1,912,430.86
3				
4 Accounts Payable	145.25	145.25	145.25	145.25
5 Total Liabilities	145.25	145.25	145.25	145.25
6				
7 Reserve for Encumbrances	-	20,974.22	274,991.41	-
8 Unreserved Fund Balance	9,124,681.17	7,885,857.60	3,644,789.88	1,912,285.61
9 Total Fund Equity	9,124,681.17	7,906,831.82	3,919,781.29	1,912,285.61
10 Total Liabilities and Fund Equity	9,124,826.42	7,906,977.07	3,919,926.54	1,912,430.86
11				
12 Licenses, Permits and Fees	4,000.00	-	400.00	24,081.20
13 Use of Money and Property	-	-	-	-
14 Sales and Services	1,086,701.10	24,920.45	17,432.45	6,694.28
15 Administering Programs	2,200.00	1,128,072.83	2,000.00	73,000.00
16 Other Revenue	716,591.00	2,056,625.28	2,228,139.79	1,519,938.74
17 Total Operating Revenue	1,809,492.10	3,209,618.56	2,247,972.24	1,623,714.22
18				
19 Personal Services and Benefits	990.54	4,692.47	-	21,405.04
20 Travel	58,353.02	14,342.07	7,691.64	1,801.86
21 Contractual Services	148,592.75	1,490,615.80	2,052,682.13	1,150,517.89
22 Supplies and Materials	14,999.10	16,359.29	15,859.23	30,057.52
23 Grants and Subsidies	7,714.92	1,148,672.83	22,333.06	2,097,594.63
24 Capital Outlay	136,563.27	2,001,916.29	76,326.71	375,801.56
25 Other Expense	-	-	130.00	-
26 Total Operating Expenditures	367,213.60	4,676,598.75	2,175,022.77	3,677,178.50
27				
28 Transfers In	250,000.00	261,957.67	-	45,968.60
29 Transfers Out	-	-	(4,060,000.00)	-
30 Net Transfers In (Out)	250,000.00	261,957.67	(4,060,000.00)	45,968.60
31				
32 Net Change	1,692,278.50	(1,205,022.52)	(3,987,050.53)	(2,007,495.68)
33				
34 Beginning Fund Balance	7,432,084.97	9,124,681.17	7,906,831.82	3,919,781.29
35 Prior Period Adjustment	317.70	(12,826.83)	-	-
36 Ending Fund Balance	9,124,681.17	7,906,831.82	3,919,781.29	1,912,285.61

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, milk refund monies remitted by schools used in the wiring the schools project, Citibank settlement and ERATE monies.

Budget Information: Included in the General Appropriations Bill.

Department of Education
State Accounting System - Other Fund Balances
Company 3146 - State Library

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	235,258.88	204,290.82	170,533.33	28,242.09
2 Total Assets	235,258.88	204,290.82	170,533.33	28,242.09
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	235,258.88	204,290.82	170,533.33	28,242.09
9 Total Fund Equity	235,258.88	204,290.82	170,533.33	28,242.09
10 Total Liabilities and Fund Equity	235,258.88	204,290.82	170,533.33	28,242.09
11				
12 Fines, Forfeits and Penalties	-	-	5,029.58	4,557.81
13 Sales and Services	194,505.37	4,131.56	37,430.66	501.31
14 Other Revenue	-	-	-	6,255.00
15 Total Operating Revenue	194,505.37	4,131.56	42,460.24	11,314.12
16				
17 Personal Services and Benefits	-	-	-	648.20
18 Travel	122.42	-	1,728.15	15,206.44
19 Contractual Services	3,123.57	567.14	13,109.01	2,423.24
20 Supplies and Materials	2,679.14	1,287.17	2,788.97	134,055.65
21 Grants and Subsidies	-	-	57,217.81	1,271.83
22 Capital Outlay	1,183.36	7,081.24	1,373.79	-
23 Other Expense	-	26,164.07	-	-
24 Total Operating Expenditures	7,108.49	35,099.62	76,217.73	153,605.36
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	187,396.88	(30,968.06)	(33,757.49)	(142,291.24)
31				
32 Beginning Fund Balance	47,862.00	235,258.88	204,290.82	170,533.33
33 Ending Fund Balance	235,258.88	204,290.82	170,533.33	28,242.09

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 8501 - Vocational Education Facilities Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
2 Total Assets	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
9 Total Fund Equity	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
10 Total Liabilities and Fund Equity	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
11				
12 Use of Money and Property	46,960.00	41,200.64	46,801.48	63,957.84
13 Total Operating Revenue	46,960.00	41,200.64	46,801.48	63,957.84
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	46,960.00	41,200.64	46,801.48	63,957.84
18 Supplies and Materials	-	-	-	-
19 Grants and Subsidies	-	-	-	-
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures	46,960.00	41,200.64	46,801.48	63,957.84
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	-	-	-	-
28				
29 Beginning Fund Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
30 Ending Fund Balance	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00

Company: 8501

Company Name: Voc. Education Facilities Fund

Fund Name: Vocational Education Facilities Fund

Fund Type: Special Revenue Fund

Purpose: SDCL 13-39-69 created the Vocational Education Facilities Fund. Source: Funded from \$1.5 million General Fund Appropriation and interest earnings which may be transferred to the Tuition Subaccount created in 13-39-70. SDCL 13-39-70 created Tuition Sub-Account to be used for lease and other expenses of lease-purchase agreements. No law indicates a permanent nature in this fund. The Tuition Subaccount is administered in a local bank account.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3040 - State Highway Fund

	FY2005	FY2006	FY2007	FY2008
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	39,742.17	198,598.02	245,634.71	462,780.22
10 Unreserved Fund Balance	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
11 Total Fund Equity				
12 Total Liabilities and Fund Equity				
13				
14				
15 Use of Money and Property	1,800.00	1,800.00	1,806.39	1,725.00
16 Sales and Services	31,448.96	42,765.92	42,097.47	40,165.15
17 Other Revenue	171,657.57	175,587.43	104,562.63	282,688.53
18 Total Operating Revenue	204,906.53	220,153.35	148,466.49	324,578.68
19				
20 Personal Services and Benefits	11,685,728.86	12,580,143.38	12,722,961.49	12,743,212.60
21 Travel	627,262.79	711,990.04	621,120.63	561,656.81
22 Contractual Services	1,058,213.90	986,915.04	1,026,870.59	970,238.76
23 Supplies and Materials	1,226,602.85	1,270,937.57	1,467,282.02	1,472,312.04
24 Capital Outlay	1,114,452.00	1,024,902.60	1,630,681.70	1,309,154.28
25 Total Operating Expenditures/Expenses	15,712,260.40	16,574,888.63	17,468,916.43	17,056,574.49
26				
27 Transfers In	67,505.42	132,406.05	199,345.49	165,855.90
28 Transfers Out	(1,393.33)	(2,200.25)	(1,825.97)	(1.76)
29 Net Transfers In (Out)	66,112.09	130,205.80	197,519.52	165,854.14
30				
31 Net Change	(15,441,241.78)	(16,224,529.48)	(17,122,930.42)	(16,566,141.67)
32				
33 Beginning Fund Equity	This is a fund of the Dept. of Transportation, Public Safety only has spending authority and does not administer the fund.			
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 10-12-6 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 (31-5B-1&17), gross receipt tax on vehicle rental (32-5B-2), registration fees and licenses (32-18), licenses and registrations (32-10-35). 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.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3048 - Boiler Inspection Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	18,344.22	18,102.86	25,622.28	45,707.04
2 Total Assets	18,344.22	18,102.86	25,622.28	45,707.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,693.02	-	-	-
8 Unreserved Fund Balance	16,651.20	18,102.86	25,622.28	45,707.04
9 Total Fund Equity	18,344.22	18,102.86	25,622.28	45,707.04
10 Total Liabilities and Fund Equity	18,344.22	18,102.86	25,622.28	45,707.04
11				
12				
13 Licenses, Permits and Fees	151,734.02	156,114.55	171,358.63	187,953.00
14 Total Operating Revenue	151,734.02	156,114.55	171,358.63	187,953.00
15				
16 Contractual Services	148,392.17	150,347.00	158,731.47	160,682.61
17 Supplies and Materials	1,112.81	148.41	132.30	-
18 Total Operating Expenditures/Expenses	149,504.98	150,495.41	158,863.77	160,682.61
19				
20 Transfers In	-	-	-	-
21 Transfers Out	(4,550.30)	(5,860.50)	(4,975.44)	(7,185.63)
22 Net Transfers In (Out)	(4,550.30)	(5,860.50)	(4,975.44)	(7,185.63)
23				
24 Net Change	(2,321.26)	(241.36)	7,519.42	20,084.76
25				
26 Beginning Fund Equity	20,665.48	18,344.22	18,102.86	25,622.28
27 Ending Equity	18,344.22	18,102.86	25,622.28	45,707.04

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

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3072 - DENR Other Funds - Participating

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	-	-	-	-
4 Total Assets	-	-	-	-
5				
6 Accounts Payable	-	-	-	-
10 Total Liabilities	-	-	-	-
11				
12 Reserve for Encumbrances	This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.			
13 Unreserved Fund Balance				
14 Total Fund Equity				
15 Total Liabilities and Fund Equity				
16				
17				
19 Use of Money and Property	-	-	-	-
23 Total Operating Revenue	-	-	-	-
24				
25 Personal Services and Benefits	22,564.09	18,930.95	19,458.39	18,842.54
26 Travel	114.97	9.00	-	-
27 Contractual Services	4,531.45	2,628.66	2,264.53	1,813.22
28 Supplies and Materials	1,543.75	429.79	108.81	460.12
29 Grants and Subsidies	-	-	-	-
32 Total Operating Expenditures/Expenses	28,754.26	21,998.40	21,831.73	21,115.88
33				
34 Transfers In	-	-	-	-
35 Transfers Out	-	-	-	-
36 Net Transfers In (Out)	-	-	-	-
37				
38 Net Change	(28,754.26)	(21,998.40)	(21,831.73)	(21,115.88)
39				
40 Beginning Fund Equity	This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.			
41 Prior Period Adjustment				
42 Ending Equity				

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17
2 Total Assets	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17
9 Total Fund Equity	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17
10 Total Liabilities and Fund Equity	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17
11				
12				
13 Use of Money and Property	-	-	-	2,566.38
14 Sales and Services	-	-	-	-
15 Administering Programs	285.15	-	4,299,137.00	-
16 Other Revenue	2,328.54	-	1,004,085.43	81,526.65
17 Total Operating Revenue	2,613.69	-	5,303,222.43	84,093.03
18				
19 Personal Services and Benefits	21,316.79	407,957.22	739,533.42	288,689.97
20 Travel	4,346.60	81,944.52	118,417.18	43,138.44
21 Contractual Services	3,163.68	260,657.51	770,494.57	266,555.89
22 Supplies and Materials	34.34	81,180.62	55,069.98	23,213.00
23 Grants and Subsidies	98,315.53	1,918,088.64	5,981,892.32	2,781,083.19
24 Capital Outlay	-	-	76,773.84	-
25 Other Expense	-	-	-	352.84
26 Total Operating Expenditures/Expenses	127,176.94	2,749,828.51	7,742,181.31	3,403,033.33
27				
28 Transfers In	20,162.10	3,067,621.98	1,991,805.37	4,565,533.26
29 Transfers Out	-	-	(3,296.33)	-
30 Net Transfers In (Out)	20,162.10	3,067,621.98	1,988,509.04	4,565,533.26
31				
32 Net Change	(104,401.15)	317,793.47	(450,449.84)	1,246,592.96
33				
34 Beginning Fund Equity	65,606.73	(38,794.42)	278,999.05	(171,450.79)
35 Prior Period Adjustment	-	-	-	-
36 Ending Equity	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17

Company: 3144

Company Name: Public Safety - Other

Fund Name: Special Emergency and Disaster Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 33-15-23 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.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3177 - Motor Vehicle Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash on Hand	1,090.00	1,090.00	1,090.00	1,090.00
2 Cash Pooled with State Treasurer	1,329,921.04	1,189,146.13	1,305,480.06	1,111,778.44
3 Total Assets	<u>1,331,011.04</u>	<u>1,190,236.13</u>	<u>1,306,570.06</u>	<u>1,112,868.44</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	7,311.00	41,194.36	13,273.55	49,032.83
9 Unreserved Fund Balance	1,323,700.04	1,149,041.77	1,293,296.51	1,063,835.61
10 Total Fund Equity	<u>1,331,011.04</u>	<u>1,190,236.13</u>	<u>1,306,570.06</u>	<u>1,112,868.44</u>
11 Total Liabilities and Fund Equity	<u>1,331,011.04</u>	<u>1,190,236.13</u>	<u>1,306,570.06</u>	<u>1,112,868.44</u>
12				
13				
14 Licenses, Permits and Fees	2,365,899.41	2,495,453.43	2,478,207.10	2,513,257.59
15 Use of Money and Property	1,379.59	1,143.49	1,487.18	1,457.38
16 Sales and Services	2,019,248.95	2,034,473.93	2,187,702.00	2,165,218.12
17 Other Revenue	5,473.65	13,921.40	4,484.40	4,604.74
18 Total Operating Revenue	<u>4,392,001.60</u>	<u>4,544,992.25</u>	<u>4,671,880.68</u>	<u>4,684,537.83</u>
19				
20 Personal Services and Benefits	2,079,086.08	2,175,548.70	2,251,187.01	2,309,085.80
21 Travel	124,022.04	141,381.64	141,792.17	136,915.32
22 Contractual Services	989,494.55	1,054,717.70	1,049,565.09	1,146,371.75
23 Supplies and Materials	192,705.10	155,239.59	196,149.43	191,175.05
24 Capital Outlay	30,405.00	8,388.95	32,731.99	3,896.33
25 Total Operating Expenditures/Expenses	<u>3,415,712.77</u>	<u>3,535,276.58</u>	<u>3,671,425.69</u>	<u>3,787,444.25</u>
26				
27 Transfers In	775.55	-	-	6,920.00
28 Transfers Out	(99,432.02)	(239,738.88)	(116,578.50)	(263,641.77)
29 Net Transfers In (Out)	<u>(98,656.47)</u>	<u>(239,738.88)</u>	<u>(116,578.50)</u>	<u>(256,721.77)</u>
30				
31 Net Change	877,632.36	769,976.79	883,876.49	640,371.81
32				
33 Beginning Fund Equity	844,849.68	1,331,011.04	1,190,236.13	1,306,570.06
34 Prior Period Adjustment	(391,471.00)	(910,751.70)	(767,542.56)	(834,073.43)
35 Ending Equity	<u>1,331,011.04</u>	<u>1,190,236.13</u>	<u>1,306,570.06</u>	<u>1,112,868.44</u>

Company: 3177

Company Name: 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 (this transfer is performed by the Department of Revenue and Regulation which also utilizes this fund).

Budget Information: Included in the General Appropriations Bill.

Additional Note:

The prior period adjustment amounts reflect decreases to the account for the amounts being distributed to the Local Government Highway and Bridge Fund.

Department of Public Safety
State Accounting System - Other Fund Balances
Company 3184 - Motorcycle Safety

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	428.90	86,120.55	260,648.69	204,595.28
2 Total Assets	428.90	86,120.55	260,648.69	204,595.28
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	428.90	86,120.55	260,648.69	204,595.28
9 Total Fund Equity	428.90	86,120.55	260,648.69	204,595.28
10 Total Liabilities and Fund Equity	428.90	86,120.55	260,648.69	204,595.28
11				
12				
13 Licenses, Permits and Fees	129,645.00	298,371.00	384,297.16	417,445.00
14 Use of Money and Property	1,332.26	1,268.06	1,563.65	7,775.19
15 Total Operating Revenue	130,977.26	299,639.06	385,860.81	425,220.19
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	179,721.29	213,230.71	210,632.05	331,364.13
20 Supplies and Materials	278.71	716.70	700.62	635.87
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	149,273.60
23 Total Operating Expenditures/Expenses	180,000.00	213,947.41	211,332.67	481,273.60
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(49,022.74)	85,691.65	174,528.14	(56,053.41)
30				
31 Beginning Fund Equity	49,451.64	428.90	86,120.55	260,648.69
32 Ending Equity	428.90	86,120.55	260,648.69	204,595.28

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 - Other

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(41,376.68)	22,317.20	(81,629.03)	3,038.86
2 Total Assets	(41,376.68)	22,317.20	(81,629.03)	3,038.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	4,606.49	4,135.54
8 Unreserved Fund Balance	(41,376.68)	22,317.20	(86,235.52)	(1,096.68)
9 Total Fund Equity	(41,376.68)	22,317.20	(81,629.03)	3,038.86
10 Total Liabilities and Fund Equity	(41,376.68)	22,317.20	(81,629.03)	3,038.86
11				
12				
13 Use of Money and Property	1,977.70	-	-	-
14 Sales and Services	-	-	17,341.71	125,968.71
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	1,977.70	-	17,341.71	125,968.71
17				
18 Personal Services and Benefits	247,512.26	256,271.63	276,724.16	401,414.98
19 Travel	901.13	831.17	3,673.83	2,768.53
20 Contractual Services	55,992.60	46,260.79	51,356.09	44,334.16
21 Supplies and Materials	10,061.75	7,316.64	5,401.03	4,471.48
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	1,567.00	-	1,135.20	1,339.68
24 Total Operating Expenditures/Expenses	316,034.74	310,680.23	338,290.31	454,328.83
25				
26 Transfers In	243,095.81	374,374.11	217,002.37	413,028.01
27 Transfers Out	(34,043.58)	-	-	-
28 Net Transfers In (Out)	209,052.23	374,374.11	217,002.37	413,028.01
29				
30 Net Change	(105,004.81)	63,693.88	(103,946.23)	84,667.89
31				
32 Beginning Fund Equity	63,628.13	(41,376.68)	22,317.20	(81,629.03)
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	(41,376.68)	22,317.20	(81,629.03)	3,038.86

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	212,028.37	159,683.85	202,781.05	287,749.88
2 Total Assets	212,028.37	159,683.85	202,781.05	287,749.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	6,384.00
8 Unreserved Fund Balance	212,028.37	159,683.85	202,781.05	281,365.88
9 Total Fund Equity	212,028.37	159,683.85	202,781.05	287,749.88
10 Total Liabilities and Fund Equity	212,028.37	159,683.85	202,781.05	287,749.88
11				
12				
13 Use of Money and Property	7,772.68	6,222.06	5,756.43	7,074.59
14 Sales and Services	1,084,170.19	1,174,684.57	1,306,524.38	1,399,594.83
15 Other Revenue	-	29.75	-	-
16 Total Operating Revenue	1,091,942.87	1,180,936.38	1,312,280.81	1,406,669.42
17				
18 Personal Services and Benefits	840,465.06	902,957.00	949,568.30	996,960.56
19 Travel	177,820.79	179,315.49	177,873.79	179,426.13
20 Contractual Services	76,111.38	90,699.02	88,337.87	77,095.24
21 Supplies and Materials	20,682.29	13,574.53	12,127.36	12,280.15
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	2,547.00	-
24 Total Operating Expenditures/Expenses	1,115,079.52	1,186,546.04	1,230,454.32	1,265,762.08
25				
26 Transfers In	-	-	-	-
27 Transfers Out	(32,142.20)	(46,734.86)	(38,729.29)	(55,938.51)
28 Net Transfers In (Out)	(32,142.20)	(46,734.86)	(38,729.29)	(55,938.51)
29				
30 Net Change	(55,278.85)	(52,344.52)	43,097.20	84,968.83
31				
32 Beginning Fund Equity	267,307.22	212,028.37	159,683.85	202,781.05
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	212,028.37	159,683.85	202,781.05	287,749.88

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	63,622.45	85,964.44	142,549.75	127,822.02
2 Total Assets	63,622.45	85,964.44	142,549.75	127,822.02
3				
4 Due to Other Funds	-	-	-	-
5 Due to Other Governments	156.41	150.77	-	-
6 Other Liabilities	63,466.04	85,813.67	142,549.75	127,822.02
7 Total Liabilities	63,622.45	85,964.44	142,549.75	127,822.02

Company: 8000

Company Name: Main Agency Fund

Fund Name: Agency 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.

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



Department of Military and Veterans Affairs
State Accounting System - Other Fund Balances
Company 3021 - State Veterans' Home Operating Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	995,675.81	345,647.39	11,319.69	(72,016.78)
2 Cash and Cash Equivalents	-	-	-	-
3 Total Assets	995,675.81	345,647.39	11,319.69	(72,016.78)
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	18,276.69	154,745.00	-	-
9 Unreserved Fund Balance	977,399.12	190,902.39	11,319.69	(72,016.78)
10 Total Fund Equity	995,675.81	345,647.39	11,319.69	(72,016.78)
11 Total Liabilities and Fund Equity	995,675.81	345,647.39	11,319.69	(72,016.78)
12				
13				
14 Use of Money and Property	-	39,700.39	37,932.23	22,878.65
15 Sales and Services	2,668,042.40	2,545,560.23	2,741,028.40	3,047,809.91
16 Other Revenue	-	113.00	70,750.21	92,527.93
17 Total Operating Revenue	2,668,042.40	2,585,373.62	2,849,710.84	3,163,216.49
18				
19 Personal Services and Benefits	1,657,142.00	1,796,755.33	1,927,414.89	2,005,418.32
20 Travel	36,218.23	34,251.81	24,008.05	22,214.14
21 Contractual Services	764,759.42	770,886.40	751,084.76	645,981.54
22 Supplies and Materials	525,410.88	561,599.73	460,930.13	571,449.42
23 Capital Outlay	55,675.21	71,908.77	20,600.71	1,489.54
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	3,039,205.74	3,235,402.04	3,184,038.54	3,246,552.96
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(371,163.34)	(650,028.42)	(334,327.70)	(83,336.47)
32				
33 Beginning Fund Equity	1,366,839.15	995,675.81	345,647.39	11,319.69
34 Ending Equity	995,675.81	345,647.39	11,319.69	(72,016.78)

Company: 3021

Company Name: Veterans' Home Funds

Fund Name: State Veterans' Home Operating Fund

Fund Type: Special Revenue

Purpose: SDCL 33-18-21 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.

Department of Military and Veterans Affairs

State Accounting System - Other Fund Balances

Company 3021 - Veterans' Home Capital Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	137,992.23	6,758.00	86,311.80	115,581.83
2 Total Assets	137,992.23	6,758.00	86,311.80	115,581.83
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	31,239.20	-	-	-
8 Unreserved Fund Balance	106,753.03	6,758.00	86,311.80	115,581.83
9 Total Fund Equity	137,992.23	6,758.00	86,311.80	115,581.83
10 Total Liabilities and Fund Equity	137,992.23	6,758.00	86,311.80	115,581.83
11				
12				
13 Use of Money and Property	22,663.79	17,259.51	12,822.37	11,355.20
14 Sales and Services	-	61,000.00	37,500.00	-
15 Other Revenue	94,485.35	177,143.86	212,286.21	69,105.34
16 Total Operating Revenue	117,149.14	255,403.37	262,608.58	80,460.54
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	101,187.07	147,799.90	67,620.68	24,469.05
21 Supplies and Materials	81,178.44	121,019.52	74,058.46	24,212.79
22 Capital Outlay	95,514.78	117,818.18	41,375.64	2,508.67
23 Total Operating Expenditures/Expenses	277,880.29	386,637.60	183,054.78	51,190.51
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(160,731.15)	(131,234.23)	79,553.80	29,270.03
30				
31 Beginning Fund Equity	298,723.38	137,992.23	6,758.00	86,311.80
32 Ending Equity	137,992.23	6,758.00	86,311.80	115,581.83

Company: 3021

Company Name: Veterans' Home Funds

Fund Name: Veterans' Home Capital Fund

Fund Type: Special Revenue

Purpose: SDCL 33-18-15 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. Note: This fund was combined in FY2006 into company 3021. Previously there was separate accounting occurring in both companies 3021 and 3022.

Budget Information: Included in the General Appropriations Bill.

Department of Military and Veterans Affairs

State Accounting System - Other Fund Balances

Company 3147 - National Guard Museum and State Weapons Collection Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	141,426.66	139,091.22	139,573.82	141,352.63
2 Total Assets	141,426.66	139,091.22	139,573.82	141,352.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	141,426.66	139,091.22	139,573.82	141,352.63
9 Total Fund Equity	141,426.66	139,091.22	139,573.82	141,352.63
10 Total Liabilities and Fund Equity	141,426.66	139,091.22	139,573.82	141,352.63
11				
12				
13 Use of Money and Property	4,471.65	3,870.44	4,362.37	5,977.19
14 Administering Programs	925.00	505.00	725.00	550.00
15 Total Operating Revenue	5,396.65	4,375.44	5,087.37	6,527.19
16				
17 Personal Services and Benefits	4,111.66	5,712.97	3,773.70	4,480.89
18 Travel	-	837.53	684.90	-
19 Contractual Services	141.00	106.08	106.08	213.19
20 Supplies and Materials	585.00	54.30	40.09	54.30
21 Capital Outlay	790.85	-	-	-
22 Total Operating Expenditures/Expenses	5,628.51	6,710.88	4,604.77	4,748.38
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(231.86)	(2,335.44)	482.60	1,778.81
29				
30 Beginning Fund Equity	141,658.52	141,426.66	139,091.22	139,573.82
31 Ending Equity	141,426.66	139,091.22	139,573.82	141,352.63

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.

Additional Information:

Per discussion during GOAC meeting, fund also has a local bank account which is not shown. .3 FTE is funded with these funds. Only spending \$5-6000 per year for the last two years.

Department of Military and Veterans Affairs
State Accounting System - Other Fund Balances
Company 3148 - General Militia Fund and Special Militia Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	264,179.13	289,482.99	243,508.02	287,953.24
2 Total Assets	264,179.13	289,482.99	243,508.02	287,953.24
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	264,179.13	289,482.99	243,508.02	287,953.24
9 Total Fund Equity	264,179.13	289,482.99	243,508.02	287,953.24
10 Total Liabilities and Fund Equity	264,179.13	289,482.99	243,508.02	287,953.24
11				
12				
13 Use of Money and Property	42,691.06	99,167.03	40,860.06	35,291.96
14 Administering Programs	-	-	481,131.92	340,283.46
15 Other Revenue	1,995.30	68,973.52	23,175.18	56,315.93
16 Total Operating Revenue	44,686.36	168,140.55	545,167.16	431,891.35
17				
18 Personal Services and Benefits	1,522.55	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	8,215.55	42,482.49	42,019.03	16,792.12
21 Supplies and Materials	3,302.83	2,914.81	-	4,331.94
22 Grants and Subsidies	-	-	5,000.00	2,211.00
23 Capital Outlay	120,393.59	97,439.39	544,123.10	364,111.07
24 Total Operating Expenditures/Expenses	133,434.52	142,836.69	591,142.13	387,446.13
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(88,748.16)	25,303.86	(45,974.97)	44,445.22
31				
32 Beginning Fund Equity	352,927.29	264,179.13	289,482.99	243,508.02
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	264,179.13	289,482.99	243,508.02	287,953.24

Company: 3148

Company Name: Military and Veterans Affairs - Other

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.

Department of Military and Veterans Affairs
State Accounting System - Other Fund Balances
Company 3149 - Veterans Affairs Division Special Revenue Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	112,222.69	101,353.37	96,089.76	105,042.77
2 Cash and Cash Equivalents	5,386.86	3,426.86	4,226.86	1,715.75
3 Total Assets	117,609.55	104,780.23	100,316.62	106,758.52
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	117,609.55	104,780.23	100,316.62	106,758.52
10 Total Fund Equity	117,609.55	104,780.23	100,316.62	106,758.52
11 Total Liabilities and Fund Equity	117,609.55	104,780.23	100,316.62	106,758.52
12				
13				
14 Use of Money and Property	33,064.81	29,130.68	29,736.39	23,953.01
15 Total Operating Revenue	33,064.81	29,130.68	29,736.39	23,953.01
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	15,935.19	41,960.00	34,200.00	17,511.11
20 Supplies and Materials	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	15,935.19	41,960.00	34,200.00	17,511.11
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	17,129.62	(12,829.32)	(4,463.61)	6,441.90
29				
30 Beginning Fund Equity	673,902.71	117,609.55	104,780.23	100,316.62
31 Prior Period Adjustment	(573,422.78)	-	-	-
32 Ending Equity	117,609.55	104,780.23	100,316.62	106,758.52

Company: 3149

Company Name: Veterans Funds

Fund Name: Veterans Affairs Division Special Revenue Fund

Fund Type: Special Revenue

Purpose: SDCL 33-17-3 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: Emergency aid, not to exceed \$500, may be used for the purpose of extending aid and assistance to veterans and/or dependents of veterans. Monies may also be 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.

Additional Information:

Per discussion in GOAC meeting, this fund has approximately \$100,000 in the fund which was being used to make up to \$500 emergency loans to veterans. Department feels this fund has probably outlived its usefulness and a significant number of loans are defaulted on (53% of loans fall into delinquent). Consider converting this to a more current activity as an outreach program for returning veterans.

Department of Military and Veterans Affairs**State Accounting System - Other Fund Balances****Company 3149 - Veterans' Freedom Memorial Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,066.37	5,066.37	4,769.08	6,285.93
2 Total Assets	5,066.37	5,066.37	4,769.08	6,285.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,066.37	5,066.37	4,769.08	6,285.93
9 Total Fund Equity	5,066.37	5,066.37	4,769.08	6,285.93
10 Total Liabilities and Fund Equity	5,066.37	5,066.37	4,769.08	6,285.93
11				
12				
13 Use of Money and Property	-	-	-	216.85
14 Administering Programs	-	-	-	1,300.00
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	-	-	-	1,516.85
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	297.29	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	-	-	297.29	-
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	-	-	(297.29)	1,516.85
30				
31 Beginning Fund Equity	5,066.37	5,066.37	5,066.37	4,769.08
32 Ending Equity	5,066.37	5,066.37	4,769.08	6,285.93

Company: 3149**Company Name:** Veterans Funds**Fund Name:** Veterans' Freedom Memorial Fund**Fund Type:** Special Revenue**Purpose:** SDCL 5-15-25.3 created the Veterans' Freedom Memorial Fund. Source: Gifts and private contributions. Use: Construction of a South Dakota Veterans' Freedom Memorial.**Budget Information:** Not included in the General Appropriations Bill.**Additional Information:**

Used for maintenance and flags for 8 Medal of Honor monuments placed throughout state.

Department of Military and Veterans Affairs

State Accounting System - Other Fund Balances

Company 5017 - Resident Trust Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	219,672.94	186,012.96	199,891.08	184,294.27
2 Total Assets	219,672.94	186,012.96	199,891.08	184,294.27
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	219,672.94	186,012.96	199,891.08	184,294.27
9 Total Fund Equity	219,672.94	186,012.96	199,891.08	184,294.27
10 Total Liabilities and Fund Equity	219,672.94	186,012.96	199,891.08	184,294.27
11				
12				
13 Use of Money and Property	5,109.60	5,404.81	6,838.87	8,235.63
14 Other Revenue	25,000.00	15,000.00	22,000.00	-
15 Total Operating Revenue	30,109.60	20,404.81	28,838.87	8,235.63
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	496.73
21 Capital Outlay	-	-	-	18,335.71
22 Other Expense	-	54,064.79	14,960.75	5,000.00
23 Total Operating Expenditures/Expenses	-	54,064.79	14,960.75	23,832.44
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	30,109.60	(33,659.98)	13,878.12	(15,596.81)
30				
31 Beginning Fund Equity	189,563.34	219,672.94	186,012.96	199,891.08
32 Ending Equity	219,672.94	186,012.96	199,891.08	184,294.27

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 fifty 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 3011 - Parental Support

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	351,622.86	380,625.27	645,072.97	1,008,320.02
2 Total Assets	351,622.86	380,625.27	645,072.97	1,008,320.02
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	2,380.00
8 Unreserved Fund Balance	351,622.86	380,625.27	645,072.97	1,005,940.02
9 Total Fund Equity	351,622.86	380,625.27	645,072.97	1,008,320.02
10 Total Liabilities and Fund Equity	351,622.86	380,625.27	645,072.97	1,008,320.02
11				
12				
13 Fines, Forfeits and Penalties	42.75	-	-	-
14 Use of Money and Property	7,917.78	14,128.35	14,132.98	23,267.92
15 Sales and Services	497,737.64	410,491.64	441,291.42	411,300.81
16 Administering Programs	-	-	-	-
17 Other Revenue	67.00	490.00	533.50	585.84
18 Total Operating Revenue	505,765.17	425,109.99	455,957.90	435,154.57
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	8,711.13	2,426.23	17,358.76	2,467.58
22 Contractual Services	547,213.84	354,645.63	85,560.87	53,858.46
23 Supplies and Materials	8,247.31	38,989.72	81,386.18	15,581.48
24 Grants and Subsidies	4,286.00	46.00	7,199.39	-
25 Capital Outlay	-	-	-	-
26 Other Expense	-	-	-	-
27 Interest Expense	-	-	5.00	-
28 Total Operating Expenditures/Expenses	568,458.28	396,107.58	191,510.20	71,907.52
29				
30 Transfers In	-	-	-	-
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	-	-	-	-
33				
34 Net Change	(62,693.11)	29,002.41	264,447.70	363,247.05
35				
36 Beginning Fund Equity	414,315.97	351,622.86	380,625.27	645,072.97
37 Ending Equity	351,622.86	380,625.27	645,072.97	1,008,320.02

Company: 3011

Company Name: Parental Support

Fund Name: Parental Support

Fund Type: Special Revenue

Purpose: Includes the deposit of parental support monies. Use: Operating expenses of the department.

Also includes interest earnings from inmate trust funds which are to be deposited to an Adult Benefit Fund created in 1-15-21 from which goods and services may be purchased for use by the institutional population.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

The fund condition statement provided to the GOAC in April 2005 projected a cash balance of \$264,316 at 6/30/05 and \$114,316 at 6/30/06.

Department of Corrections
State Accounting System - Other Fund Balances
Company 3023 - DOC Local & Endowment Funds

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,831,217.63	1,836,835.04	2,956,734.19	4,224,334.22
2 Total Assets	1,831,217.63	1,836,835.04	2,956,734.19	4,224,334.22
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	12,391.00	65,214.05	404,073.67	60,863.78
8 Unreserved Fund Balance	1,818,826.63	1,771,620.99	2,552,660.52	4,163,470.44
9 Total Fund Equity	1,831,217.63	1,836,835.04	2,956,734.19	4,224,334.22
10 Total Liabilities and Fund Equity	1,831,217.63	1,836,835.04	2,956,734.19	4,224,334.22
11				
12				
13 Taxes	-	-	1,217.66	3,066.35
14 Fines, Forfeits and Penalties	-	-	-	30,882.80
15 Use of Money and Property	192,822.38	212,995.11	238,555.16	251,554.52
16 Sales and Services	2,220,876.13	2,191,940.73	2,393,391.49	4,057,342.86
17 Administering Programs	8,353.80	34,831.33	-	-
18 Other Revenue	969,612.01	1,434,318.57	1,787,922.05	1,495,594.92
19 Total Operating Revenue	3,391,664.32	3,874,085.74	4,421,086.36	5,838,441.45
20				
21 Personal Services and Benefits	803,944.89	1,150,561.14	894,342.45	1,053,125.84
22 Travel	170,613.49	175,499.96	133,571.99	88,066.27
23 Contractual Services	502,950.82	1,436,221.61	1,240,921.75	840,566.31
24 Supplies and Materials	870,201.01	1,073,492.95	906,651.84	853,796.58
25 Grants and Subsidies	12,585.64	353.32	6,881.59	10,200.00
26 Capital Outlay	66,900.92	101,608.01	192,484.12	1,816,032.75
27 Other Expense	4,069.44	7,935.79	5,863.51	3,154.91
28 Interest Expense	3.00	-	-	5.00
29 Total Operating Expenditures/Expenses	2,431,269.21	3,945,672.78	3,380,717.25	4,664,947.66
30				
31 Transfers In	-	77,204.45	79,530.04	94,106.24
32 Transfers Out	-	-	-	-
33 Net Transfers In (Out)	-	77,204.45	79,530.04	94,106.24
34				
35 Net Change	960,395.11	5,617.41	1,119,899.15	1,267,600.03
36				
37 Beginning Fund Equity	870,822.52	1,831,217.63	1,836,835.04	2,956,734.19
38 Ending Equity	1,831,217.63	1,836,835.04	2,956,734.19	4,224,334.22

Company: 3023
Company Name: DOC Local & Endowment Funds
Fund Name: Local & Endowment
Fund Type: Special Revenue

Purpose: L&E funds were established/discussed in 4-8-10 and 4-8-13. The DOC also uses authority in 24-2-9, 24-2-25, 24-2-28, 24-2-29, 24-8-9, 24-8-11-24-15A-4, 26-11A-2, 5-24-9.5 and 5-10-6 for revenues deposited to this fund. This fund is also used for deposit of interest apportionment made by S&PL; vocational and community service program monies and expenses; phone revenues, work release, cost of incarceration, room and board, medical copay, commissary, employee rent and miscellaneous.

Budget Information: Most of this fund is included in the General Appropriations Bill. Costs associated with vocational industry (such as merchandise purchased for resale) are not included in the General Appropriations Bill.

Additional Information:

The fund condition statement provided to the GOAC in April 2005 projected a cash balance of \$538,178 at 6/30/05 and \$296,077 at 6/30/06.

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	41,714.51	29,855.76	39,061.52	49,027.69
2 Total Assets	41,714.51	29,855.76	39,061.52	49,027.69
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	41,714.51	29,855.76	39,061.52	49,027.69
9 Total Fund Equity	41,714.51	29,855.76	39,061.52	49,027.69
10 Total Liabilities and Fund Equity	41,714.51	29,855.76	39,061.52	49,027.69
11				
12				
13 Use of Money and Property	1,100.21	1,081.46	1,083.40	1,580.97
14 Other Revenue	5,000.00	10,000.00	10,073.54	10,000.00
15 Total Operating Revenue	6,100.21	11,081.46	11,156.94	11,580.97
16				
17 Personal Services and Benefits	-	-	383.44	-
18 Travel	-	-	-	-
19 Contractual Services	14.93	2,087.89	568.59	285.14
20 Supplies and Materials	-	597.32	999.15	1,329.66
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	20,255.00	-	-
23 Total Operating Expenditures/Expenses	14.93	22,940.21	1,951.18	1,614.80
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	6,085.28	(11,858.75)	9,205.76	9,966.17
30				
31 Beginning Fund Equity	35,629.23	41,714.51	29,855.76	39,061.52
32 Ending Equity	41,714.51	29,855.76	39,061.52	49,027.69

Company: 5008

Company Name: City/County M&R

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,330,395.51	1,887,697.08	2,604,207.30	2,755,141.86
2 Total Assets	1,330,395.51	1,887,697.08	2,604,207.30	2,755,141.86
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	18,440.20	-	28,575.39	17,247.91
8 Unreserved Fund Balance	1,311,955.31	1,887,697.08	2,575,631.91	2,737,893.95
9 Total Fund Equity	1,330,395.51	1,887,697.08	2,604,207.30	2,755,141.86
10 Total Liabilities and Fund Equity	1,330,395.51	1,887,697.08	2,604,207.30	2,755,141.86
11				
12				
13 Use of Money and Property	53,021.76	44,993.01	38,578.09	80,835.45
14 Sales and Services	2,520,498.85	5,593,208.23	3,538,743.19	2,628,320.60
15 Other Revenue	24,980.21	20,224.85	10,146.50	14,334.43
16 Total Operating Revenue	2,598,500.82	5,658,426.09	3,587,467.78	2,723,490.48
17				
18 Personal Services and Benefits	718,777.79	912,209.34	907,907.28	1,023,576.13
19 Travel	8,245.24	7,266.54	5,334.16	8,752.20
20 Contractual Services	422,420.35	419,942.06	361,633.63	475,426.80
21 Supplies and Materials	1,508,721.51	3,619,242.05	1,466,998.39	939,731.06
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	482,077.23	64,755.83	35,312.44	30,962.49
24 Other Expense	-	504.25	116.52	-
25 Interest Expense	67.01	-	-	1.00
26 Total Operating Expenditures/Expenses	3,140,309.13	5,023,920.07	2,777,302.42	2,478,449.68
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	(77,204.45)	(93,655.14)	(94,106.24)
30 Net Transfers In (Out)	-	(77,204.45)	(93,655.14)	(94,106.24)
31				
32 Net Change	(541,808.31)	557,301.57	716,510.22	150,934.56
33				
34 Beginning Fund Equity	1,872,203.82	1,330,395.51	1,887,697.08	2,604,207.30
35 Ending Equity	1,330,395.51	1,887,697.08	2,604,207.30	2,755,141.86

Company: 6504

Company Name: Prison Industries Revolving Fund

Fund Name: Prison Industries Revolving Fund

Fund Type: Enterprise

Purpose: SDCL 24-7-7 created the Prison Industries Revolving Fund. Source: Charges for good and services provided. Use: Costs associated operating various prison industries.

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

Additional Information:

The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.0 million to the General Fund. This transfer was made in FY2009.

Department of Corrections**Other Fund Balances****Fund Not on State Accounting System - Inmate Trust**

	FY2005	FY2006	FY2007	FY2008
1 Cash and Cash Equivalents	1,139,619.19	1,717,264.85	1,649,135.51	1,814,934.77
2 Due From Other Funds	111,709.62	121,867.47	121,453.33	108,121.72
3 Total Assets	<u>1,251,328.81</u>	<u>1,839,132.32</u>	<u>1,770,588.84</u>	<u>1,923,056.49</u>
4				
5 Due to Other Funds	98,473.32	150,027.59	158,741.07	149,212.45
6 Total Liabilities	<u>98,473.32</u>	<u>150,027.59</u>	<u>158,741.07</u>	<u>149,212.45</u>
7				
8 Net Assets Held in Trust for Other Purposes	1,152,855.49	1,689,104.73	1,611,847.77	1,773,844.04
9 Total Fund Equity	<u>1,152,855.49</u>	<u>1,689,104.73</u>	<u>1,611,847.77</u>	<u>1,773,844.04</u>
10 Total Liabilities and Fund Equity	<u>1,251,328.81</u>	<u>1,839,132.32</u>	<u>1,770,588.84</u>	<u>1,923,056.49</u>
11				
12				
13 Contributions:				
14 From Inmates	<u>5,545,969.50</u>	<u>7,757,445.58</u>	<u>7,669,585.64</u>	<u>7,608,514.28</u>
15				
16 Deductions:				
17 Payments made for Trust Purposes	<u>5,370,579.96</u>	<u>7,221,196.34</u>	<u>7,746,842.60</u>	<u>7,446,518.01</u>
18				
19 Beginning Net Assets	977,465.95	1,152,855.49	1,689,104.73	1,611,847.77
20 Ending Net Assets	<u>1,152,855.49</u>	<u>1,689,104.73</u>	<u>1,611,847.77</u>	<u>1,773,844.04</u>

Company: Not on State Accounting System**Company Name:** not applicable**Fund Name:** Inmate Funds**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).



Department of Human Services

State Accounting System - Other Fund Balances

Company 3046 - Certification of Interpreters for the Deaf Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	653.30	1,253.46	6,704.20	9,987.74
2 Total Assets	653.30	1,253.46	6,704.20	9,987.74
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	653.30	1,253.46	6,704.20	9,987.74
9 Total Fund Equity	653.30	1,253.46	6,704.20	9,987.74
10 Total Liabilities and Fund Equity	653.30	1,253.46	6,704.20	9,987.74
11				
12				
13 Licenses, Permits and Fees	665.00	2,390.00	5,810.00	4,353.76
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	665.00	2,390.00	5,810.00	4,353.76
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	1,410.11	1,789.84	66.00	-
21 Supplies and Materials	-	-	18.82	1,070.22
22 Grants and Subsidies	-	-	274.44	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	1,410.11	1,789.84	359.26	1,070.22
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(745.11)	600.16	5,450.74	3,283.54
31				
32 Beginning Fund Equity	1,398.41	653.30	1,253.46	6,704.20
33 Ending Equity	653.30	1,253.46	6,704.20	9,987.74

Company: 3046

Company Name: Dept. of Human Services - Other

Fund Name: Company 3046 - Certification of Interpreters for the Deaf Fund

Fund Type: Special Revenue

Purpose: SDCL 1-36A-13 created the Fund for Certification 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,575,760.91	1,349,216.87	1,628,212.94	1,639,067.81
2 Total Assets	1,575,760.91	1,349,216.87	1,628,212.94	1,639,067.81
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	226,487.01	2,840,508.60
6 Total Liabilities	-	-	226,487.01	2,840,508.60
7				
8 Reserve for Encumbrances	-	-	-	10,857.54
9 Unreserved Fund Balance	1,575,760.91	1,349,216.87	1,401,725.93	(1,212,298.33)
10 Total Fund Equity	1,575,760.91	1,349,216.87	1,401,725.93	(1,201,440.79)
11 Total Liabilities and Fund Equity	1,575,760.91	1,349,216.87	1,628,212.94	1,639,067.81
12				
13				
14 Licenses, Permits and Fees	5,245.00	6,600.00	8,885.00	6,375.00
15 Fines, Forfeits and Penalties	88.10	17.50	1,223.00	501.43
16 Use of Money and Property	131,660.86	148,272.36	203,551.24	163,553.06
17 Sales and Services	590,392.95	728,161.38	561,569.69	744,039.34
18 Administering Programs	97,193.51	20,650.15	53,674.00	846,531.43
19 Other Revenue	1,590,581.16	1,497,014.37	1,587,704.93	1,045,861.17
20 Total Operating Revenue	2,415,161.58	2,400,715.76	2,416,607.86	2,806,861.43
21				
22 Personal Services and Benefits	835,318.14	977,797.73	1,098,024.82	1,041,783.04
23 Travel	22,464.18	20,811.16	39,297.63	44,551.44
24 Contractual Services	344,326.66	261,614.18	375,433.91	481,494.92
25 Supplies and Materials	85,801.28	167,443.29	147,054.50	94,420.64
26 Grants and Subsidies	807,140.82	1,446,595.26	695,749.92	1,391,362.99
27 Capital Outlay	193,937.20	11,927.62	260,600.75	2,662,268.59
28 Other Expense	3,885.05	8,615.40	7,463.47	7,233.80
29 Total Operating Expenditures/Expenses	2,292,873.33	2,894,804.64	2,623,625.00	5,723,115.42
30				
31 Transfers In	195,465.99	268,389.29	259,526.50	313,087.27
32 Transfers Out	-	(844.45)	-	-
33 Net Transfers In (Out)	195,465.99	267,544.84	259,526.50	313,087.27
34				
35 Net Change	317,754.24	(226,544.04)	52,509.36	(2,603,166.72)
36				
37 Beginning Fund Equity	1,258,006.67	1,575,760.91	1,349,216.57	1,401,725.93
38 Ending Equity	1,575,760.91	1,349,216.87	1,401,725.93	(1,201,440.79)

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

	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	400,099.15	1,445,481.09	2,438,024.19
2 Total Assets	400,099.15	1,445,481.09	2,438,024.19
3			
4 Accounts Payable	-	-	-
5 Total Liabilities	-	-	-
6			
7 Reserve for Encumbrances	-	-	-
8 Unreserved Fund Balance	400,099.15	1,445,481.09	2,438,024.19
9 Total Fund Equity	400,099.15	1,445,481.09	2,438,024.19
10 Total Liabilities and Fund Equity	400,099.15	1,445,481.09	2,438,024.19
11			
12			
13 Use of Money and Property	-	-	-
14 Administering Programs	400,099.15	1,160,425.61	1,056,488.28
15 Total Operating Revenue	400,099.15	1,160,425.61	1,056,488.28
16			
17 Personal Services and Benefits	-	-	-
18 Travel	-	-	-
19 Contractual Services	-	43.67	-
20 Supplies and Materials	-	-	-
21 Grants and Subsidies	-	115,000.00	57,945.18
22 Capital Outlay	-	-	6,000.00
23 Total Operating Expenditures/Expenses	-	115,043.67	63,945.18
24			
25 Transfers In	-	-	-
26 Transfers Out	-	-	-
27 Net Transfers In (Out)	-	-	-
28			
29 Net Change	400,099.15	1,045,381.94	992,543.10
30			
31 Beginning Fund Equity	-	400,099.15	1,445,481.09
32 Ending Equity	400,099.15	1,445,481.09	2,438,024.19

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 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 Human Services
State Accounting System - Other Fund Balances
Company 3091 - Telecommunication Fund for Other Disabilities

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	301,848.77	207,215.27	223,284.86	64,919.36
2 Total Assets	301,848.77	207,215.27	223,284.86	64,919.36
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	301,848.77	207,215.27	223,284.86	64,919.36
9 Total Fund Equity	301,848.77	207,215.27	223,284.86	64,919.36
10 Total Liabilities and Fund Equity	301,848.77	207,215.27	223,284.86	64,919.36
11				
12				
13 Taxes	135,947.84	153,669.35	137,528.06	161,275.67
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	135,947.84	153,669.35	137,528.06	161,275.67
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	82,182.00	122,647.50	121,458.47	109,277.07
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	82,182.00	122,647.50	121,458.47	109,277.07
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	(125,655.35)	-	(210,364.10)
27 Net Transfers In (Out)	-	(125,655.35)	-	(210,364.10)
28				
29 Net Change	53,765.84	(94,633.50)	16,069.59	(158,365.50)
30				
31 Beginning Fund Equity	248,185.81	301,848.77	207,215.27	223,284.86
32 Prior Period Adjustment	(102.88)	-	-	-
33 Ending Equity	301,848.77	207,215.27	223,284.86	64,919.36

Company: 3091

Company Name: DHS/VR Telecommunication Relay

Fund Name: Telecommunication Fund for Other Disabilities and
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 five 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.

Additional Information: The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3091 - Telecommunication Fund for the Deaf

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49
2 Total Assets	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49
9 Total Fund Equity	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49
10 Total Liabilities and Fund Equity	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49
11				
12				
13 Taxes	1,223,530.37	1,382,963.99	1,237,752.63	1,392,208.00
14 Use of Money and Property	-	-	-	-
15 Sales and Services	155.00	155.00	215.00	-
16 Other Revenue	-	-	-	60,248.04
17 Total Operating Revenue	1,223,685.37	1,383,118.99	1,237,967.63	1,452,456.04
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	1,590.82	715.89	-	-
21 Contractual Services	4,929.87	18,035.96	86,332.62	17,542.34
22 Supplies and Materials	114.20	211.41	6,952.22	298.30
23 Grants and Subsidies	758,201.82	668,414.08	1,056,229.09	701,981.10
24 Capital Outlay	137,900.70	93,383.32	392,521.25	96,742.95
25 Total Operating Expenditures/Expenses	902,737.41	780,760.66	1,542,035.18	816,564.69
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(42,317.65)	(50,000.00)	(842,784.73)
29 Net Transfers In (Out)	-	(42,317.65)	(50,000.00)	(842,784.73)
30				
31 Net Change	320,947.96	560,040.68	(354,067.55)	(206,893.38)
32				
33 Beginning Fund Equity	1,233,781.66	1,553,803.74	2,113,844.42	1,759,776.87
34 Prior Period Adjustment	(925.88)	-	-	-
35 Ending Equity	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49

Company: 3091

Company Name: DHS/VR Telecommunication Relay

Fund Name: Telecommunication Fund for Other Disabilities and
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 five 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.

Additional Information: The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of \$1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009.

Department of Human Services
State Accounting System - Other Fund Balances
Company 5016 - HSC Resident Investment

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	34,226.94	23,453.21	26,093.33	38,582.56
2 Total Assets	34,226.94	23,453.21	26,093.33	38,582.56
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	34,226.94	23,453.21	26,093.33	38,582.56
9 Total Fund Equity	34,226.94	23,453.21	26,093.33	38,582.56
10 Total Liabilities and Fund Equity	34,226.94	23,453.21	26,093.33	38,582.56
11				
12				
13 Use of Money and Property	2,312.93	1,595.40	1,389.26	5,080.52
14 Sales and Services	9,513.10	9,729.40	13,240.02	17,408.58
15 Other Revenue	-	-	8.96	928.45
16 Total Operating Revenue	11,826.03	11,324.80	14,638.24	23,417.55
17				
18 Personal Services and Benefits	-	52.64	767.23	-
19 Travel	739.33	120.00	184.25	-
20 Contractual Services	1,262.64	2,959.28	2,397.62	5,931.24
21 Supplies and Materials	16,924.31	13,802.12	5,775.85	4,372.01
22 Grants and Subsidies	3,937.05	5,164.49	2,873.17	625.07
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	22,863.33	22,098.53	11,998.12	10,928.32
25				
26 Transfers In	8,956.41	-	-	-
27 Transfers Out	(15,508.46)	-	-	-
28 Net Transfers In (Out)	(6,552.05)	-	-	-
29				
30 Net Change	(17,589.35)	(10,773.73)	2,640.12	12,489.23
31				
32 Beginning Fund Equity	51,816.29	34,226.94	23,453.21	26,093.33
33 Ending Equity	34,226.94	23,453.21	26,093.33	38,582.56

Company: 5016
Company Name: Resident Investment Funds
Fund Name: HSC Resident Investment
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 fifty 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 5016 - Redfield Resident Investment

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	151,418.43	107,136.32	36,656.98	64,865.06
2 Total Assets	151,418.43	107,136.32	36,656.98	64,865.06
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	4,410.00
8 Unreserved Fund Balance	151,418.43	107,136.32	36,656.98	60,455.06
9 Total Fund Equity	151,418.43	107,136.32	36,656.98	64,865.06
10 Total Liabilities and Fund Equity	151,418.43	107,136.32	36,656.98	64,865.06
11				
12				
13 Use of Money and Property	7,234.17	4,300.74	4,014.35	-
14 Sales and Services	57,789.06	65,387.28	-	-
15 Administering Programs	-	-	-	67,314.45
16 Other Revenue	-	1,019.80	2,628.60	400.00
17 Total Operating Revenue	65,023.23	70,707.82	6,642.95	67,714.45
18				
19 Personal Services and Benefits	-	8.53	121.84	26.76
20 Travel	133.00	-	-	351.00
21 Contractual Services	17,990.72	25,270.64	17,074.20	12,189.80
22 Supplies and Materials	68,874.25	91,684.37	47,375.22	48,524.23
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	25,715.74	12,481.59	15,107.07	19,754.24
25 Total Operating Expenditures/Expenses	112,713.71	129,445.13	79,678.33	80,846.03
26				
27 Transfers In	38,049.74	14,455.20	2,556.04	41,339.66
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	38,049.74	14,455.20	2,556.04	41,339.66
30				
31 Net Change	(9,640.74)	(44,282.11)	(70,479.34)	28,208.08
32				
33 Beginning Fund Equity	161,059.17	151,418.43	107,136.32	36,656.98
34 Ending Equity	151,418.43	107,136.32	36,656.98	64,865.06

Company: 5016
Company Name: Resident Investment Funds
Fund Name: HSC Resident Investment
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 fifty 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 5016 - Unclaimed Funds Account

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	10,170.32	10,481.79	11,003.06	11,187.15
2 Total Assets	10,170.32	10,481.79	11,003.06	11,187.15
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	10,170.32	10,481.79	11,003.06	11,187.15
9 Total Fund Equity	10,170.32	10,481.79	11,003.06	11,187.15
10 Total Liabilities and Fund Equity	10,170.32	10,481.79	11,003.06	11,187.15
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	600.00	-	-	-
15 Other Revenue	235.30	311.47	521.27	184.09
16 Total Operating Revenue	835.30	311.47	521.27	184.09
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	-	-	-	-
25 Total Operating Expenditures/Expenses	-	-	-	-
26				
27 Transfers In	-	-	-	-
28 Transfers Out	(8,956.41)	-	-	-
29 Net Transfers In (Out)	(8,956.41)	-	-	-
30				
31 Net Change	(8,121.11)	311.47	521.27	184.09
32				
33 Beginning Fund Equity	18,291.43	10,170.32	10,481.79	11,003.06
34 Ending Equity	10,170.32	10,481.79	11,003.06	11,187.15

Company: 5016

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 Human Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Alcohol and Drug Professionals

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	187,004.08	174,649.31	179,687.66	158,339.04
2 Total Assets	187,004.08	174,649.31	179,687.66	158,339.04
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	187,004.08	174,649.31	179,687.66	158,339.04
9 Total Fund Equity	187,004.08	174,649.31	179,687.66	158,339.04
10 Total Liabilities and Fund Equity	187,004.08	174,649.31	179,687.66	158,339.04
11				
12				
13 Licenses, Permits and Fees	104,143.07	117,773.60	118,577.09	119,843.89
14 Use of Money and Property	-	3,781.88	5,609.11	7,514.31
15 Other Revenue	23.43	-	-	-
16 Total Operating Revenue	104,166.50	121,555.48	124,186.20	127,358.20
17				
18 Personal Services and Benefits	49,180.28	55,762.50	59,630.31	67,076.86
19 Travel	11,898.02	15,854.32	8,954.22	9,989.72
20 Contractual Services	32,498.46	45,773.36	42,999.97	56,758.78
21 Supplies and Materials	6,188.52	12,069.49	5,168.19	7,627.08
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	4,082.33	2,395.16	7,192.35
24 Other Expense	250.00	-	-	-
25 Interest Expense	-	43.25	-	62.03
26 Total Operating Expenditures/Expenses	100,015.28	133,585.25	119,147.85	148,706.82
27				
28 Transfers In	-	-	-	-
29 Transfers Out	-	(325.00)	-	-
30 Net Transfers In (Out)	-	(325.00)	-	-
31				
32 Net Change	4,151.22	(12,354.77)	5,038.35	(21,348.62)
33				
34 Beginning Fund Equity	-	187,004.08	174,649.31	179,687.66
35 Prior Period Adjustment	182,852.86	-	-	-
36 Ending Equity	187,004.08	174,649.31	179,687.66	158,339.04

Company: 6503

Company Name: Professional & Licensing Boards

Fund Name: Board of Alcohol and Drug Professional

Fund Type: Enterprise

Purpose: This fund accounts for the Board of Alcohol and Drug Professionals created by SDCL 36-34A.

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.

Additional Information:

Presented to GOAC that fees had been decreased about three years ago. Just became a new state board and haven't had a full year of operations under their belt yet. Expenses have increased over what had been experienced when they were not a state board.

Department of Human Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Examiners of Psychologists

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	92,880.46	86,289.33	94,122.99	92,277.95
2 Total Assets	92,880.46	86,289.33	94,122.99	92,277.95
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	92,880.46	86,289.33	94,122.99	92,277.95
9 Total Fund Equity	92,880.46	86,289.33	94,122.99	92,277.95
10 Total Liabilities and Fund Equity	92,880.46	86,289.33	94,122.99	92,277.95
11				
12				
13 Licenses, Permits and Fees	44,200.00	37,250.00	43,575.00	40,700.00
14 Use of Money and Property	2,316.77	2,174.61	2,472.85	3,369.48
15 Other Revenue	315.00	-	-	-
16 Total Operating Revenue	46,831.77	39,424.61	46,047.85	44,069.48
17				
18 Personal Services and Benefits	1,033.44	1,168.12	582.91	389.84
19 Travel	3,558.71	6,906.78	2,968.04	5,342.82
20 Contractual Services	32,315.99	36,386.14	32,497.37	38,126.93
21 Supplies and Materials	1,799.69	1,554.70	2,102.29	2,054.93
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	63.58	-
24 Total Operating Expenditures/Expenses	38,707.83	46,015.74	38,214.19	45,914.52
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	8,123.94	(6,591.13)	7,833.66	(1,845.04)
31				
32 Beginning Fund Equity	84,756.52	92,880.46	86,289.33	94,122.99
33 Prior Period Adjustment	-	-	-	-
40 Ending Equity	92,880.46	86,289.33	94,122.99	92,277.95

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	80,297.53	76,032.17	71,876.50	80,670.44
2 Total Assets	80,297.53	76,032.17	71,876.50	80,670.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	80,297.53	76,032.17	71,876.50	80,670.44
9 Total Fund Equity	80,297.53	76,032.17	71,876.50	80,670.44
10 Total Liabilities and Fund Equity	80,297.53	76,032.17	71,876.50	80,670.44
11				
12				
13 Licenses, Permits and Fees	60,645.00	63,295.00	58,655.00	71,345.00
14 Use of Money and Property	2,698.88	2,313.00	2,507.23	3,281.04
15 Other Revenue	3,025.03	3,019.40	3,380.00	2,950.00
16 Total Operating Revenue	66,368.91	68,627.40	64,542.23	77,576.04
17				
18 Personal Services and Benefits	1,227.59	1,679.34	2,390.52	2,004.66
19 Travel	9,072.14	12,792.06	11,274.55	9,918.50
20 Contractual Services	52,536.38	54,123.07	51,211.37	52,754.67
21 Supplies and Materials	5,077.59	4,623.29	3,821.46	4,104.27
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	67,913.70	73,217.76	68,697.90	68,782.10
25				
26 Transfers In	-	325.00	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	325.00	-	-
29				
30 Net Change	(1,544.79)	(4,265.36)	(4,155.67)	8,793.94
31				
32 Beginning Fund Equity	81,842.32	80,297.53	76,032.17	71,876.50
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	80,297.53	76,032.17	71,876.50	80,670.44

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 Human Services
State Accounting System - Other Fund Balances
Company 6503 - Board of Social Work Examiners

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	52,167.18	44,989.58	38,994.07	58,295.30
2 Total Assets	52,167.18	44,989.58	38,994.07	58,295.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	52,167.18	44,989.58	38,994.07	58,295.30
9 Total Fund Equity	52,167.18	44,989.58	38,994.07	58,295.30
10 Total Liabilities and Fund Equity	52,167.18	44,989.58	38,994.07	58,295.30
11				
12				
14 Licenses, Permits and Fees	44,597.00	59,245.00	64,090.00	96,985.00
16 Use of Money and Property	2,622.01	1,840.50	1,573.99	1,589.70
20 Total Operating Revenue	47,219.01	61,085.50	65,663.99	98,574.70
21				
22 Personal Services and Benefits	1,811.92	904.26	711.18	840.36
23 Travel	4,271.46	3,821.60	1,315.94	3,986.13
24 Contractual Services	58,795.74	58,777.64	64,418.93	69,643.19
25 Supplies and Materials	3,760.35	4,759.60	5,213.45	4,603.79
26 Grants and Subsidies	-	-	-	-
27 Capital Outlay	-	-	-	-
28 Other Expense	-	-	-	200.00
30 Total Operating Expenditures/Expenses	68,639.47	68,263.10	71,659.50	79,273.47
31				
32 Transfers In	-	-	-	-
33 Transfers Out	-	-	-	-
34 Net Transfers In (Out)	-	-	-	-
35				
36 Net Change	(21,420.46)	(7,177.60)	(5,995.51)	19,301.23
37				
38 Beginning Fund Equity	73,587.64	52,167.18	44,989.58	38,994.07
39 Prior Period Adjustment	-	-	-	-
40 Ending Equity	52,167.18	44,989.58	38,994.07	58,295.30

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.

Additional Information:

Per testimony during GOAC meeting, fees were just increased in September 2006. Revenue should be increasing and Committee was concerned because expenses were exceeding revenues and the reserve was already cut in half.

Department of Human Services
State Accounting System - Other Fund Balances
Company 6508 - DHS Canteen Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	68,855.85	69,298.56	71,312.63	72,684.63
2 Total Assets	68,855.85	69,298.56	71,312.63	72,684.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	68,855.85	69,298.56	71,312.63	72,684.63
9 Total Fund Equity	68,855.85	69,298.56	71,312.63	72,684.63
10 Total Liabilities and Fund Equity	68,855.85	69,298.56	71,312.63	72,684.63
11				
12				
13 Use of Money and Property	-	1,831.17	4,404.88	3,711.63
14 Other Revenue	-	1,463.00	-	-
15 Total Operating Revenue	-	3,294.17	4,404.88	3,711.63
16				
17 Personal Services and Benefits	-	-	-	1.60
18 Travel	-	-	-	21.00
19 Contractual Services	18.00	-	-	-
20 Supplies and Materials	4,088.46	2,851.46	2,390.81	2,317.03
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Interest Expense	-	-	-	-
25 Total Operating Expenditures/Expenses	4,106.46	2,851.46	2,390.81	2,339.63
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(4,106.46)	442.71	2,014.07	1,372.00
32				
33 Beginning Fund Equity	72,962.31	68,855.85	69,298.56	71,312.63
34 Ending Equity	68,855.85	69,298.56	71,312.63	72,684.63

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	67,316.29	61,114.22	89,898.23	85,400.32
2 Total Assets	67,316.29	61,114.22	89,898.23	85,400.32
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	67,316.29	61,114.22	89,898.23	85,400.32
9 Total Fund Equity	67,316.29	61,114.22	89,898.23	85,400.32
10 Total Liabilities and Fund Equity	67,316.29	61,114.22	89,898.23	85,400.32
11				
12				
13 Licenses, Permits and Fees	85,550.12	83,973.22	90,726.21	89,869.19
14 Fines, Forfeits and Penalties	-	58.79	-	-
15 Use of Money and Property	1,587.53	1,503.97	2,115.26	3,076.07
16 Administering Programs	3,647.80	3,488.08	2,168.81	1,861.04
17 Other Revenue	56.77	105.24	1,312.34	580.34
18 Total Operating Revenue	90,842.22	89,129.30	96,322.62	95,386.64
19				
20 Personal Services and Benefits	6,369.24	6,265.64	5,149.66	5,679.21
21 Travel	2,853.47	4,823.05	4,586.66	2,740.75
22 Contractual Services	55,359.29	58,657.43	47,618.20	83,384.42
23 Supplies and Materials	4,459.44	8,846.79	5,499.51	4,066.49
24 Grants and Subsidies	100,000.00	-	-	-
25 Capital Outlay	70.47	16,061.07	4,160.55	3,413.27
26 Interest Expense	-	-	7.88	15.04
27 Total Operating Expenditures/Expenses	169,111.91	94,653.98	67,022.46	99,299.18
28				
29 Transfers In	-	-	-	-
30 Transfers Out	(743.72)	(677.39)	(516.15)	(585.37)
31 Net Transfers In (Out)	(743.72)	(677.39)	(516.15)	(585.37)
32				
33 Net Change	(79,013.41)	(6,202.07)	28,784.01	(4,497.91)
34				
35 Beginning Fund Equity	146,329.70	67,316.29	61,114.22	89,898.23
36 Ending Equity	67,316.29	61,114.22	89,898.23	85,400.32

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 3072 - Environment and Natural Resources Fee Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,891,846.55	1,764,782.07	1,638,570.06	1,594,637.37
2 Total Assets	1,891,846.55	1,764,782.07	1,638,570.06	1,594,637.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	10,764.35	40,688.33	10,250.00	21,522.08
8 Unreserved Fund Balance	1,881,082.20	1,724,093.74	1,628,320.06	1,573,115.29
9 Total Fund Equity	1,891,846.55	1,764,782.07	1,638,570.06	1,594,637.37
10 Total Liabilities and Fund Equity	1,891,846.55	1,764,782.07	1,638,570.06	1,594,637.37
11				
12				
13 Taxes	133,700.26	173,645.33	168,177.65	294,772.80
14 Licenses, Permits and Fees	1,528,003.42	1,582,063.56	1,576,868.95	1,767,181.54
15 Fines, Forfeits and Penalties	-	771.98	815.00	1,070.00
16 Use of Money and Property	-	-	-	-
17 Sales and Services	397.40	546.24	1,367.31	685.80
18 Administering Programs	-	-	-	-
19 Other Revenue	-	1,026.00	69.19	-
20 Total Operating Revenue	1,662,101.08	1,758,053.11	1,747,298.10	2,063,710.14
21				
22 Personal Services and Benefits	1,435,792.17	1,700,691.88	1,637,362.20	1,740,724.40
23 Travel	72,226.07	111,632.53	81,527.09	89,779.21
24 Contractual Services	300,384.08	249,439.23	320,401.97	389,708.72
25 Supplies and Materials	33,380.63	37,809.87	32,048.53	33,011.57
26 Grants and Subsidies	112,715.20	207,423.18	132,528.07	316,771.20
27 Capital Outlay	35,196.05	36,833.04	56,730.49	13,234.91
28 Other Expense	-	2,075.00	1,050.00	1,325.00
29 Total Operating Expenditures/Expenses	1,989,694.20	2,345,904.73	2,261,648.35	2,584,555.01
30				
31 Transfers In	455,355.88	460,787.34	476,849.33	490,199.84
32 Transfers Out	-	-	(88,711.09)	(13,287.66)
33 Net Transfers In (Out)	455,355.88	460,787.34	388,138.24	476,912.18
34				
35 Net Change	127,762.76	(127,064.28)	(126,212.01)	(43,932.69)
36				
37 Beginning Fund Equity	1,764,083.79	1,891,846.55	1,764,782.07	1,638,570.06
38 Prior Period Adjustment	-	(0.20)	-	-
39 Ending Equity	1,891,846.55	1,764,782.07	1,638,570.06	1,594,637.37

Company: 3072

Company Name: Other Funds - Participating

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 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 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 3072 - Environmental Livestock Cleanup Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76
2 Total Assets	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76
9 Total Fund Equity	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76
10 Total Liabilities and Fund Equity	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76
11				
12				
13 Licenses, Permits and Fees	2,529.00	9,240.00	2,000.00	36,295.63
14 Total Operating Revenue	2,529.00	9,240.00	2,000.00	36,295.63
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	121,800.00
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	121,800.00
23				
24 Transfers In	29,077.32	26,117.70	30,979.89	43,892.05
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	29,077.32	26,117.70	30,979.89	43,892.05
27				
28 Net Change	31,606.32	35,357.70	32,979.89	(41,612.32)
29				
30 Beginning Fund Equity	961,777.17	993,383.49	1,028,741.19	1,061,721.08
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76

Company: 3072

Company Name: 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: Included in the General Appropriations Bill as an informational budget.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Reclamation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63
2 Total Assets	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63
9 Total Fund Equity	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63
10 Total Liabilities and Fund Equity	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63
11				
12				
13 Licenses, Permits and Fees	559.65	-	-	-
14 Fines, Forfeits and Penalties	-	-	-	40,000.00
15 Use of Money and Property	-	-	-	-
16 Total Operating Revenue	559.65	-	-	40,000.00
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	12,850.00	3,700.00	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	12,850.00	3,700.00	-	-
25				
26 Transfers In	171,155.66	153,537.74	180,653.85	254,611.90
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	171,155.66	153,537.74	180,653.85	254,611.90
29				
30 Net Change	158,865.31	149,837.74	180,653.85	294,611.90
31				
32 Beginning Fund Equity	5,657,798.83	5,816,664.14	5,966,501.88	6,147,155.73
33 Ending Equity	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63

Company: 3072

Company Name: 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: Included in the General Appropriations Bill as an informational budget.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Regulated Substance Response Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19
2 Total Assets	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19
9 Total Fund Equity	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19
10 Total Liabilities and Fund Equity	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19
11				
12				
13 Fines, Forfeits and Penalties	94,773.50	71,822.44	258,119.00	330,884.00
14 Use of Money and Property	305,503.74	286,594.57	336,433.25	465,836.42
15 Other Revenue	901.17	-	-	958.31
16 Total Operating Revenue	401,178.41	358,417.01	594,552.25	797,678.73
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	60,273.99	110,598.34	34,222.32	83,529.47
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	60,273.99	110,598.34	34,222.32	83,529.47
25				
26 Transfers In	-	5,000.00	-	-
27 Transfers Out	(250,740.20)	(233,410.41)	(272,413.01)	(373,312.98)
28 Net Transfers In (Out)	(250,740.20)	(228,410.41)	(272,413.01)	(373,312.98)
29				
30 Net Change	90,164.22	19,408.26	287,916.92	340,836.28
31				
32 Beginning Fund Equity	1,837,175.51	1,927,339.73	1,946,747.99	2,234,664.91
33 Ending Equity	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19

Company: 3072

Company Name: 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 from 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, 1990. Use: Moneys deposited in the subfund shall be disbursed and used only for the purposes authorized under subtitle I of the Resources Conservation Recovery Act as amended, October 1986.

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 3073 - Water and Environment Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	14,224,125.88	14,190,197.45	10,183,512.02	11,490,936.31
2 Loans and Notes Receivable	19,505,345.68	21,871,889.30	25,856,783.32	25,882,707.56
3 Total Assets	33,729,471.56	36,062,086.75	36,040,295.34	37,373,643.87
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	1,757,466.09	1,669,984.44	35,036.48
9 Unreserved Fund Balance	33,729,471.56	34,304,620.66	34,370,310.90	37,338,607.39
10 Total Fund Equity	33,729,471.56	36,062,086.75	36,040,295.34	37,373,643.87
11 Total Liabilities and Fund Equity	33,729,471.56	36,062,086.75	36,040,295.34	37,373,643.87
12				
13				
14 Taxes	464,721.02	516,314.88	950,856.00	475,559.87
15 Licenses, Permits and Fees	1,555,366.54	1,646,043.79	1,633,296.65	1,676,897.25
16 Use of Money and Property	496,323.18	495,305.19	522,937.15	597,045.69
17 Administering Programs	-	-	-	-
18 Other Revenue	-	887.64	-	-
19 Total Operating Revenue	2,516,410.74	2,658,551.50	3,107,089.80	2,749,502.81
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	79,231.52	2,075.00	-	-
24 Supplies and Materials	-	-	-	4,705.25
25 Grants and Subsidies	7,837,034.90	7,179,773.72	10,044,872.42	8,947,791.68
26 Capital Outlay	-	-	-	-
27 Bad Debts Expense	-	-	66,909.59	-
28 Total Operating Expenditures/Expenses	7,916,266.42	7,181,848.72	10,111,782.01	8,952,496.93
29				
30 Transfers In	6,517,445.74	7,299,569.99	7,382,900.80	8,092,342.65
31 Transfers Out	(402,745.37)	(443,657.58)	(400,000.00)	(406,000.00)
32 Net Transfers In (Out)	6,114,700.37	6,855,912.41	6,982,900.80	7,686,342.65
33				
34 Net Change	714,844.69	2,332,615.19	(21,791.41)	1,483,348.53
35				
36 Beginning Fund Equity	33,019,548.80	33,729,471.56	36,062,086.75	36,040,295.34
37 Prior Period Adjustment	(4,921.93)	-	-	(150,000.00)
38 Ending Equity	33,729,471.56	36,062,086.75	36,040,295.34	37,373,643.87

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. 1-40-32 requires that on July 1st of each year, \$400,000 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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	37,579.86	48,509.76	46,800.41	41,332.42
2 Total Assets	37,579.86	48,509.76	46,800.41	41,332.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	37,579.86	48,509.76	46,800.41	41,332.42
9 Total Fund Equity	37,579.86	48,509.76	46,800.41	41,332.42
10 Total Liabilities and Fund Equity	37,579.86	48,509.76	46,800.41	41,332.42
11				
12				
13 Licenses, Permits and Fees	17,288.00	18,382.00	17,442.00	17,624.00
14 Use of Money and Property	-	-	-	-
15 Total Operating Revenue	17,288.00	18,382.00	17,442.00	17,624.00
16				
17 Personal Services and Benefits	5,682.65	5,765.69	5,175.14	8,670.02
18 Travel	2,601.41	3,058.44	3,052.63	3,059.55
19 Contractual Services	7,114.59	10,082.57	10,921.94	11,356.92
20 Supplies and Materials	-	-	1.64	5.50
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	15,398.65	18,906.70	19,151.35	23,091.99
24				
25 Transfers In	-	11,454.60	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	11,454.60	-	-
28				
29 Net Change	1,889.35	10,929.90	(1,709.35)	(5,467.99)
30				
31 Beginning Fund Equity	35,690.51	37,579.86	48,509.76	46,800.41
32 Ending Equity	37,579.86	48,509.76	46,800.41	41,332.42

Company: 3074

Company Name: 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(19,450.99)	(136,131.54)	(89,080.86)	(56,269.50)
2 Total Assets	(19,450.99)	(136,131.54)	(89,080.86)	(56,269.50)
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	233.30	3,250.00	-
8 Unreserved Fund Balance	(19,450.99)	(136,364.84)	(92,330.86)	(56,269.50)
9 Total Fund Equity	(19,450.99)	(136,131.54)	(89,080.86)	(56,269.50)
10 Total Liabilities and Fund Equity	(19,450.99)	(136,131.54)	(89,080.86)	(56,269.50)
11				
12				
13 Use of Money and Property	-	-	-	-
14 Administering Programs	513,860.00	1,013,060.25	1,547,824.00	1,738,093.00
15 Total Operating Revenue	513,860.00	1,013,060.25	1,547,824.00	1,738,093.00
16				
17 Personal Services and Benefits	26,622.63	64,708.89	137,369.27	77,800.81
18 Travel	2,779.80	1,782.79	2,133.55	2,553.54
19 Contractual Services	42,802.24	148,493.52	167,703.07	202,586.65
20 Supplies and Materials	1,503.34	1,160.44	1,167.25	1,116.31
21 Grants and Subsidies	437,783.56	892,051.30	1,202,899.17	1,411,511.22
22 Capital Outlay	2,160.81	1,132.99	277.30	-
23 Total Operating Expenditures/Expenses	513,652.38	1,109,329.93	1,511,549.61	1,695,568.53
24				
25 Transfers In	-	304.88	28,184.48	-
26 Transfers Out	(4,361.54)	(20,715.75)	(17,408.19)	(9,713.11)
27 Net Transfers In (Out)	(4,361.54)	(20,410.87)	10,776.29	(9,713.11)
28				
29 Net Change	(4,153.92)	(116,680.55)	47,050.68	32,811.36
30				
31 Beginning Fund Equity	(15,297.07)	(19,450.99)	(136,131.54)	(89,080.86)
32 Ending Equity	(19,450.99)	(136,131.54)	(89,080.86)	(56,269.50)

Company: 3074

Company Name: 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 8306 - Oahe Conserv. Subdistrict

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	339,894.41	339,894.41	339,894.41	339,894.41
2 Total Assets	339,894.41	339,894.41	339,894.41	339,894.41
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	339,894.41	339,894.41	339,894.41	339,894.41
9 Total Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
10 Total Liabilities and Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
11				
12				
13 Use of Money and Property	-	-	-	-
14 Total Operating Revenue	-	-	-	-
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Grants and Subsidies	-	-	-	-
21 Capital Outlay	-	-	-	-
22 Total Operating Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	-	-	-	-
29				
30 Beginning Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
31 Ending Equity	339,894.41	339,894.41	339,894.41	339,894.41

Company: 8306

Company Name: Oahe Conserv. Subdistrict

Fund Name: Oahe Conserv. Subdistrict

Fund Type: Private Purpose Trust

Purpose: The revenue was from taxes imposed by Conservancy Sub-Districts and investment income. Was to be used to pay operating expenses of sub-district. These laws have been repealed but company still exists to pay for outstanding obligations per 46A-3. There has been no disbursements since FY1998.

Additional Information:

Per presentation presented to GOAC, this fund was created for a district formed to oversee the project creating a irrigation system from the Oahe dam to the Jim River. Local opposition led to the project being cancelled. A master contract was in place when the project started. The state did not ask for the master contract to be cancelled because the state did not want to allow the federal government to believe that the state was forgoing claims to promises that it be reimbursed for lands lost when the dams were built. This was local funds collected by the conservancy subdistrict. DENR feels that until they cancel the master contract they should not release these funds in case there are liabilities.

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

Department of Environment and Natural Resources

Other Fund Balances

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

	FY2005	FY2006	FY2007	FY2008
1 Cash and Cash Equivalents	7,325,300.53	6,689,985.24	4,236,871.71	905,472.53
2 Restricted Cash	10,780.94	10,280.85	10,296.17	10,428.60
3 Restricted Investments	374,421.62	374,421.62	374,421.62	374,421.62
4 Long Term Investments	49,425,254.99	69,392,291.67	39,007,586.56	63,821,961.63
5 Accounts Receivable	-	-	-	16,977.16
6 Interest and Dividends Receivable	1,610,569.74	2,253,529.52	1,785,551.47	1,676,299.60
7 Loans and Notes Receivable	6,254,865.07	6,270,709.90	14,997,741.71	11,560,195.62
8 Long Term Loans and Notes Receivable	73,926,640.52	109,900,959.52	139,360,290.00	146,407,901.27
9 Due From Other Governments	159,400.79	276,696.76	262,283.64	260,780.65
10 Deferred Charges and Other Assets	12,104.19	29,664.91	29,664.91	31,697.39
11 Deferred Charges - Long Term	199,964.24	443,135.63	413,470.72	546,449.80
12 Total Assets	139,299,302.63	195,641,675.62	200,478,178.51	225,612,585.87
13				
14 Accounts Payable	122,025.90	270,430.57	204,559.03	295,633.17
15 Accrued Liabilities	10,799.70	13,372.02	13,027.51	12,823.74
16 Compensated Absences Payable	21,373.37	17,335.06	23,994.60	3,831.51
17 Accrued Interest Payable	251,815.62	940,380.48	994,484.90	1,127,030.85
18 Compensated Absences Payable - LT	19,454.47	15,621.33	21,726.82	3,430.63
19 Bonds and Notes Payable	1,026,092.13	1,118,626.11	2,543,626.11	2,638,626.11
20 Bonds and Notes Payable - LT	13,325,387.21	54,996,637.51	52,453,011.40	71,774,385.29
21 Total Liabilities	14,776,948.40	57,372,403.08	56,254,430.37	75,855,761.30
22				
23 Restricted for Debt Service	385,202.56	384,702.47	384,717.79	384,850.22
24 Unrestricted Net Assets	124,137,151.67	137,884,570.07	143,839,030.35	149,371,974.35
25 Total Fund Equity	124,522,354.23	138,269,272.54	144,223,748.14	149,756,824.57
26 Total Liabilities and Fund Equity	139,299,302.63	195,641,675.62	200,478,178.51	225,612,585.87
27				
28				
29 Use of Money and Property	2,656,880.82	2,793,101.93	3,357,310.13	3,613,590.33
30 Sales and Services	783,684.09	865,922.21	1,121,599.19	1,211,869.78
31 Administering Programs	2,273,849.47	9,272,398.33	2,472,853.20	2,925,462.53
32 Total Operating Revenue	5,714,414.38	12,931,422.47	6,951,762.52	7,750,922.64
33				
34 Personal Services and Benefits	173,550.84	186,829.34	209,875.17	176,918.94
35 Travel	10,847.35	7,629.31	6,775.84	8,615.63
36 Contractual Services	46,436.40	174,802.15	183,664.85	276,912.72
37 Supplies and Materials	808.49	820.10	1,254.65	1,549.68
38 Grants and Subsidies	472,376.74	1,050,303.09	1,096,147.85	1,384,818.97
39 Capital Outlay	2,684.76	2,255.74	578.34	-
40 Interest Expense	394,114.56	1,835,626.37	2,467,316.76	2,568,589.85
41 Depreciation/Amortization	13,792.50	27,342.58	29,664.91	31,697.39
42 Total Operating Expenses	1,114,611.64	3,285,608.68	3,995,278.37	4,449,103.18
43				
44 Net Income (Loss)	4,599,802.74	9,645,813.79	2,956,484.15	3,301,819.46
45				
46 Nonoperating Revenue:				
47 Interest Income	3,048,483.39	4,046,301.21	3,104,403.33	2,257,827.30
48				
49 Income (Loss) Before Transfers	7,648,286.13	13,692,115.00	6,060,887.48	5,559,646.76
50				
51 Transfers In	(0.00)	81,250.32	-	-
52 Transfers Out	(26,164.02)	(26,447.01)	(106,411.88)	(26,570.33)
53 Net Transfers In (Out)	(26,164.02)	54,803.31	(106,411.88)	(26,570.33)
54				
55 Net Change	7,622,122.11	13,746,918.31	5,954,475.60	5,533,076.43
56				
57 Beginning Net Assets	116,900,232.12	124,522,354.23	138,269,272.54	144,223,748.14
58 Ending Net Assets	124,522,354.23	138,269,272.54	144,223,748.14	149,756,824.57

Department of Environment and Natural Resources

Other Fund Balances

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

Company: No on state accounting system

Company Name: not applicable

Fund Name: Water and Pollution Control Revolving Fund

Fund Type: Enterprise

Purpose: SDCL 46A-1-60.1 created the Water and 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:

A separate audit is performed on this fund annual by the Department of Legislative Audit. The above amounts are from the prior S.D. Comprehensive Annual Financial Reports and from unaudited statements provided for FY2008.

Department of Environment and Natural Resources

Other Fund Balances

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

	FY2005	FY2006	FY2007	FY2008
1 Cash and Cash Equivalents	3,188,712.61	2,809,786.06	12,481,801.17	613,553.39
2 Restricted Cash	11,726.78	10,880.22	10,858.84	11,032.97
3 Restricted Investments	947,991.52	948,229.90	948,229.95	948,062.12
4 Long Term Investments	34,806,704.67	33,429,181.17	22,129,094.28	54,588,934.45
5 Accounts Receivable	-	-	-	13,022.84
6 Interest and Dividends Receivable	1,268,295.38	1,355,100.82	1,207,247.59	1,226,022.43
7 Loans and Notes Receivable	3,000,294.64	5,235,705.88	5,274,831.23	6,213,207.50
8 Long Term Loans and Notes Receivable	65,973,348.04	86,406,452.22	101,090,060.62	106,261,079.55
9 Due From Other Governments	541,041.13	564,918.66	385,690.45	372,348.30
10 Deferred Charges and Other Assets	30,570.37	34,845.96	34,845.96	36,571.03
11 Deferred Charges - Long Term	471,106.89	518,797.34	483,951.38	587,150.01
12 Total Assets	110,239,792.03	131,313,898.23	144,046,611.47	170,870,984.59
13				
14 Accounts Payable	76,040.18	73,407.51	107,671.10	172,168.94
15 Accrued Liabilities	13,052.41	10,906.85	11,491.36	12,855.33
16 Compensated Absences Payable	24,812.63	16,762.74	16,058.37	25,472.07
17 Accrued Interest Payable	725,895.32	942,151.82	856,880.73	970,727.16
18 Compensated Absences Payable - LT	22,584.95	15,105.58	14,540.65	22,807.06
19 Bonds and Notes Payable	469,165.49	1,403,820.77	1,728,820.77	1,788,820.77
20 Bonds and Notes Payable - LT	37,452,026.51	44,801,112.90	43,072,292.13	59,323,471.36
21 Total Liabilities	38,783,577.49	47,263,268.17	45,807,755.11	62,316,322.69
22				
23 Restricted for Debt Service	959,718.30	959,110.12	959,088.79	959,095.09
24 Unrestricted Net Assets	70,496,496.24	83,091,519.94	97,279,767.57	107,595,566.81
25 Total Fund Equity	71,456,214.54	84,050,630.06	98,238,856.36	108,554,661.90
26 Total Liabilities and Fund Equity	110,239,792.03	131,313,898.23	144,046,611.47	170,870,984.59
27				
28				
29 Use of Money and Property	1,590,478.65	2,095,287.04	2,624,567.40	2,717,194.40
30 Sales and Services	510,812.20	677,956.80	835,055.62	867,927.54
31 Administering Programs	11,308,879.64	10,445,670.45	11,564,593.68	7,970,158.56
32 Total Operating Revenue	13,410,170.49	13,218,914.29	15,024,216.70	11,555,280.50
33				
34 Personal Services and Benefits	168,884.51	162,935.23	182,500.98	220,048.50
35 Travel	10,691.51	9,754.20	7,396.07	7,993.24
36 Contractual Services	41,243.05	203,712.56	266,152.42	201,481.66
37 Supplies and Materials	793.55	820.14	1,254.55	1,549.71
38 Grants and Subsidies	46,562.00	52,242.69	196,316.00	290,264.50
39 Capital Outlay	2,684.77	2,255.74	578.34	-
40 Interest Expense	1,674,034.00	2,108,103.23	2,029,747.21	2,097,845.67
41 Other Expense	-	-	-	-
42 Depreciation/Amortization	30,083.35	33,545.71	34,845.96	36,571.03
43 Total Operating Expenses	1,974,976.74	2,573,369.50	2,718,791.53	2,855,754.31
44				
45 Net Income (Loss)	11,435,193.75	10,645,544.79	12,305,425.17	8,699,526.19
46				
47 Nonoperating Revenue:				
48 Interest Income	1,995,243.46	2,055,007.98	1,824,869.01	1,641,040.63
49				
50 Income (Loss) Before Transfers	13,430,437.21	12,700,552.77	14,130,294.18	10,340,566.82
51				
52 Transfers In	(0.00)	(0.00)	81,250.32	-
53 Transfers Out	(24,785.83)	(106,137.25)	(23,318.20)	(24,761.28)
54 Net Transfers In (Out)	(24,785.83)	(106,137.25)	57,932.12	(24,761.28)
55				
56 Net Change	13,405,651.38	12,594,415.52	14,188,226.30	10,315,805.54
57				
58 Beginning Net Assets	58,050,563.16	71,456,214.54	84,050,630.06	98,238,856.36
59 Ending Net Assets	71,456,214.54	84,050,630.06	98,238,856.36	108,554,661.90

Department of Environment and Natural Resources

Other Fund Balances

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

Company: No 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:

A separate audit is performed on this fund annual by the Department of Legislative Audit. The above amounts are from the prior S.D. Comprehensive Annual Financial Reports and from unaudited statements provided for FY2008.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Bond Forfeiture

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	5,000.00	-	-	-
2 Total Assets	5,000.00	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	5,000.00	-	-	-
9 Total Fund Equity	5,000.00	-	-	-
10 Total Liabilities and Fund Equity	5,000.00	-	-	-
11				
12				
13 Use of Money and Property	-	-	-	-
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	-	-	-	-
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	-	(5,000.00)	-	-
27 Net Transfers In (Out)	-	(5,000.00)	-	-
28				
29 Net Change	-	(5,000.00)	-	-
30				
31 Beginning Fund Equity	5,000.00	5,000.00	-	-
32 Ending Equity	5,000.00	-	-	-

Company: 3075

Company Name: Bond Forfeiture

Fund Name: Bond Forfeiture

Fund Type: Special Revenue

Purpose: Source: Surety bonds companies forfeit when a drilling company does not fulfill its obligation. Use: Expense related to fulfilling the work which the drilling company did not perform. This fund was closed into company 3072 in FY2006.

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

Additional Information:

Has been removed from state accounting system.



Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3014 - Telephone Solicitation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	62,598.69	102,482.08	152,475.06	199,603.88
2 Total Assets	62,598.69	102,482.08	152,475.06	199,603.88
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	62,598.69	102,482.08	152,475.06	199,603.88
8 Total Fund Equity	62,598.69	102,482.08	152,475.06	199,603.88
9 Total Liabilities and Fund Equity	62,598.69	102,482.08	152,475.06	199,603.88
10				
11				
12 Licenses, Permits and Fees	37,750.00	38,850.00	48,400.00	42,250.00
13 Use of Money and Property	236.71	1,165.91	2,538.74	5,321.78
14 Total Operating Revenue	37,986.71	40,015.91	50,938.74	47,571.78
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	133.37	132.52	318.50	51.10
19 Supplies and Materials	415.33	-	627.26	391.86
20 Capital Outlay	-	-	-	-
21 Total Operating Expenditures/Expenses	548.70	132.52	945.76	442.96
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	37,438.01	39,883.39	49,992.98	47,128.82
28				
29 Beginning Fund Equity	25,160.68	62,598.69	102,482.08	152,475.06
30 Ending Equity	62,598.69	102,482.08	152,475.06	199,603.88

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 shall consist 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 - Do Not Call**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	67.56	80.64	82.65	85.41
2 Total Assets	67.56	80.64	82.65	85.41
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	67.56	80.64	82.65	85.41
8 Total Fund Equity	67.56	80.64	82.65	85.41
9 Total Liabilities and Fund Equity	67.56	80.64	82.65	85.41
10				
11				
12 Use of Money and Property	67.56	13.08	2.01	2.76
13 Total Operating Revenue	67.56	13.08	2.01	2.76
14				
15 Personal Services and Benefits	-	-	-	-
16 Travel	-	-	-	-
17 Contractual Services	-	-	-	-
18 Supplies and Materials	-	-	-	-
19 Capital Outlay	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	-	-	-	-
25				
26 Net Change	67.56	13.08	2.01	2.76
27				
28 Beginning Fund Equity	-	67.56	80.64	82.65
29 Ending Equity	67.56	80.64	82.65	85.41

Company: 3128**Company Name:** PUC Other Funds - Informational**Fund Name:** Do Not Call**Fund Type:** Special Revenue**Purpose:** Administratively created fund which is holding investment proration earnings from cash balances which occurred in fiscal year 2004 identified as Do Not Call.**Budget Information:** There have been no disbursements from this fund requiring an appropriation.**Additional Note:**

GOAC identified that this administratively created fund could be combined with Telephone Solicitation Fund in company 3014. as PUC considers these to be the same.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Grain and Warehouse Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	94,478.63	146,463.29	203,113.59	217,037.40
2 Total Assets	94,478.63	146,463.29	203,113.59	217,037.40
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	94,478.63	146,463.29	203,113.59	217,037.40
8 Total Fund Equity	94,478.63	146,463.29	203,113.59	217,037.40
9 Total Liabilities and Fund Equity	94,478.63	146,463.29	203,113.59	217,037.40
10				
11				
12 Licenses, Permits and Fees	55,872.00	50,640.30	58,938.20	85,311.00
13 Use of Money and Property	1,971.75	1,344.36	2,748.10	6,267.23
14 Total Operating Revenue	57,843.75	51,984.66	61,686.30	91,578.23
15				
16 Personal Services and Benefits	-	-	5,000.00	51,694.15
17 Travel	56.00	-	-	11,348.19
18 Contractual Services	151.69	-	36.00	13,414.61
19 Supplies and Materials	63.62	-	-	1,035.22
20 Capital Outlay	-	-	-	162.25
21 Total Operating Expenditures/Expenses	271.31	-	5,036.00	77,654.42
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	57,572.44	51,984.66	56,650.30	13,923.81
28				
29 Beginning Fund Equity	36,906.19	94,478.63	146,463.29	203,113.59
30 Ending Equity	94,478.63	146,463.29	203,113.59	217,037.40

Company: 3128

Company Name: PUC Other Funds - Informational

Fund Name: Grain and Warehouse Fund

Fund Type: Special Revenue

Purpose: SDCL 49-42-8 created the Grain and Warehouse Fund. Source: monies collected under chapters 49-42 and 49-45 and interest earned on the fund. Use: Continuously appropriated for inspections and the business facilities of every grain dealer.

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

Additional Note:

PUC identified to GOAC that they spend the General Fund first and then if they have to, will start spending these dollars.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Gross Receipts Tax Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,745,552.49	1,502,212.61	1,374,811.20	1,554,680.93
2 Total Assets	1,745,552.49	1,502,212.61	1,374,811.20	1,554,680.93
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	11,154.00	65,476.00
8 Unreserved Fund Balance	1,745,552.49	1,502,212.61	1,363,657.20	1,489,204.93
9 Total Fund Equity	1,745,552.49	1,502,212.61	1,374,811.20	1,554,680.93
10 Total Liabilities and Fund Equity	1,745,552.49	1,502,212.61	1,374,811.20	1,554,680.93
11				
12				
13 Taxes	1,227,371.01	1,266,723.89	1,485,906.01	1,679,580.27
14 Licenses, Permits and Fees	4,500.00	99,572.09	3,750.00	4,015.29
15 Use of Money and Property	67,838.64	57,203.68	65,695.76	94,174.97
16 Other Revenue	10,870.05	130.00	-	75.00
17 Total Operating Revenue	1,310,579.70	1,423,629.66	1,555,351.77	1,777,845.53
18				
19 Personal Services and Benefits	1,237,067.64	1,333,586.83	1,368,996.18	1,332,401.75
20 Travel	90,160.27	87,814.45	67,412.09	69,064.97
21 Contractual Services	244,676.63	197,074.77	222,013.12	152,773.31
22 Supplies and Materials	41,759.90	32,217.53	15,697.63	24,755.21
23 Capital Outlay	21,584.95	16,275.96	8,634.16	18,980.56
24 Total Operating Expenditures/Expenses	1,635,249.39	1,666,969.54	1,682,753.18	1,597,975.80
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(324,669.69)	(243,339.88)	(127,401.41)	179,869.73
31				
32 Beginning Fund Equity	2,070,222.18	1,745,552.49	1,502,212.61	1,374,811.20
33 Ending Equity	1,745,552.49	1,502,212.61	1,374,811.20	1,554,680.93

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 as an informational budget.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - One-Call Notification Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	235,746.64	276,742.16	386,369.16	387,100.84
2 Total Assets	235,746.64	276,742.16	386,369.16	387,100.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	235,746.64	276,742.16	386,369.16	387,100.84
8 Total Fund Equity	235,746.64	276,742.16	386,369.16	387,100.84
9 Total Liabilities and Fund Equity	235,746.64	276,742.16	386,369.16	387,100.84
10				
11				
12 Licenses, Permits and Fees	822,998.14	708,226.09	694,384.95	622,482.69
13 Use of Money and Property	5,537.83	5,085.69	8,337.58	9,143.69
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	828,535.97	713,311.78	702,722.53	631,626.38
16				
17 Personal Services and Benefits	3,572.55	8,130.91	10,625.45	8,330.08
18 Travel	18,835.52	18,439.67	36,013.73	19,931.69
19 Contractual Services	727,507.53	634,269.28	512,093.02	576,504.05
20 Supplies and Materials	23,053.66	11,476.40	31,077.73	24,364.74
21 Capital Outlay	-	-	3,285.60	1,764.14
22 Total Operating Expenditures/Expenses	772,969.26	672,316.26	593,095.53	630,894.70
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	55,566.71	40,995.52	109,627.00	731.68
29				
30 Beginning Fund Equity	180,179.93	235,746.64	276,742.16	386,369.16
31 Ending Equity	235,746.64	276,742.16	386,369.16	387,100.84

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 as an informational budget.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 3128 - Pipeline Safety Account

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	44,709.15	28,071.11	37,221.78	5,661.81
2 Total Assets	44,709.15	28,071.11	37,221.78	5,661.81
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	44,709.15	28,071.11	37,221.78	5,661.81
8 Total Fund Equity	44,709.15	28,071.11	37,221.78	5,661.81
9 Total Liabilities and Fund Equity	44,709.15	28,071.11	37,221.78	5,661.81
10				
11				
12 Licenses, Permits and Fees	45,089.47	34,718.85	87,494.04	97,028.27
13 Use of Money and Property	1,180.49	788.71	709.25	2,211.36
14 Total Operating Revenue	46,269.96	35,507.56	88,203.29	99,239.63
15				
16 Personal Services and Benefits	27,041.96	24,835.06	39,438.42	67,712.61
17 Travel	12,537.28	16,937.85	25,405.19	19,529.40
18 Contractual Services	7,387.96	9,923.06	12,134.17	38,259.12
19 Supplies and Materials	990.36	449.63	749.30	3,046.42
20 Capital Outlay	-	-	1,325.54	2,252.05
21 Total Operating Expenditures/Expenses	47,957.56	52,145.60	79,052.62	130,799.60
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	-
25 Net Transfers In (Out)	-	-	-	-
26				
27 Net Change	(1,687.60)	(16,638.04)	9,150.67	(31,559.97)
28				
29 Beginning Fund Equity	46,396.75	44,709.15	28,071.11	37,221.78
30 Ending Equity	44,709.15	28,071.11	37,221.78	5,661.81

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: Inspection fee on pipeline operators, initial inspection fee on all intrastate gas pipeline operators on 7/1/94, interest earned on money in fund. Use: Continuously appropriated to perform the pipeline safety program.

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

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	59,615.24	(131,683.11)	50,843.18	(95,293.63)
2 Total Assets	59,615.24	(131,683.11)	50,843.18	(95,293.63)
3				
4 Accounts Payable	-	-	-	-
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	59,615.24	(131,683.11)	50,843.18	(95,293.63)
9 Total Fund Equity	59,615.24	(131,683.11)	50,843.18	(95,293.63)
10 Total Liabilities and Fund Equity	59,615.24	(131,683.11)	50,843.18	(95,293.63)
11				
12				
13 Licenses, Permits and Fees	172,511.26	65,000.00	426,412.54	163,207.15
14 Use of Money and Property	2,600.62	1,585.32	233.62	-
15 Total Operating Revenue	175,111.88	66,585.32	426,646.16	163,207.15
16				
17 Personal Services and Benefits	96,137.33	115,076.10	168,317.09	207,747.14
18 Travel	-	1,684.55	863.36	3,248.11
19 Contractual Services	119,586.57	141,123.02	74,666.84	89,275.78
20 Supplies and Materials	5.00	-	272.58	6,472.24
21 Capital Outlay	-	-	-	-
22 Other Expense	-	-	-	-
23 Interest Expense	-	-	-	2,600.69
24 Total Operating Expenditures/Expenses	215,728.90	257,883.67	244,119.87	309,343.96
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(40,617.02)	(191,298.35)	182,526.29	(146,136.81)
31				
32 Beginning Fund Equity	100,232.26	59,615.24	(131,683.11)	50,843.18
33 Prior Period Adjustment	-	-	-	-
34 Ending Equity	59,615.24	(131,683.11)	50,843.18	(95,293.63)

Company: 8316

Company Name: PUC Regulatory Assessment Fee Fund

Fund Name: PUC Regulatory Assessment Fee Fund and Telecommunication Investigation 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. Uses: 49-1A- 9 Defray expenses of processing application. Any excess is returned, or they are billed for amount under.

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. Note that on the state's accounting system this fund is treated as an informational budget (not identified as such in the General Appropriations Bill).



Unified Judicial System

State Accounting System - Other Fund Balances

Company 3012 - Board of Bar Examiners

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	65,337.80	80,314.75	88,879.70	101,782.44
2 Total Assets	65,337.80	80,314.75	88,879.70	101,782.44
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	65,337.80	80,314.75	88,879.70	101,782.44
9 Total Fund Equity	65,337.80	80,314.75	88,879.70	101,782.44
10 Total Liabilities and Fund Equity	65,337.80	80,314.75	88,879.70	101,782.44
11				
12				
13 Licenses, Permits and Fees	50,400.00	46,950.00	36,775.00	39,300.00
14 Use of Money and Property	1,285.43	1,166.79	1,911.78	3,198.75
15 Sales and Services	-	-	-	234.00
16 Total Operating Revenue	51,685.43	48,116.79	38,686.78	42,732.75
17				
18 Personal Services and Benefits	9,279.79	9,272.65	10,299.84	10,474.70
19 Travel	2,506.03	4,198.01	2,363.00	3,206.37
20 Contractual Services	5,546.05	5,136.81	3,485.27	3,299.30
21 Supplies and Materials	13,395.09	13,246.25	13,470.32	12,531.84
22 Capital Outlay	-	1,286.12	503.40	317.80
23 Total Operating Expenditures/Expenses	30,726.96	33,139.84	30,121.83	29,830.01
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	20,958.47	14,976.95	8,564.95	12,902.74
30				
31 Beginning Fund Equity	44,379.33	65,337.80	80,314.75	88,879.70
32 Ending Equity	65,337.80	80,314.75	88,879.70	101,782.44

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; admission on examination shall pay a fee of three hundred dollars, and a fee of one hundred seventy-five dollars for subsequent examinations. 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	25,168.86	28,067.25	23,499.42	19,958.37
2 Total Assets	25,168.86	28,067.25	23,499.42	19,958.37
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	25,168.86	28,067.25	23,499.42	19,958.37
9 Total Fund Equity	25,168.86	28,067.25	23,499.42	19,958.37
10 Total Liabilities and Fund Equity	25,168.86	28,067.25	23,499.42	19,958.37
11				
12				
13 Fines, Forfeits and Penalties	265,099.58	269,995.34	267,661.52	256,441.85
14 Use of Money and Property	4,374.79	3,344.20	3,933.74	6,335.30
15 Total Operating Revenue	269,474.37	273,339.54	271,595.26	262,777.15
16				
17 Personal Services and Benefits	-	1.38	325.09	-
18 Travel	158.90	18.00	532.51	318.20
19 Contractual Services	-	380.00	285.00	-
20 Supplies and Materials	25.00	-	20.49	-
21 Grants and Subsidies	270,000.00	270,000.00	275,000.00	266,000.00
22 Total Operating Expenditures/Expenses	270,183.90	270,399.38	276,163.09	266,318.20
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(709.53)	2,940.16	(4,567.83)	(3,541.05)
29				
30 Beginning Fund Equity	25,878.39	25,168.86	28,067.25	23,499.42
31 Prior Period Adjustment	-	(41.77)	-	-
32 Ending Equity	25,168.86	28,067.25	23,499.42	19,958.37

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	989,614.85	1,055,785.66	1,876,313.58	2,148,968.10
2 Accounts Receivable	-	-	-	-
3 Total Assets	989,614.85	1,055,785.66	1,876,313.58	2,148,968.10
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	535,925.25	600,106.72	1,013,588.11	916,687.87
9 Unreserved Fund Balance	453,689.60	455,678.94	862,725.47	1,232,280.23
10 Total Fund Equity	989,614.85	1,055,785.66	1,876,313.58	2,148,968.10
11 Total Liabilities and Fund Equity	989,614.85	1,055,785.66	1,876,313.58	2,148,968.10
12				
13				
14 Licenses, Permits and Fees	1,251,031.14	1,550,360.89	1,855,643.95	2,087,592.61
15 Fines, Forfeits and Penalties	2,011,228.17	2,135,693.27	2,186,794.98	2,240,117.64
16 Use of Money and Property	8,782.80	13,863.70	26,557.57	54,663.16
17 Other Revenue	-	-	10.10	561.00
18 Total Operating Revenue	3,271,042.11	3,699,917.86	4,069,006.60	4,382,934.41
19				
20 Personal Services and Benefits	529,478.46	849,253.09	956,879.50	976,028.59
21 Travel	23,767.61	40,230.29	26,643.85	86,164.86
22 Contractual Services	1,644,519.26	2,357,867.63	1,762,523.25	2,224,528.79
23 Supplies and Materials	9,693.55	9,789.20	4,519.22	14,819.10
24 Capital Outlay	323,003.98	386,335.22	507,860.34	818,182.11
25 Total Operating Expenditures/Expenses	2,530,462.86	3,643,475.43	3,258,426.16	4,119,723.45
26				
27 Transfers In	10,009.73	9,943.38	9,947.48	9,453.56
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	10,009.73	9,943.38	9,947.48	9,453.56
30				
31 Net Change	750,588.98	66,385.81	820,527.92	272,664.52
32				
33 Beginning Fund Equity	239,025.87	989,614.85	1,055,785.66	1,876,313.58
34 Prior Period Adjustment	-	(215.00)	-	(10.00)
35 Ending Equity	989,614.85	1,055,785.66	1,876,313.58	2,148,968.10

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); 3% of victim compensation collections (23A-28B-43); fax filings of papers with clerk of courts (15-6-5) ; . 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.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3039 - Reimbursement for Referee Services

	FY2005	FY2006	FY2007	FY2008
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 Administering Programs	471,682.41	498,901.96	515,541.95	585,497.73
15 Total Operating Revenue	471,682.41	498,901.96	515,541.95	585,497.73
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	471,682.41	498,901.96	515,541.95	585,497.73
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	471,682.41	498,901.96	515,541.95	585,497.73
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	-	-	-	-
30				
31 Beginning Fund Equity	-	-	-	-
32 Ending Equity	-	-	-	-

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	18,628.71	13,276.50	2,383.24	5,240.84
2 Total Assets	18,628.71	13,276.50	2,383.24	5,240.84
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	18,628.71	13,276.50	2,383.24	5,240.84
9 Total Fund Equity	18,628.71	13,276.50	2,383.24	5,240.84
10 Total Liabilities and Fund Equity	18,628.71	13,276.50	2,383.24	5,240.84
11				
12				
13 Use of Money and Property	556.39	521.89	548.73	432.30
14 Sales and Services	29,482.15	31,996.75	29,379.88	23,994.73
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	30,038.54	32,518.64	29,928.61	24,427.03
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	15,133.78	17,152.88	18,834.62	10,351.24
21 Supplies and Materials	17,672.12	20,717.97	21,987.25	11,218.19
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	-	-	-	-
24 Total Operating Expenditures/Expenses	32,805.90	37,870.85	40,821.87	21,569.43
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(2,767.36)	(5,352.21)	(10,893.26)	2,857.60
31				
32 Beginning Fund Equity	21,396.07	18,628.71	13,276.50	2,383.24
33 Ending Equity	18,628.71	13,276.50	2,383.24	5,240.84

Company: 8303

Company Name: Childs Own 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

	FY2007	FY2008
1 Cash Pooled with State Treasurer	4,412.00	31,611.28
2 Total Assets	4,412.00	31,611.28
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Reserve for Encumbrances	51,562.00	-
8 Unreserved Fund Balance	(47,150.00)	31,611.28
9 Total Fund Equity	4,412.00	31,611.28
10 Total Liabilities and Fund Equity	4,412.00	31,611.28
11		
12		
13 Administering Programs	6,397.00	77,038.45
14 Other Revenue	30,000.00	1,615.28
15 Total Operating Revenue	36,397.00	78,653.73
16		
17 Personal Services and Benefits	-	-
18 Travel	-	-
19 Contractual Services	31,985.00	51,450.45
20 Supplies and Materials	-	4.00
21 Grants and Subsidies	-	-
22 Capital Outlay	-	-
23 Total Operating Expenditures/Expenses	31,985.00	51,454.45
24		
25 Transfers In	-	-
26 Transfers Out	-	-
27 Net Transfers In (Out)	-	-
28		
29 Net Change	4,412.00	27,199.28
30		
31 Beginning Fund Equity	-	4,412.00
32 Ending Equity	4,412.00	31,611.28

Company: 8303

Company Name: Childs Own Funds (UJS)

Fund Name: Equal Justice Commission

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 3024 - Legislative Capitol Renovation Fund**

	FY2008
1 Cash Pooled with State Treasurer	<u>1,308,000.00</u>
2 Total Assets	<u>1,308,000.00</u>
3	
4 Accounts Payable	<u>-</u>
5 Total Liabilities	<u>-</u>
6	
7 Unreserved Fund Balance	<u>1,308,000.00</u>
8 Total Fund Equity	<u>1,308,000.00</u>
9 Total Liabilities and Fund Equity	<u>1,308,000.00</u>
10	
11	
12 Use of Money and Property	<u>-</u>
13 Total Operating Revenue	<u>-</u>
14	
15 Contractual Services	<u>40,000.00</u>
16 Total Operating Expenditures/Expenses	<u>40,000.00</u>
17	
18 Transfers In	<u>1,348,000.00</u>
19 Transfers Out	<u>-</u>
20 Net Transfers In (Out)	<u>1,348,000.00</u>
21	
22 Net Change	<u>1,308,000.00</u>
23	
24 Beginning Fund Equity	<u>-</u>
25 Ending Equity	<u>1,308,000.00</u>

Company: 3024**Company Name:** Legislative Capitol Renovation Fund**Fund Name:** Legislative Capitol Renovation Fund**Fund Type:** Special Revenue

Purpose: Administratively created fund. SB176 of the 2008 Legislative session appropriated from the Public Buildings Fund the sum of one million three hundred forty-eight thousand dollars (\$ 1,348,000), or so much thereof as may be necessary, to the Legislative Research Council to complete renovation, construction, and completion of the fourth floor of the Capitol building.

Budget Information: Included in the General Appropriations Bill.

Legislative Research Council
State Accounting System - Other Fund Balances
Company 6501 - Postage Administration

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,200.00	15,649.77	24,152.22	3,709.40
2 Total Assets	3,200.00	15,649.77	24,152.22	3,709.40
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	3,200.00	15,649.77	24,152.22	3,709.40
8 Total Fund Equity	3,200.00	15,649.77	24,152.22	3,709.40
9 Total Liabilities and Fund Equity	3,200.00	15,649.77	24,152.22	3,709.40
10				
11				
12 Sales and Services:				
13 Documents RM Receipts	7,412.00	7,415.00	6,425.00	5,815.00
14 Meeting RM Charges	7,350.00	7,400.00	6,950.00	4,050.00
15 Copy Charges	1,651.65	1,370.89	1,927.00	1,329.40
16 Total Operating Revenue	16,413.65	16,185.89	15,302.00	11,194.40
17				
18 Contractual Services:				
19 Computer Services-State	4,361.86	-	-	-
20 Equipment Rental	6,575.28	-	6,460.24	-
21 Supplies and Materials:				
22 Printing-State	1,368.16	-	-	-
23 Printing-Commercial	4,108.35	-	-	7,485.00
24 Postage	-	404.82	339.31	-
25 Total Operating Expenditures/Expenses	16,413.65	404.82	6,799.55	7,485.00
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	(3,331.30)	-	(24,152.22)
29 Net Transfers In (Out)	-	(3,331.30)	-	(24,152.22)
30				
31 Net Change	-	12,449.77	8,502.45	(20,442.82)
32				
33 Beginning Fund Equity	3,200.00	3,200.00	15,649.77	24,152.22
34 Ending Equity	3,200.00	15,649.77	24,152.22	3,709.40

Company: 6501

Company Name: LRC Postage Administration

Fund Name: Postage Administration

Fund Type: Enterprise

Purpose: The executive board of the Legislative Research Council is authorized by SDCL 2-7-15.1 to recover up to one-half of the printing costs of legislative bills and journals by establishing uniform fees for the distribution of legislative printed materials, to public agencies, lobbyists and individuals. Fees for estimated mailing costs may also be charged for mailing printed materials. The proceeds shall be used to pay for printing and postage costs, or transferred to the State General Fund. The executive board may also charge based on actual costs for printing statutes from the computerized statutory data base.

Budget Information: Included in the General Appropriations Bill.

Additional Information: The transfers out in FY2005 and FY2008 were to the State General Fund.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3000 - Attorney General Other

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	695,948.86	615,359.92	846,910.55	2,520,649.80
2 Total Assets	695,948.86	615,359.92	846,910.55	2,520,649.80
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	1,675.00	-	-	-
8 Unreserved Fund Balance	694,273.86	615,359.92	846,910.55	2,520,649.80
9 Total Fund Equity	695,948.86	615,359.92	846,910.55	2,520,649.80
10 Total Liabilities and Fund Equity	695,948.86	615,359.92	846,910.55	2,520,649.80
11				
12				
13 Fines, Forfeits and Penalties	89,722.44	214,689.05	365,071.68	1,899,579.84
14 Use of Money and Property	25,686.23	20,129.53	22,769.20	31,688.31
15 Sales and Services	232,215.95	272,092.94	378,126.00	421,494.22
16 Administering Programs	515,000.00	475,000.00	475,000.00	485,000.00
17 Other Revenue	9,734.29	13,399.69	72,324.54	84,285.16
18 Total Operating Revenue	872,358.91	995,311.21	1,313,291.42	2,922,047.53
19				
20 Personal Services and Benefits	615,835.52	728,194.46	787,744.18	799,627.80
21 Travel	40,790.47	40,700.70	34,246.53	33,389.64
22 Contractual Services	165,774.73	164,927.75	217,074.37	364,358.94
23 Supplies and Materials	67,495.48	65,513.45	43,882.30	40,774.31
24 Grants and Subsidies	-	-	18,221.00	3,400.00
25 Capital Outlay	6,618.37	100,758.79	5,929.41	17,335.49
26 Total Operating Expenditures/Expenses	896,514.57	1,100,095.15	1,107,097.79	1,258,886.18
27				
28 Transfers In	23,436.00	24,195.00	25,357.00	10,577.90
29 Transfers Out	-	-	-	-
30 Net Transfers In (Out)	23,436.00	24,195.00	25,357.00	10,577.90
31				
32 Net Change	(719.66)	(80,588.94)	231,550.63	1,673,739.25
33				
34 Beginning Fund Equity	696,668.52	695,948.86	615,359.92	846,910.55
35 Ending Equity	695,948.86	615,359.92	846,910.55	2,520,649.80

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.

SDCL 42-7A-25 created the State Lottery Investigation Fund. Source: Contract between Lottery and the Attorney General for necessary security and law enforcement services in conducting background investigations. A separate fund has not been established for this and it is accounted for within the coding in the accounting system used for record check costs.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

GOAC questioned whether the State Lottery Investigation Fund is no longer used and SDCL 42-7A-25 could be repealed. There has been no dollars transferred to the fund for this purpose.

Attorney General's Office**State Accounting System - Other Fund Balances****Company 3010 - 911 Telecommunicator Training Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	46,726.32	23,196.06	8,675.97	22,928.30
2 Total Assets	46,726.32	23,196.06	8,675.97	22,928.30
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	3,340.00	-	-
8 Unreserved Fund Balance	46,726.32	19,856.06	8,675.97	22,928.30
9 Total Fund Equity	46,726.32	23,196.06	8,675.97	22,928.30
10 Total Liabilities and Fund Equity	46,726.32	23,196.06	8,675.97	22,928.30
11				
12				
13 Fines, Forfeits and Penalties	132,537.44	134,995.56	133,838.54	128,221.89
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	26.00	-	-
16 Total Operating Revenue	132,537.44	135,021.56	133,838.54	128,221.89
17				
18 Personal Services and Benefits	92,677.98	95,035.42	85,400.50	70,637.61
19 Travel	13,433.88	19,213.93	11,727.67	8,688.86
20 Contractual Services	44,543.97	33,082.93	40,890.71	31,316.02
21 Supplies and Materials	11,880.18	11,124.74	4,494.75	3,327.07
22 Capital Outlay	6,908.13	73.92	5,845.00	-
23 Total Operating Expenditures/Expenses	169,444.14	158,530.94	148,358.63	113,969.56
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(36,906.70)	(23,509.38)	(14,520.09)	14,252.33
30				
31 Beginning Fund Equity	83,633.02	46,726.32	23,196.06	8,675.97
32 Prior Period Adjustment	-	(20.88)	-	-
33 Ending Equity	46,726.32	23,196.06	8,675.97	22,928.30

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: Moneys 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.

Attorney General's Office**State Accounting System - Other Fund Balances****Company 3010 - Law Enforcement Officers Training Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	(319,348.52)	(406,681.35)	(646,991.40)	(298,545.82)
2 Accounts Receivable	2,800.00	3,000.00	3,930.00	5,300.00
3 Total Assets	<u>(316,548.52)</u>	<u>(403,681.35)</u>	<u>(643,061.40)</u>	<u>(293,245.82)</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	87,264.11	60,023.00	55,724.00	118,587.72
9 Unreserved Fund Balance	(403,812.63)	(463,704.35)	(698,785.40)	(411,833.54)
10 Total Fund Equity	<u>(316,548.52)</u>	<u>(403,681.35)</u>	<u>(643,061.40)</u>	<u>(293,245.82)</u>
11 Total Liabilities and Fund Equity	<u>(316,548.52)</u>	<u>(403,681.35)</u>	<u>(643,061.40)</u>	<u>(293,245.82)</u>
12				
13				
14 Licenses, Permits and Fees	435.00	1,200.00	150.00	350.00
15 Fines, Forfeits and Penalties	2,645,185.04	2,700,009.95	2,676,867.24	3,785,723.95
16 Use of Money and Property	-	40,124.16	23,440.62	1,023.34
17 Sales and Services	-	2,238.76	4,400.00	200.00
18 Other Revenue	14.96	142.72	9,318.63	10,258.25
19 Total Operating Revenue	<u>2,645,635.00</u>	<u>2,743,715.59</u>	<u>2,714,176.49</u>	<u>3,797,555.54</u>
20				
21 Personal Services and Benefits	1,168,124.34	1,257,632.77	1,428,967.41	1,516,193.18
22 Travel	515,713.34	471,401.42	418,661.18	399,554.59
23 Contractual Services	672,574.81	699,420.96	763,482.77	652,514.34
24 Supplies and Materials	226,254.54	284,877.08	302,981.71	386,280.92
25 Grants and Subsidies	36,040.00	49,565.00	23,796.83	45,385.51
26 Capital Outlay	30,918.65	67,596.05	15,666.64	460,858.46
27 Other Expense	72.49	-	-	-
28 Total Operating Expenditures/Expenses	<u>2,649,698.17</u>	<u>2,830,493.28</u>	<u>2,953,556.54</u>	<u>3,460,787.00</u>
29				
30 Transfers In	-	-	-	13,047.04
31 Transfers Out	-	-	-	-
32 Net Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,047.04</u>
33				
34 Net Change	(4,063.17)	(86,777.69)	(239,380.05)	349,815.58
35				
36 Beginning Fund Equity	(312,485.35)	(316,548.52)	(403,681.35)	(643,061.40)
37 Prior Period Adjustment	-	(355.14)	-	-
38 Ending Equity	<u>(316,548.52)</u>	<u>(403,681.35)</u>	<u>(643,061.40)</u>	<u>(293,245.82)</u>

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. Source: Per 23-3-52, \$30 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place twenty dollars of the thirty dollar fee into the Law Enforcement Officers Training Fund, six dollars of the thirty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the thirty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the thirty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the thirty dollar fee into the Abused and Neglected Child Defense Fund. Use: Used for operating costs of the Attorney General. Spending authority from this fund is also given to the Unified Judicial System and the Department of Corrections.

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

This is not a continuously appropriated fund. Had projected to have a \$95,000 cash deficit by end of FY08 and to be positive by end of FY09. This is not a fund that participates in the investment proration.

Attorney General's Office
State Accounting System - Other Fund Balances
Company 3010 - Law Enforcement Officers Training Fund

The above expenditures reflect amounts spent by the Attorney General, Unified Judicial System and Department of Corrections.

The State Auditor’s Office has properly monitored the deficit cash balance in this fund and the Attorney General has properly requested authority to run a negative cash balance.

Attorney General's Office**State Accounting System - Other Fund Balances****Company 8302 - Antitrust Special Revenue Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	406,510.08	433,703.62	427,601.94	439,290.49
2 Total Assets	406,510.08	433,703.62	427,601.94	439,290.49
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	406,510.08	433,703.62	427,601.94	439,290.49
9 Total Fund Equity	406,510.08	433,703.62	427,601.94	439,290.49
10 Total Liabilities and Fund Equity	406,510.08	433,703.62	427,601.94	439,290.49
11				
12				
13 Fines, Forfeits and Penalties	10,000.00	20,600.61	-	-
14 Use of Money and Property	12,438.18	10,869.93	13,022.76	18,473.50
15 Total Operating Revenue	22,438.18	31,470.54	13,022.76	18,473.50
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	3,093.00	15,160.44	5,461.95
20 Supplies and Materials	4,132.62	1,184.00	3,964.00	1,323.00
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Total Operating Expenditures/Expenses	4,132.62	4,277.00	19,124.44	6,784.95
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	18,305.56	27,193.54	(6,101.68)	11,688.55
30				
31 Beginning Fund Equity	388,204.52	406,510.08	433,703.62	427,601.94
32 Ending Equity	406,510.08	433,703.62	427,601.94	439,290.49

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.

Attorney General's Office**Other Fund Balances****Fund Not on State Accounting System - Drug Control Fund**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	97,410.69	52,170.64	73,110.54	68,027.12
2 Cash in Local Bank Accounts	797,696.56	558,638.32	265,396.25	527,488.85
3 Total Assets	895,107.25	610,808.96	338,506.79	595,515.97
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	-	-	-
9 Unreserved Fund Balance	895,107.25	610,808.96	338,506.79	595,515.97
10 Total Fund Equity	895,107.25	610,808.96	338,506.79	595,515.97
11 Total Liabilities and Fund Equity	895,107.25	610,808.96	338,506.79	595,515.97
12				
13				
14 Fines, Forfeits and Penalties	1,969,459.47	763,689.91	1,075,699.82	1,582,302.37
15 Use of Money and Property	19,950.70	18,738.11	18,095.44	20,424.11
16 Other Revenue	108,464.18	52,170.64	82,211.26	107,557.77
17 Total Operating Revenue	2,097,874.35	834,598.66	1,176,006.52	1,710,284.25
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	36,077.66	6,688.98	47,602.81	54,653.78
21 Contractual Services	1,587,469.89	1,095,014.54	1,390,034.67	1,386,708.62
22 Supplies and Materials	15,559.34	17,193.43	10,671.21	11,912.67
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Operating Expenditures/Expenses	1,639,106.89	1,118,896.95	1,448,308.69	1,453,275.07
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	458,767.46	(284,298.29)	(272,302.17)	257,009.18
32				
33 Beginning Fund Equity	436,339.79	895,107.25	610,808.96	338,506.79
34 Ending Equity	895,107.25	610,808.96	338,506.79	595,515.97

Company: not on state accounting system**Company Name:** not applicable**Fund Name:** Drug Control Fund**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:**

Drug Control Fund is maintained in a local checking account and the activity is not recorded on the State's Accounting System and the expenditures are not included in the budget. Committee was concerned about the amount maintained in the local bank account and whether some could be placed in the State Treasury and budgeted in the future.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3001 - Public Lands Weed and Pest Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	236,311.68	274,488.98	263,532.16	300,000.00
2 Total Assets	236,311.68	274,488.98	263,532.16	300,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	236,311.68	274,488.98	263,532.16	300,000.00
8 Total Fund Equity	236,311.68	274,488.98	263,532.16	300,000.00
9 Total Liabilities and Fund Equity	236,311.68	274,488.98	263,532.16	300,000.00
10				
11				
12 Licenses, Permits and Fees	185,237.92	258,549.54	226,064.25	257,639.97
13 Use of Money and Property	4,243.68	4,586.47	5,081.90	7,328.91
14 Administering Programs	-	-	-	13,972.00
15 Other Revenue	-	-	-	-
16 Total Operating Revenue	189,481.60	263,136.01	231,146.15	278,940.88
17				
18 Travel	5,729.95	10,556.68	1,877.56	55.40
19 Contractual Services	200,575.15	174,129.47	170,685.50	101,340.91
20 Supplies and Materials	18,660.02	40,272.56	69,539.91	57,793.40
21 Total Operating Expenditures/Expenses	224,965.12	224,958.71	242,102.97	159,189.71
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	-	-	(83,283.33)
25 Net Transfers In (Out)	-	-	-	(83,283.33)
26				
27 Net Change	(35,483.52)	38,177.30	(10,956.82)	36,467.84
28				
29 Beginning Fund Equity	271,795.20	236,311.68	274,488.98	263,532.16
30 Ending Equity	236,311.68	274,488.98	263,532.16	300,000.00

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 (\$42.50) 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.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3009 - Public Buildings Fund

	FY2005	FY2006	FY2007	FY2008
1 Investments	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42
2 Total Assets	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42
8 Total Fund Equity	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42
9 Total Liabilities and Fund Equity	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42
10				
11				
12 Use of Money and Property	93,631.75	111,381.84	134,351.97	110,960.87
13 Total Operating Revenue	93,631.75	111,381.84	134,351.97	110,960.87
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	-	-	-	(1,348,000.00)
23 Net Transfers In (Out)	-	-	-	(1,348,000.00)
24				
25 Net Change	93,631.75	111,381.84	134,351.97	(1,237,039.13)
26				
27 Beginning Fund Equity	1,008,992.99	1,102,624.74	1,214,006.58	1,348,358.55
28 Ending Equity	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42

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.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3108 - Escheated Personal Property Fund

	FY2005	FY2006	FY2007	FY2008
1 Investments	609,811.51	622,292.98	652,916.52	609,836.14
2 Total Assets	609,811.51	622,292.98	652,916.52	609,836.14
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	348,818.70	331,716.79	334,063.10	272,059.78
6 Total Liabilities	348,818.70	331,716.79	334,063.10	272,059.78
7				
8 Unreserved Fund Balance	260,992.81	290,576.19	318,853.42	337,776.36
9 Total Fund Equity	260,992.81	290,576.19	318,853.42	337,776.36
# Total Liabilities and Fund Equity	609,811.51	622,292.98	652,916.52	609,836.14
#				
#				
# Use of Money and Property	29,095.29	29,583.38	28,277.23	18,922.94
# Total Operating Revenue	29,095.29	29,583.38	28,277.23	18,922.94
#				
# Travel	-	-	-	-
# Contractual Services	-	-	-	-
# Supplies and Materials	-	-	-	-
# Grants and Subsidies	-	-	-	-
# Total Operating Expenditures/Expenses	-	-	-	-
#				
# Transfers In	-	-	-	-
# Transfers Out	-	-	-	-
# Net Transfers In (Out)	-	-	-	-
#				
# Net Change	29,095.29	29,583.38	28,277.23	18,922.94
#				
# Beginning Fund Equity	231,897.52	260,992.81	290,576.19	318,853.42
# Ending Equity	260,992.81	290,576.19	318,853.42	337,776.36

Company: 3108

Company Name: SPL-Esheat Fund

Fund Name: Escheated Personal Property

Fund Type: Special Revenue

Purpose: SDCL 21-36-22 created a special fund for escheated personal property. See Unclaimed Property.

This fund is different though in that after 10 years the money does become part of permanent fund and no further claim against is possible.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - Human Services

	FY2005	FY2006	FY2007	FY2008
1 Investments	367,463.51	376,310.54	391,834.50	402,035.62
2 Total Assets	367,463.51	376,310.54	391,834.50	402,035.62
3				
4 Accounts Payable	-	-	-	-
5 Other Liabilities	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	367,463.51	376,310.54	391,834.50	402,035.62
9 Total Fund Equity	367,463.51	376,310.54	391,834.50	402,035.62
10 Total Liabilities and Fund Equity	367,463.51	376,310.54	391,834.50	402,035.62
11				
12				
13 Use of Money and Property	10,947.00	8,847.03	15,523.96	10,201.12
14 Total Operating Revenue	10,947.00	8,847.03	15,523.96	10,201.12
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	-	-	-	-
24 Net Transfers In (Out)	-	-	-	-
25				
26 Net Change	10,947.00	8,847.03	15,523.96	10,201.12
27				
28 Beginning Fund Equity	356,516.51	367,463.51	376,310.54	391,834.50
29 Ending Equity	367,463.51	376,310.54	391,834.50	402,035.62

Company: 5018

Company Name: SPL Permanent Fund

Fund Name: Human Services

Fund Type: Permanent Fund

Purpose: Administratively created fund used to account for FY1992 land sale proceeds at the Human Services Center.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - Permanent Fund

	FY2005	FY2006	FY2007	FY2008
1 Investments	22,395,195.30	23,112,414.09	24,511,385.73	25,443,669.41
2 Loans and Notes Receivable	1,184.80	880.10	656.10	432.10
3 Total Assets	22,396,380.10	23,113,294.19	24,512,041.83	25,444,101.51
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Unreserved Fund Balance	22,396,380.10	23,113,294.19	24,512,041.83	25,444,101.51
9 Total Fund Equity	22,396,380.10	23,113,294.19	24,512,041.83	25,444,101.51
10 Total Liabilities and Fund Equity	22,396,380.10	23,113,294.19	24,512,041.83	25,444,101.51
11				
12				
13 Use of Money and Property	773,436.15	715,425.75	1,067,484.74	932,059.68
14 Other Revenue	-	-	331,262.90	-
15 Total Operating Revenue	773,436.15	715,425.75	1,398,747.64	932,059.68
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	773,436.15	715,425.75	1,398,747.64	932,059.68
28				
29 Beginning Fund Equity	21,622,943.95	22,396,380.10	23,113,294.19	24,512,041.83
30 Prior Period Adjustment	-	1,488.34	-	-
31 Ending Equity	22,396,380.10	23,113,294.19	24,512,041.83	25,444,101.51

Company: 5018

Company Name: SPL Permanent Fund

Fund Name: SPL-Permanent Fund

Fund Type: Permanent Fund

Purpose: Created in the constitution by Article VIII, section 2. 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

	FY2005	FY2006	FY2007	FY2008
1 Investments	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26
2 Total Assets	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26
8 Total Fund Equity	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26
9 Total Liabilities and Fund Equity	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26
10				
11				
12 Use of Money and Property	40,173.85	32,467.28	56,970.59	37,436.58
13 Total Operating Revenue	40,173.85	32,467.28	56,970.59	37,436.58
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	40,173.85	32,467.28	56,970.59	37,436.58
26				
27 Beginning Fund Equity	1,308,361.96	1,348,535.81	1,381,003.09	1,437,973.68
28 Ending Equity	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26

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

	FY2005	FY2006	FY2007	FY2008
1 Cash and Cash Equivalents	5,438,358.19	6,919,434.50	7,347,887.56	9,525,199.47
2 Investments	-	-	-	-
3 Total Assets	5,438,358.19	6,919,434.50	7,347,887.56	9,525,199.47
4				
5 Due to Other Funds	5,438,358.19	6,919,434.50	7,347,887.56	9,525,199.47
6 Total Liabilities	5,438,358.19	6,919,434.50	7,347,887.56	9,525,199.47

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.

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.

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

	FY2005	FY2006	FY2007	FY2008
1 Investments	112,569,528.94	116,380,993.00	122,038,680.88	126,992,236.76
2 Loans and Notes Receivable	34,535.99	25,840.88	8,291.01	-
3 Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4 Total Assets	113,054,839.93	116,857,608.88	122,497,746.89	127,443,011.76
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Unreserved Fund Balance	113,054,839.93	116,857,608.88	122,497,746.89	127,443,011.76
10 Total Fund Equity	113,054,839.93	116,857,608.88	122,497,746.89	127,443,011.76
11 Total Liabilities and Fund Equity	113,054,839.93	116,857,608.88	122,497,746.89	127,443,011.76
12				
13				
14 Use of Money and Property	4,092,825.69	3,785,384.56	5,544,223.20	4,883,261.55
15 Other Revenue	148,974.36	17,384.39	95,914.81	62,003.32
16 Total Operating Revenue	4,241,800.05	3,802,768.95	5,640,138.01	4,945,264.87
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	4,241,800.05	3,802,768.95	5,640,138.01	4,945,264.87
29				
30 Beginning Fund Equity	108,813,039.88	113,054,839.93	116,857,608.88	122,497,746.89
31 Prior Period Adjustment	-	-	-	-
32 Ending Equity	113,054,839.93	116,857,608.88	122,497,746.89	127,443,011.76

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.

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

	FY2005	FY2006	FY2007	FY2008
1 Investments	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99
2 Total Assets	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99
8 Total Fund Equity	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99
9 Total Liabilities and Fund Equity	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99
10				
11				
12 Use of Money and Property	6,415,799.59	9,222,075.46	8,358,925.33	10,698,816.58
13 Total Operating Revenue	6,415,799.59	9,222,075.46	8,358,925.33	10,698,816.58
14				
15 Travel	-	-	-	-
16 Contractual Services	-	-	-	-
17 Supplies and Materials	-	-	-	-
18 Grants and Subsidies	4,297,184.44	8,264,504.32	8,452,747.98	8,771,280.23
19 Total Operating Expenditures/Expenses	4,297,184.44	8,264,504.32	8,452,747.98	8,771,280.23
20				
21 Transfers In	-	-	-	-
22 Transfers Out	-	-	-	-
23 Net Transfers In (Out)	-	-	-	-
24				
25 Net Change	2,118,615.15	957,571.14	(93,822.65)	1,927,536.35
26				
27 Beginning Fund Equity	2,967,713.00	5,086,328.15	6,043,899.29	5,950,076.64
28 Ending Equity	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99

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.

Budget Information: Not included in the General Appropriations Bill.



Secretary of State

State Accounting System - Other Fund Balances

Company 3013 - Financing Statement Filing Fee Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	294,376.32	183,000.00	56,518.05	25,000.00
2 Total Assets	294,376.32	183,000.00	56,518.05	25,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	294,376.32	183,000.00	56,518.05	25,000.00
9 Total Fund Equity	294,376.32	183,000.00	56,518.05	25,000.00
10 Total Liabilities and Fund Equity	294,376.32	183,000.00	56,518.05	25,000.00
11				
12				
13 Licenses, Permits and Fees	281,479.34	274,422.00	262,738.00	281,027.00
14 Total Operating Revenue	281,479.34	274,422.00	262,738.00	281,027.00
15				
16 Personal Services and Benefits	106,838.66	116,422.00	135,211.34	132,000.18
17 Travel	23.82	-	-	-
18 Contractual Services	2,014.34	-	90,368.80	111,988.65
19 Supplies and Materials	336.67	-	4,659.81	11,317.83
20 Capital Outlay	5,981.13	-	980.00	7,709.53
21 Total Operating Expenditures/Expenses	115,194.62	116,422.00	231,219.95	263,016.19
22				
23 Transfers In	-	-	-	-
24 Transfers Out	-	(269,376.32)	(158,000.00)	(49,528.86)
25 Net Transfers In (Out)	-	(269,376.32)	(158,000.00)	(49,528.86)
26				
27 Net Change	166,284.72	(111,376.32)	(126,481.95)	(31,518.05)
28				
29 Beginning Fund Equity	128,091.60	294,376.32	183,000.00	56,518.05
30 Ending Equity	294,376.32	183,000.00	56,518.05	25,000.00

Company: 3013

Company Name: Secretary of State - Other

Fund Name: Financing Statement Filing Fee Fund

Fund Type: Special Revenue

Purpose: SDCL 57A-9-527 created the Financing Statement Filing Fee Fund. Source: Financial statement filing fees and computer search fees (57A-9-528). Use: Used to operate uniform commercial code program. At the end of each fiscal year, any funds in the financing statement 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.

GOAC Information:

GOAC questioned the FY2007 ending balance of \$56,518.05 which is in excess of the \$25,000. The Secretary of State reported that the \$31,518.00 was transferred effective 7/3/07. Also stated that further review determined that the transfers for fiscal years 2005, 2006 and 2007 were made during the next fiscal year. The transfer for FY2008 was made prior to the closing of the state's accounting system.



State Treasurer

State Accounting System - Other Fund Balances

Company 3062 - Teen Court Grant Program Fund

	FY2007	FY2008
1 Cash Pooled with State Treasurer	100,000.00	62,543.94
2 Total Assets	100,000.00	62,543.94
3		
4 Accounts Payable	-	-
5 Total Liabilities	-	-
6		
7 Reserve for Encumbrances	-	-
8 Unreserved Fund Balance	100,000.00	62,543.94
9 Total Fund Equity	100,000.00	62,543.94
10 Total Liabilities and Fund Equity	100,000.00	62,543.94
11		
12		
13 Use of Money and Property	-	43.94
14 Total Operating Revenue	-	43.94
15		
16 Personal Services and Benefits	-	-
17 Travel	-	-
18 Contractual Services	-	-
19 Supplies and Materials	-	-
20 Grants and Subsidies	-	37,500.00
21 Capital Outlay	-	-
22 Total Operating Expenditures	-	37,500.00
23		
24 Transfers In	100,000.00	-
25 Net Transfers In (Out)	100,000.00	-
26		
27 Net Change	100,000.00	(37,456.06)
28		
29 Beginning Fund Equity	-	100,000.00
30 Ending Equity	100,000.00	62,543.94

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. 2007 House Bill 1249 transferred \$100,000 to this fund from the Energy Development Impact Fund. 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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	927,825.33	944,945.97	936,992.22	897,682.14
2 Total Assets	927,825.33	944,945.97	936,992.22	897,682.14
3				
4 Due to Other Funds	46.20	46.20	46.20	46.20
5 Due to Other Governments	927,725.83	944,846.47	936,892.72	897,582.64
6 Other Liabilities	53.30	53.30	53.30	53.30
7 Total Liabilities	927,825.33	944,945.97	936,992.22	897,682.14

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**

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	50,000.00	50,000.00	50,000.00	50,000.00
2 Total Assets	50,000.00	50,000.00	50,000.00	50,000.00
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	2,006.83	-
8 Unreserved Fund Balance	50,000.00	50,000.00	47,993.17	50,000.00
9 Total Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
10 Total Liabilities and Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
11				
12				
13 Other Revenue				
14 Unclaimed Property	2,512,762.70	2,727,897.14	2,760,907.51	3,031,622.52
15 Refund of Prior Year Expenditures	4,330.53	18,172.23	-	-
16 Total Operating Revenue	2,517,093.23	2,746,069.37	2,760,907.51	3,031,622.52
17				
18 Personal Services and Benefits	213,620.30	220,914.18	223,666.28	226,936.08
19 Travel	17,759.89	13,741.01	11,730.90	15,135.77
20 Contractual Services	219,126.76	274,960.00	270,705.11	270,415.87
21 Supplies and Materials	8,031.51	12,656.20	11,929.24	13,618.91
22 Capital Outlay	19,331.20	3,769.00	7,129.11	13,419.57
23 Other Expense				
24 Unclaimed Property Payments	2,039,223.57	2,223,337.51	2,235,949.07	2,492,096.32
25 Total Operating Expenditures	2,517,093.23	2,749,377.90	2,761,109.71	3,031,622.52
26				
27 Transfers In	-	3,308.53	202.20	-
28 Net Transfers In (Out)	-	3,308.53	202.20	-
29				
30 Net Change	-	0.00	(0.00)	0.00
31				
32 Beginning Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
33 Ending Equity	50,000.00	50,000.00	50,000.00	50,000.00

Company: 8324**Company Name:** Unclaimed Property Fund**Fund Name:** Unclaimed Property Trust Fund**Fund Type:** Special Revenue

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.

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



State Investment Council

State Accounting System - Other Fund Balances

Company 3017 - Investment Council Expense Fund

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80
2 Total Assets	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80
8 Total Fund Equity	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80
9 Total Liabilities and Fund Equity	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80
10				
11				
12 Sales and Services	4,417,717.59	4,416,134.10	4,978,892.90	5,900,361.62
13 Total Operating Revenue	4,417,717.59	4,416,134.10	4,978,892.90	5,900,361.62
14				
15 Personal Services and Benefits	3,006,654.63	3,247,702.93	3,702,656.62	4,476,931.66
16 Travel	44,641.81	48,809.50	56,011.38	46,552.23
17 Contractual Services	951,375.82	1,082,535.47	1,066,738.92	1,124,553.24
18 Supplies and Materials	12,472.45	13,675.54	14,071.03	14,482.47
19 Capital Outlay	47,519.39	28,058.46	37,870.67	27,528.60
20 Total Operating Expenditures/Expenses	4,062,664.10	4,420,781.90	4,877,348.62	5,690,048.20
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	-	-
24 Net Transfers In (Out)	-	-	-	-
25				
26 Net Change	355,053.49	(4,647.80)	101,544.28	210,313.42
27				
28 Beginning Fund Equity	1,203,681.41	1,558,734.90	1,554,087.10	1,655,631.38
29 Ending Equity	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80

Company: 3017

Company Name: Investment Council Operating

Fund Name: Investment Council Expense Fund

Fund Type: Special Revenue

Purpose: SDCL 4-5-30 created the Investment Council Expense Fund. Source: At the beginning of each fiscal year the State Treasurer shall transfer money from the S.D. Retirement Fund, Cement Plant Retirement Fund, Health Care Trust Fund, Education Enhancement Trust Fund, the trust fund derived from the sale of state cement enterprises, and any other specific fund approved by the Bureau of Finance and Management, other than the state pooled fund account, to the Investment Council Expense Fund in an amount equal to the ratio of the average assets in each fund for the previous fiscal year to the total average assets managed by the Investment Council for the previous fiscal year multiplied by the difference between the budget of the Investment Council for the fiscal year and the beginning cash balance in the Investment Council expense account. 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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	14,174,147.78	17,004,252.85	22,111,979.59	29,335,777.73
2 Total Assets	14,174,147.78	17,004,252.85	22,111,979.59	29,335,777.73
3				
4 Due to Other Funds	14,174,147.78	17,004,252.85	22,111,979.59	29,335,777.73
5 Total Liabilities	14,174,147.78	17,004,252.85	22,111,979.59	29,335,777.73

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.

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

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

	FY2005	FY2006	FY2007	FY2008
1 Cash Pooled with State Treasurer	3,843,030.05	3,898,358.51	4,363,701.83	4,580,070.74
2 Total Assets	3,843,030.05	3,898,358.51	4,363,701.83	4,580,070.74
3				
4 Accounts Payable	1,875.56	(86,253.24)	(85,913.01)	(58,965.40)
5 Due to Other Governments	3,841,154.49	3,984,611.75	4,449,614.84	4,639,036.14
6 Total Liabilities	3,843,030.05	3,898,358.51	4,363,701.83	4,580,070.74

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.



General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
0101	Office of the Governor	2,260,180.00	2,260,174.78	-	5.22	258,800.00	-	-	258,800.00	-	-	-	-
0102	Governor's Contingency Fund	22,828.00	22,827.29	-	0.71	-	-	-	-	-	-	-	-
0108	Lieutenant Governor	32,631.00	32,631.00	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	854,220.00	798,731.49	55,488.00	0.51	-	-	-	-	3,474,463.00	3,120,311.89	202,108.86	152,042.25
0112	Sale/Leaseback (BFM)	9,154,028.00	9,154,027.50	-	0.50	-	-	-	-	-	-	-	-
0113	Computer Services and Development	-	-	-	-	-	-	-	-	-	-	-	-
0121	Administrative Services	643,794.00	643,794.00	-	-	-	-	-	-	515,037.00	375,450.81	1,318.00	138,268.19
0122	Sale Leaseback (BFM/BOA)	676,175.00	676,175.00	-	-	-	-	-	-	-	-	-	-
0123	Central Services	395,970.00	391,925.83	4,044.00	0.17	-	-	-	-	23,334,063.00	20,003,970.75	1,723,797.40	1,606,294.85
0124	State Engineer	-	-	-	-	-	-	-	-	1,027,610.00	817,901.77	-	209,708.23
0125	Statewide Maintenance and Repair	2,614,390.00	-	2,614,390.00	-	500,000.00	-	500,000.00	-	3,211,041.00	-	3,211,041.00	-
0126	Office of Hearing Examiners	383,948.00	383,947.18	-	0.82	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	2,207,087.00	2,278,244.51	-	(71,157.51)
0129	PEPL Fund Claims - Informational	-	-	-	-	-	-	-	-	1,300,000.00	1,849,925.76	-	(549,925.76)
0131	Data Centers	-	-	-	-	-	-	-	-	8,107,793.00	7,412,740.15	246,023.96	449,028.89
0132	Development	-	-	-	-	-	-	-	-	9,654,269.00	8,752,577.07	80,894.32	820,797.61
0133	Telecommunications Services	-	-	-	-	-	-	-	-	16,836,026.00	13,143,022.94	198,197.53	3,494,805.53
0134	South Dakota Public Broadcasting	4,015,073.00	3,681,119.08	333,845.63	108.29	447,527.00	22,140.87	338,787.05	86,599.08	4,131,837.00	3,845,391.89	9,435.00	277,010.11
0135	BIT Administration	-	-	-	-	-	-	-	-	1,757,185.00	1,682,735.01	5,255.20	69,194.79
0136	State Radio Engineering	1,396,006.00	1,386,077.08	9,177.23	751.69	113,289.00	-	-	113,289.00	996,838.00	960,971.06	-	35,866.94
0141	Personnel Management/Employee Benefits	251,411.00	251,211.70	-	199.30	-	-	-	-	5,655,223.00	5,330,585.98	200,549.54	124,087.48
0143	South Dakota Risk Pool	707,172.00	707,168.02	-	3.98	500,000.00	-	-	500,000.00	6,016,355.00	4,906,737.65	-	1,109,617.35
0144	South Dakota Risk Pool Reserve	-	-	-	-	1,500,000.00	-	-	-	1,500,000.00	-	-	1,500,000.00
Total Department 01		23,407,826.00	20,389,809.95	3,016,944.86	1,071.19	1,819,616.00	22,140.87	838,787.05	958,688.08	89,724,827.00	74,480,567.24	5,878,620.81	9,365,638.95
0210	Secretariat	367,101.00	159,538.40	206,347.45	1,215.15	-	-	-	-	3,518,493.00	3,430,266.09	25,884.83	62,342.08
0210	Secretariat - Informational	-	-	-	-	60,500.00	-	-	-	60,500.00	52,427.53	-	8,072.47
0220	Business Tax	-	-	-	-	-	-	-	-	3,433,656.00	3,286,732.43	49,425.34	97,498.23
0230	Motor Vehicles	-	-	-	-	418,070.00	418,069.19	-	0.81	5,498,856.00	4,654,743.20	107,347.86	736,764.94
0240	Property and Special Taxes	890,143.00	883,560.48	5,246.89	1,335.63	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	3,525,295.00	3,276,980.33	44,984.94	203,329.73
0261	Banking	-	-	-	-	1,946,998.00	1,727,249.30	-	-	1,946,998.00	1,727,249.30	213,405.00	6,343.70
0262	Securities	-	-	-	-	-	-	-	-	385,355.00	365,101.62	2,778.57	17,474.81
0263	Insurance	-	-	-	-	1,781,058.00	1,653,480.86	-	-	1,781,058.00	1,653,480.86	11,926.65	115,650.49
0264	Insurance Fraud Unit - Informational	-	-	-	-	313,463.00	180,499.90	-	-	313,463.00	180,499.90	1,472.30	131,490.80
0271	Petroleum Release Compensation	-	-	-	-	439,184.00	347,700.75	-	-	439,184.00	347,700.75	4,724.78	86,758.47
0272	Petroleum Release Compensation - Informational	-	-	-	-	2,100,000.00	879,090.16	-	-	2,100,000.00	879,090.16	-	1,220,909.84
0281	Instant and On-line Operations - Informational	-	-	-	-	26,368,174.00	31,852,610.66	-	-	26,368,174.00	31,852,610.66	3,150.00	(5,487,586.66)
0282	Video Lottery	-	-	-	-	2,077,827.00	1,669,129.85	-	-	2,077,827.00	1,669,129.85	7,636.00	401,061.15
0291	Real Estate Commission - Informational	-	-	-	-	456,418.00	552,609.79	-	-	456,418.00	552,609.79	129.00	(96,320.79)
0292	Abstracters Bd of Examiners - Informational	-	-	-	-	21,521.00	28,573.31	-	-	21,521.00	28,573.31	-	(7,052.31)
0293	Commission on Gaming - Informational	-	-	-	-	1,312,475.00	10,539,605.16	-	-	1,312,475.00	10,539,605.16	-	(9,227,130.16)
Total Department 02		1,257,244.00	1,043,098.88	211,594.34	2,550.78	418,070.00	418,069.19	-	0.81	53,239,273.00	64,496,800.94	472,865.27	(11,730,393.21)
0300	Office of the Secretary	759,825.00	757,557.00	2,268.00	-	51,242.00	-	-	51,242.00	110,276.00	60.00	-	110,216.00
031	Agriculture Services and Assistance	2,200,726.00	2,193,973.41	6,752.59	(0.00)	2,709,410.00	2,118,008.52	80,407.65	510,993.83	2,688,234.00	2,086,991.04	-	601,242.96
032	Agriculture Development and Promotion	1,255,847.00	1,137,553.01	118,293.99	-	1,615,736.00	1,034,994.31	-	580,741.69	1,422,685.00	889,009.23	11,210.96	522,464.81
0330	Animal Industry Board	1,839,513.00	1,833,699.00	5,814.00	-	2,356,351.00	1,242,713.55	5,413.00	1,108,224.45	126,640.00	44,677.46	-	81,962.54
0341	American Dairy Association	-	-	-	-	-	-	-	-	50.00	-	-	50.00
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	1,545,600.00	1,930,161.99	-	(384,561.99)
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	1,682,858.00	1,736,407.86	-	(53,549.86)
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	194,100.00	179,316.96	-	14,783.04
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	3,062,208.00	4,822,725.62	-	(1,760,517.62)
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	450,112.00	401,709.82	-	48,402.18
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	6,132,263.00	4,508,111.19	-	1,624,151.81
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	53,749.00	43,641.88	-	10,107.12
0348	Pulse Crops Council	-	-	-	-	-	-	-	-	-	1,528.24	-	(1,528.24)
035	State Fair	-	-	-	-	-	-	-	-	1,885,948.00	1,727,821.45	408.16	157,718.39
Total Department 03		6,055,911.00	5,922,782.42	133,128.58	(0.00)	6,732,739.00	4,395,716.38	85,820.65	2,251,201.97	19,354,723.00	18,372,162.74	11,619.12	970,941.14
0410	Economic Development	2,446,058.00	2,338,820.15	107,220.62	17.23	11,253,108.00	3,888,498.34	-	7,364,609.66	11,607,536.00	7,182,076.94	-	4,425,459.06
0420	Tourism	2,000,000.00	1,873,098.17	126,901.83	-	-	-	-	-	9,321,770.00	9,227,317.01	25,678.50	68,774.49
0421	Division of Research Commerce	4,036,574.00	4,036,574.00	-	-	-	-	-	-	-	-	-	-
0430	Tribal Government Relations	218,220.00	218,212.63	-	7.37	-	-	-	-	-	-	-	-
0441	Arts	635,992.00	635,987.64	-	4.36	746,863.00	633,344.52	-	113,518.48	113,000.00	-	-	113,000.00
0442	History	2,818,599.00	2,759,705.85	58,821.46	71.69	854,721.00	697,759.01	-	156,961.99	2,019,907.00	1,854,164.82	5,746.40	159,995.78
0450	SD Housing Development Authority - Informational	-	-	-	-	1,771,461.00	-	-	1,771,461.00	8,065,037.00	-	-	8,065,037.00
0460	SD Science and Tech Authority - Informational	-	-	-	-	-	-	-	-	19,210,868.00	11,522,360.00	-	7,688,508.00
Total Department 04		12,155,443.00	11,862,398.44	292,943.91	100.65	14,626,153.00	5,219,601.87	-	9,406,551.13	50,338,118.00	29,785,918.77	31,424.90	20,520,774.33

General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
0600	Conservation Reserve Enhancement	1,168,680.00	1,154,547.00	-	14,133.00	-	-	-	-	-	-	-	-
0601	Administration	1,153,621.00	1,153,621.00	-	-	-	-	-	-	3,130,855.00	2,929,328.12	29,542.48	171,984.40
0610	Wildlife - Informational	-	-	-	-	11,785,424.00	10,912,558.76	206,482.14	666,383.10	24,375,722.00	23,113,029.09	497,021.20	765,671.71
0612	Wildlife - Development/Improvement	-	-	-	-	2,218,750.00	385,519.69	1,833,230.31	-	1,141,250.00	173,179.37	968,070.63	-
0620	State Parks and Recreation	3,825,633.00	3,825,633.00	-	-	1,793,645.00	1,785,521.97	-	8,123.03	10,141,934.00	9,768,015.67	139,163.96	234,754.37
0621	State Parks and Recreation - Dev/Imp	202,175.00	33,694.18	168,480.82	-	5,537,326.00	823,636.61	3,598,601.44	1,115,087.95	2,263,956.00	353,153.75	1,910,802.25	-
0622	Snowmobile Trails - Informational	-	-	-	-	114,000.00	44,338.98	-	69,661.02	1,054,804.00	684,209.73	36,516.99	334,077.28
Total Department 06		6,350,109.00	6,167,495.18	168,480.82	14,133.00	21,449,145.00	13,951,576.01	5,638,313.89	1,859,255.10	42,108,521.00	37,020,915.73	3,581,117.51	1,506,487.76
081	Administration, Secretary of Social Services	6,713,720.00	6,713,720.00	-	-	10,548,106.00	9,375,819.53	52,502.47	1,119,784.00	218,924.00	36,385.00	-	182,539.00
082	Economic Assistance	20,310,935.00	20,310,935.00	-	0.00	42,324,067.00	38,454,980.28	-	3,869,086.72	300,000.00	1,511.11	-	298,488.89
083	Medical and Adult Services	208,597,653.00	203,597,653.00	5,000,000.00	(0.00)	380,887,294.00	351,123,909.02	28,000,000.00	1,763,384.98	3,486,090.00	1,551,415.16	-	1,934,674.84
084	Children's Services	27,874,272.00	27,867,672.00	6,600.00	0.00	50,083,245.00	43,706,197.88	26,895.05	6,350,152.07	5,193,426.00	4,240,896.20	1,769.00	950,760.80
Total Department 08		263,496,580.00	258,489,980.00	5,006,600.00	(0.00)	483,842,712.00	442,660,906.71	28,079,397.52	13,102,407.77	9,198,440.00	5,830,207.47	1,769.00	3,366,463.53
0901	Administration	1,361,475.00	1,361,475.00	-	-	894,583.00	802,997.74	-	91,585.26	1,385,229.00	1,231,750.01	-	153,478.99
0903	Health Systems Develop. and Regulation	2,147,379.00	2,145,944.19	1,434.81	0.00	12,457,847.00	8,112,382.49	660,098.88	3,685,365.63	70,918.00	47,886.08	-	23,031.92
0904	Health and Medical Services	4,171,050.00	3,242,685.74	928,364.26	-	17,803,539.00	16,037,806.38	93,712.00	1,672,020.62	3,204,453.00	2,463,275.92	323,569.16	417,607.92
0905	Laboratory Services	-	-	-	-	2,058,733.00	1,232,303.39	-	826,429.61	3,167,357.00	2,799,275.10	256.32	367,825.58
0906	Correctional Health	-	-	-	-	-	-	-	-	15,296,385.00	13,550,092.65	10,540.98	1,735,751.37
0907	Tobacco Prevention	-	-	-	-	1,097,962.00	972,951.50	-	125,010.50	5,000,000.00	3,527,130.33	1,399,862.00	73,007.67
0920	Board of Chiropractic Examiners - Informational	-	-	-	-	-	-	-	-	98,797.00	79,547.70	-	19,243.30
0920	Board of Dentistry - Informational	-	-	-	-	-	-	-	-	99,499.00	131,122.22	-	(31,623.22)
0920	Board of Hearing Aid Dispensers - Informational	-	-	-	-	-	-	-	-	20,140.00	21,362.67	-	(1,222.67)
0920	Board of Funeral Service - Informational	-	-	-	-	-	-	-	-	58,427.00	56,447.56	-	1,979.44
0920	Board of Medical and Osteopathic Examiners - Informational	-	-	-	-	-	-	-	-	724,419.00	734,164.06	3,075.79	(12,820.85)
0920	Board of Nursing - Informational	-	-	-	-	-	-	-	-	1,012,794.00	1,022,041.78	6,882.67	(16,130.45)
0920	Board of Nursing Home Administrators - Informational	-	-	-	-	-	-	-	-	40,211.00	32,742.19	-	7,468.81
0920	Board of Optometry - Informational	-	-	-	-	-	-	-	-	42,001.00	39,558.61	-	2,442.39
0920	Board of Pharmacy - Informational	-	-	-	-	-	-	-	-	378,471.00	486,765.27	-	(108,294.27)
0921	Board of Podiatry Examiners - Informational	-	-	-	-	-	-	-	-	21,439.00	14,910.55	-	6,528.45
0921	Board of Massage Therapy - Informational	-	-	-	-	-	-	-	-	62,924.00	35,456.67	-	27,467.33
Total Department 09		7,679,904.00	6,750,104.93	929,799.07	0.00	34,312,664.00	27,158,441.50	753,810.88	6,400,411.62	30,683,464.00	26,273,529.37	1,744,186.92	2,665,747.71
1001	Administration, Secretary of Labor	200,000.00	200,000.00	-	-	21,205,818.00	11,475,269.18	29,886.98	9,700,661.84	-	-	-	-
1004	Unemployment Insurance Service	-	-	-	-	4,829,828.00	3,729,253.37	-	1,100,574.63	-	-	-	-
1005	Field Operations	-	-	-	-	10,301,353.00	9,216,717.94	-	1,084,635.06	-	-	-	-
1006	State Labor Law Administration	647,448.00	647,448.00	-	-	386,656.00	269,986.66	-	116,669.34	424,424.00	332,674.95	-	91,749.05
1031	Board of Accountancy - Informational	-	-	-	-	-	-	-	-	224,493.00	225,136.06	-	(643.06)
1032	Board of Barber Examiners - Informational	-	-	-	-	-	-	-	-	28,559.00	21,467.94	-	7,091.06
1033	Board of Cosmetology - Informational	-	-	-	-	-	-	-	-	222,573.00	224,158.40	145.00	(1,730.40)
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	509,934.00	476,757.28	4,745.18	28,431.54
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	325,383.00	262,745.14	309.22	62,328.64
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	1,424,324.00	1,319,102.82	1,925.41	103,295.77
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	3,389,488.00	3,072,243.08	30,967.62	286,277.30
Total Department 10		847,448.00	847,448.00	-	-	36,723,655.00	24,691,227.15	29,886.98	12,002,540.87	6,549,178.00	5,934,285.67	38,092.43	576,799.90
111	General Operations	510,798.00	510,797.95	-	0.05	25,677,887.00	20,942,751.15	21,694.00	4,713,441.85	128,023,329.00	114,305,993.30	4,972,709.29	8,744,626.41
1120	Construction Contracts - Informational	-	-	-	-	279,365,466.00	201,295,523.48	619,706.09	77,450,236.43	65,063,166.00	58,291,470.26	-	6,771,695.74
Total Department 11		510,798.00	510,797.95	-	0.05	305,043,353.00	222,238,274.63	641,400.09	82,163,678.28	193,086,495.00	172,597,463.56	4,972,709.29	15,516,322.15
1201	Administration, Secretary of Education	1,901,064.00	1,901,064.00	-	-	5,176,991.00	3,698,472.10	23.89	1,478,495.01	13,674.00	8,101.63	-	5,572.37
1211	State Aid to General Education	311,711,828.00	310,729,751.65	982,076.00	0.35	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	41,590,795.00	39,077,948.00	2,512,847.00	-	-	-	-	-	-	-	-	-
1215	Alternative Education Program	450,000.00	450,000.00	-	-	-	-	-	-	-	-	-	-
1216	National Board Certified Teachers	51,483.00	51,483.00	-	-	-	-	-	-	-	-	-	-
1219	Technology in Schools	6,632,201.00	6,632,201.00	-	-	-	-	-	-	3,560,000.00	3,244,114.91	-	315,885.09
1221	Career and Technical Education	561,852.00	561,852.00	-	-	5,500,630.00	4,496,584.72	-	1,004,045.28	154,352.00	117,356.40	-	36,995.60
1222	Postsecondary Vocational Education	19,127,140.00	19,127,140.00	-	-	-	-	-	-	-	-	-	-
1232	Education Resources	5,353,794.00	5,143,794.00	210,000.00	-	145,504,091.00	140,280,190.79	16,848.54	5,207,051.67	916,534.00	171,311.23	-	745,222.77
1233	Education Services Agencies	500,000.00	500,000.00	-	-	250,000.00	250,000.00	-	-	-	-	-	-
1243	State Library	2,215,353.00	2,177,353.00	38,000.00	-	1,178,906.00	930,487.11	-	248,418.89	186,083.00	153,605.36	-	32,477.64
Total Department 12		390,095,510.00	386,352,586.65	3,742,923.00	0.35	157,610,618.00	149,655,734.72	16,872.43	7,938,010.85	4,830,643.00	3,694,489.53	-	1,136,153.47
1410	Administration, Secretary of Public Safety	101,928.00	100,246.00	1,682.00	-	119,350.00	77,044.68	-	42,305.32	588,598.00	344,132.59	4,135.54	240,329.87
1421	Enforcement	1,796,700.00	1,668,345.74	127,513.12	841.14	5,528,598.00	3,241,025.36	14,409.00	2,273,163.64	18,781,424.00	17,329,152.68	462,780.22	989,491.10
1431	Emergency Services	1,374,252.00	1,374,112.00	140.00	-	19,089,592.00	12,188,325.12	165,507.97	6,735,758.91	253,042.00	181,798.49	-	71,243.51
1441	Inspection and Licensing	609,188.00	524,055.36	82,400.00	2,732.64	-	-	-	-	5,136,623.00	4,978,380.98	55,416.83	102,825.19
Total Department 14		3,882,068.00	3,666,759.10	211,735.12	3,573.78	24,737,540.00	15,506,395.16	179,916.97	9,051,227.87	24,759,687.00	22,833,464.74	522,332.59	1,403,889.67

General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
150	Regents System Office	13,177,092.00	9,408,332.44	3,768,711.00	48.56	1,033,577.00	428,173.13	-	605,403.87	30,836,933.00	13,871,505.72	4,111,984.46	12,853,442.82
1517	South Dakota Opportunity Scholarships	3,596,953.00	2,146,858.00	1,450,095.00	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	33,085,263.00	33,075,684.20	9,563.94	14.86	14,067,389.00	13,748,963.04	-	318,425.96	49,379,961.00	47,257,879.30	-	2,122,081.70
1520	University of South Dakota - Informational	-	-	-	-	-	-	-	-	13,169,267.00	11,848,843.50	-	1,320,423.50
1525	USD School of Medicine	17,853,153.00	17,853,153.00	-	0.00	14,305,469.00	14,289,747.72	-	15,721.28	10,445,178.00	10,328,971.56	-	116,206.44
1525	USD School of Medicine - Informational	-	-	-	-	-	-	-	-	4,415,679.00	3,666,422.49	-	749,256.51
1530	South Dakota State University	44,753,502.00	44,753,485.94	-	16.06	20,363,588.00	20,363,587.26	-	0.74	79,815,328.00	79,815,326.20	-	1.80
1530	South Dakota State University - Informational	-	-	-	-	-	-	-	-	20,622,378.00	20,622,378.00	-	0.00
1533	Cooperative Extension Service	8,224,222.00	8,224,222.00	-	(0.00)	4,359,664.00	4,214,685.03	-	144,978.97	1,593,853.00	1,553,579.97	-	40,273.03
1536	Agricultural Experiment Station	10,402,380.00	10,402,380.00	-	0.00	8,920,670.00	8,872,109.63	-	48,560.37	11,371,745.00	11,371,744.37	-	0.63
1540	SD School of Mines and Technology	14,564,768.00	14,284,301.27	280,351.40	115.33	14,335,783.00	10,067,993.65	-	4,267,789.35	16,428,584.00	16,077,175.50	-	351,408.50
1540	SD School of Mines and Technology - Informational	-	-	-	-	-	-	-	-	4,506,423.00	4,503,257.15	-	3,165.85
1550	Northern State University	11,794,447.00	11,794,446.40	-	0.60	4,370,011.00	3,414,358.14	-	955,652.86	12,730,958.00	11,403,573.66	-	1,327,384.34
1550	Northern State University - Informational	-	-	-	-	-	-	-	-	3,704,296.00	3,678,267.52	-	26,028.48
1560	Black Hills State University	8,151,938.00	8,151,938.00	-	-	16,710,958.00	7,248,889.98	-	9,462,068.02	21,018,048.00	19,494,428.33	-	1,523,619.67
1560	Black Hills State University - Informational	-	-	-	-	-	-	-	-	5,156,341.00	5,055,657.60	-	100,683.40
1570	Dakota State University	8,003,463.00	8,003,463.00	-	(0.00)	2,982,862.00	2,489,765.71	-	493,096.29	13,285,947.00	11,171,557.38	-	2,114,389.62
1570	Dakota State University - Informational	-	-	-	-	-	-	-	-	3,338,711.00	3,338,711.00	-	-
1580	SD School for the Deaf	3,614,146.00	3,595,667.13	16,570.74	1,908.13	138,422.00	13,440.12	-	124,981.88	555,798.00	248,042.06	-	307,755.94
1590	SD School for the Blind and Visually Impaired	2,588,958.00	2,588,958.00	-	-	305,300.00	275,412.23	-	29,887.77	362,124.00	298,024.18	-	64,099.82
Total Department 15		179,810,285.00	174,282,889.38	5,525,292.08	2,103.54	101,893,693.00	85,427,125.64	-	16,466,567.36	302,737,552.00	275,605,345.49	4,111,984.46	23,020,222.05
1611	Adjutant General	667,658.00	582,871.00	84,787.00	-	11,300.00	-	-	11,300.00	24,439.00	4,748.38	-	19,690.62
1621	Army Guard	1,858,463.00	1,271,745.96	586,717.04	-	14,802,088.00	8,381,373.62	2,084,266.97	4,336,447.41	-	-	-	-
1624	Air Guard	352,649.00	352,649.00	-	-	4,076,783.00	3,922,618.57	-	154,164.43	-	-	-	-
1641	Veterans' Benefits and Services	1,014,943.00	998,743.00	16,200.00	-	266,104.00	172,326.69	2,520.00	91,257.31	-	-	-	-
1651	State Veterans' Home	2,044,527.00	2,044,527.00	-	-	487,500.00	-	-	487,500.00	4,549,152.00	3,297,743.47	-	1,251,408.53
Total Department 16		5,938,240.00	5,250,535.96	687,704.04	-	19,643,775.00	12,476,318.88	2,086,786.97	5,080,669.15	4,573,591.00	3,302,491.85	-	1,271,099.15
1811	Administration, Central Office	17,778,059.00	17,372,142.09	405,827.36	89.55	1,610,267.00	1,460,817.24	-	149,449.76	172,743.00	58,674.87	49,689.78	64,378.35
1821	Mike Dufree State Prison	12,569,745.00	12,371,228.86	198,516.14	0.00	184,678.00	163,459.37	13,418.89	7,799.74	315,762.00	187,444.59	5,989.00	122,328.41
1822	State Penitentiary	18,301,222.00	18,145,223.09	155,896.80	102.11	566,518.00	477,851.07	13,607.97	75,058.96	221,298.00	78,228.33	-	143,069.67
1823	Women's Prison	3,163,008.00	3,054,980.67	107,957.92	69.41	374,818.00	213,463.09	-	161,354.91	151,814.00	87,170.12	-	64,643.88
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	2,206,777.00	2,098,342.46	17,247.91	91,186.63
1825	Community Services	4,335,410.00	4,285,909.25	49,437.88	62.87	97,222.00	82,421.33	-	14,800.67	2,304,727.00	1,221,595.02	-	1,083,131.98
1827	Parole Services	3,646,239.00	3,639,629.18	6,593.80	16.02	-	-	-	-	43,298.00	43,297.70	-	0.30
1831	Juvenile Community Corrections	11,868,462.00	11,215,376.25	653,078.05	7.70	9,396,931.00	8,923,023.71	-	473,907.29	181,800.00	16,902.37	-	164,897.63
1834	Youth Challenge Center/Living Center	1,195,045.00	1,182,116.14	12,896.06	32.80	245,532.00	245,532.00	-	-	14,942.00	-	-	14,942.00
1835	Patrick Henry Brady Academy	1,403,808.00	1,397,980.64	5,827.36	0.00	-	-	-	-	14,280.00	8,167.13	-	6,112.87
1836	State Treatment and Rehabilitation Academy	5,472,955.00	5,362,496.48	110,276.87	181.65	606,732.00	556,936.52	-	49,795.48	1,840,572.00	1,630,957.73	2,380.00	207,234.27
1838	QUEST/ExCEL	1,016,965.00	1,016,965.00	-	-	488,500.00	484,135.87	-	4,364.13	12,650.00	9.00	-	12,641.00
Total Department 18		80,750,918.00	79,044,047.65	1,706,308.24	562.11	13,571,198.00	12,607,640.20	27,026.86	936,530.94	7,480,663.00	5,430,789.32	75,306.69	1,974,566.99
1900	Administration, Secretary of Human Services	1,007,095.00	995,594.38	11,500.62	-	783,309.00	760,415.50	8,671.87	14,221.63	1,421.00	-	-	1,421.00
1910	Developmental Disabilities	36,022,962.00	35,630,514.00	392,448.00	0.00	55,867,126.00	54,537,853.90	402,658.00	926,614.10	-	-	-	-
1911	SDDC - Redfield	9,481,754.00	9,408,281.97	75,472.03	(0.00)	14,046,878.00	13,421,771.11	99,057.85	526,049.04	678,792.00	148,063.60	-	530,728.40
1940	Alcohol and Drug Abuse	8,411,255.00	8,394,810.00	16,445.00	-	10,812,792.00	10,085,293.49	4,421.00	723,077.51	1,469,765.00	958,115.04	-	511,649.96
1950	Rehabilitation Services	3,727,633.00	3,726,127.53	1,505.47	0.00	14,945,045.00	13,891,743.95	34,926.00	1,018,375.05	494,665.00	384,955.76	-	109,709.24
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	851,680.00	828,875.02	-	22,804.98
1961	Board of Counselor Examiners - Informational	-	-	-	-	-	-	-	-	76,625.00	68,782.10	-	7,842.90
1962	Board of Psychology Examiners - Informational	-	-	-	-	-	-	-	-	73,114.00	45,914.52	-	27,199.48
1963	Board of Social Work Examiners - Informational	-	-	-	-	-	-	-	-	89,968.00	79,273.47	-	10,694.53
1964	Certification Board for Alcohol and Drug Professionals - Informational	-	-	-	-	-	-	-	-	123,849.00	148,706.82	-	(24,857.82)
1970	Services/Blind and Visually Impaired	847,955.00	846,501.00	1,454.00	-	2,353,037.00	2,325,597.71	7,311.00	20,128.29	247,919.00	235,192.74	1,454.00	11,272.26
1980	Human Services Center	30,786,172.00	30,682,445.30	103,726.70	0.00	9,053,612.00	8,719,127.60	22,405.49	312,078.91	3,363,490.00	2,929,277.10	1,928.54	432,284.36
1981	Community Mental Health	14,441,558.00	14,341,558.00	100,000.00	0.00	11,572,276.00	10,775,513.18	377.88	796,384.94	1,056,306.00	1,048,831.00	7,475.00	-
Total Department 19		104,726,384.00	104,023,832.18	702,551.82	0.00	119,434,075.00	114,517,316.44	579,829.09	4,336,929.47	8,527,594.00	6,875,987.17	10,857.54	1,640,749.29
2010	Financial and Technical Assistance	2,238,211.00	2,216,425.00	21,786.00	-	2,319,745.00	1,760,111.31	521,796.00	37,837.69	618,211.00	562,203.63	295.00	55,712.37
2020	Environmental Services	4,025,496.00	4,020,901.19	4,594.81	0.00	4,150,725.00	3,883,082.22	138,089.11	129,553.67	2,043,411.00	1,935,323.00	21,227.08	86,860.92
2040	Regulated Response Fund - Informational	-	-	-	-	-	-	-	-	1,750,000.00	83,529.47	-	1,666,470.53
2050	Livestock Cleanup Fund - Informational	-	-	-	-	-	-	-	-	765,000.00	121,800.00	-	643,200.00
Total Department 20		6,263,707.00	6,237,326.19	26,380.81	0.00	6,470,470.00	5,643,193.53	659,885.11	167,391.36	5,176,622.00	2,702,856.10	21,522.08	2,452,243.82
2610	Public Utilities Commission (PUC)	577,302.00	526,884.35	1,718.00	48,699.65	350,544.00	67,716.02	-	282,827.98	3,031,926.00	2,736,174.44	65,476.00	230,275.56
Total Department 26		577,302.00	526,884.35	1,718.00	48,699.65	350,544.00	67,716.02	-	282,827.98	3,031,926.00	2,736,174.44	65,476.00	230,275.56
2701	State Bar Association - Informational	-	-	-	-	-	-	-	-	525,329.00	-	-	525,329.00
271	Unified Judicial System	32,368,766.00	31,051,895.04	948,874.29	367,996.67	290,670.00	260,537.82	-	30,132.18	5,717,330.00	4,524,977.17	922,887.87	269,464.96
Total Department 27		32,368,766.00	31,051,895.04	948,874.29	367,996.67	290,670.00	260,537.82	-	30,132.18	6,242,659.00	4,524,977.17	922,887.87	794,793.96

General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances &		Appropriation	Expenditure	Encumbrances &		Appropriation	Expenditure	Encumbrances &	
				Carry-forwards	Reversion			Carry-forwards	Reversion			Carry-forwards	Reversion
2810	Legislative Operations	4,699,168.00	4,674,281.52	15,676.00	9,210.48	-	-	-	-	35,000.00	7,485.00	-	27,515.00
2880	Auditor General	2,814,468.00	2,580,913.77	1,300.30	232,253.93	-	-	-	-	-	-	-	-
Total Department 28		7,513,636.00	7,255,195.29	16,976.30	241,464.41	-	-	-	-	35,000.00	7,485.00	-	27,515.00
2900	Legal Services	5,122,685.00	5,052,799.44	57,825.75	12,059.81	1,168,775.00	1,118,341.68	-	50,433.32	823,117.00	712,817.82	-	110,299.18
2911	Criminal Investigation	4,013,060.00	3,943,440.81	69,568.25	50.94	2,511,239.00	2,333,680.40	4,081.83	173,476.77	1,781,375.00	1,770,424.05	2,228.40	8,722.55
2912	Law Enforcement Training	549,724.00	549,724.00	-	-	-	-	-	-	1,419,405.00	1,314,138.60	105,119.32	147.08
2913	911 Training	172.00	-	-	172.00	-	-	-	-	199,616.00	170,403.21	5,040.00	24,172.79
Total Department 29		9,685,641.00	9,545,964.25	127,394.00	12,282.75	3,680,014.00	3,452,022.08	4,081.83	223,910.09	4,223,513.00	3,967,783.68	112,387.72	143,341.60
3001	Administration of School and Public Lands	531,897.00	502,968.86	3,624.54	25,303.60	-	-	-	-	225,000.00	159,189.71	-	65,810.29
3002	SPL Administration - Informational	-	-	-	-	177,000.00	52,678.83	-	124,321.17	-	-	-	-
Total Department 30		531,897.00	502,968.86	3,624.54	25,303.60	177,000.00	52,678.83	-	124,321.17	225,000.00	159,189.71	-	65,810.29
3101	Secretary of State	956,710.00	948,528.88	4,471.78	3,709.34	3,190,564.00	476,114.06	126.20	2,714,323.74	266,540.00	263,016.19	-	3,523.81
Total Department 31		956,710.00	948,528.88	4,471.78	3,709.34	3,190,564.00	476,114.06	126.20	2,714,323.74	266,540.00	263,016.19	-	3,523.81
3201	Treasury Management	497,568.00	478,689.60	506.00	18,372.40	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	2,370,442.00	3,029,734.19	-	(659,292.19)
3210	Investment of State Funds	-	-	-	-	-	-	-	-	7,555,993.00	5,690,048.20	-	1,865,944.80
Total Department 32		497,568.00	478,689.60	506.00	18,372.40	-	-	-	-	9,926,435.00	8,719,782.39	-	1,206,652.61
3300	State Auditor	1,162,584.00	1,121,870.43	-	40,713.57	-	-	-	-	-	-	-	-
Total Department 33		1,162,584.00	1,121,870.43	-	40,713.57	-	-	-	-	-	-	-	-
TOTAL GENERAL BILL		1,146,522,479.00	1,122,273,889.56	23,465,951.60	782,637.84	1,356,018,268.00	1,140,898,747.69	39,621,942.52	175,497,577.79	876,320,464.00	775,615,684.27	22,575,160.20	78,129,619.53

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.

2023

Program	General	Federal	Other
0125	2,614,390.00	500,000.00	3,211,041.00
0612	-	1,833,230.31	968,070.63
0621	168,480.82	2,598,601.44	1,910,802.25
111	-	-	341,119.79
1502	-	-	4,111,984.46

Special Appropriations

Program	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
0114	SDDS Settlement	11,283.56	-	11,283.56	-	-	-	-	-	-	-	-	-
0121	Administrative Services	1,580,000.00	1,500,000.00	-	80,000.00	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Informational	3,201,534.00	3,201,534.00	-	-	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90
0240	Property and Special Taxes	800,000.00	568,614.92	231,385.08	-	-	-	-	-	-	-	-	-
0300	Office of the Secretary	75,000.00	75,000.00	-	-	-	-	-	-	-	-	-	-
0311	Fire Suppression	4,056,278.00	4,056,278.00	-	-	-	-	-	-	-	-	-	-
0322	Resource Conservation and Forestry	775,000.00	192,193.94	582,806.06	-	-	-	-	-	687,804.27	432,810.73	254,993.54	-
035	State Fair	757,051.03	756,344.91	706.12	(0.00)	-	-	-	-	-	-	-	-
0421	Division of Research Commerce	2,962,500.00	468,633.09	2,493,866.91	-	-	-	-	-	-	-	-	-
0460	SD Science and Tech Authority - Informational	-	-	-	-	9,632,676.47	9,126,559.08	506,117.39	0.00	-	-	-	-
0470	SD Energy Infrastructure Authority - Informational	91,805.67	66,469.54	-	25,336.13	-	-	-	-	-	-	-	-
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	-	-	-	-	12,000,000.00	3,570,407.19	8,429,592.81	-
0825	Food Stamp Administration	3,682,680.87	2,179,554.28	1,503,126.41	0.18	-	-	-	-	1,860,911.61	907,486.06	953,425.55	-
0903	Health Systems Develop. and Reg.	247,614.00	241,323.23	6,290.77	(0.00)	-	-	-	-	-	-	-	-
0906	Correctional Health	-	-	-	-	-	-	-	-	51,136.00	51,136.00	-	-
1201	General Administration	2,102,691.30	2,012,388.00	90,303.30	(0.00)	-	-	-	-	4,000,000.00	2,890,661.00	1,109,339.00	-
1211	State Aid to General Education	5,000,000.00	5,000,000.00	-	-	-	-	-	-	1,800,000.00	1,800,000.00	-	-
1221	Career and Technical Education	403,694.82	261,189.72	140,920.75	1,584.35	-	-	-	-	1,500,000.00	837,361.00	662,639.00	-
1222	Postsecondary Vocational Education	360,000.00	360,000.00	-	-	-	-	-	-	-	-	-	-
1223	Non-recurring Postsecondary Formula	800,000.00	751,872.00	48,128.00	-	-	-	-	-	-	-	-	-
1233	Education Services Agencies	-	-	-	-	-	-	-	-	1,700,000.00	1,329,770.62	370,229.38	-
1421	Enforcement	-	-	-	-	-	-	-	-	150,000.00	149,273.60	726.40	(0.00)
1431	Emergency Services	2,108,007.00	2,108,007.00	-	-	1,566,500.00	-	-	1,566,500.00	-	-	-	-
1432	Emergency Management	4,337,522.00	4,337,522.00	-	-	-	-	-	-	-	-	-	-
1501	Board of Regents	8,961,859.59	1,461,653.63	7,500,205.96	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	-	-	-	-	-	-	-	-	13,171,000.00	-	13,171,000.00	-
1530	South Dakota State University	-	-	-	-	2,000,000.00	-	2,000,000.00	-	30,510,771.21	12,156,448.10	15,194,374.36	3,159,948.75
1536	Agricultural Experiment Station	-	-	-	-	3,028,000.00	-	114,000.00	2,914,000.00	427,000.00	110,822.15	66,177.85	250,000.00
1540	SD School of Mines and Technology	-	-	-	-	1,375,000.00	-	125,000.00	1,250,000.00	2,850,000.02	1,322,264.86	1,527,735.16	-
1550	Northern State University	-	-	-	-	-	-	-	-	34,500.00	-	34,500.00	-
1560	Black Hills State University	-	-	-	-	-	-	-	-	1,969,714.00	-	1,969,714.00	-
1570	Dakota State University	-	-	-	-	-	-	-	-	85,500.00	-	85,500.00	-
1621	Army Guard	2,189,000.00	338,927.49	1,850,072.51	-	22,902,064.96	1,266,784.24	21,635,280.72	-	-	-	-	-
1641	Veterans' Benefits and Services	1,672,747.51	350,168.04	1,322,579.47	-	-	-	-	-	-	-	-	-
1651	State Veterans' Home	1,082,783.00	-	1,082,783.00	-	1,807,526.00	-	1,807,526.00	-	-	-	-	-
1825	Community Services	96,151.00	96,151.00	-	-	-	-	-	-	544,103.00	541,170.01	-	2,932.99
1940	Alcohol and Drug Abuse	420,124.00	420,124.00	-	-	-	-	-	-	640,000.00	180,662.32	-	459,337.68
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	200,000.00	1,049.13	-	198,950.87
1981	Community Mental Health	75,365.00	75,365.00	-	-	-	-	-	-	-	-	-	-
2010	Financial and Technical Assistance	-	-	-	-	3,368,500.78	3,368,500.78	-	-	-	-	-	-
2020	Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-
2030	Water & Environment Fund	1,000,000.00	-	1,000,000.00	-	894,363.31	277,284.50	617,078.81	-	34,338,757.90	11,382,851.43	22,905,906.47	50,000.00
2715	Circuit Courts Operation	-	-	-	-	-	-	-	-	-	-	-	-
2717	Court Services Operations	78,000.00	52,848.03	-	25,151.97	275,000.00	219,864.93	-	55,135.07	5,000.00	4.00	-	4,996.00
2810	Legislative Operations	660,100.00	126,108.02	533,991.98	-	-	-	-	-	1,348,000.00	40,000.00	1,308,000.00	-
2911	Criminal Investigation	345,000.00	344,453.90	546.10	(0.00)	-	-	-	-	410,000.00	399,598.00	10,402.00	-
TOTAL SPECIAL APPROPRIATIONS		49,933,792.35	31,402,723.74	18,398,995.98	132,072.63	46,849,631.52	14,258,993.53	26,805,002.92	5,785,635.07	111,317,468.01	39,137,045.30	68,054,255.52	4,126,167.19

Maintenance and Repair - Prior Year

0125	Statewide Maintenance and Repair	3,753,466.70	2,524,490.86	1,228,975.84	-	500,000.00	404,858.27	-	95,141.73	2,450,000.00	563,795.38	1,700,000.00	186,204.62
0612	Wildlife - Development/Improvement	-	-	-	-	94,644.21	94,644.21	-	-	38,276.38	38,276.38	-	-
0621	State Parks and Recreation - Dev/Imp	141,896.30	141,896.30	-	-	2,882,555.36	2,812,209.97	70,345.39	(0.00)	2,331,401.94	2,029,728.19	301,673.75	-
1111	Finance and Management	-	-	-	-	-	-	-	-	-	-	-	-
1113	Operations	-	-	-	-	-	-	-	-	1,382,409.39	1,382,407.50	-	1.89
1502	Maintenance and Repair	-	-	-	-	-	-	-	-	4,904,207.81	4,826,361.59	-	77,846.22
TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS		3,895,363.00	2,666,387.16	1,228,975.84	-	3,477,199.57	3,311,712.45	70,345.39	95,141.73	11,106,295.52	8,840,569.04	2,001,673.75	264,052.73

Carry-over Appropriations

Program	Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion
0101	Office of the Governor	50,112.95	50,112.95	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	55,908.99	55,908.99	-	-	-	-	-	-	-	-	-	-
0123	Central Services	-	-	-	-	-	-	-	-	9,609.24	9,443.46	-	165.78
0124	State Engineer	-	-	-	-	-	-	-	-	3,285.00	3,285.00	-	-
0131	Data Centers	-	-	-	-	-	-	-	-	313,611.72	313,611.72	-	-
0132	Development	-	-	-	-	-	-	-	-	187,040.00	187,040.00	-	-
0133	Telecommunications Services	-	-	-	-	-	-	-	-	161,840.18	161,840.18	-	-
0135	BIT Administration	-	-	-	-	-	-	-	-	2,773.00	2,773.00	-	-
0136	State Radio Engineering	2,820.00	2,820.00	-	-	-	-	-	-	-	-	-	-
0141	Personnel Management/Employee Benefits	-	-	-	-	-	-	-	-	14,450.57	14,450.57	-	-
0149	Health Insurance Wellness Program	-	-	-	-	-	-	-	-	2,605.15	2,576.10	-	29.05
0210	Secretariat	-	-	-	-	-	-	-	-	575,719.65	405,039.99	166,007.62	4,672.04
0220	Business Tax	-	-	-	-	-	-	-	-	30,845.12	30,670.14	-	174.98
0230	Motor Vehicles	-	-	-	-	-	-	-	-	94,022.84	82,454.31	-	11,568.53
0240	Property and Special Taxes	1,805.16	1,805.16	-	-	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	6,938.04	6,938.04	-	-
0261	Banking	-	-	-	-	-	-	-	-	31,853.58	31,801.67	-	51.91
0263	Insurance	-	-	-	-	-	-	-	-	1,374.00	1,374.00	-	-
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	9,952.56	7,792.56	-	2,160.00
0282	Video Lottery	-	-	-	-	-	-	-	-	3,853.08	3,853.08	-	-
0291	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	2,199.23	2,199.23	-	-
0300	Office of the Secretary	2,034.61	2,034.61	-	-	-	-	-	-	-	-	-	-
0310	Agriculture Services	7,573.05	7,573.05	-	-	5,341.33	5,341.33	-	-	4,305.00	4,305.00	-	-
0311	Fire Suppression	6,314.78	6,314.78	-	-	-	-	-	-	-	-	-	-
0321	Agriculture Development	-	-	-	-	9,182.60	9,182.60	-	-	6,729.00	6,729.00	-	-
0322	Resource Conservation and Forestry	23,487.42	23,295.57	-	191.85	-	-	-	-	2,321.20	2,321.20	-	-
0330	Animal Industry Board	-	-	-	-	4,145.00	4,145.00	-	-	-	-	-	-
0350	State Fair	-	-	-	-	-	-	-	-	1,171.80	1,171.80	-	-
0351	Non-Fair	-	-	-	-	-	-	-	-	3,862.20	3,862.20	-	-
0410	Economic Development	70,692.56	70,676.56	-	16.00	3,337,972.00	2,060,518.41	-	1,277,453.59	2,190.00	2,190.00	-	-
0420	Tourism	-	-	-	-	-	-	-	-	7,159.20	7,159.20	-	-
0430	Tribal Government Relations	3,610.00	3,610.00	-	-	-	-	-	-	-	-	-	-
0442	History	124,217.10	124,217.10	-	-	-	-	-	-	8,612.00	8,612.00	-	-
0601	Administration	-	-	-	-	-	-	-	-	25,648.38	25,565.82	-	82.56
0610	Wildlife - Info	-	-	-	-	262,292.15	257,598.26	-	4,693.89	290,270.92	279,430.56	-	10,840.36
0620	State Parks and Recreation	-	-	-	-	23,792.00	11,896.00	11,896.00	-	329,228.03	327,776.08	-	1,451.95
0622	Snowmobile Trails - Info	-	-	-	-	-	-	-	-	18,636.00	18,636.00	-	-
0814	Operations and Technology	299,502.69	299,502.69	-	-	228,288.01	225,148.19	-	3,139.82	-	-	-	-
0821	Energy Administration	340,000.00	206,667.25	-	133,332.75	-	-	-	-	-	-	-	-
0823	Tanf Services and Training	4,212.50	4,212.50	-	-	2,157.00	2,157.00	-	-	-	-	-	-
0825	Food Stamp Administration	6,450.00	6,450.00	-	-	-	-	-	-	-	-	-	-
0831	Medical	1,696,527.06	765,365.74	930,047.32	1,114.00	3,344,562.00	548,580.68	2,795,981.32	-	-	-	-	-
0832	Adult Services and Aging	311,689.00	186,348.69	124,931.25	409.06	-	-	-	-	-	-	-	-
0842	Child Protection Services	2,298,497.00	1,956,532.48	327,280.56	14,683.96	955,566.05	954,276.38	-	1,289.67	-	-	-	-
0843	Child Care Services	19,700.78	19,700.78	-	-	25,110.90	25,110.90	-	-	-	-	-	-
0903	Health Systems Develop. and Reg.	-	-	-	-	279,261.71	278,961.71	-	300.00	-	-	-	-
0904	Health and Medical Services	153,916.54	152,819.24	-	1,097.30	46,180.06	45,680.06	-	500.00	4,565.00	4,565.00	-	-
0905	Laboratory Services	-	-	-	-	-	-	-	-	2,500.00	-	-	2,500.00
0906	Correctional Health	-	-	-	-	-	-	-	-	37,617.27	37,617.27	-	-
0907	Tobacco Prevention	-	-	-	-	-	-	-	-	2,158,691.00	1,872,285.48	-	286,405.52
0920	Health Informational Budgets	-	-	-	-	-	-	-	-	1,196.00	1,196.00	-	-
1001	Secretariat Administration	-	-	-	-	85,040.65	83,226.78	-	1,813.87	-	-	-	-
1034	Plumbing Commission - Info	-	-	-	-	-	-	-	-	157.99	157.99	-	-
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	2,810.00	2,810.00	-	-
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	235,970.06	232,970.06	-	3,000.00
1110	Secretariat	-	-	-	-	-	-	-	-	2,013.10	2,013.10	-	-
1111	Finance and Management	-	-	-	-	189,980.00	151,984.00	-	37,996.00	121,634.99	23,825.39	-	97,809.60
1112	Planning and Engineering	-	-	-	-	-	-	-	-	1,097,332.18	486,940.66	585,333.34	25,058.18
1113	Operations	-	-	-	-	-	-	-	-	1,984,771.29	2,050,023.79	-	(65,252.50)
1212	State Aid to Special Education	2,478,645.00	2,478,645.00	-	-	-	-	-	-	-	-	-	-
1219	Technology in Schools	2,625.00	2,625.00	-	-	569,920.94	569,920.94	-	-	274,991.41	274,991.41	-	-
1232	Ed Resources	2,010,221.00	2,010,221.00	-	-	2,389,443.95	2,389,144.49	-	299.46	-	-	-	-
1243	State Library	2,966.08	2,966.08	-	-	4,454.00	4,454.00	-	-	-	-	-	-
1410	Administration	-	-	-	-	-	-	-	-	4,606.49	1,416.49	-	3,190.00
1421	Enforcement	-	-	-	-	38,031.80	37,341.47	-	690.33	231,818.81	229,978.34	-	1,840.47
1431	Emergency Services	53,604.80	53,484.01	-	120.79	249,233.82	224,007.82	-	25,226.00	-	-	-	-
1441	Inspection and Licensing	162,816.44	162,816.44	-	-	-	-	-	-	13,273.55	13,048.57	-	224.98
1517	South Dakota Scholarships	1,126,976.00	1,126,976.00	-	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	14,954.73	14,400.58	-	554.15	-	-	-	-	-	-	-	-
1525	USD School of Medicine	14,125.39	13,443.30	-	682.09	-	-	-	-	-	-	-	-
1530	South Dakota State University	323,558.76	323,558.76	-	-	-	-	-	-	-	-	-	-
1540	SD School of Mines and Technology	3,047.98	3,047.98	-	-	-	-	-	-	-	-	-	-
1611	Adjutant General	6,564.40	1,350.00	-	5,214.40	-	-	-	-	-	-	-	-

Carry-over Appropriations

Program	Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion
1621	Army Guard	441,117.51	441,117.51	-	-	1,026,371.29	966,758.01	-	59,613.28	-	-	-	-
1624	Air Guard	1,417.85	1,417.85	-	-	-	-	-	-	-	-	-	-
1641	Veterans' Benefits and Services	18,047.81	18,047.38	-	0.43	2,169.00	2,169.00	-	-	-	-	-	-
1811	Administration	42,498.25	41,338.25	-	1,160.00	110,160.85	96,987.00	-	13,173.85	8,078.56	5,919.92	-	2,158.64
1820	Adult Corrections	-	-	-	-	-	-	-	-	37,947.28	5,888.64	-	32,058.64
1821	Mike Durfee State Prison	236,344.39	236,071.64	-	272.75	21,528.00	16,950.00	-	4,578.00	6,021.45	6,020.45	-	1.00
1822	State Penitentiary	54,192.59	54,192.59	-	-	95,067.72	94,490.81	-	576.91	14,708.41	14,414.34	-	294.07
1823	Women's Prison	52,317.90	50,569.21	-	1,748.69	48,289.37	33,032.11	-	15,257.26	8,069.00	8,069.00	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	28,575.39	28,575.39	-	-
1825	Community Services	41,718.21	40,358.85	-	1,359.36	1,500.00	392.20	-	1,107.80	20,000.00	17,758.72	-	2,241.28
1827	Parole Services	94,392.00	94,392.00	-	-	-	-	-	-	-	-	-	-
1831	Juvenile Community Corrections	50,796.94	43,476.61	-	7,320.33	73,115.62	59,114.93	-	14,000.69	-	-	-	-
1834	Youth Challenge Center/Living Center	326.00	326.00	-	-	-	-	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Academy	85,796.66	74,874.94	-	10,921.72	12,528.44	12,528.44	-	-	309,248.97	308,293.20	-	955.77
1900	Secretary	3,060.00	3,060.00	-	-	-	-	-	-	-	-	-	-
1910	Developmental Disabilities	488,566.00	488,566.00	-	-	829,034.00	596,652.00	-	232,382.00	-	-	-	-
1911	SDDC - Redfield	10,292.00	10,292.00	-	-	2,892.00	-	-	2,892.00	-	-	-	-
1940	Alcohol and Drug Abuse	867,441.88	867,441.88	-	-	-	-	-	-	-	-	-	-
1980	Human Services Center	665,709.32	663,647.26	-	2,062.06	493.36	33.95	459.41	-	-	-	-	-
1981	Community Mental Health	207,083.30	207,083.30	-	-	-	-	-	-	-	-	-	-
2010	Financial and Technical Assistance	-	-	-	-	15,390.00	11,390.00	-	4,000.00	1,530.00	1,530.00	-	-
2020	Environmental Services	74,780.90	24,780.90	50,000.00	-	152,451.55	147,201.46	-	5,250.09	11,970.00	11,970.00	-	-
2610	Public Utilities Commission (PUC)	1,582.00	1,522.00	-	60.00	-	-	-	-	11,154.00	10,937.00	-	217.00
2711	Supreme Court	50,000.00	7,330.60	42,669.40	-	-	-	-	-	-	-	-	-
2713	Court Administrator's Office	41,129.82	39,454.82	-	1,675.00	49,400.00	43,424.42	-	5,975.58	-	-	-	-
2714	Judicial Training	-	-	-	-	-	-	-	-	27,601.00	23,250.50	-	4,350.50
2715	Circuit Courts Operation	153,005.27	82,945.61	39,136.00	30,923.66	-	-	-	-	51,562.00	51,450.45	-	111.55
2716	Clerks of Court Operations	139,443.54	96,439.52	41,090.00	1,914.02	-	-	-	-	-	-	-	-
2717	Court Services Operations	97,615.93	97,605.93	-	10.00	-	-	-	-	-	-	-	-
2719	Information & Technology	-	-	-	-	-	-	-	-	1,013,588.11	797,774.21	-	215,813.90
2810	Legislative Operations	33,098.85	33,098.85	-	-	-	-	-	-	-	-	-	-
2880	Auditor General	283.49	140.00	-	143.49	-	-	-	-	-	-	-	-
2900	Legal Services Program	23,034.73	23,034.73	-	-	-	-	-	-	-	-	-	-
2911	Criminal Investigation	64,018.62	64,018.62	-	-	42,635.00	42,635.00	-	-	24,328.00	24,328.00	-	-
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	3,795.00	3,795.00	-	-
3001	Administration	956.56	-	-	956.56	-	-	-	-	-	-	-	-
3201	Treasury Management	12,465.00	9,655.00	-	2,810.00	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	2,006.83	1,888.33	-	118.50
TOTAL CARRYOVER APPROPRIATIONS		15,731,711.09	13,955,802.14	1,555,154.53	220,754.42	14,532,982.17	10,012,435.35	2,808,336.73	1,712,210.09	9,906,239.83	8,510,604.61	751,340.96	644,294.26

Nonbudgeted Expenditures

Program	Description	General Fund			Federal Funds			Other Funds		
		Expenditure	Encumbrance	Total	Expenditure	Encumbrance	Total	Expenditure	Encumbrance	Total
0111	Bureau of Finance and Management	-	-	-	-	-	-	5,009,720.47	-	5,009,720.47
0115	SD Building Authority	-	-	-	-	-	-	22,980,113.04	-	22,980,113.04
0116	Health & Educational Facilities Authority	-	-	-	-	-	-	-	-	-
0120	Off-budget Supplies for Resale	-	-	-	-	-	-	13,596,530.64	-	13,596,530.64
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	97,030.07	-	97,030.07
0140	Bureau of Personnel	-	-	-	-	-	-	278,512.89	-	278,512.89
0145	Workers Compensation	-	-	-	-	-	-	3,470,439.40	-	3,470,439.40
0146	Health Insurance	-	-	-	-	-	-	91,669,919.06	-	91,669,919.06
0147	Section 125 Employer Pd Premiums/Claims	-	-	-	-	-	-	10,216,181.88	-	10,216,181.88
0148	Life Insurance	-	-	-	-	-	-	3,053,951.30	-	3,053,951.30
0149	Health Insurance Wellness Program	-	-	-	-	-	-	526,614.08	10,421.06	537,035.14
0211	Ethanol Fuel Payments	-	-	-	-	-	-	7,083,333.40	-	7,083,333.40
0240	Property and Special Taxes	-	-	-	-	-	-	35,372.44	-	35,372.44
0261	Banking	-	-	-	-	-	-	35,801.57	-	35,801.57
0265	Subsequent Injury Fund	-	-	-	-	-	-	3,552,868.67	-	3,552,868.67
0266	Securities - Not Budgeted	-	-	-	-	-	-	29,693.85	-	29,693.85
0300	Office of the Secretary	-	-	-	-	-	-	5,279.69	-	5,279.69
0310	Agriculture Services	-	-	-	-	-	-	132,120.82	-	132,120.82
0311	Fire Suppression	-	-	-	-	-	-	8,021,910.90	-	8,021,910.90
0411	Governor's Revolving	-	-	-	-	-	-	237,690.41	-	237,690.41
0911	Health Services	-	-	-	8,525,674.97	-	-	4,604,847.56	-	4,604,847.56
1082	SDRS Operations	-	-	-	-	-	-	371,452,490.66	-	371,452,490.66
1111	Finance and Management	-	-	-	-	-	-	27,335.31	-	27,335.31
1112	Planning and Engineering	-	-	-	-	-	-	207,787.25	-	207,787.25
1202	Revenue Center Mineral Leasing	-	-	-	1,080,203.52	-	-	26,500.00	-	26,500.00
1432	Emergency Management	-	-	-	9,362,969.68	-	-	3,397,753.64	-	3,397,753.64
1501	Board of Regents	-	-	-	-	-	-	3,781,233.58	-	3,781,233.58
1503	Grants/Scholarships/Loans	-	-	-	-	-	-	2,150.00	-	2,150.00
1520	University of South Dakota	-	-	-	-	-	-	59,672,653.73	-	59,672,653.73
1530	South Dakota State University	-	-	-	-	-	-	62,488,089.30	-	62,488,089.30
1540	SD School of Mines and Technology	-	-	-	-	-	-	11,638,725.92	-	11,638,725.92
1550	Northern State University	-	-	-	-	-	-	2,991,698.42	-	2,991,698.42
1560	Black Hills State University	-	-	-	-	-	-	13,223,007.76	-	13,223,007.76
1570	Dakota State University	-	-	-	-	-	-	1,426,779.43	-	1,426,779.43
1580	SD School for the Deaf	-	-	-	-	-	-	2,607.51	-	2,607.51
1611	Adjutant General	-	-	-	-	-	-	-	-	-
1621	Army Guard	-	-	-	-	-	-	387,446.13	-	387,446.13
1641	Veterans' Benefits and Services	-	-	-	-	-	-	17,511.11	-	17,511.11
1651	State Veterans' Home	-	-	-	-	-	-	23,832.44	-	23,832.44
1810	City/County M&R	-	-	-	-	-	-	1,614.80	-	1,614.80
1820	Adult Corrections	-	-	-	-	-	-	963,480.87	5,185.00	968,665.87
1911	SDDC - Redfield	-	-	-	-	-	-	83,185.66	4,410.00	87,595.66
1970	Services/Blind and Visually Impaired	-	-	-	-	-	-	99,299.18	-	99,299.18
1980	Human Services Center	-	-	-	-	-	-	10,928.32	-	10,928.32
2041	Misc Continuous Appropriation	-	-	-	787,398.79	-	-	-	-	-
2900	Legal Services Program	-	-	-	-	-	-	6,784.95	-	6,784.95
3001	Administration	-	-	-	-	-	-	8,771,280.23	-	8,771,280.23
3201	Treasury Management	-	-	-	-	-	-	37,500.00	-	37,500.00
Nonbudgeted Expenditures		-	-	-	19,756,246.96	-	-	715,379,608.34	20,016.06	715,399,624.40

Nonbudgeted expenditures are incurred in a program or a fund or funds within a program. Some examples include the SDRS and Cement Plant pension payments to retirees, dependent health care payments, payments made by the Subsequent Injury Fund and local fund payments made by Higher Education.

FY2008 Changes to General Bill Appropriations

	General	Federal	Other	Total
Beginning General Bill Appropriation	1,137,714,874	1,346,113,464	856,256,052	3,340,084,390
Transfers of Appropriations between Federal and Other:				
Executive Management	-	(1,800,000)	1,800,000	-
Dept. of Revenue and Regulation	-	418,070	(418,070)	-
Dept. of Tourism and State Development	-	(42,077)	42,077	-
Dept. of Game, Fish and Parks	-	450,000	(450,000)	-
Dept. of Health	-	(383,000)	383,000	-
Dept. of Public Safety	-	(203,550)	203,550	-
Higher Education	-	(10,236,322)	10,236,322	-
Dept. of Corrections	-	2,100,000	(2,100,000)	-
Dept. of Human Services	-	(25,000)	25,000	-
Dept of Environment and Natural Resources	-	80,000	(80,000)	-
Informational Budget Increases:				
Executive Management	-	-	1,182,908	1,182,908
Dept. of Game, Fish and Parks	-	1,341,000	1,565,637	2,906,637
Dept. of Health	-	-	-	-
Dept. of Labor	-	-	-	-
Dept. of Transportation	-	14,208,683	6,813,125	21,021,808
Higher Education	-	-	414,404	414,404
School and Public Lands	-	177,000	-	177,000
2008 House Bill 1087:				
Executive Management	50,000	-	2,000,000	2,050,000
Dept. of Revenue and Regulation	150,000	-	-	150,000
Dept. of Game, Fish and Parks	483,363	890,000	-	1,373,363
Dept. of Transportation	-	-	(4,000,000)	(4,000,000)
Dept. of Education	2,743,245	-	-	2,743,245
Higher Education	4,196,659	2,450,000	1,955,459	8,602,118
Dept. of Human Services	-	-	491,000	491,000
Dept of Environment and Natural Resources	-	480,000	-	480,000
2008 House Bill 1274:				
Higher Education	1,184,338	-	-	1,184,338
Ending General Bill Appropriations	<u>1,146,522,479</u>	<u>1,356,018,268</u>	<u>876,320,464</u>	<u>3,378,861,211</u>