2010
Government Operations and Audit Committee

Other Fund Information by Agency

Prepared by Department of Legislative Audit

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AUDITOR GENERAL

August 2, 2010

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2010 Other Fund Information by Agency

The following pages provide information intended to assist the Government Operations and Audit Committee in their review of the 'Other Funds' administered by the state.

The amounts shown were obtained primarily from the state's accounting system and are unaudited. The state's accounting system utilizes cash basis accounting. As a result, the cash balances shown may not represent available spendable resources since there may be obligations or commitments outstanding at year-end. The accounting system's coding structure utilizes a field called the Company. A Company may represent one or more statutorily created funds or other activity for which separate accountability is maintained.

Pages 1-7 provide a listing of the funds reviewed by the GOAC in 2007-2010 along with a ranking of the other fund balances. 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 1-7, 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

Pages 9-12 provides a listing of the cash balances of the various funds of the state which are held in the State Treasury. These monies are pooled for investment purposes in what is referred to as the Cash Flow Portfolio (sometimes incorrectly referred to as the Cash Flow Fund). A layperson's description of the Cash Flow Portfolio would be that it is an account where all of the State's idle monies have been pooled for investment purposes. There is a separate audit report issued annually by our office for the State Investment Council's portfolios. In this report, this portfolio is separated from the other managed portfolios because it has specific

classes of securities and investments that it can be invested in. Generally speaking, these investments are shorter in duration and less risky so as to not tie up the available cash flow needed to run the state's operations.

Included at the end of the report is a budget to accrual report for FY2010 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
01 - Governor's Office																
Company 3015 - Private Activities Bond Fund	13	G					77	68	57	1,134,714.38	1,134,714.38	-	1,134,714.38	655,447.51	-	7,161.97
011 - Bureau of Finance and Management																
Company 3003 - Dakota Cement Trust	14	NB					4	8	10	-	232,431,537.87	-	232,431,537.87	12,777,938.22	12,955,921.89	(12,000,000.00)
Company 3004 - Health Care Trust	15	NB					2	5	6	-	101,431,654.79	-	101,431,654.79	5,548,784.12	4,819,450.87	-
Company 3005 - Education Enhancement Trust	16	NB					1	10	28	-	374,467,789.62	-	374,467,789.62	18,813,481.81	19,756,485.88	-
Company 3018 - Health Care Tobacco Tax Fund	17	G					206	77	206	-	-	-	-	5,873.73	-	(5,873.73)
Company 6010 - Budgetary Accounting Fund	18	G		05/14/08			16	140	33	2,079,664.95	2,079,664.95	-	2,079,664.95	3,709,907.86	3,296,326.74	(2,020,021.00)
Company 8902 - Cement Plant Retirement	19	NB					14	15	30	-	41,157,054.71	-	41,157,054.71	2,773,231.47	5,050,976.67	-
Company 9220 - Cement Plant Commission	20	NB					13	1	8	4,321,595.11	4,321,595.11	50,000.00	4,271,595.11	3,284,563.60	77,088.69	-
0115 - South Dakota Building Authority																
Company 6013 - Building Authority	21	I		05/14/08			18	16	27	39,778,202.87	39,778,202.87	200,395,000.00	(160,616,797.13)	19,527,874.21	68,574,520.83	(250,168.46)
012 - Bureau of Administration																
Company 3007 - Department of Human Services Building Improvement and the Department of Human Services Building Improvement Fund	22	G					193	155	185	1,319.01	1,319.01	-	1,319.01	126.71	-	-
Fund	23	NB (1)					203	199	181	-	-	-	-	6,516,260.79	-	(6,516,260.79)
Company 3007 - Statewide M&R Fund	24	G	11/06/07		06/23/09		24	17	45	2,357,400.68	2,357,400.68	-	2,357,400.68	314,567.31	1,203,696.30	296,675.30
Company 3007 - Memorial Maintenance Fund	25	NB (2)					205	204	209	14,125.10	14,125.10	-	14,125.10	-	-	-
Company 3029 - Extraordinary Litigation Fund	26	I	11/06/07				3	31	111	162,707.38	162,707.38	-	162,707.38	66,078.52	2,309,352.04	944,610.00
Company 3113 - Maintenance of Buildings and Grounds	27	G			06/23/09		25	112	94	1,583,420.31	1,583,420.31	-	1,583,420.31	1,533,635.13	1,627,308.56	-
Company 6003 - Records Management Internal Service Fund	28	G					184	182	149	155,717.74	155,717.74	-	155,717.74	252,228.36	241,906.65	-
Company 6004 - Buildings and Grounds	29	G					162	118	179	697,892.52	697,892.52	-	697,892.52	5,174,465.78	5,175,382.39	-
Company 6005 - Capitol Communications Systems Internal Service Fund	30	G/NB					100	160	99	766,935.22	766,935.22	-	766,935.22	4,113,626.26	3,945,403.50	-
Company 6006 - Supply Internal Service Fund	31	G/NB					187	165	194	99,729.40	99,729.40	-	99,729.40	1,696,380.16	1,691,603.92	1,409.87
Company 6007 - Central Duplicating	32	G/NB					162	101	153	605,703.48	605,703.48	-	605,703.48	1,433,619.04	1,431,164.10	-
Company 6008 - Fleet & Travel Management	33	G/NB			06/23/09		54	136	58	2,520,281.45	2,520,281.45	-	2,520,281.45	18,037,808.18	15,561,329.59	-
Company 6014 - Public Entity Pool for Liability	34	G	11/06/07		06/23/09		20	15	16	9,784,477.30	9,784,477.30	-	9,784,477.30	3,821,597.96	3,415,351.99	-
Company 6014 - Risk Management	35	G					192	207	213	-	-	-	-	-	-	-
Company 6015 - Purchasing and Printing Internal Service Fund	36	G					180	142	199	33,989.55	33,989.55	-	33,989.55	590,236.87	614,126.54	-
Company 6016 - State Engineer	37	G					170	93	131	697,528.69	697,528.69	-	697,528.69	900,976.62	912,689.95	-
Company 6019 - BOA Support Services	38	G					191	157	155	238,416.72	238,416.72	-	238,416.72	905,125.80	887,977.88	-
Company 6021 - Property Management Internal Service Fund	39	G					186	118	190	40,730.39	40,730.39	-	40,730.39	185,775.76	183,657.08	-
Company 6509 - Special State Flag Account	40	G					188	190	201	3,815.66	3,815.66	-	3,815.66	30,375.08	29,538.20	(1,409.87)
Company 6511 - Federal Surplus Property	41	G/NB					153	116	145	394,876.34	394,876.34	-	394,876.34	3,795,643.45	3,742,498.08	-
Company 8000 - Agency Fund (BOA)	42	NB (3)					206	207	213	66,885.50	66,885.50	66,885.50	-	-	-	-
013 - Bureau of Information and Telecommunications																
Company 3008 - SDPB/Tower Rent	43	G					189	169	202	6,509.20	6,509.20	-	6,509.20	99,286.08	102,811.21	-
Company 3026 - SD Public Broadcasting - Other	44	G					161	57	169	211,997.65	211,997.65	-	211,997.65	1,367,170.28	1,551,430.50	-
Company 3027 - SDPB - PBC	45	G					151	39	168	236,494.44	236,494.44	-	236,494.44	1,703,632.13	2,067,441.99	-
Company 6001 - Data Processing Internal Service Fund	46	G					85	123	70	2,754,024.44	2,754,024.44	-	2,754,024.44	20,551,299.75	19,456,086.17	-
Company 6002 - Capitol Communications Systems Internal Service Fund	47	G		05/14/08			138	168	158	1,763,992.40	1,763,992.40	-	1,763,992.40	13,307,173.03	13,378,509.62	-
Company 6011 - Dakota Digital Network	48	G					129	167	135	576,517.50	576,517.50	-	576,517.50	986,874.29	1,024,844.85	-
Company 6502 - Radio Communications Fund	49	G					137	176	127	140,822.45	140,822.45	-	140,822.45	677,889.83	586,628.93	-
014 - Bureau of Personnel																
Company 3035 - Public Employees Insurance System Fund	50	G/NB	11/05/07				92	66	108	22,153,278.27	22,491,278.27	9,127.05	22,482,151.22	110,473,680.86	112,895,846.27	-
Company 3035 - State Employees Workers' Compensation Program Fund	51	G/NB	11/05/07				76	22	63	4,245,419.47	4,245,419.47	-	4,245,419.47	3,663,008.23	3,629,491.04	-
Company 6009 - Personnel - Labor & Mgmt.	52	G					87	138	85	893,013.58	893,013.58	-	893,013.58	4,000,668.02	3,768,031.49	-
Company 6521 - South Dakota Risk Pool Fund	53	G	11/05/07				50	81	26	7,591,497.43	7,591,497.43	22,207.99	7,569,289.44	6,004,795.70	5,386,660.40	-
Company 8000 - Agency Fund (BOP)	54	NB (3)					206	207	213	5,561.68	5,561.68	5,561.68	-	-	-	-
Company 8301 - State Workers Unemployment Compensation	55	NB	11/05/07				152	60	183	67,567.87	67,567.87	-	67,567.87	390,743.19	476,387.31	-
02 - Department of Revenue and Regulation																
Company 3033 - Property Tax Reduction Fund	57	NB (2)	10/16/07				52	177	76	63,626,269.12	63,626,269.12	-	63,626,269.12	114,135,136.57	-	(114,135,136.57)

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3036 - Petroleum Release Compensation Fund	58	G/I	10/16/07		04/21/09		39	3	13	5,123,617.92	5,123,617.92	-	5,123,617.92	1,956,375.25	1,135,529.14	-
Company 3037 - South Dakota Gaming Commission Fund	59	I					104	90	87	854,338.34	854,338.34	-	854,338.34	17,046,943.52	10,190,812.05	(6,806,601.92)
Company 3038 - Tax Relief Fund	61	B (4)	10/16/07		04/21/09		55	65	42	1,229,999.00	1,229,999.00	-	1,229,999.00	1,275,168.60	-	(3,533,582.00)
Company 3076 - License Plate Revolving Fund	63	G	10/16/07		04/21/09		16	9	83	187,331.62	187,331.62	-	187,331.62	2,337,738.59	953,757.55	(1,000,000.00)
Company 3076 - Sales and Use Tax Collection Fund	64	G					196	183	184	-	-	-	(0.00)	8,630,001.92	8,032,550.71	(597,451.21)
Company 3078 - Cigarette Stamp Purchasing Fund	65	NB					156	171	167	29,315.46	29,315.46	-	29,315.46	26,196.83	-	-
Company 3078 - Ethanol Fuel Fund	66	NB					200	193	170	100,000.00	100,000.00	-	100,000.00	8,249,556.13	7,000,000.00	(1,249,556.13)
Company 3078 - Wind Energy Tax Fund	67	NB					--	201	213	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund (DORR)	68	G	10/16/07		04/21/09		49	63	136	1,031,772.31	1,031,772.31	-	1,031,772.31	6,810,533.23	6,662,082.85	662,604.10
Company 3181 - Banking Special Revenue Fund	69	NB					146	126	197	744.25	744.25	-	744.25	11,581.02	15,435.37	(23,451.14)
Company 3183 - Investor Education	70	NB					204	202	207	193.38	193.38	-	193.38	30,800.00	30,606.62	-
Company 3183 - SD Insurance Producers Continuing Education	71	G	10/16/07		04/21/09		42	118	91	87,035.66	87,035.66	-	87,035.66	119,199.96	45,603.81	-
Company 3183 - Insurance Operating Fund	72	G					189	178	151	175,000.00	175,000.00	-	175,000.00	7,339,779.46	1,730,944.91	(5,608,834.55)
Company 3183 - SD Real Estate Appraiser Fund	73	G	10/16/07				98	164	114	186,721.23	186,721.23	-	186,721.23	140,520.32	130,184.44	-
Company 3183 - Securities Operating Fund	74	G					197	190	171	15,000.00	15,000.00	-	15,000.00	29,714,229.01	420,285.61	(29,293,943.40)
Company 3185 - South Dakota-Bred Racing Fund	75	I					127	151	144	75,488.83	75,488.83	-	75,488.83	127,346.85	105,200.00	-
Company 3185 - Special Racing Revolving Fund	76	I	10/16/07				97	132	104	202,859.28	202,859.28	-	202,859.28	270,499.45	221,600.00	-
Company 6516 - Lottery Operating Fund	77	I	10/16/07				128	73	38	5,465,360.59	6,306,900.23	617,442.07	5,689,458.16	45,941,764.21	32,732,717.57	(11,662,917.00)
Company 6516 - Video Lottery Operating Fund	78	G	10/16/07				27	28	87	1,657,581.44	1,669,149.19	57,435.98	1,611,713.21	2,503,951.12	4,922,535.34	(214,000.00)
Company 6520 - Banking Special Revenue Fund	79	G	10/16/07				160	156	84	414,796.85	414,796.85	-	414,796.85	2,155,369.12	1,847,614.23	23,451.14
Company 6520 - Board of Abstractors	80	I					157	120	108	54,002.05	54,002.05	-	54,002.05	58,470.51	19,667.53	-
Company 6520 - Insurance Examination Fund	81	NB			04/21/09		34	103	188	55,670.15	55,670.15	-	55,670.15	452,873.46	672,831.99	-
Company 6520 - Insurance Fraud Prevention Unit Fund	82	G/I	10/16/07				78	32	116	100,116.36	100,116.36	-	100,116.36	14,235.18	206,944.91	-
Company 6520 - SD Real Estate Commission	83	I					110	92	112	631,808.67	631,808.67	-	631,808.67	522,543.77	545,259.47	-
Company 6520 - Subsequent Injury Fund	84	G/NB			04/21/09		26	46	137	736,949.88	736,949.88	-	736,949.88	3,382,286.15	3,889,166.02	-
Company 8000 - Agency Fund (DORR)	85	NB (3)					206	207	213	100,786,560.50	100,786,560.50	100,786,560.50	-	-	-	-
03 - Department of Agriculture																
Company 3002 - Wheat Commission	87	I			04/21/09		47	99	134	732,416.89	732,416.89	-	732,416.89	1,868,780.91	2,002,421.70	-
Company 3050 - Apiary Fund	88	G					147	158	154	84,610.61	84,610.61	-	84,610.61	85,176.97	118,048.12	-
Company 3050 - Dairy Inspection Fund	89	G					177	195	157	50,977.03	50,977.03	-	50,977.03	234,248.34	186,374.43	-
Company 3050 - Feed and Remedy Fund	90	G	10/15/07				80	83	46	724,958.29	724,958.29	-	724,958.29	332,191.83	248,005.71	-
Company 3050 - Fertilizer Fund	91	G					134	168	137	124,970.02	124,970.02	-	124,970.02	253,269.80	217,518.86	-
Company 3050 - Honey Industry Fund	92	G					174	192	187	7,350.66	7,350.66	-	7,350.66	7,011.08	-	-
Company 3050 - Nursery Fund	93	G			04/21/09		65	131	101	93,258.09	93,258.09	-	93,258.09	95,369.80	53,066.97	-
Company 3050 - Pesticide Regulatory Fund	94	G	10/15/07				69	148	86	546,405.64	546,405.64	-	546,405.64	400,352.81	383,152.97	-
Company 3050 - Seed Fund	95	G					131	141	173	32,478.20	32,478.20	-	32,478.20	45,721.26	77,475.84	-
Company 3050 - Weed and Pest Control Fund	96	G			04/21/09		19	12	69	858,999.67	858,999.67	-	858,999.67	383,380.94	394,855.20	48,081.20
Company 3052 - Rural Rehabilitation Fund	97	G	10/15/07				42	52	40	4,729,748.83	8,320,862.62	-	8,320,862.62	474,105.03	676,700.72	-
Company 3052 - Value Added Finance Authority	98	G					112	134	126	15,227.59	15,227.59	-	15,227.59	100.00	36,150.27	(7,161.97)
Company 3053 - American Dairy Association	99	I					127	98	172	235,852.59	235,852.59	-	235,852.59	1,893,686.83	2,127,985.46	-
Company 3054 - Oilseeds Fund	100	I	10/15/07				90	64	71	400,414.72	400,414.72	-	400,414.72	309,282.51	262,826.56	-
Company 3054 - Pulse Crops Fund	101	I					45	40	84	68,558.02	68,558.02	-	68,558.02	12,375.66	1,418.84	-
Company 3054 - Soybean Research and Promotion	102	I	10/15/07		04/21/09		28	45	22	7,577,087.90	7,577,087.90	-	7,577,087.90	8,699,795.90	6,449,449.59	-
Company 3055 - Corn Utilization Council	103	I	10/15/07				99	74	55	1,985,011.83	1,985,011.83	-	1,985,011.83	5,073,543.82	4,159,185.88	-
Company 3056 - Forestry Fund	104	G	10/15/07				105	35	86	809,863.30	819,124.72	3,760.05	815,364.67	310,530.11	359,501.48	56,874.35
Company 3057 - Brand Fund	105	I	10/15/07		04/21/09		35	56	18	1,561,290.54	1,561,290.54	-	1,561,290.54	1,329,737.58	362,281.00	-
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	106	NB (2)					112	141	128	255,813.67	255,813.67	7,134.42	248,679.25	1,313,838.00	1,250,347.06	-
Company 3059 - State Fire Suppression Special Revenue Fund	107	NB					64	26	64	(242,425.44)	(242,425.44)	9,261.42	(251,686.86)	796,954.46	671,049.99	1,230,349.00
Company 3060 - Fire Equipment Fund	108	G					199	100	193	-	-	-	-	7,503.49	-	(56,874.35)
Company 3061 - Conservation District Special Revenue Fund	109	NB (2)					182	186	145	5,362.83	167,457.04	-	167,457.04	3,736.45	-	-

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3063 - Coordinated Natural Resoruces Conservation Fund	110	S	10/15/07				30	13	21	2,384,411.34	2,384,411.34	-	2,384,411.34	708,785.71	489,703.49	-
Company 3063 - Pesticide Recycling and Disposal Fund	111	NB	10/15/07				63	54	119	273,846.67	273,846.67	-	273,846.67	237,695.76	281,291.13	-
Company 3150 - Other Disease Control	112	G					167	187	79	402,444.61	402,444.61	-	402,444.61	-	9,512.38	400,000.00
Company 3151 - Livestock Disease Emergency Fund	113	NB					97	102	56	2,468,450.11	2,468,450.11	-	2,468,450.11	305,774.41	-	-
Company 6503 - Veterinary Board	114	I	10/15/07				132	50	110	122,697.64	122,697.64	-	122,697.64	31,101.55	46,222.03	-
Company 6507 - South Dakota Rodent Control Fund	115	G	10/15/07				115	114	113	129,754.40	129,754.40	-	129,754.40	51,712.35	111,171.78	-
Company 6515 - State Fair Fund	116	G					155	78	166	288,949.27	313,914.27	2,877.70	311,036.57	1,593,228.81	1,751,522.55	-
Company 8000 - Agency Fund (DOA)	117	NB (3)					--	207	213	-	-	-	-	-	-	-
04 - Department of Tourism and State Development																
Company 3006 - Tourism Promotion Fund	119	G					111	161	180	466,632.56	466,632.56	2,250.46	464,382.10	8,032,790.87	11,293,465.31	3,233,887.10
Company 3016 - Employer's Investment in South Dakota's Future Fund	120	G	11/05/07				6	14	7	26,282,503.34	26,282,503.34	-	26,282,503.34	12,472,426.90	9,722,618.30	(63,345.46)
Company 3139 - Archeological Research Center	121	G					79	115	162	(39,297.83)	(39,297.83)	-	(39,297.83)	1,325,539.35	1,165,927.74	18,681.28
Company 3139 - Historical Society Special Revenue Fund	122	G					141	139	72	207,542.46	207,542.46	-	207,542.46	165,842.72	112,437.04	-
Company 3143 - Arts - Donations and Receipts	123	G					194	205	178	47,035.01	47,035.01	-	47,035.01	566,754.79	527,209.08	-
Company 3145 - Historical Preservation Loan and Grant Fund	124	G	11/05/07				61	71	67	370,979.50	370,979.50	-	370,979.50	17,435.18	89,667.21	100,000.00
Company 3178 - Energy Conservation Loan Special Revenue Fund	125	G					89	95	41	6,331,943.59	10,580,457.49	-	10,580,457.49	282,762.00	-	-
Company 3178 - Other	126	NB					84	82	156	186,995.69	186,995.69	-	186,995.69	374,420.87	424,912.35	-
Company 6510 - Revolving Economic Development and Initiative Fund	127	G	11/05/07				11	7	3	37,036,700.46	90,007,190.60	-	90,007,190.60	3,470,200.80	780,218.61	-
Company 6518 - Science and Technology Authority	128	I	11/05/07				7	42	52	43,401,160.72	43,401,160.72	-	43,401,160.72	22,209,241.07	23,775,726.00	-
Company 6527 - South Dakota Energy Infrastructure Authority	129	I					--	203	212	312.11	312.11	-	312.11	-	-	-
Company 6529 - South Dakota Ellsworth Development Authority	130	I							213	-	-	-	-	-	-	-
06 - Department of Game, Fish and Parks																
Company 3121 - GF&P Administration	131	G	10/15/07		10/20/09		119	55	75	603,777.55	603,777.55	32,268.64	571,508.91	2,518.79	3,079,426.92	3,254,778.17
Company 3122 - Department of Game, Fish and Parks Fund	132	G/I	10/15/07		10/20/09		23	33	17	18,390,394.41	18,390,394.41	-	18,390,394.41	30,569,621.25	27,593,443.23	(7,156,198.43)
Company 3122 - HMC Natural Resources Restoration	134	I	10/15/07		10/20/09		144	172	124	246,704.75	246,704.75	-	246,704.75	10,594.24	-	-
Company 3123 - Animal Damage Control Fund	135	I	10/15/07		10/20/09		93	147	166	137,874.74	137,874.74	-	137,874.74	602,748.48	1,137,037.72	619,131.82
Company 3124 - Land Acquisition and Development Fund	136	I			10/20/09		176	142	143	56,030.36	56,030.36	-	56,030.36	874.75	2,912,787.24	2,952,794.00
Company 3125 - Parks and Recreation Fund	137	G	10/15/07		10/20/09		145	62	31	5,971,505.24	5,971,505.24	11,270.00	5,960,235.24	15,060,016.53	13,029,930.14	(420,564.41)
Company 3125 - Custer State Park Bond Redemption Fund	139	G	10/15/07		12/07/09		43	34	63	228,294.66	228,294.66	-	228,294.66	1,118,434.95	285.37	(1,129,174.29)
Company 3125 - HMC Natural Resources Recovery Fund	140	NB (2)			12/07/09		158	154	95	678,470.73	678,470.73	-	678,470.73	29,977.71	-	-
Company 3125 - Custer State Park Improvement Fund	141	S			12/07/09		17	84	109	(241,415.54)	(241,415.54)	-	(241,415.54)	2,365,920.28	-	(2,433,637.34)
Company 3126 - Snowmobile Trails Fund	143	I	10/15/07		10/20/09		57	86	59	1,573,402.22	1,573,402.22	-	1,573,402.22	1,008,252.86	948,671.48	(35,080.00)
08 - Department of Social Services																
Company 3079 - Crime Victims' Compensation Fund	145	G	11/05/07				123	129	165	105,420.63	105,420.63	-	105,420.63	433,784.29	812,844.01	(29,636.08)
Company 3079 - SS-Other/Local Donated	146	G	11/05/07				67	58	45	8,798,433.01	8,798,433.01	-	8,798,433.01	5,023,381.55	6,270,362.57	2,153,526.00
Company 3080 - Catastrophic County Poor Relief Fund	147	G	11/05/07				42	94	213	-	-	-	-	-	-	-
Company 8000 - Agency Fund (DSS)	148	NB (3)					206	207	213	7,838,673.06	7,838,673.06	7,838,673.06	-	-	-	-
Company 8313 - Child Care Fund	149	G					179	113	152	111,345.18	111,345.18	-	111,345.18	731,047.37	679,722.12	-
Company 8328 - Children's Trust Fund	150	G					133	87	102	286,228.97	286,228.97	-	286,228.97	124,988.48	166,935.18	25,108.00
09 - Department of Health																
Company 3047 - Health Special Services Fund	151	G/NB	10/16/07				109	86	60	3,250,117.19	3,251,337.19	-	3,251,337.19	26,075,787.30	24,642,073.37	(937,723.81)
Company 3049 - Tobacco Prevention and Reduction Trust Fund	152	G	10/16/07		06/23/09		55	47	73	1,050,625.49	1,050,625.49	-	1,050,625.49	32,547,238.78	4,879,715.19	(27,421,762.63)
Company 6018 - State Laboratory Fund	153	G					143	148	77	974,391.03	974,391.03	-	974,391.03	3,138,788.33	2,913,052.72	-

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 6503 - Board of Dentistry	154	I	10/16/07				91	127	80	388,265.25	464,077.01	-	464,077.01	142,821.15	216,515.25	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	155	I					166	143	117	49,435.44	49,435.44	-	49,435.44	35,651.56	23,062.80	-
Company 6503 - Board of Massage Therapy	156	I	10/16/07				103	51	81	134,741.99	134,741.99	-	134,741.99	59,946.67	36,696.61	-
Company 6503 - Board of Nursing	157	I					121	96	65	808,451.30	811,751.77	-	811,751.77	997,623.74	905,464.64	(30,775.79)
Company 6503 - Board of Nursing Facility Administrators	158	I					101	91	111	80,140.58	80,140.58	-	80,140.58	10,393.02	29,243.37	-
Company 6503 - Board of Pharmacy	159	I	10/16/07		12/07/09		62	58	48	930,667.63	930,667.63	-	930,667.63	644,063.20	535,726.06	-
Company 6503 - Board of Chiropractic Examiners	160	I					120	91	94	163,584.54	163,584.54	-	163,584.54	106,237.65	86,057.12	-
Company 6503 - Board of Funeral Service	161	I					186	194	174	24,874.71	24,874.71	-	24,874.71	72,197.26	61,071.11	-
Company 6503 - Board of Medical & Osteopathic Examiners	162	I	10/16/07		06/23/09	01/11/10	40	38	92	1,149,460.36	1,153,873.66	-	1,153,873.66	1,102,223.95	1,397,009.41	-
Company 6503 - Board of Examiners in Optometry	163	I					175	125	163	39,609.76	39,609.76	-	39,609.76	49,661.59	44,051.00	-
Company 6503 - Board of Podiatry Examiners	164	I					145	124	121	40,187.22	40,187.22	-	40,187.22	20,889.30	14,333.36	-
10 - Department of Labor																
Company 3030 - Employment Security Contingency Fund	165	G					164	119	20	885,579.70	885,579.70	-	885,579.70	955,638.21	123,152.12	(241,414.09)
Company 6503 - Board of Accountancy	166	I					114	128	107	280,170.50	280,170.50	-	280,170.50	290,180.99	266,215.28	(7,269.05)
Company 6503 - Board of Barber Examiners	167	I					129	174	132	37,676.31	37,676.31	-	37,676.31	34,362.45	21,777.70	(52.84)
Company 6503 - Cosmetology Commission	168	I					185	97	120	137,652.84	137,652.84	-	137,652.84	268,192.06	220,232.92	(8,136.08)
Company 6503 - Electrical Commission	169	I					113	99	96	901,306.58	901,306.58	-	901,306.58	1,295,729.69	1,301,167.55	(53,302.15)
Company 6503 - Plumbing Commission	170	I					165	135	161	126,948.35	126,948.35	-	126,948.35	452,430.35	487,640.35	(20,304.57)
Company 6503 - SD Board of Technical Professions	171	I		05/14/08			126	40	108	321,011.52	321,011.52	-	321,011.52	258,259.21	246,929.26	(7,915.28)
Company 8304 - Private Workers Compensation	172	G		05/14/08			53	111	68	1,128,662.31	1,128,662.31	565,821.30	562,841.01	167,418.31	351,195.15	298,130.30
Compensation	173	NB					44	15	165	-	-	-	-	-	-	-
108 - South Dakota Retirement System																
Company 3090 - SDRS Supplemental Retirement Admin	175	G					139	175	138	175,720.87	175,720.87	-	175,720.87	10,368.52	-	-
Company 8000 - Agency Fund (SDRS)	176	NB (3)					206	207	213	6,943.22	6,943.22	6,943.22	-	-	-	-
Company 8901 - S.D. Retirement System Pension	177	G/NB					8	25	4	6,315,292.76	6,754,635,204.05	17,920.00	6,754,617,284.05	646,688,506.17	626,831,131.45	-
11 - Department of Transportation																
Company 3040 - Highway Fund	179	G/I	10/16/07		10/20/09		32	61	15	81,084,046.30	82,363,562.90	102,681.91	82,260,880.99	194,599,907.95	151,014,966.48	4,722,294.29
Company 3041 - State Aeronautics Fund	181	G/I	10/16/07		10/20/09		19	18	24	6,438,848.99	6,474,125.41	1,238,318.29	5,235,807.12	1,507,014.89	1,635,298.57	(1,500,195.11)
Company 3042 - Railroad Administration Fund	183	G	10/16/07		10/20/09		58	23	51	3,113,451.39	3,113,451.39	-	3,113,451.39	307,789.33	371,303.87	-
Company 3043 - Amtrak	184	G/I	10/16/07		10/20/09		29	59	139	-	-	-	(0.00)	1,292,463.86	-	(1,834,160.56)
Company 3044 - Local Government Transportation Technology Transfer Fund	186	NB	10/16/07		10/20/09		73	153	148	186,359.33	186,359.33	-	186,359.33	199,968.77	323,531.87	141,000.00
Company 3044 - Railroad Trust Fund	187	G	10/16/07		10/20/09		10	19	5	6,085,105.78	31,718,857.52	-	31,718,857.52	1,409,249.19	2,357.17	-
Company 6012 - Special Aviation Internal Service Fund	188	G	10/16/07		10/20/09		115	44	34	852,486.86	871,845.49	71.73	871,773.76	900,093.85	284,854.56	-
Company 6517 - Railroad Authority	189	I	10/16/07		10/20/09		51	16	35	736,531.88	736,531.88	-	736,531.88	42,362.57	5.54	-
12 - Department of Education																
Company 3019 - Education Enhancement Tobacco Tax Fund	191	G					130	44	182	129,468.00	129,468.00	-	129,468.00	64,439.55	1,540,647.76	(1,639,877.22)
Company 3138 - Hagen-Harvey Memorial Scholarship	192	NB	11/05/07				72	37	47	882,197.93	882,197.93	-	882,197.93	40,097.25	27,000.00	-
Company 3138 - Postsecondary Technical Credentialing Fund	193	G					190	191	118	34,028.43	34,028.43	-	34,028.43	2,090.00	3,416.75	-
Company 3138 - State Institute Fund	194	G					38	36	62	492,340.70	492,340.70	-	492,340.70	140,620.00	208,987.31	(57,943.27)
Company 3138 - Professional Teachers Practices and Standards Commission	195	G					173	179	196	31,043.42	31,043.42	-	31,043.42	-	55,946.58	57,943.27
Company 3138 - Dept. of Education Other	196	G	11/05/07				41	80	61	1,612,824.61	1,612,824.61	145.25	1,612,679.36	2,356,285.93	1,872,335.52	-
Company 3146 - State Library	197	G					122	62	133	74,580.49	74,580.49	-	74,580.49	135,708.85	96,974.41	-
Company 8501 - Vocational Education Facilities Fund	198	G	11/05/07				95	89	66	1,500,000.00	1,500,000.00	-	1,500,000.00	71,031.26	71,031.26	-
14 - Department of Public Safety																
Company 3040 - State Highway Fund (DPS)	199	G							213	-	-	-	-	-	-	-
Company 3048 - Boiler Inspection Fund	200	G					150	173	175	38,787.66	38,787.66	-	38,787.66	194,025.13	165,649.64	(23,245.08)
Company 3072 - DENR Other Funds (DPS)	201	G							213	-	-	-	-	-	-	-
Company 3144 - S.D. 911 Coordination Fund	202	G					--	87	54	277,811.09	277,811.09	-	277,811.09	252,316.85	81,438.92	(3,583.22)

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	203	NB					22	117	49	(2,917,891.15)	(2,917,891.15)	-	(2,917,891.15)	581,456.65	3,556,462.06	114,114.91
Company 3177 - State Motor Vehicle Fund (DPS)	204	G	11/06/07				46	75	37	2,504,659.43	2,505,749.43	-	2,505,749.43	7,739,013.31	5,754,210.24	(244,159.02)
Company 3184 - Motorcycle Safety	206	G	11/06/07				141	29	53	592,384.04	592,384.04	-	592,384.04	512,780.59	339,534.48	-
Company 3184 - Other	207	G	11/06/07				172	130	140	159,893.62	159,893.62	-	159,893.62	213,427.48	528,876.76	410,918.58
Company 6022 - Public Safety Inspections Fund	208	G					120	184	141	230,471.41	230,471.41	-	230,471.41	1,556,419.93	1,545,164.58	(66,828.00)
Company 8000 - Agency Fund (DPS)	209	NB (3)					206	207	213	109,922.07	109,922.07	109,922.07	-	-	-	-
16 - Department of Military and Veteran's Affairs (5/13/08 meeting)																
Company 3021 - State Veterans' Home Operating Fund	211	G					154	170	90	578,969.26	578,969.26	43,692.78	535,276.48	3,841,578.72	3,297,188.74	-
Company 3021 - Veterans' Home Capital Fund	212	G		05/13/08			75	20	43	355,517.39	355,517.39	-	355,517.39	155,023.35	38,271.80	-
Company 3147 - National Guard Museum and State Weapons Collection Fund	213	G					114	85	86	144,981.51	144,981.51	-	144,981.51	6,811.77	5,312.54	-
Company 3148 - General Militia Fund and Special Militia Fund	214	NB					125	120	93	298,369.62	298,369.62	-	298,369.62	149,308.91	139,208.01	-
Company 3149 - Veterans Affairs Division Special Revenue Fund	215	NB					108	75	103	91,869.72	94,610.47	-	94,610.47	10,650.75	29,284.05	-
Company 3149 - Veterans' Freedom Memorial Fund	216	G					183	67	118	7,573.87	7,573.87	-	7,573.87	308.98	407.82	-
Company 5017 - Resident Trust Fund	217	NB		05/13/08			101	88	88	145,734.13	145,734.13	-	145,734.13	8,757.86	52,000.00	-
18 - Department of Corrections																
Company 3011 - Parental Support	219	G	11/06/07		10/20/09		16	72	29	847,188.43	847,188.43	-	847,188.43	400,928.02	146,785.61	-
Company 3023 - Dept. of Corrections Miscellaneous	220	G/NB	11/06/07		10/20/09		31	21	12	7,572,547.08	7,572,547.08	-	7,572,547.08	4,095,095.94	1,987,716.35	110,033.48
Company 5008 - City/County M&R	221	NB			10/20/09		68	49	106	62,965.82	62,965.82	-	62,965.82	7,509.15	4,834.28	-
Company 6504 - Prison Industries Revolving Fund	222	G/NB	11/06/07		10/20/09		59	41	23	3,282,703.78	3,282,703.78	-	3,282,703.78	2,555,861.65	2,209,861.26	889,966.52
Company Local - Inmate Trust **	223	NB			10/20/09		116	110	78	-	2,084,525.56	129,620.82	1,954,904.74	7,284,383.21	7,103,322.51	-
19 - Department of Human Services																
Company 3046 - Certification of Interpreters for the Deaf Fund	225	G	11/05/07				88	180	127	18,370.54	18,370.54	-	18,370.54	6,887.50	4,522.20	-
Company 3046 - DHS - Other Fees	226	G					48	76	32	2,363,111.79	2,363,111.79	10,428.80	2,352,682.99	3,572,499.06	2,680,344.41	244,000.00
Company 3046 - Prescription Drug Plan Fund	227	G	11/05/07		06/23/09		6	53	129	328,894.45	328,894.45	-	328,894.45	864,657.34	2,889,596.62	(167,350.80)
Company 3091 - Telecommunication Fund for Other Disabilities	228	G					86	146	125	91,891.81	91,891.81	-	91,891.81	163,969.33	122,232.16	-
Company 3091 - Telecommunication Fund for the Deaf	229	G	11/05/07		06/23/09		36	24	36	1,556,463.25	1,556,463.25	-	1,556,463.25	1,475,723.75	990,076.29	-
Company 5016 - HSC Resident Investment	230	NB					81	30	106	79,446.09	79,446.09	-	79,446.09	17,806.88	14,330.03	809.53
Company 5016 - Redfield Resident Investment	231	NB					118	152	112	50,068.47	50,068.47	-	50,068.47	38,834.34	20,538.95	-
Company 5016 - Unclaimed Funds Account	232	NB					195	180	195	1,893.91	1,893.91	-	1,893.91	1,893.91	-	(809.53)
Company 6503 - Board of Alcohol and Drug Professionals	233	I					136	149	147	127,729.12	127,729.12	-	127,729.12	121,471.96	134,161.30	-
Company 6503 - Board of Examiners of Psychologists	234	I					159	121	142	67,383.05	67,383.05	-	67,383.05	59,639.64	52,724.40	-
Company 6503 - Board of Counselor Examiners	235	I					149	151	160	85,973.68	85,973.68	-	85,973.68	76,599.25	76,328.52	-
Company 6503 - Board of Social Work Examiners	236	I					135	188	123	88,398.63	88,398.63	-	88,398.63	115,101.18	84,095.28	-
Company 6508 - DHS Canteen Fund	237	NB					117	145	100	73,052.26	73,052.26	-	73,052.26	3,468.50	2,686.73	-
Company 8314 - DHS/SBVI Business Enterprise Program	238	NB	11/05/07				171	185	150	79,242.62	79,242.62	-	79,242.62	63,324.56	67,913.01	(557.64)
20 - Department of Environment and Natural Resources																
Company 3072 - Environment and Natural Resources Fee Fund	239	G/S	11/06/07				124	131	97	1,644,310.21	1,644,310.21	-	1,644,310.21	2,108,582.27	2,594,626.23	571,269.96
Company 3073 - Water and Environment Fund	241	S	11/06/07				21	37	14	16,583,056.75	42,745,318.58	-	42,745,318.58	3,758,008.02	5,539,278.36	8,291,441.00
Company 3074 - Board of Certification Fund	243	G					148	166	145	35,726.42	35,726.42	-	35,726.42	16,236.00	20,311.43	-
Company 3074 - Other Activities	244	G/S					178	43	164	(206,830.00)	(206,830.00)	-	(206,830.00)	1,004,650.00	1,175,537.55	5,529.59
Company 3075 - Environmental Livestock Cleanup Fund	245	I					56	108	44	1,119,540.62	1,119,540.62	-	1,119,540.62	17,010.00	33,568.50	49,114.49
Company 3075 - Reclamation Fund	246	B/NB					71	159	151	7,073,141.42	7,073,141.42	-	7,073,141.42	-	-	307,671.76
Company 3075 - Regulated Substance Response Fund	247	I	11/06/07				12	11	11	2,927,803.81	2,927,803.81	-	2,927,803.81	643,445.67	62,310.84	(433,604.49)

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3075 - Well Rehabilitation and Plugging Subfund	248	NB (1)							210	429.41	429.41	-	429.41	-	-	18.69
Company 8306 - Oahe Conserv. Subdistrict	249	NB (2)					201	198	199	-	-	-	-	-	339,894.41	-
Company (Local) - State Water Pollution Control Revolving Fund **	251	NB					9	4	1	8,306,429.91	229,777,164.68	73,069,874.37	156,707,290.31	11,755,325.62	4,776,879.59	(22,301.52)
Company (Local) - State DrinkingWater Revolving Fund **	253	NB					5	2	2	29,780,752.44	176,315,113.98	60,423,281.15	115,891,832.83	10,613,819.00	3,253,972.16	(22,675.91)
26 - Public Utilities Commission																
Company 3014 - Telephone Solicitation Fund	255	G	11/05/07				33	79	50	259,671.95	259,671.95	-	259,671.95	66,605.47	15,676.55	85.41
Company 3128 - Do Not Call	256	NB (2)					196	206	211	-	-	-	-	-	-	(85.41)
Company 3128 - Grain and Warehouse Fund	257	G	11/05/07				106	104	109	229,174.89	229,174.89	-	229,174.89	116,147.41	111,834.41	-
Company 3128 - Gross Receipts Tax fund	258	G					75	105	39	2,036,914.92	2,036,914.92	-	2,036,914.92	1,991,482.54	1,562,372.81	-
Company 3128 - One-Call Notification Fund	259	G	11/05/07				181	150	147	290,829.38	290,829.38	-	290,829.38	643,175.19	724,024.72	-
Company 3128 - Pipeline Safety Account	260	G					181	106	176	(38,037.25)	(38,037.25)	-	(38,037.25)	58,996.88	60,594.20	-
Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	261	G	11/05/07				115	137	177	(98,603.38)	(98,603.38)	-	(98,603.38)	595,540.58	662,373.41	-
27 - Unified Judicial System																
Company 3012 - Board of Bar Examiners	263	G					94	162	130	89,412.76	89,412.76	-	89,412.76	45,078.15	57,798.07	-
Company 3012 - Court Appointed Special Advocates Fund	264	G					198	194	186	34,806.04	34,806.04	-	34,806.04	238,567.99	225,849.19	-
Company 3012 - Court Automation Fund	265	G					106	48	19	4,359,559.36	4,359,559.36	-	4,359,559.36	4,436,154.01	2,774,068.52	9,395.08
Company 3039 - Reimbursement for Referee Services	266	G					204	200	208	-	-	-	-	708,734.96	708,734.96	-
Company 8303 - Drug Screening	267	G					169	107	189	10,590.57	10,590.57	-	10,590.57	22,321.47	24,242.99	-
Company 8303 - Other	268	G					120	128	124	14,375.51	14,375.51	-	14,375.51	1,221.29	3,067.14	-
28 - Legislative Research Council																
Company 3024 - Legislative Capitol Renovation Fund	269	G					96	181	146	234,418.91	234,418.91	-	234,418.91	-	43,312.30	-
Company 6501 - Postage Administration	270	G	05/14/08				140	89	204	-	-	-	-	6,603.05	6,603.05	(7,095.90)
29 - Attorney General's Office																
Company 3000 - Attorney General Other	271	G		05/13/08	10/20/09		15	6	9	2,951,322.40	2,951,322.40	-	2,951,322.40	1,600,548.05	777,153.27	(2,137,249.30)
Company 3000 - 24/7 Sobriety Fund	272	G			10/20/09		--	144	74	308,358.89	308,358.89	-	308,358.89	666,016.42	410,267.75	-
Company 3000 - Drug Control Fund	273	NB			10/20/09		74	60	198	15,162.51	15,162.51	-	15,162.51	585,152.60	620,391.70	(5,969.15)
Company 3000 - Drug Control Fund (Local Account)	274	NB			10/20/09				89	-	409,995.39	-	409,995.39	972,159.23	855,851.28	-
Company 3010 - 911 Telecommunicator Training Fund	275	G					161	189	192	16,127.79	16,127.79	-	16,127.79	115,853.66	106,244.48	-
Company 3010 - Law Enforcement Officers Training Fund	276	G					107	122	159	246,430.07	246,430.07	-	246,430.07	3,488,079.33	3,338,411.45	-
Company 8302 - Antitrust Special Revenue Fund	277	NB					60	27	73	488,641.30	488,641.30	-	488,641.30	21,749.37	24,054.79	-
30 - School and Public Lands																
Company 3001 - Public Lands Weed and Pest Fund	279	G					70	109	98	300,000.00	300,000.00	-	300,000.00	240,473.32	192,392.12	(48,081.20)
Company 3009 - Public Buildings Fund	280	G					91	119	105	-	271,743.82	-	271,743.82	49,745.51	-	-
Company 3108 - Escheated Personal Property Fund	281	NB					161	160	122	-	698,853.75	330,740.46	368,113.29	6,754.25	-	-
Company 5018 - Human Services	282	NB					168	163	205	-	420,174.92	-	420,174.92	-	-	-
Company 5018 - Permanent Fund	283	NB		05/14/08			83	81	44	-	27,225,098.43	-	27,225,098.43	216,512.99	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	284	NB					142	133	201	-	1,541,978.76	-	1,541,978.76	-	-	-
Company 8010 - SPL Agency Fund	285	NB (3)					206	207	213	-	1,956,875.01	1,956,875.01	-	-	-	-
Company 8610 - Common School - Permanent Fund	286	NB		05/14/08			66	70	25	-	136,646,295.85	-	136,646,295.85	1,136,988.27	-	-
Company 8610 - Common School - Interest and Income	287	NB					37	69	82	-	5,880,562.59	-	5,880,562.59	7,608,564.94	8,671,910.74	-
31 - Secretary of State																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	289	G		05/13/08			163	194	191	25,000.00	25,000.00	-	25,000.00	376,031.00	312,347.95	(64,707.05)
320 - State Treasurer																

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3062 - Teen Court Grant Program Fund	291	NB					82	119	182	6,170.19	6,170.19	-	6,170.19	7,341.99	34,000.00	-
Company 8000 - Agency Fund (TREA)	292	NB (3)					206	207	213	811,206.41	811,206.41	811,206.41	-	-	-	-
Company 8324 - Unclaimed Property Trust Fund	293	I					202	197	203	50,000.00	50,000.00	-	50,000.00	2,552,932.30	2,552,932.30	-
321 - State Investment Council																
Company 3017 - Investment Council Expense Fund	295	G					102	48	115	2,452,906.23	2,452,906.23	-	2,452,906.23	5,593,421.82	5,820,130.77	-
Company 8000 - Agency Fund (SDIC)	296	NB (3)					206	207	213	32,392,804.67	32,392,804.67	32,392,804.67	-	-	-	-
33 - State Auditor																
Company 3028 - Equal Access to Our Courts Fund	297	G					--	196	200	8,707.28	8,707.28	-	8,707.28	58,707.28	59,104.65	-
Company 8000 - Agency Fund (AUD)	298	NB (3)					--	207	213	4,869,503.05	4,869,503.05	4,869,503.05	-	-	-	-

** - FY2010's financial information was not available at time rankings were determined. Used FY2009 for the rankings.
G - Included in the General Appropriations Bill.
I - Included in the General Appropriations Bill as an Informational Budget.
S - Spending authorized by Special Appropriation.
NB - Not included in the General Appropriations Bill.
(1) - No budget for this fund. The are no disbursements except distributions (by transfers out) to other funds
(2) - To date, no budget has been approved for this fund and there has been no disbursements.
(3) - There are no disbursements from an agency fund requiring a budget.
(4) - The enabling legislation identifies when an appropriation can be made from this fund.

FY2010 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2007	CY2008	CY2009	CY2010	GOAC Ranking FY2008	FY2009	FY2010	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009	June 2010
Company 1000 - State General Fund	44,800,035.21	31,872,623.20	40,290,185.31
Company 1000 - Budget Reserve Fund	43,247,488.35	43,398,445.61	43,398,445.61
Federal Funds:			
Company 2000 - Federal Stimulus Funds (ARRA)	-	(23,429.80)	(179,513.99)
Company 2002 - DENR Federal	(864,423.12)	(1,035,190.67)	(888,010.66)
Company 2002 - DENR Indirect Costs	931.15	(2,828.26)	133,316.57
Company 2003 - Dept. of Human Services Federal	(835,421.13)	2,202,081.22	1,379,031.74
Company 2003 - Dept. of Human Services Indirect Costs	(59,985.69)	(148,691.37)	(157,099.27)
Company 2004 - Dept. of Social Services Federal	(8,821,879.75)	(4,394,838.98)	(1,160,222.48)
Company 2006 - Attorney General Federal	(225,513.88)	(108,780.62)	(778,152.11)
Company 2007 - Secretary of State Federal	11,225,527.10	11,554,891.56	12,179,861.37
Company 2008 - Tourism and Development Federal	7,426.04	(30,410.25)	(166,069.13)
Company 2010 - Arts and History Federal	(81,056.96)	(166,629.36)	(104,283.02)
Company 2012 - Dept. of Labor Federal	321,557.78	268,087.36	1,090,575.25
Company 2015 - Dept. of Revenue Federal	-	372,441.42	5,691.44
Company 2016 - Public Utilities Commission Federal	31,534.63	56,417.85	84,353.06
Company 2017 - Dept. of Human Services Federal (NB)	-	(103,774.00)	(208,515.00)
Company 2018 - Dept. of Health Federal	(276,194.37)	(44,587.27)	72,212.63
Company 2018 - Dept. of Health Indirect Costs	12,092.61	5,416.36	191,588.55
Company 2019 - Dept. of Agriculture Federal	616,763.45	1,091,492.15	1,085,389.55
Company 2019 - Dept. of Agriculture Indirect Costs	217,995.44	143,052.98	202,033.20
Company 2021 - Dept. of Corrections Federal	2,517,817.14	2,100,664.36	3,243,649.85
Company 2023 - Dept. of Game, Fish and Parks Federal	630,395.54	298,024.84	748,574.63
Company 2024 - Dept. of Education Federal	73,903.67	(629,431.56)	1,453,803.35
Company 2024 - Dept. of Education Indirect Costs	(351,411.82)	(275,423.03)	(199,607.57)
Company 2025 - Dept. of Military and Veterans Affairs Federal	(696,909.76)	(1,033,826.95)	(3,228,576.62)
Company 2026 - Animal Industry Board Federal	898,179.93	943,860.61	541,916.27
Company 2027 - Public Safety Federal	(151,119.55)	(170,140.07)	(270,954.26)
Company 2028 - Educational Telecommunications Federal	(22,140.87)	7,426.25	-
Company 2029 - Game and Fish Federal	6,690,638.34	6,436,136.28	3,116,908.82
Company 2030 - Dept. of Military and Veterans Affairs Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	(14,271.54)	(13,613.51)	(15,204.88)
Company 2032 - School and Public Lands Federal	-	-	14,609.72
Company 2033 - Transportation Federal	13,543,491.28	14,125,684.58	15,532,284.20
Company 2034 - Institutional M & R Federal Fund	1,778,815.15	2,059,508.04	2,400,752.13
Company 2035 - Emergency Management Federal	36,329.92	(527,181.56)	(899,671.70)
Other Funds:			
Company 3000 - 24/7 Sobriety Fund	14,892.51	52,610.22	308,358.89
Company 3000 - Attorney General Other	2,490,511.78	4,265,176.92	2,951,322.40
Company 3000 - Drug Control Fund	15,245.51	56,370.76	15,162.51
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	300,000.00	300,000.00
Company 3002 - Wheat Commission	1,171,232.72	866,057.68	732,416.89
Company 3006 - Tourism Promotion Fund	552,267.29	493,259.90	466,632.56
Company 3007 - Department of Human Services Building Improvement Fund	2,804.67	1,192.30	1,319.01
Company 3007 - Memorial Maintenance Fund	14,125.10	14,125.10	14,125.10
Company 3007 - Statewide M&R Fund	2,679,148.84	2,949,854.37	2,357,400.68
Company 3008 - SDPB/Tower Rent	3,258.06	10,034.33	6,509.20
Company 3010 - 911 Telecommunicator Training Fund	22,928.30	6,518.61	16,127.79
Company 3010 - Law Enforcement Officers Training Fund	(298,545.82)	93,782.19	246,430.07
Company 3011 - Corrections - Parental Support	1,008,320.02	593,046.02	847,188.43
Company 3012 - Board of Bar Examiners	101,782.44	102,132.68	89,412.76
Company 3012 - Court Appointed Special Advocates Fund	19,958.37	22,087.24	34,806.04
Company 3012 - Court Automation Fund	2,148,968.10	2,688,078.79	4,359,559.36
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	25,000.00	26,024.00	25,000.00
Company 3014 - Telephone Solicitation Fund	199,603.88	208,657.62	259,671.95
Company 3015 - Private Activities Bond Fund	1,682,264.05	472,104.90	1,134,714.38
Company 3016 - Futures Fund	21,982,841.32	23,596,040.20	26,282,503.34
Company 3017 - Investment Council Expense Fund	1,865,944.80	2,679,615.18	2,452,906.23
Company 3018 - Health Care Tobacco Tax Fund	-	2,262,029.00	-
Company 3019 - Education Enhancement Tobacco Tax Fund	2,205,927.66	3,134,770.43	129,468.00
Company 3021 - State Veterans' Home Operating Fund	(72,016.78)	34,579.28	578,969.26
Company 3021 - Veterans' Home Capital Fund	115,581.83	238,765.84	355,517.39
Company 3023 - Dept. of Corrections Miscellaneous	4,224,334.22	5,355,134.01	7,572,547.08
Company 3024 - Legislative Capitol Renovation Fund	1,308,000.00	277,731.21	234,418.91
Company 3026 - SD Public Broadcasting - Other	44,603.20	396,257.87	211,997.65
Company 3027 - SDPB - PBC	(53,163.63)	600,304.30	236,494.44
Company 3028 - Equal Access to Our Courts Fund	-	9,104.65	8,707.28
Company 3029 - Extraordinary Litigation Fund	2,175,354.02	1,461,370.90	162,707.38
Company 3030 - Employment Security Contingency Fund	179,595.04	294,507.70	885,579.70
Company 3033 - Property Tax Reduction Fund	63,626,269.12	63,626,269.12	63,626,269.12
Company 3035 - Public Employees Insurance System Fund	21,371,378.07	24,581,083.54	22,153,278.27
Company 3035 - State Employees Workers' Compensation Program Fund	2,722,357.88	4,211,902.28	4,245,419.47
Company 3036 - Petroleum Release Compensation Fund	5,686,746.36	4,302,771.81	5,123,617.92

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009	June 2010
Company 3037 - South Dakota Gaming Commission Fund	915,540.09	804,808.79	854,338.34
Company 3038 - Tax Relief Fund	2,247,353.16	3,488,412.40	1,229,999.00
Company 3040 - Highway Fund	28,222,555.94	31,331,894.98	81,084,046.30
Company 3041 - State Aeronautics Fund	7,953,390.04	7,788,177.78	6,438,848.99
Company 3042 - Railroad Administration Fund	3,033,467.61	3,176,965.93	3,113,451.39
Company 3043 - Amtrak	919,945.95	1,753,249.64	-
Company 3044 - Local Government Transportation Technology Transfer Special Revenue Fund	236,025.71	168,922.43	186,359.33
Company 3044 - Railroad Trust Fund	13,267,968.84	13,528,628.54	6,085,105.78
Company 3046 - Certification of Interpreters for the Deaf Fund	9,987.74	16,005.24	18,370.54
Company 3046 - DHS - Other Fees	1,639,067.81	1,216,528.34	2,363,111.79
Company 3046 - Prescription Drug Plan Fund	2,438,024.19	2,521,184.53	328,894.45
Company 3047 - Health Special Services Fund	2,205,742.28	2,278,321.34	3,250,117.19
Company 3048 - Boiler Inspection Fund	45,707.04	33,657.25	38,787.66
Company 3049 - Tobacco Prevention and Reduction Trust Fund	3,983,404.85	804,864.53	1,050,625.49
Company 3050 - Apiary Fund	115,715.52	117,481.76	84,610.61
Company 3050 - Dairy Inspection Fund	4,559.90	3,103.12	50,977.03
Company 3050 - Feed and Remedy Fund	708,823.15	640,772.17	724,958.29
Company 3050 - Fertilizer Fund	85,831.64	89,219.08	124,970.02
Company 3050 - Honey Industry Fund	6,991.60	339.58	7,350.66
Company 3050 - Nursery Fund	64,803.44	50,955.26	93,258.09
Company 3050 - Pesticide Regulatory Fund	533,027.40	529,205.80	546,405.64
Company 3050 - Seed Fund	55,191.93	64,232.78	32,478.20
Company 3050 - Weed and Pest Control Fund	535,923.82	822,392.73	858,999.67
Company 3052 - Rural Rehabilitation Fund	5,582,045.03	4,974,269.26	4,729,748.83
Company 3052 - Value Added Finance Authority	46,788.83	58,439.83	15,227.59
Company 3053 - American Dairy Association	341,347.48	470,151.22	235,852.59
Company 3054 - Oilseeds Fund	315,126.36	353,958.77	400,414.72
Company 3054 - Pulse Crops Fund	40,167.91	57,601.20	68,558.02
Company 3054 - Soybean Research and Promotion	4,736,610.57	5,326,741.59	7,577,087.90
Company 3055 - Corn Utilization Council	766,967.87	1,070,653.89	1,985,011.83
Company 3056 - Forestry Fund	689,838.29	801,960.32	809,863.30
Company 3057 - Brand Fund	861,214.17	593,833.96	1,561,290.54
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	124,233.76	185,188.31	255,813.67
Company 3059 - State Fire Suppression Special Revenue Fund	(3,002,614.58)	(1,598,678.91)	(242,425.44)
Company 3060 - Fire Equipment Fund	2,748.11	49,370.86	-
Company 3061 - Conservation District Special Revenue Fund	46,280.55	19,824.76	5,362.83
Company 3062 - Teen Court Grant Program Fund	62,543.94	32,828.20	6,170.19
Company 3063 - Coordinated Soil and Water Conservation Fund	1,718,465.71	2,165,329.12	2,384,411.34
Company 3063 - Pesticide Recycling and Disposal Fund	229,895.77	317,442.04	273,846.67
Company 3072 - Environment and Natural Resources Fee Fund	1,594,246.46	1,559,084.21	1,644,310.21
Company 3073 - Water and Environment Fund	11,490,936.31	10,597,581.97	16,583,056.75
Company 3074 - Board of Certification Fund	41,332.42	39,801.85	35,726.42
Company 3074 - Other Activities	(56,269.50)	(41,472.04)	(206,830.00)
Company 3075 - Environmental Livestock Cleanup Fund	1,020,108.76	1,086,984.63	1,119,540.62
Company 3075 - Reclamation Fund	6,441,767.63	6,765,469.66	7,073,141.42
Company 3075 - Regulated Substance Response Fund	2,575,501.19	2,780,273.47	2,927,803.81
Company 3075 - Well Rehabilitation and Plugging Subfund	390.91	410.72	429.41
Company 3076 - License Plate Revolving Fund	1,755,897.72	2,303,350.58	187,331.62
Company 3078 - Cigarette Stamp Purchasing Fund	13,775.51	3,118.63	29,315.46
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	506,688.49	514,116.43	105,420.63
Company 3079 - SS-Other/Local Donated	7,712,546.72	7,891,888.03	8,798,433.01
Company 3080 - Catastrophic County Poor Relief Fund	738,334.88	710,318.10	-
Company 3090 - SDRS Supplemental Retire Admin	152,467.89	165,352.35	175,720.87
Company 3091 - Telecommunication Fund for Other Disabilities	64,919.36	50,154.64	91,891.81
Company 3091 - Telecommunication Fund for the Deaf	1,552,883.49	1,070,815.79	1,556,463.25
Company 3113 - Maintenance of Buildings and Grounds	3,372,377.71	1,677,093.74	1,583,420.31
Company 3121 - GF&P Administration	208,654.98	465,950.46	603,777.55
Company 3122 - Department of Game, Fish and Parks Fund	21,780,040.93	22,570,414.82	18,390,394.41
Company 3122 - HMC Natural Resources Restoration	224,324.88	236,110.51	246,704.75
Company 3123 - Animal Damage Control Fund	464,012.66	53,032.16	137,874.74
Company 3124 - Land Acquisition and Development Fund	34,319.90	15,148.85	56,030.36
Company 3125 - Custer State Park Bond Redemption Fund	600,933.25	239,319.37	228,294.66
Company 3125 - Custer State Park Improvement Fund	8,522,986.28	(173,698.48)	(241,415.54)
Company 3125 - HMC Natural Resources Restoration	617,560.03	648,493.02	678,470.73
Company 3125 - Parks and Recreation Fund	3,986,302.08	4,356,149.26	5,971,505.24
Company 3126 - Snowmobile Trails Fund	1,534,051.11	1,548,900.84	1,573,402.22
Company 3128 - Do Not Call	85.41	85.41	-
Company 3128 - Grain and Warehouse Fund	217,037.40	224,861.89	229,174.89
Company 3128 - Gross Receipts Tax fund	1,554,680.93	1,607,455.19	2,036,914.92
Company 3128 - One-Call Notification Fund	387,100.84	346,119.91	290,829.38
Company 3128 - Pipeline Safety Account	5,661.81	(60,561.93)	(38,037.25)
Company 3138 - Dept. of Education Other	1,912,430.86	1,135,189.51	1,612,824.61
Company 3138 - Hagen-Harvey Memorial Scholarship	848,091.15	869,100.68	882,197.93
Company 3138 - Postsecondary Technical Credentialing Fund	32,955.18	35,355.18	34,028.43

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009	June 2010
Company 3138 - Professional Teachers Practices and Standards Commission	16,493.21	29,046.73	31,043.42
Company 3138 - State Institute Fund	590,944.09	618,651.28	492,340.70
Company 3139 - Archeological Research Center	(334,233.03)	(217,590.72)	(39,297.83)
Company 3139 - Historical Society Special Revenue Fund	212,083.06	154,136.78	207,542.46
Company 3143 - Arts - Donations and Receipts	7,489.30	7,489.30	47,035.01
Company 3144 - S.D. 911 Coordination Fund	-	110,516.38	277,811.09
Company 3144 - Special Emergency and Disaster Special Revenue Fund	1,075,142.17	(57,000.65)	(2,917,891.15)
Company 3145 - Historical Preservation Loan and Grant Fund	309,376.26	343,211.53	370,979.50
Company 3146 - State Library	28,242.09	35,846.05	74,580.49
Company 3147 - National Guard Museum and State Weapons Collection Special Trust Account	141,352.63	143,482.28	144,981.51
Company 3148 - General Militia Fund and Special Militia Fund	287,953.24	288,280.61	298,369.62
Company 3149 - Veterans Affairs Division Special Revenue Fund	105,042.77	110,503.02	91,869.72
Company 3149 - Veterans' Freedom Memorial Fund	6,285.93	7,672.71	7,573.87
Company 3150 - Other Disease Control	21,024.48	11,956.99	402,444.61
Company 3151 - Livestock Disease Emergency Fund	1,933,239.95	2,162,675.70	2,468,450.11
Company 3177 - State Motor Vehicle Fund	3,056,963.09	984,733.21	3,536,431.74
Company 3178 - Energy Conservation Loan Special Revenue Fund	4,893,248.31	5,441,205.02	6,331,943.59
Company 3178 - Other	184,400.10	237,487.17	186,995.69
Company 3181 - Banking and Insurance	31,167.88	28,049.74	744.25
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	-	-	193.38
Company 3183 - SD Insurance Agent and Broker Continuing Education Fund	47,185.82	13,439.51	87,035.66
Company 3183 - SD Real Estate Appraiser Fund	178,861.05	176,385.35	186,721.23
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Motorcycle Safety	204,595.28	419,137.93	592,384.04
Company 3184 - Not Identified	3,038.86	64,424.32	159,893.62
Company 3185 - South Dakota-Bred Racing Fund	126,861.14	53,341.98	75,488.83
Company 3185 - Special Racing Revolving Fund	229,696.56	153,959.83	202,859.28
Company 5008 - City/County M&R	49,027.69	60,290.95	62,965.82
Company 5016 - HSC Resident Investment	38,582.56	75,159.71	79,446.09
Company 5016 - Redfield Resident Investment	64,865.06	31,773.08	50,068.47
Company 5016 - Unclaimed Funds Account	11,187.15	809.53	1,893.91
Company 5017 - Resident Trust Fund	184,294.27	188,976.27	145,734.13
Company 6001 - Data Processing Internal Service Fund	2,125,285.94	1,658,810.86	2,754,024.44
Company 6002 - Capitol Communications Systems Internal Service Fund	1,797,828.80	1,835,328.99	1,763,992.40
Company 6003 - Records Management Internal Service Fund	152,262.02	145,396.03	155,717.74
Company 6004 - Buildings and Grounds	578,108.67	698,809.13	697,892.52
Company 6005 - Capitol Communications Systems Internal Service Fund	664,912.93	598,712.46	766,935.22
Company 6006 - Supply Internal Service Fund	198,513.50	93,543.29	99,729.40
Company 6007 - Central Duplicating	494,545.51	603,248.54	605,703.48
Company 6008 - Fleet & Travel Management	(1,011,060.38)	43,802.86	2,520,281.45
Company 6009 - Personnel - Labor & Mgmt.	838,892.90	660,377.05	893,013.58
Company 6010 - Budgetary Accounting Fund	3,682,347.15	3,686,104.83	2,079,664.95
Company 6011 - Dakota Digital Network	578,339.20	614,488.06	576,517.50
Company 6012 - Special Aviation Internal Service Fund	(192,266.92)	233,335.33	852,486.86
Company 6013 - Building Authority	45,578,883.01	84,800,017.95	39,778,202.87
Company 6014 - Public Entity Pool for Liability	8,130,693.88	9,378,231.33	9,784,477.30
Company 6015 - Purchasing and Printing Internal Service Fund	3,367.78	57,879.22	33,989.55
Company 6016 - State Engineer	639,595.56	709,242.02	697,528.69
Company 6018 - State Laboratory Fund	700,441.94	748,655.42	974,391.03
Company 6019 - BOA Support Services	195,838.77	221,268.80	238,416.72
Company 6021 - Property Management Internal Service Fund	(479.69)	38,611.71	40,730.39
Company 6022 - Public Safety Inspections Fund	287,749.88	286,044.06	230,471.41
Company 6501 - Postage Administration	3,709.40	7,095.90	-
Company 6502 - Radio Communications Fund	105,105.15	49,561.55	140,822.45
Company 6503 - Board of Accountancy	297,688.14	263,473.84	280,170.50
Company 6503 - Board of Alcohol and Drug Professionals	158,339.04	140,418.46	127,729.12
Company 6503 - Board of Barber Examiners	27,647.07	25,144.40	37,676.31
Company 6503 - Board of Chiropractic Examiners	124,865.95	143,404.01	163,584.54
Company 6503 - Board of Counselor Examiners	80,670.44	85,702.95	85,973.68
Company 6503 - Board of Dentistry	468,257.05	471,559.52	388,265.25
Company 6503 - Board of Examiners in Optometry	24,246.08	33,999.17	39,609.76
Company 6503 - Board of Examiners of Psychologists	92,277.95	60,467.81	67,383.05
Company 6503 - Board of Funeral Service	14,617.91	13,748.56	24,874.71
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	44,653.28	36,846.68	49,435.44
Company 6503 - Board of Massage Therapy	75,397.10	111,491.93	134,741.99
Company 6503 - Board of Medical & Osteopathic Examiners	1,237,665.48	1,444,499.83	1,149,460.36
Company 6503 - Board of Nursing	709,124.60	746,789.11	808,451.30
Company 6503 - Board of Nursing Facility Administrators	90,514.49	98,990.93	80,140.58
Company 6503 - Board of Pharmacy	743,083.07	822,330.49	930,667.63
Company 6503 - Board of Podiatry Examiners	44,298.71	33,631.28	40,187.22
Company 6503 - Board of Social Work Examiners	58,295.30	57,392.73	88,398.63
Company 6503 - Cosmetology Commission	57,715.58	97,829.78	137,652.84
Company 6503 - Electrical Commission	1,039,302.56	960,046.59	901,306.58
Company 6503 - Plumbing Commission	263,912.85	182,462.92	126,948.35

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009	June 2010
Company 6503 - SD Board of Technical Professions	202,972.45	317,596.85	321,011.52
Company 6503 - Veterinary Board	102,092.55	137,818.12	122,697.64
Company 6504 - Prison Industries Revolving Fund	2,755,141.86	2,046,736.87	3,282,703.78
Company 6507 - South Dakota Rodent Control Fund	181,997.06	189,213.83	129,754.40
Company 6508 - DHS Canteen Fund	72,684.63	72,270.49	73,052.26
Company 6509 - Special State Flag Account	3,750.05	4,388.65	3,815.66
Company 6510 - Revolving Economic Development and Initiative Fund	39,250,829.25	32,305,706.84	37,036,700.46
Company 6511 - Federal Surplus Property	216,355.80	341,730.97	394,876.34
Company 6515 - State Fair Fund	246,098.86	447,243.01	288,949.27
Company 6516 - Lottery Operating Fund	3,100,644.23	3,486,595.35	5,465,360.59
Company 6516 - Video Lottery Operating Fund	3,516,788.62	4,278,169.96	1,657,581.44
Company 6517 - Railroad Authority	574,096.72	694,174.85	736,531.88
Company 6518 - Science and Technology Authority	47,167,373.77	44,967,645.65	43,401,160.72
Company 6520 - Banking Special Revenue Fund	248,591.55	83,590.82	414,796.85
Company 6520 - Board of Abstractors	8,734.95	15,199.07	54,002.05
Company 6520 - Insurance Examination Fund	622,139.96	275,628.68	55,670.15
Company 6520 - Insurance Fraud Prevention Unit Fund	127,885.06	292,826.09	100,116.36
Company 6520 - SD Real Estate Commission	736,175.52	654,524.37	631,808.67
Company 6520 - Subsequent Injury Fund	2,718,616.23	1,243,829.75	736,949.88
Company 6521 - South Dakota Risk Pool Fund	7,203,034.95	6,973,887.75	7,591,497.43
Company 6527 - Energy Infrastructure Authority	-	312.11	312.11
Company 8000 - Agency Fund	147,782,043.86	145,273,301.71	146,878,345.39
Company 8301 - State Workers Unemployment Compensation	32,420.49	153,211.99	67,567.87
Company 8302 - Antitrust Special Revenue Fund	439,290.49	490,946.72	488,641.30
Company 8303 - Drug Screening	5,240.84	12,512.09	10,590.57
Company 8303 - Other	31,611.28	16,221.36	14,375.51
Company 8304 - Private Workers Compensation	682,486.09	1,099,041.49	1,128,662.31
Company 8306 - Oahe Conserv. Subdistrict	339,894.41	339,894.41	-
Company 8313 - Child Care Fund	122,849.92	127,640.03	111,345.18
Company 8314 - DHS/SBVI Business Enterprise Program	85,400.32	84,388.71	79,242.62
Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	(95,293.63)	(31,770.55)	(98,603.38)
Company 8324 - Unclaimed Property Trust Fund	50,000.00	50,000.00	50,000.00
Company 8328 - Children's Trust Fund	350,227.43	303,067.67	286,228.97
Company 8501 - Vocational Education Facilities Fund	1,500,000.00	1,500,000.00	1,500,000.00
Company 8901 - S.D. Retirement System Pension	5,904,821.38	5,107,234.96	6,315,292.76
Company 9220 - Cement Plant Commission	2,045,522.06	1,114,120.20	4,321,595.11
Company 9000 - Warrant Imprest Fund	36,820,464.14	22,062,378.54	34,011,235.82
Various - Board of Regents	102,066,386.28	184,356,817.42	124,715,403.33
Held in State's Cash Flow Portfolio	**909,948,832.51**	**1,001,807,687.18**	**978,083,768.35**

Governors Office

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,306,246.66	1,682,264.05	472,104.90	1,134,714.38
2	Total Assets	1,306,246.66	1,682,264.05	472,104.90	1,134,714.38
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,306,246.66	1,682,264.05	472,104.90	1,134,714.38
8	Total Fund Equity	1,306,246.66	1,682,264.05	472,104.90	1,134,714.38
9	Total Liabilities and Fund Equity	1,306,246.66	1,682,264.05	472,104.90	1,134,714.38
10					
11					
12	Use of Money and Property	22,051.95	49,267.39	77,874.22	28,691.35
13	Sales and Services	103,375.00	304,927.50	210,315.33	626,756.16
14	Total Operating Revenue	125,426.95	354,194.89	288,189.55	655,447.51
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	6,903.77	21,822.50	1,651.30	7,161.97
23	Transfers Out	-	-	(1,500,000.00)	-
24	Net Transfers	6,903.77	21,822.50	(1,498,348.70)	7,161.97
25					
26	Net Change	132,330.72	376,017.39	(1,210,159.15)	662,609.48
27					
28	Beginning Fund Equity	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90
29	Ending Equity	1,306,246.66	1,682,264.05	472,104.90	1,134,714.38

Company: 3015
Company Name: Private Activity Bond Fees Fund
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.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $400,000 to the South Dakota Science and Technology Authority and $698,311, or so much thereof as may be necessary, to the General Fund.

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	252,844,116.13	258,215,977.07	244,609,521.54	232,431,537.87
2	Total Assets	252,844,116.13	258,215,977.07	244,609,521.54	232,431,537.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	252,844,116.13	258,215,977.07	244,609,521.54	232,431,537.87
8	Total Fund Equity	252,844,116.13	258,215,977.07	244,609,521.54	232,431,537.87
9	Total Liabilities and Fund Equity	252,844,116.13	258,215,977.07	244,609,521.54	232,431,537.87
10					
11					
12	Use of Money and Property	23,515,632.23	19,166,160.20	12,097,879.96	12,777,938.22
13	Total Operating Revenue	23,515,632.23	19,166,160.20	12,097,879.96	12,777,938.22
14					
15	Contractual Services	351,082.27	609,961.26	938,245.66	712,010.52
16	Loss on Investment Principal	-	-	11,243,147.83	12,243,911.37
17	Total Operating Expenditures/Expenses	351,082.27	609,961.26	12,181,393.49	12,955,921.89
18					
19	Transfers In	-	-	-	-
20	Transfers Out	(12,571,476.00)	(13,184,338.00)	(13,522,942.00)	(12,000,000.00)
21	Net Transfers In (Out)	(12,571,476.00)	(13,184,338.00)	(13,522,942.00)	(12,000,000.00)
22					
23	Net Change	10,593,073.96	5,371,860.94	(13,606,455.53)	(12,177,983.67)
24					
25	Beginning Fund Equity	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54
26	Ending Equity	252,844,116.13	258,215,977.07	244,609,521.54	232,431,537.87

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.

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

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	99,768,261.77	103,825,481.23	100,702,321.54	101,431,654.79
2	Total Assets	99,768,261.77	103,825,481.23	100,702,321.54	101,431,654.79
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	99,768,261.77	103,825,481.23	100,702,321.54	101,431,654.79
8	Total Fund Equity	99,768,261.77	103,825,481.23	100,702,321.54	101,431,654.79
9	Total Liabilities and Fund Equity	99,768,261.77	103,825,481.23	100,702,321.54	101,431,654.79
10					
11					
12	Use of Money and Property	8,561,886.48	7,939,228.47	4,969,833.12	5,548,784.12
13	Administering Programs	-	-	-	-
14	Total Operating Revenue	8,561,886.48	7,939,228.47	4,969,833.12	5,548,784.12
15					
16	Contractual Services	125,891.75	225,918.29	359,056.87	278,669.48
17	Loss on Investment Principal	-	-	3,837,606.26	4,540,781.39
18	Total Operating Expenditures/Expenses	125,891.75	225,918.29	4,196,663.13	4,819,450.87
19					
20	Transfers In	3,962,604.66	-	-	-
21	Transfers Out	(3,801,227.88)	(3,656,090.72)	(3,896,329.68)	-
22	Net Transfers In (Out)	161,376.78	(3,656,090.72)	(3,896,329.68)	-
23					
24	Net Change	8,597,371.51	4,057,219.46	(3,123,159.69)	729,333.25
25					
26	Beginning Fund Equity	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54
27	Ending Equity	99,768,261.77	103,825,481.23	100,702,321.54	101,431,654.79

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

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

Budget Information: Not included in the General Appropriations Bill.

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

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

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	380,466,035.46	392,407,620.24	375,410,793.69	374,467,789.62
2	Total Assets	380,466,035.46	392,407,620.24	375,410,793.69	374,467,789.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	380,466,035.46	392,407,620.24	375,410,793.69	374,467,789.62
8	Total Fund Equity	380,466,035.46	392,407,620.24	375,410,793.69	374,467,789.62
9	Total Liabilities and Fund Equity	380,466,035.46	392,407,620.24	375,410,793.69	374,467,789.62
10					
11					
12	Use of Money and Property	35,014,691.59	27,887,091.15	16,190,575.13	18,813,481.81
13	Total Operating Revenue	35,014,691.59	27,887,091.15	16,190,575.13	18,813,481.81
14					
15	Contractual Services	799,724.46	1,178,591.70	1,658,948.55	1,337,176.04
16	Loss on Investment Principal	-	-	16,075,031.30	18,419,309.84
17	Total Operating Expenditures/Expenses	799,724.46	1,178,591.70	17,733,979.85	19,756,485.88
18					
19	Transfers In	3,846,057.46	-	-	-
20	Transfers Out	(14,986,027.78)	(14,766,914.67)	(15,453,421.83)	-
21	Net Transfers In (Out)	(11,139,970.32)	(14,766,914.67)	(15,453,421.83)	-
22					
23	Net Change	23,074,996.81	11,941,584.78	(16,996,826.55)	(943,004.07)
24					
25	Beginning Fund Equity	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69
26	Ending Equity	380,466,035.46	392,407,620.24	375,410,793.69	374,467,789.62

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.

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

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

		FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	-	2,262,029.00	-
2	Total Assets	-	2,262,029.00	-
3				
4	Accounts Payable	-	-	-
5	Total Liabilities	-	-	-
6				
7	Unreserved Fund Balance	-	2,262,029.00	-
8	Total Fund Equity	-	2,262,029.00	-
9	Total Liabilities and Fund Equity	-	2,262,029.00	-
10				
11				
12	Use of Money and Property	-	20,661.16	5,873.73
13	Total Operating Revenue	-	20,661.16	5,873.73
14				
15	Contractual Services	-	-	-
16	Total Operating Expenditures/Expenses	-	-	-
17				
18	Transfers In	9,338,378.46	9,366,122.55	9,313,296.62
19	Transfers Out	(9,338,378.46)	(7,124,754.71)	(9,319,170.35)
20	Net Transfers In (Out)	-	2,241,367.84	(5,873.73)
21				
22	Net Change	-	2,262,029.00	(0.00)
23				
24	Beginning Fund Equity	-	-	2,262,029.00
25	Prior Period Adjustment	-	-	(2,262,029.00)
26	Ending Equity	-	2,262,029.00	-

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 or as a special appropriation.

Additional Information: All monies deposited to the fund in FY2008 were transferred to the General Fund. In FY2009, all monies transferred out were to the General Fund. The $2.2 million year-end balance appears to be from the fund's share of a cigarette tax distribution received in May that should have been also been transferred to the General Fund.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of all monies available from the health care tobacco tax fund be transferred to the General Fund for the Department of Social Services - medical services.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	7,057,618.06	3,682,347.15	3,686,104.83	2,079,664.95
2	Accounts Receivable	-	235.03	-	-
3	Total Assets	7,057,618.06	3,682,582.18	3,686,104.83	2,079,664.95
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	202,108.86	-	8,278.50
9	Unreserved Fund Balance	7,057,618.06	3,480,473.32	3,686,104.83	2,071,386.45
10	Total Fund Equity	7,057,618.06	3,682,582.18	3,686,104.83	2,079,664.95
11	Total Liabilities and Fund Equity	7,057,618.06	3,682,582.18	3,686,104.83	2,079,664.95
12					
13					
14	Use of Money and Property	172,261.06	279,116.82	224,584.86	172,012.94
15	Sales and Services	3,210,979.28	3,028,859.88	3,445,299.82	3,528,012.11
16	Other Revenue	9,187.50	12,212.50	9,651.76	9,882.81
17	Total Operating Revenue	3,392,427.84	3,320,189.20	3,679,536.44	3,709,907.86
18					
19	Personal Services and Benefits	672,570.64	761,299.83	1,094,433.73	1,120,613.17
20	Travel	2,481.35	4,016.85	10,511.05	6,633.33
21	Contractual Services	1,728,747.91	1,829,213.25	2,277,296.88	1,951,246.74
22	Supplies and Materials	74,206.80	64,324.75	71,161.69	76,172.78
23	Capital Outlay	64,609.28	28,238.40	222,610.44	141,600.18
24	Interest Expense	2.38	-	-	60.54
25	Total Operating Expenditures/Expenses	2,542,618.36	2,687,093.08	3,676,013.79	3,296,326.74
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	(4,008,132.00)	-	(2,020,021.00)
29	Net Transfers In (Out)	-	(4,008,132.00)	-	(2,020,021.00)
30					
31	Net Change	849,809.48	(3,375,035.88)	3,522.65	(1,606,439.88)
32					
33	Beginning Fund Equity	6,207,808.58	7,057,618.06	3,682,582.18	3,686,104.83
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	7,057,618.06	3,682,582.18	3,686,104.83	2,079,664.95

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 2008 transfer of $4,008,132 was made to the General Fund as authorized by the 2007 appropriations bill. 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 in FY06 was $260,617.00, FY07 was $226,857.60, FY08 was $308,252.60 and FY09 was $245,117.60. 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.

The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of $2,020,021 to the state General Fund.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $310,487 to the General Fund.

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	45,744,183.16	48,433,432.19	43,434,799.91	41,157,054.71
2	Total Assets	45,744,183.16	48,433,432.19	43,434,799.91	41,157,054.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	45,744,183.16	48,433,432.19	43,434,799.91	41,157,054.71
8	Total Fund Equity	45,744,183.16	48,433,432.19	43,434,799.91	41,157,054.71
9	Total Liabilities and Fund Equity	45,744,183.16	48,433,432.19	43,434,799.91	41,157,054.71
10					
11					
12	Use of Money and Property	4,221,045.05	5,773,955.50	1,830,569.86	2,773,231.47
13	Total Operating Revenue	4,221,045.05	5,773,955.50	1,830,569.86	2,773,231.47
14					
15	Contractual Services	48,274.76	30,430.96	338,021.93	258,671.20
16	Retirement Payments	2,732,849.25	2,889,840.38	3,086,406.55	3,318,908.35
17	Loss on Investment Principal	88,729.70	164,435.13	4,439,802.63	1,473,397.12
18	Total Operating Expenditures/Expenses	2,869,853.71	3,084,706.47	7,864,231.11	5,050,976.67
19					
20	Transfers In	6,000,000.00	-	1,035,028.97	-
21	Transfers Out	-	-	-	-
22	Net Transfers In (Out)	6,000,000.00	-	1,035,028.97	-
23					
24	Net Change	7,351,191.34	2,689,249.03	(4,998,632.28)	(2,277,745.20)
25					
26	Beginning Fund Equity	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91
27	Prior Period Adjustment	-	-	-	-
28	Ending Equity	45,744,183.16	48,433,432.19	43,434,799.91	41,157,054.71

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:
The transfers in of $6 million in FY2007 and $1,035,028.97 in FY2009 were received from the Cement Plant Commission Fund (company 9220). 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.

2010 Senate Bill 166 addressed the liquidation of the remaining property of the South Dakota Cement Plant Commission, provided for the administration and payment of existing liabilities, provided for the orderly winding up of the commission's affairs, provided for the transfer of any remaining net proceeds and abolished the commission. Chapter 5-17 is repealed effective June 30, 2011. Responsibility for the administration of retirement benefits is transferred to the South Dakota Retirement System.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,430,366.53	1,932,646.65	1,001,244.79	4,321,595.11
2	Restricted Cash	112,875.41	112,875.41	112,875.41	-
3	Total Assets	1,543,241.94	2,045,522.06	1,114,120.20	4,321,595.11
4					
5	Claims Payable	-	-	50,000.00	50,000.00
6	Total Liabilities	-	-	50,000.00	50,000.00
7					
8	Designated for Budget Reserve	112,875.41	112,875.41	112,875.41	-
9	Unreserved Fund Balance	1,430,366.53	1,932,646.65	951,244.79	4,271,595.11
10	Total Fund Equity	1,543,241.94	2,045,522.06	1,064,120.20	4,271,595.11
11	Total Liabilities and Fund Equity	1,543,241.94	2,045,522.06	1,114,120.20	4,321,595.11
12					
13					
14	Use of Money and Property	228,858.32	83,783.08	100,188.01	84,537.60
15	Other Revenue	37,000.00	493,474.92	4,752.14	3,200,026.00
16	Total Operating Revenue	265,858.32	577,258.00	104,940.15	3,284,563.60
17					
18	Personal Services and Benefits	7,856.28	6,989.15	6,468.64	3,659.80
19	Contractual Services	4,823,368.38	67,988.73	3,998.86	22,512.83
20	Supplies and Materials	16.00	-	16.80	-
21	Grants and Subsidies				68.72
21	Insurance Claims	-	-	40,828.74	50,847.34
22	Total Operating Expenditures/Expenses	4,831,240.66	74,977.88	51,313.04	77,088.69
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(6,000,000.00)	-	(1,035,028.97)	-
26	Net Transfers In (Out)	(6,000,000.00)	-	(1,035,028.97)	-
27					
28	Net Change	(10,565,382.34)	502,280.12	(981,401.86)	3,207,474.91
29					
30	Beginning Fund Equity	2,108,624.28	1,543,241.94	2,045,522.06	1,064,120.20
31	Prior Period Adjustment	10,000,000.00	-	-	-
32	Ending Equity	1,543,241.94	2,045,522.06	1,064,120.20	4,271,595.11

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. currently have leased this property for one year
Hell Canyon Land - 211 acres in Custer County. Cost basis is $351,148.82. (sold $535,000)
An appraisal would be needed to determine the current market value of the above properties.

Additional Information:
2010 Senate Bill 166 addressed the liquidation of the remaining property of the South Dakota Cement Plant Commissio provided for the administration and payment of existing liabilities, provided for the orderly winding up of the commission' affairs, provided for the transfer of any remaining net proceeds and abolished the commission. Chapter 5-17 is repealec effective June 30, 2011.

Building Authority

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	62,077,145.42	45,578,883.01	84,800,017.95	39,778,202.87
2	Total Assets	62,077,145.42	45,578,883.01	84,800,017.95	39,778,202.87
3					
4	Bonds and Notes Payable	157,304,534.20	129,320,000.00	196,120,000.00	200,395,000.00
5	Total Liabilities	157,304,534.20	129,320,000.00	196,120,000.00	200,395,000.00
6					
7	Unreserved Fund Balance	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)	(160,616,797.13)
8	Total Fund Equity	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)	(160,616,797.13)
9	Total Liabilities and Fund Equity	62,077,145.42	45,578,883.01	84,800,017.95	39,778,202.87
10					
11					
12	Use of Money and Property	8,331,748.15	12,881,070.17	18,346,089.97	19,519,856.44
13	Other Revenue	24,546.98	18,680.87	14,174.91	8,017.77
14	Bond Proceeds	-	-	-	-
15	Premium on Bonds Issued	-	-	414,855.17	-
16	Proceeds of Refunding Bonds	-	-	-	-
17	Total Operating Revenue	8,356,295.13	12,899,751.04	18,775,120.05	19,527,874.21
18					
19	Personal Services and Benefits	322.95	1,420.98	1,614.75	839.67
20	Travel	3,554.46	3,849.48	5,343.17	6,696.95
21	Contractual Services	374,705.13	399,499.87	388,013.21	414,020.84
22	Supplies and Materials	4,554.39	4,283.80	4,949.33	2,890.24
23	Capital Outlay	10,019,301.46	16,591,771.77	37,041,739.56	58,447,624.64
24	Interest Expense	3,486,763.47	5,979,287.14	8,805,706.32	9,702,448.49
25	Total Operating Expenditures/Expenses	13,889,201.86	22,980,113.04	46,247,366.34	68,574,520.83
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(154,885.08)	(17,900.41)	(106,618.77)	(250,168.46)
29	Net Transfers	(154,885.08)	(17,900.41)	(106,618.77)	(250,168.46)
30					
31	Net Change	(5,687,791.81)	(10,098,262.41)	(27,578,865.06)	(49,296,815.08)
32					
33	Beginning Fund Equity	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)
34	Prior Period Adjustment	-	21,584,534.20	-	-
35	Ending Equity	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)	(160,616,797.13)

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.

Issued $75,685,000 in new bonds in FY2009 for science facilities and labs at public universities.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,580.53	2,804.67	1,192.30	1,319.01
2	Total Assets	2,580.53	2,804.67	1,192.30	1,319.01
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	2,580.53	2,804.67	1,192.30	1,319.01
8	Total Fund Equity	2,580.53	2,804.67	1,192.30	1,319.01
9	Total Liabilities and Fund Equity	2,580.53	2,804.67	1,192.30	1,319.01
10					
11					
12	Use of Money and Property	492.72	224.14	141.66	126.71
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	492.72	224.14	141.66	126.71
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	1,754.03	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	1,754.03	-
21					
22	Transfers In	-	-	-	-
23	Transfers Out	-	-	-	-
24	Net Transfers In (Out)	-	-	-	-
25					
26	Net Change	492.72	224.14	(1,612.37)	126.71
27					
28	Beginning Fund Equity	2,087.81	2,580.53	2,804.67	1,192.30
29	Ending Equity	2,580.53	2,804.67	1,192.30	1,319.01

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

		FY2007	FY2008	FY2009	FY2010
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	5,846,655.20	6,135,991.46	6,065,526.52	6,492,400.66
13	Use of Money and Property	15,139.24	19,109.23	26,227.92	23,860.13
14	Total Operating Revenue	5,861,794.44	6,155,100.69	6,091,754.44	6,516,260.79
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	4,297,285.00	5,111,689.00	4,495,624.00	5,728,086.00
23	Transfers Out	(10,159,079.44)	(11,266,789.69)	(10,587,378.44)	(12,244,346.79)
24	Net Transfers In (Out)	(5,861,794.44)	(6,155,100.69)	(6,091,754.44)	(6,516,260.79)
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).

SDCL 5-14-26 requires the submission by September first of each year a list of all proposed capital improvement projects of one million five hundred thousand dollars or more to the Governor. Any proposed capital improvement projects to be funded in whole or in part from the capital construction fund established in chapter 5-27 shall be submitted by the Governor to the Legislature for its authorization as set forth in § 5-14-25.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,531,623.50	2,679,148.84	2,949,854.37	2,357,400.68
2	Total Assets	2,531,623.50	2,679,148.84	2,949,854.37	2,357,400.68
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,800,000.00	-
8	Unreserved Fund Balance	2,531,623.50	2,679,148.84	1,149,854.37	2,357,400.68
9	Total Fund Equity	2,531,623.50	2,679,148.84	2,949,854.37	2,357,400.68
10	Total Liabilities and Fund Equity	2,531,623.50	2,679,148.84	2,949,854.37	2,357,400.68
11					
12					
13	Use of Money and Property	509,065.68	177,198.06	259,656.31	148,497.50
14	Sales and Services	-	-	-	-
15	Other Revenue	7,203.83	9,068.20	20,301.39	166,069.81
16	Total Operating Revenue	516,269.51	186,266.26	279,957.70	314,567.31
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	4,912.00
20	Contractual Services	-	-	-	-
21	Supplies and Materials	24,622.94	10,067.48	2,854.17	36,259.33
22	Capital Outlay	23,250.42	28,673.44	6,398.00	1,162,524.97
23	Total Operating Expenditures/Expenses	47,873.36	38,740.92	9,252.17	1,203,696.30
24					
25	Transfers In	-	-	-	296,675.30
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	296,675.30
28					
29	Net Change	468,396.15	147,525.34	270,705.53	(592,453.69)
30					
31	Beginning Fund Equity	2,063,227.35	2,531,623.50	2,679,148.84	2,949,854.37
32	Ending Equity	2,531,623.50	2,679,148.84	2,949,854.37	2,357,400.68

Company: 3007
Company Name: BOA Special Revenue Fund
Fund Name: Statewide M&R Fund
Fund Type: Special Revenue
Purpose: SDCL 5-14-30 created the Statewide M&R Fund. Source: Money previously received from State Capital Construction Fund, no longer has a significant revenue source. Receive monies occasionally from bond refundings. Use: To be used for maintenance and repair of state buildings.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
This fund was discussed in 6/23/09 GOAC meeting. Part of funding for maintenance and repair projects.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	14,125.10	14,125.10	14,125.10	14,125.10
2	Total Assets	14,125.10	14,125.10	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	14,125.10	14,125.10
8	Total Fund Equity	14,125.10	14,125.10	14,125.10	14,125.10
9	Total Liabilities and Fund Equity	14,125.10	14,125.10	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	14,125.10	14,125.10
30	Ending Equity	14,125.10	14,125.10	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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(368,753.64)	2,175,354.02	1,461,370.90	162,707.38
2	Total Assets	(368,753.64)	2,175,354.02	1,461,370.90	162,707.38
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	(368,753.64)	2,175,354.02	1,461,370.90	162,707.38
8	Total Fund Equity	(368,753.64)	2,175,354.02	1,461,370.90	162,707.38
9	Total Liabilities and Fund Equity	(368,753.64)	2,175,354.02	1,461,370.90	162,707.38
10					
11					
12	Use of Money and Property	26,597.64	16,452.91	15,258.27	66,078.52
13	Other Revenue	600.00	-	-	-
14	Total Operating Revenue	27,197.64	16,452.91	15,258.27	66,078.52
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	5,463.75	13,787.13	3,857.64	4,641.33
18	Contractual Services	1,378,371.53	653,735.47	718,805.38	7,122.25
19	Supplies and Materials	227.51	6,356.65	6,578.37	-
20	Capital Outlay	-	-	-	-
21	Insurance Claims	-	-	-	2,297,588.46
22	Total Operating Expenditures/Expenses	1,384,062.79	673,879.25	729,241.39	2,309,352.04
23					
24	Transfers In	-	3,201,534.00	-	944,610.00
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	3,201,534.00	-	944,610.00
27					
28	Net Change	(1,356,865.15)	2,544,107.66	(713,983.12)	(1,298,663.52)
29					
30	Beginning Fund Equity	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90
31	Ending Equity	(368,753.64)	2,175,354.02	1,461,370.90	162,707.38

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,691,543.55	3,372,377.71	1,677,093.74	1,583,420.31
2	Advances to Other Funds	-	-	-	-
3	Total Assets	2,691,543.55	3,372,377.71	1,677,093.74	1,583,420.31
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	1,700,000.00	1,411,041.00	-
9	Unreserved Fund Balance	2,691,543.55	1,672,377.71	266,052.74	1,583,420.31
10	Total Fund Equity	2,691,543.55	3,372,377.71	1,677,093.74	1,583,420.31
11	Total Liabilities and Fund Equity	2,691,543.55	3,372,377.71	1,677,093.74	1,583,420.31
12					
13					
14	Use of Money and Property	-	-	-	-
15	Sales and Services	702,515.46	1,205,888.62	1,397,357.03	1,533,635.13
16	Total Operating Revenue	702,515.46	1,205,888.62	1,397,357.03	1,533,635.13
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	-	525,054.46	3,111,041.00	1,627,308.56
23	Total Operating Expenditures/Expenses	-	525,054.46	3,111,041.00	1,627,308.56
24					
25	Transfers In	-	-	18,400.00	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	18,400.00	-
28					
29	Net Change	702,515.46	680,834.16	(1,695,283.97)	(93,673.43)
30					
31	Beginning Fund Equity	2,389,028.09	2,691,543.55	3,372,377.71	1,677,093.74
32	Prior Period Adjustment	(400,000.00)	-	-	-
33	Ending Equity	2,691,543.55	3,372,377.71	1,677,093.74	1,583,420.31

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.

Additional Information:
This fund was discussed in 6/23/09 GOAC meeting. Part of funding for maintenance and repair projects. This fund is specifically for the state capital complex.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6003 - Records Management Internal Service Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	156,413.74	152,262.02	145,396.03	155,717.74
2	Total Assets	156,413.74	152,262.02	145,396.03	155,717.74
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	156,413.74	152,262.02	145,396.03	155,717.74
8	Total Fund Equity	156,413.74	152,262.02	145,396.03	155,717.74
9	Total Liabilities and Fund Equity	156,413.74	152,262.02	145,396.03	155,717.74
10					
11					
12	Use of Money and Property	5,665.88	7,532.49	9,511.30	8,518.24
13	Sales and Services	306,919.35	303,441.13	288,260.48	243,547.07
14	Other Revenue	-	-	-	163.05
15	Total Operating Revenue	312,585.23	310,973.62	297,771.78	252,228.36
16					
17	Personal Services and Benefits	166,141.97	156,645.61	160,394.34	127,926.16
18	Travel	-	93.90	56.64	133.70
19	Contractual Services	136,340.85	140,188.39	126,311.22	105,154.29
20	Supplies and Materials	12,078.27	18,197.44	17,875.57	8,692.50
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	314,561.09	315,125.34	304,637.77	241,906.65
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(1,975.86)	(4,151.72)	(6,865.99)	10,321.71
29					
30	Beginning Fund Equity	158,389.60	156,413.74	152,262.02	145,396.03
31	Ending Equity	156,413.74	152,262.02	145,396.03	155,717.74

Company: 6003
Company Name: Records Management Fund
Fund Name: Records Management Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 1-27-12.1 created the Records Management Internal Service Fund. Sources: All payments received by the Bureau of Administration pursuant to this section. Uses: The Commissioner of Administration shall apportion all expenses incurred in the administration and operation of the Records Management Program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6004 - Buildings and Grounds

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	527,418.24	578,108.67	698,809.13	697,892.52
2	Total Assets	527,418.24	578,108.67	698,809.13	697,892.52
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	9,342.00	-	7,344.00	-
8	Unreserved Fund Balance	518,076.24	578,108.67	691,465.13	697,892.52
9	Total Fund Equity	527,418.24	578,108.67	698,809.13	697,892.52
10	Total Liabilities and Fund Equity	527,418.24	578,108.67	698,809.13	697,892.52
11					
12					
13	Use of Money and Property	10,622.05	11,259.26	9,759.14	14,590.63
14	Sales and Services	5,123,451.70	5,193,271.28	5,391,894.82	5,150,563.90
15	Other Revenue	12,250.14	17,317.76	4,850.18	9,311.25
16	Total Operating Revenue	5,146,323.89	5,221,848.30	5,406,504.14	5,174,465.78
17					
18	Personal Services and Benefits	2,613,956.88	2,668,663.38	2,856,613.73	2,756,880.10
19	Travel	3,405.82	992.86	421.70	164.80
20	Contractual Services	1,692,276.98	1,609,096.72	1,631,616.78	1,669,168.81
21	Supplies and Materials	702,483.76	833,066.81	767,711.11	737,295.11
22	Capital Outlay	49,872.82	59,251.38	10,731.46	11,755.99
23	Interest Expense	6.98	86.72	308.90	117.58
24	Total Operating Expenditures/Expenses	5,062,003.24	5,171,157.87	5,267,403.68	5,175,382.39
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	(18,400.00)	-
28	Net Transfers In (Out)	-	-	(18,400.00)	-
29					
30	Net Change	84,320.65	50,690.43	120,700.46	(916.61)
31					
32	Beginning Fund Equity	443,097.59	527,418.24	578,108.67	698,809.13
33	Ending Equity	527,418.24	578,108.67	698,809.13	697,892.52

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	386,409.62	664,912.93	598,712.46	766,935.22
2	Total Assets	386,409.62	664,912.93	598,712.46	766,935.22
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	2,501.18
8	Unreserved Fund Balance	386,409.62	664,912.93	598,712.46	764,434.04
9	Total Fund Equity	386,409.62	664,912.93	598,712.46	766,935.22
10	Total Liabilities and Fund Equity	386,409.62	664,912.93	598,712.46	766,935.22
11					
12					
13	Use of Money and Property	10,924.42	12,874.85	16,998.03	15,131.31
14	Sales and Services	3,883,128.09	4,202,843.74	4,058,773.97	4,098,389.73
15	Other Revenue	3,199.00	-	6,564.00	105.22
16	Total Operating Revenue	3,897,251.51	4,215,718.59	4,082,336.00	4,113,626.26
17					
18	Personal Services and Benefits	353,393.15	334,638.33	348,915.03	329,423.51
19	Travel	200.44	1,554.37	-	-
20	Contractual Services	178,128.31	177,879.92	217,205.74	180,863.30
21	Supplies and Materials	3,426,441.30	3,423,142.66	3,582,415.70	3,433,167.12
22	Capital Outlay	104,677.00	-	-	1,949.57
23	Interest Expense	15.20	-	-	-
24	Total Operating Expenditures/Expenses	4,062,855.40	3,937,215.28	4,148,536.47	3,945,403.50
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(165,603.89)	278,503.31	(66,200.47)	168,222.76
31					
32	Beginning Fund Equity	552,013.51	386,409.62	664,912.93	598,712.46
33	Ending Equity	386,409.62	664,912.93	598,712.46	766,935.22

Company: 6005
Company Name: Central Mail Services 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.

Additional Information: The capital telephone system is administered by the Bureau of Information and Telecommunications.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	185,053.62	198,513.50	93,543.29	99,729.40
2	Total Assets	185,053.62	198,513.50	93,543.29	99,729.40
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	369.70	-
8	Unreserved Fund Balance	185,053.62	198,513.50	93,173.59	99,729.40
9	Total Fund Equity	185,053.62	198,513.50	93,543.29	99,729.40
10	Total Liabilities and Fund Equity	185,053.62	198,513.50	93,543.29	99,729.40
11					
12					
13	Use of Money and Property	8,095.71	11,375.77	12,544.24	9,674.96
14	Sales and Services	1,687,755.97	1,737,115.60	1,745,817.63	1,686,675.23
15	Other Revenue	-	108.00	33.60	29.97
16	Total Operating Revenue	1,695,851.68	1,748,599.37	1,758,395.47	1,696,380.16
17					
18	Personal Services and Benefits	89,148.75	97,229.05	103,150.09	101,794.15
19	Travel	-	-	-	-
20	Contractual Services	90,876.72	98,931.06	106,821.59	106,332.62
21	Supplies and Materials	1,518,234.08	1,538,530.38	1,656,210.04	1,483,477.15
22	Capital Outlay	163.00	449.00	-	-
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	1,698,422.55	1,735,139.49	1,866,181.72	1,691,603.92
25					
26	Transfers In	-	-	2,816.04	1,409.87
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	2,816.04	1,409.87
29					
30	Net Change	(2,570.87)	13,459.88	(104,970.21)	6,186.11
31					
32	Beginning Fund Equity	187,624.49	185,053.62	198,513.50	93,543.29
33	Ending Equity	185,053.62	198,513.50	93,543.29	99,729.40

Company: 6006
Company Name: Central Supply Fund
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	524,034.78	494,545.51	603,248.54	605,703.48
2	Total Assets	524,034.78	494,545.51	603,248.54	605,703.48
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	475.67	-	-
8	Unreserved Fund Balance	524,034.78	494,069.84	603,248.54	605,703.48
9	Total Fund Equity	524,034.78	494,545.51	603,248.54	605,703.48
10	Total Liabilities and Fund Equity	524,034.78	494,545.51	603,248.54	605,703.48
11					
12					
13	Use of Money and Property	13,505.93	20,495.17	26,428.13	23,231.72
14	Sales and Services	1,714,506.47	1,601,658.34	1,673,112.03	1,409,181.28
15	Other Revenue	-	-	-	1,206.04
16	Total Operating Revenue	1,728,012.40	1,622,153.51	1,699,540.16	1,433,619.04
17					
18	Personal Services and Benefits	380,991.01	391,763.24	421,617.57	369,852.40
19	Travel	-	173.24	-	-
20	Contractual Services	911,826.15	898,727.09	813,989.03	638,864.75
21	Supplies and Materials	374,487.61	359,395.37	355,230.53	403,115.28
22	Capital Outlay	1,623.76	1,583.84	-	19,331.67
23	Interest Expense	219.42	-	-	-
24	Total Operating Expenditures/Expenses	1,669,147.95	1,651,642.78	1,590,837.13	1,431,164.10
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	58,864.45	(29,489.27)	108,703.03	2,454.94
31					
32	Beginning Fund Equity	465,170.33	524,034.78	494,545.51	603,248.54
33	Ending Equity	524,034.78	494,545.51	603,248.54	605,703.48

Company: 6007
Company Name: Central Duplicating Fund
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	898,233.10	(1,011,060.38)	43,802.86	2,520,281.45
2	Accounts Receivable	-	-	-	-
3	Total Assets	898,233.10	(1,011,060.38)	43,802.86	2,520,281.45
4					
5	Due to Other Funds	-	-	-	-
6	Advances From Other Funds	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	267.24	1,723,321.73	-	-
10	Unreserved Fund Balance	897,965.86	(2,734,382.11)	43,802.86	2,520,281.45
11	Total Fund Equity	898,233.10	(1,011,060.38)	43,802.86	2,520,281.45
12	Total Liabilities and Fund Equity	898,233.10	(1,011,060.38)	43,802.86	2,520,281.45
13					
14					
15	Use of Money and Property	60,563.32	67,463.32	9,079.31	-
16	Sales and Services	13,994,457.04	12,935,093.34	15,976,065.47	17,408,646.93
17	Other Revenue	968,231.60	1,029,254.81	860,106.23	629,161.25
18	Total Operating Revenue	15,023,251.96	14,031,811.47	16,845,251.01	18,037,808.18
19					
20	Personal Services and Benefits	543,081.50	564,397.78	568,065.88	554,222.85
21	Travel	13,148.01	14,520.60	4,207.79	7,954.71
22	Contractual Services	1,662,941.77	1,727,626.74	2,492,754.36	2,479,799.82
23	Supplies and Materials	7,437,144.17	8,530,422.10	7,492,399.41	7,413,198.02
24	Capital Outlay	5,408,971.24	4,838,470.83	4,849,955.50	4,737,326.92
25	Interest Expense	269,231.83	265,666.90	383,004.83	368,827.27
26	Total Operating Expenditures/Expenses	15,334,518.52	15,941,104.95	15,790,387.77	15,561,329.59
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(311,266.56)	(1,909,293.48)	1,054,863.24	2,476,478.59
33					
34	Beginning Fund Equity	809,499.66	898,233.10	(1,011,060.38)	43,802.86
35	Prior Period Adjustment	400,000.00	-	-	-
36	Ending Equity	898,233.10	(1,011,060.38)	43,802.86	2,520,281.45

Company: 6008
Company Name: Fleet & Travel Management Fund
Fund Name: Fleet & Travel Management
Fund Type: Internal Service
Purpose: SDCL 5-25-4 authorized the establishment of an internal service fund to collect and disburse mileage payments and motor vehicle disbursements equitably between the several departments, agencies, and officers of the state and to require travel by public conveyances when same are available.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6014 - Public Entity Pool for Liability

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	11,058,485.08	8,130,693.88	9,378,231.33	9,784,477.30
2	Total Assets	11,058,485.08	8,130,693.88	9,378,231.33	9,784,477.30
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	11,058,485.08	8,130,693.88	9,378,231.33	9,784,477.30
9	Total Fund Equity	11,058,485.08	8,130,693.88	9,378,231.33	9,784,477.30
10	Total Liabilities and Fund Equity	11,058,485.08	8,130,693.88	9,378,231.33	9,784,477.30
11					
12					
13	Use of Money and Property	322,202.67	460,676.88	483,748.75	381,335.84
14	Sales and Services	1,385,812.50	84.00	3,737,725.50	3,426,883.00
15	Other Revenue	15,126.00	47,930.51	159,771.58	13,379.12
16	Total Operating Revenue	1,723,141.17	508,691.39	4,381,245.83	3,821,597.96
17					
18	Personal Services and Benefits	299,946.42	349,421.70	323,234.67	322,142.63
19	Travel	33,360.15	34,427.18	27,810.40	30,972.49
20	Contractual Services	1,996,476.46	2,308,505.49	1,962,283.71	2,300,937.52
21	Supplies and Materials	3,230.26	14,071.14	25,001.02	4,174.35
22	Capital Outlay	30.00	365.51	-	-
23	Insurance Claims	178,602.26	747,500.00	795,378.58	757,125.00
24	Total Operating Expenditures/Expenses	2,511,645.55	3,454,291.02	3,133,708.38	3,415,351.99
25					
26	Transfers In	-	17,808.43	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	17,808.43	-	-
29					
30	Net Change	(788,504.38)	(2,927,791.20)	1,247,537.45	406,245.97
31					
32	Beginning Fund Equity	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33
33	Ending Equity	11,058,485.08	8,130,693.88	9,378,231.33	9,784,477.30

Company: 6014
Company Name: Public Entity Pool for Liability (PEPL)
Fund Name: Public Entity Pool for Liability
Fund Type: Enterprise
Purpose: SDCL 3-22-1 created the public entity pool for liability fund. Source: Billings to state agencies. Use: Payment of valid tort claims against all member public entities of the state and their officers and employees for all liability they may incur based upon negligence in the operation of motor vehicles or negligence in performing other acts within an employee's scope of employment and federal claims.

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

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6014 - Risk Management

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	17,808.43	-	-	-
2	Total Assets	17,808.43	-	-	-
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	17,808.43	-	-	-
8	Total Fund Equity	17,808.43	-	-	-
9	Total Liabilities and Fund Equity	17,808.43	-	-	-
10					
11					
12	Use of Money and Property	515.36	-	-	-
13	Sales and Services	83,311.20	-	-	-
14	Total Operating Revenue	83,826.56	-	-	-
15					
16	Personal Services and Benefits	55,076.13	-	-	-
17	Travel	7,843.61	-	-	-
18	Contractual Services	24,835.80	-	-	-
19	Supplies and Materials	11,743.80	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	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	(15,672.78)	(17,808.43)	-	-
28					
29	Beginning Fund Equity	33,481.21	17,808.43	-	-
30	Ending Equity	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.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6015 - Purchasing and Printing Internal Service Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	64,902.40	3,367.78	57,879.22	33,989.55
2	Total Assets	64,902.40	3,367.78	57,879.22	33,989.55
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	64,902.40	3,367.78	57,879.22	33,989.55
9	Total Fund Equity	64,902.40	3,367.78	57,879.22	33,989.55
10	Total Liabilities and Fund Equity	64,902.40	3,367.78	57,879.22	33,989.55
11					
12					
13	Use of Money and Property	5,216.11	5,297.91	3,027.64	2,653.08
14	Sales and Services	501,503.91	536,351.32	660,341.27	531,623.86
15	Other Revenue	675.00	5,516.86	21,984.46	55,959.93
16	Total Operating Revenue	507,395.02	547,166.09	685,353.37	590,236.87
17					
18	Personal Services and Benefits	431,876.57	455,955.63	489,058.82	466,280.68
19	Travel	2,056.49	86.06	47.00	-
20	Contractual Services	145,811.16	138,912.08	139,813.72	141,721.08
21	Supplies and Materials	4,371.92	5,098.28	1,775.66	2,328.73
22	Capital Outlay	12,091.31	8,648.66	146.73	3,796.05
23	Total Operating Expenditures/Expenses	596,207.45	608,700.71	630,841.93	614,126.54
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(88,812.43)	(61,534.62)	54,511.44	(23,889.67)
30					
31	Beginning Fund Equity	153,714.83	64,902.40	3,367.78	57,879.22
32	Ending Equity	64,902.40	3,367.78	57,879.22	33,989.55

Company: 6015
Company Name: Purchasing and Printing Fund
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	640,403.89	639,595.56	709,242.02	697,528.69
2	Total Assets	640,403.89	639,595.56	709,242.02	697,528.69
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,285.00	-	-	-
8	Unreserved Fund Balance	637,118.89	639,595.56	709,242.02	697,528.69
9	Total Fund Equity	640,403.89	639,595.56	709,242.02	697,528.69
10	Total Liabilities and Fund Equity	640,403.89	639,595.56	709,242.02	697,528.69
11					
12					
13	Use of Money and Property	17,335.09	23,056.44	30,241.85	28,367.92
14	Sales and Services	845,752.10	797,322.00	931,192.40	872,608.70
15	Total Operating Revenue	863,087.19	820,378.44	961,434.25	900,976.62
16					
17	Personal Services and Benefits	624,526.16	644,505.02	704,765.74	711,697.95
18	Travel	58,511.51	54,171.50	57,137.99	57,250.59
19	Contractual Services	103,504.35	105,326.28	115,321.79	125,348.06
20	Supplies and Materials	17,060.13	11,923.58	13,273.28	14,768.05
21	Capital Outlay	3,790.00	5,260.39	1,288.99	3,625.30
22	Total Operating Expenditures/Expenses	807,392.15	821,186.77	891,787.79	912,689.95
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	55,695.04	(808.33)	69,646.46	(11,713.33)
29					
30	Beginning Fund Equity	584,708.85	640,403.89	639,595.56	709,242.02
31	Ending Equity	640,403.89	639,595.56	709,242.02	697,528.69

Company: 6016
Company Name: State Engineer Fund
Fund Name: State Engineer
Fund Type: Internal Service
Purpose: SDCL 5-14-7 created a revolving account for the purpose of receiving payment of expenses incurred for plans specifications, and supervision of construction, including the actual and necessary expenses of the Bureau of Administration and to make expenditures out of such accounts for such expenses.

Budget Information: Included in the General Appropriations Bill.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	198,535.81	195,838.77	221,268.80	238,416.72
2	Accounts Receivable	-	-	-	-
3	Total Assets	198,535.81	195,838.77	221,268.80	238,416.72
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	1,318.00	-	2,696.85
9	Unreserved Fund Balance	198,535.81	194,520.77	221,268.80	235,719.87
10	Total Fund Equity	198,535.81	195,838.77	221,268.80	238,416.72
11	Total Liabilities and Fund Equity	198,535.81	195,838.77	221,268.80	238,416.72
12					
13					
14	Use of Money and Property	3,499.22	5,972.58	5,228.87	3,889.40
15	Sales and Services	690,000.00	800,000.00	884,000.00	901,236.40
16	Total Operating Revenue	693,499.22	805,972.58	889,228.87	905,125.80
17					
18	Personal Services and Benefits	635,779.89	707,788.45	765,031.95	759,849.87
19	Travel	7,342.64	10,284.55	12,105.51	11,460.61
20	Contractual Services	63,192.46	70,505.65	72,685.54	100,803.19
21	Supplies and Materials	11,922.33	11,108.94	12,465.38	12,623.26
22	Capital Outlay	4,595.08	8,982.03	1,510.46	3,240.95
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	722,832.40	808,669.62	863,798.84	887,977.88
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(29,333.18)	(2,697.04)	25,430.03	17,147.92
31					
32	Beginning Fund Equity	227,868.99	198,535.81	195,838.77	221,268.80
33	Ending Equity	198,535.81	195,838.77	221,268.80	238,416.72

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	30,368.30	(479.69)	38,611.71	40,730.39
2	Total Assets	30,368.30	(479.69)	38,611.71	40,730.39
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	30,368.30	(479.69)	38,611.71	40,730.39
8	Total Fund Equity	30,368.30	(479.69)	38,611.71	40,730.39
9	Total Liabilities and Fund Equity	30,368.30	(479.69)	38,611.71	40,730.39
10					
11					
12	Use of Money and Property	-	-	645.70	1,142.71
13	Sales and Services	205,550.50	204,022.10	244,198.20	184,633.05
14	Total Operating Revenue	205,550.50	204,022.10	244,843.90	185,775.76
15					
16	Personal Services and Benefits	151,559.07	128,903.99	127,041.45	112,085.73
17	Travel	888.83	1,998.86	1,528.63	1,892.38
18	Contractual Services	83,370.58	85,264.95	63,318.05	57,350.70
19	Supplies and Materials	8,647.36	14,738.43	13,227.24	12,327.98
20	Capital Outlay	163.00	3,949.00	613.00	-
21	Interest Expense	14.48	14.86	24.13	0.29
22	Total Operating Expenditures/Expenses	244,643.32	234,870.09	205,752.50	183,657.08
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(39,092.82)	(30,847.99)	39,091.40	2,118.68
29					
30	Beginning Fund Equity	69,461.12	30,368.30	(479.69)	38,611.71
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	30,368.30	(479.69)	38,611.71	40,730.39

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,149.75	3,750.05	4,388.65	3,815.66
2	Total Assets	2,149.75	3,750.05	4,388.65	3,815.66
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	2,149.75	3,750.05	4,388.65	3,815.66
8	Total Fund Equity	2,149.75	3,750.05	4,388.65	3,815.66
9	Total Liabilities and Fund Equity	2,149.75	3,750.05	4,388.65	3,815.66
10					
11					
12	Use of Money and Property	-	-	-	-
13	Sales and Services	40,246.89	39,703.77	33,742.42	30,375.08
14	Total Operating Revenue	40,246.89	39,703.77	33,742.42	30,375.08
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	39,797.74	38,103.47	30,287.78	29,538.20
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	39,797.74	38,103.47	30,287.78	29,538.20
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	(2,816.04)	(1,409.87)
25	Net Transfers In (Out)	-	-	(2,816.04)	(1,409.87)
26					
27	Net Change	449.15	1,600.30	638.60	(572.99)
28					
29	Beginning Fund Equity	1,700.60	2,149.75	3,750.05	4,388.65
30	Ending Equity	2,149.75	3,750.05	4,388.65	3,815.66

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	142,225.91	216,355.80	341,730.97	394,876.34
2	Total Assets	142,225.91	216,355.80	341,730.97	394,876.34
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	142,225.91	216,355.80	341,730.97	394,876.34
8	Total Fund Equity	142,225.91	216,355.80	341,730.97	394,876.34
9	Total Liabilities and Fund Equity	142,225.91	216,355.80	341,730.97	394,876.34
10					
11					
12	Use of Money and Property	10,816.06	13,363.93	16,945.45	17,814.85
13	Sales and Services	3,333,951.71	3,941,652.97	3,025,139.97	3,670,182.74
14	Other Revenue	91,160.73	95,997.86	45,612.89	107,645.86
15	Total Operating Revenue	3,435,928.50	4,051,014.76	3,087,698.31	3,795,643.45
16					
17	Personal Services and Benefits	528,585.34	534,486.97	539,639.30	491,131.22
18	Travel	10,788.29	12,788.08	8,463.24	6,538.59
19	Contractual Services	1,039,523.17	727,647.27	716,264.91	740,932.61
20	Supplies and Materials	2,022,111.81	2,698,671.93	1,697,955.69	2,502,716.71
21	Capital Outlay	7,021.22	3,286.67	-	1,178.95
22	Interest Expense	-	3.95	-	-
23	Total Operating Expenditures/Expenses	3,608,029.83	3,976,884.87	2,962,323.14	3,742,498.08
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(172,101.33)	74,129.89	125,375.17	53,145.37
30					
31	Beginning Fund Equity	314,327.24	142,225.91	216,355.80	341,730.97
32	Ending Equity	142,225.91	216,355.80	341,730.97	394,876.34

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	819,255.12	760,926.47	654,773.00	66,885.50
2	Total Assets	819,255.12	760,926.47	654,773.00	66,885.50
3					
4	Due to Other Funds	819,255.12	760,926.47	654,377.10	72,127.50
5	Other Liabilities	-	-	395.90	(5,242.00)
5	Total Liabilities	819,255.12	760,926.47	654,773.00	66,885.50

Company: 8000
Company Name: Main Agency Fund
Fund Name: Surplus Property Sales Account
Fund Type: Agency
Purpose: SDCL 5-24-9.5 **(repealed by SL 2008 ch 32 §19-24)** 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.

5-24A-13. Retention and disposition of sales proceeds. Any money derived from the sale of public personal property shall be retained in a revolving account. This revolving account shall be used to pay the administrative expenses pertaining directly to the transportation, sale, and storage of surplus public personal property. Any money derived from the sale of property acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of such property shall be returned to the respective fund or institution. Any money derived from the sale of property not acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of the property, shall be paid to the state treasurer at the end of each fiscal year. SL 2008, ch 32, § 13.

Bureau of Information and Telecommunications
State Accounting System - Other Fund Balances
Company 3008 - SDPB/Tower Rent

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,367.72	3,258.06	10,034.33	6,509.20
2	Total Assets	1,367.72	3,258.06	10,034.33	6,509.20
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,367.72	3,258.06	10,034.33	6,509.20
9	Total Fund Equity	1,367.72	3,258.06	10,034.33	6,509.20
10	Total Liabilities and Fund Equity	1,367.72	3,258.06	10,034.33	6,509.20
11					
12					
13	Use of Money and Property	95,770.96	98,920.41	88,727.84	99,286.08
14	Sales and Services	-	-	-	-
15	Total Operating Revenue	95,770.96	98,920.41	88,727.84	99,286.08
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	110,440.46	38,944.61	69,201.57	85,433.46
20	Supplies and Materials	10,915.90	16,146.48	-	9,902.75
21	Capital Outlay	59,230.50	41,938.98	12,750.00	7,475.00
22	Total Operating Expenditures/Expenses	180,586.86	97,030.07	81,951.57	102,811.21
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(84,815.90)	1,890.34	6,776.27	(3,525.13)
29					
30	Beginning Fund Equity	86,183.62	1,367.72	3,258.06	10,034.33
31	Ending Equity	1,367.72	3,258.06	10,034.33	6,509.20

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	325,427.87	44,603.20	396,257.87	211,997.65
2	Total Assets	325,427.87	44,603.20	396,257.87	211,997.65
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	9,435.00	1,830.00	-
8	Unreserved Fund Balance	325,427.87	35,168.20	394,427.87	211,997.65
9	Total Fund Equity	325,427.87	44,603.20	396,257.87	211,997.65
10	Total Liabilities and Fund Equity	325,427.87	44,603.20	396,257.87	211,997.65
11					
12					
13	Use of Money and Property	41,754.79	42,463.40	33,390.59	37,355.86
14	Sales and Services	123,354.73	87,216.04	68,619.78	55,423.57
15	Administering Programs	1,320,283.00	1,481,894.04	1,586,645.36	1,260,797.19
16	Other Revenue	30,747.74	2,230.00	3,588.15	13,593.66
17	Total Operating Revenue	1,516,140.26	1,613,803.48	1,692,243.88	1,367,170.28
18					
19	Personal Services and Benefits	225,306.12	120,315.54	199,295.17	199,289.31
20	Travel	179,062.05	233,396.98	153,529.19	184,714.36
21	Contractual Services	837,781.24	1,136,660.59	800,835.94	1,012,677.80
22	Supplies and Materials	104,100.76	128,777.71	124,984.03	110,638.50
23	Capital Outlay	50,299.06	275,472.73	61,944.88	44,110.53
24	Interest Expense	-	4.60	-	-
25	Total Operating Expenditures/Expenses	1,396,549.23	1,894,628.15	1,340,589.21	1,551,430.50
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	119,591.03	(280,824.67)	351,654.67	(184,260.22)
32					
33	Beginning Fund Equity	205,836.84	325,427.87	44,603.20	396,257.87
34	Ending Equity	325,427.87	44,603.20	396,257.87	211,997.65

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	282,163.31	(53,163.63)	600,304.30	236,494.44
2	Total Assets	282,163.31	(53,163.63)	600,304.30	236,494.44
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	282,163.31	(53,163.63)	600,304.30	236,494.44
9	Total Fund Equity	282,163.31	(53,163.63)	600,304.30	236,494.44
10	Total Liabilities and Fund Equity	282,163.31	(53,163.63)	600,304.30	236,494.44
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	1,784,558.83	1,615,436.80	2,060,020.00	1,703,632.13
15	Total Operating Revenue	1,784,558.83	1,615,436.80	2,060,020.00	1,703,632.13
16					
17	Personal Services and Benefits	443,520.43	512,630.97	549,705.70	557,557.17
18	Travel	2,288.79	7,599.30	33,198.88	19,775.76
19	Contractual Services	644,458.71	729,924.13	475,547.61	723,138.73
20	Supplies and Materials	67,555.79	63,749.02	34,863.68	9,743.73
21	Capital Outlay	621,830.29	636,860.32	313,236.20	624,892.00
22	Other Expense	-	-	-	132,334.60
23	Total Operating Expenditures/Expenses	1,779,654.01	1,950,763.74	1,406,552.07	2,067,441.99
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	4,904.82	(335,326.94)	653,467.93	(363,809.86)
30					
31	Beginning Fund Equity	277,258.49	282,163.31	(53,163.63)	600,304.30
32	Ending Equity	282,163.31	(53,163.63)	600,304.30	236,494.44

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,440,404.96	2,125,285.94	1,658,810.86	2,754,024.44
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,440,404.96	2,125,285.94	1,658,810.86	2,754,024.44
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	503,424.72	332,173.48	53,009.32	184,322.74
9	Unreserved Fund Balance	936,980.24	1,793,112.46	1,605,801.54	2,569,701.70
10	Total Fund Equity	1,440,404.96	2,125,285.94	1,658,810.86	2,754,024.44
11	Total Liabilities and Fund Equity	1,440,404.96	2,125,285.94	1,658,810.86	2,754,024.44
12					
13					
14	Use of Money and Property	16,374.20	19,198.84	62,279.63	62,530.58
15	Sales and Services	17,241,496.09	18,965,289.89	20,286,879.41	20,385,358.30
16	Other Revenue	37,004.45	19,028.63	24,345.44	103,410.87
17	Total Operating Revenue	17,294,874.74	19,003,517.36	20,373,504.48	20,551,299.75
18					
19	Personal Services and Benefits	11,774,005.66	12,279,001.99	13,359,528.71	13,529,044.32
20	Travel	81,546.11	77,358.06	64,976.36	27,032.49
21	Contractual Services	4,135,606.97	4,412,098.32	4,976,074.84	4,879,460.99
22	Supplies and Materials	249,178.79	251,960.87	148,010.68	161,908.63
23	Capital Outlay	2,020,469.45	1,304,883.71	2,252,905.16	820,577.67
24	Interest Expense	22,215.33	26,174.00	38,483.81	38,062.07
25	Total Operating Expenditures/Expenses	18,283,022.31	18,351,476.95	20,839,979.56	19,456,086.17
26					
27	Transfers In	1,000,000.00	32,840.57	-	-
28	Transfers Out	(16.00)	-	-	-
29	Net Transfers In (Out)	999,984.00	32,840.57	-	-
30					
31	Net Change	11,836.43	684,880.98	(466,475.08)	1,095,213.58
32					
33	Beginning Fund Equity	1,428,568.53	1,440,404.96	2,125,285.94	1,658,810.86
34	Ending Equity	1,440,404.96	2,125,285.94	1,658,810.86	2,754,024.44

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,666,001.68	1,797,828.80	1,835,328.99	1,763,992.40
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,666,001.68	1,797,828.80	1,835,328.99	1,763,992.40
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	160,238.18	179,635.99	1,893.90	25,619.14
9	Unreserved Fund Balance	1,505,763.50	1,618,192.81	1,833,435.09	1,738,373.26
10	Total Fund Equity	1,666,001.68	1,797,828.80	1,835,328.99	1,763,992.40
11	Total Liabilities and Fund Equity	1,666,001.68	1,797,828.80	1,835,328.99	1,763,992.40
12					
13					
14	Use of Money and Property	66,002.47	78,852.90	87,772.10	67,052.00
15	Sales and Services	13,329,420.01	12,643,943.99	13,528,900.12	13,233,009.97
16	Other Revenue	3,470.40	1,840.73	4,204.84	7,111.06
17	Total Operating Revenue	13,398,892.88	12,724,637.62	13,620,877.06	13,307,173.03
18					
19	Personal Services and Benefits	4,337,940.95	4,500,450.17	4,570,074.36	4,505,204.23
20	Travel	153,358.65	144,755.84	146,840.84	139,984.41
21	Contractual Services	7,559,666.99	7,409,472.62	8,279,043.97	8,287,096.99
22	Supplies and Materials	150,639.59	177,615.75	117,351.84	87,605.06
23	Capital Outlay	964,728.85	327,669.55	470,059.86	358,605.43
24	Interest Expense	6.12	6.00	6.00	13.50
25	Total Operating Expenditures/Expenses	13,166,341.15	12,559,969.93	13,583,376.87	13,378,509.62
26					
27	Transfers In	16.00	-	-	-
28	Transfers Out	(1,000,000.00)	(32,840.57)	-	-
29	Net Transfers In (Out)	(999,984.00)	(32,840.57)	-	-
30					
31	Net Change	(767,432.27)	131,827.12	37,500.19	(71,336.59)
32					
33	Beginning Fund Equity	2,433,433.95	1,666,001.68	1,797,828.80	1,835,328.99
34	Ending Equity	1,666,001.68	1,797,828.80	1,835,328.99	1,763,992.40

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	533,564.25	578,339.20	614,488.06	576,517.50
2	Total Assets	533,564.25	578,339.20	614,488.06	576,517.50
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,602.00	18,561.54	250,308.97	11,106.98
8	Unreserved Fund Balance	531,962.25	559,777.66	364,179.09	565,410.52
9	Total Fund Equity	533,564.25	578,339.20	614,488.06	576,517.50
10	Total Liabilities and Fund Equity	533,564.25	578,339.20	614,488.06	576,517.50
11					
12					
13	Use of Money and Property	7,699.06	12,172.58	19,932.94	-
14	Sales and Services	820,058.96	777,495.56	1,920,280.05	737,765.29
15	Administering Programs	-	-	-	249,109.00
16	Other Revenue	5,744.44	-	-	-
17	Total Operating Revenue	833,502.46	789,668.14	1,940,212.99	986,874.29
18					
19	Personal Services and Benefits	331,659.60	345,263.11	345,983.84	353,727.27
20	Travel	6,331.25	6,418.75	9,582.48	7,585.58
21	Contractual Services	429,278.51	366,743.44	322,131.88	339,790.93
22	Supplies and Materials	11,801.57	6,507.45	12,356.39	12,247.80
23	Capital Outlay	11,496.75	19,960.44	1,214,009.54	309,680.23
24	Interest Expense	5.00	-	-	1,813.04
25	Total Operating Expenditures/Expenses	790,572.68	744,893.19	1,904,064.13	1,024,844.85
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	42,929.78	44,774.95	36,148.86	(37,970.56)
32					
33	Beginning Fund Equity	490,634.47	533,564.25	578,339.20	614,488.06
34	Ending Equity	533,564.25	578,339.20	614,488.06	576,517.50

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	488,307.25	105,105.15	49,561.55	140,822.45
2	Total Assets	488,307.25	105,105.15	49,561.55	140,822.45
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	488,307.25	105,105.15	49,561.55	140,822.45
9	Total Fund Equity	488,307.25	105,105.15	49,561.55	140,822.45
10	Total Liabilities and Fund Equity	488,307.25	105,105.15	49,561.55	140,822.45
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	534,580.40	577,768.96	597,193.82	677,889.83
15	Administering Programs	-	-	-	-
16	Other Revenue	-	-	552.27	-
17	Total Operating Revenue	534,580.40	577,768.96	597,746.09	677,889.83
18					
19	Personal Services and Benefits	-	3,881.45	3,495.92	3,852.05
20	Travel	3,031.96	6,136.44	4,692.52	4,319.22
21	Contractual Services	509,195.78	858,897.77	645,066.43	565,727.11
22	Supplies and Materials	3.23	57.99	34.82	1,108.55
23	Capital Outlay	969.01	91,997.41	-	11,622.00
24	Total Operating Expenditures/Expenses	513,199.98	960,971.06	653,289.69	586,628.93
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	21,380.42	(383,202.10)	(55,543.60)	91,260.90
31					
32	Beginning Fund Equity	466,926.83	488,307.25	105,105.15	49,561.55
33	Ending Equity	488,307.25	105,105.15	49,561.55	140,822.45

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	23,295,624.08	21,371,378.07	24,581,083.54	22,153,278.27
2	Deferred Charges and Other Assets	338,000.00	338,000.00	338,000.00	338,000.00
3	Total Assets	23,633,624.08	21,709,378.07	24,919,083.54	22,491,278.27
4					
5	Deferred Revenue	14,712.97	16,035.65	15,789.35	9,127.05
6	Total Liabilities	14,712.97	16,035.65	15,789.35	9,127.05
7					
8	Reserve for Encumbrances	2,605.15	10,421.06	-	6,629.19
9	Unreserved Fund Balance	23,616,305.96	21,682,921.36	24,903,294.19	22,475,522.03
10	Total Fund Equity	23,618,911.11	21,693,342.42	24,903,294.19	22,482,151.22
11	Total Liabilities and Fund Equity	23,633,624.08	21,709,378.07	24,919,083.54	22,491,278.27
12					
13					
14	Use of Money and Property	861,967.97	1,167,004.54	1,243,807.33	1,177,791.75
15	Sales and Services	96,263,594.92	102,408,591.57	104,914,858.31	107,752,356.14
16	Other Revenue	1,336,229.04	1,201,518.05	2,479,952.54	1,543,532.97
17	Total Operating Revenue	98,461,791.93	104,777,114.16	108,638,618.18	110,473,680.86
18					
19	Personal Services and Benefits	384,591.24	464,804.98	523,345.57	550,549.32
20	Travel	9,230.32	15,621.71	21,726.93	8,724.03
21	Contractual Services	7,000,091.63	7,811,407.69	7,482,213.89	7,983,731.81
22	Supplies and Materials	112,931.19	133,141.44	145,398.16	144,451.04
23	Capital Outlay	8,710.16	9,626.54	3,174.95	793.30
24	Other Expense	-	-	-	-
25	Interest Expense	590.67	-	-	-
26	Insurance Claims	93,517,340.46	98,273,240.49	97,253,804.67	104,207,596.77
27	Total Operating Expenditures/Expenses	101,033,485.67	106,707,842.85	105,429,664.17	112,895,846.27
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(2,571,693.74)	(1,930,728.69)	3,208,954.01	(2,422,165.41)
34					
35	Beginning Fund Equity	26,190,604.85	23,618,911.11	21,693,342.42	24,903,294.19
36	Prior Period Adjustment	-	5,160.00	997.76	1,022.44
37	Ending Equity	23,618,911.11	21,693,342.42	24,903,294.19	22,482,151.22

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,040,259.70	2,722,357.88	4,211,902.28	4,245,419.47
2	Total Assets	3,040,259.70	2,722,357.88	4,211,902.28	4,245,419.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,040,259.70	2,722,357.88	4,211,902.28	4,245,419.47
9	Total Fund Equity	3,040,259.70	2,722,357.88	4,211,902.28	4,245,419.47
10	Total Liabilities and Fund Equity	3,040,259.70	2,722,357.88	4,211,902.28	4,245,419.47
11					
12					
13	Use of Money and Property	137,149.42	159,775.04	169,163.57	167,811.44
14	Sales and Services	2,954,451.76	3,235,824.75	5,013,920.93	3,462,039.08
15	Other Revenue	-	15,788.58	47,640.37	33,157.71
16	Total Operating Revenue	3,091,601.18	3,411,388.37	5,230,724.87	3,663,008.23
17					
18	Personal Services and Benefits	123,107.11	132,840.75	162,601.14	158,656.84
19	Travel	468.34	1,621.36	-	260.47
20	Contractual Services	123,365.71	135,954.55	105,151.30	116,967.74
21	Supplies and Materials	6,554.51	6,332.43	5,143.73	5,333.14
22	Capital Outlay	1,724.63	6,769.67	2,725.00	-
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Insurance Claims	3,651,103.56	3,445,771.43	3,465,559.30	3,348,272.85
26	Total Operating Expenditures/Expenses	3,906,323.86	3,729,290.19	3,741,180.47	3,629,491.04
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(814,722.68)	(317,901.82)	1,489,544.40	33,517.19
33					
34	Beginning Fund Equity	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28
35	Prior Period Adjustment	(2,507.44)	-	-	-
36	Ending Equity	3,040,259.70	2,722,357.88	4,211,902.28	4,245,419.47

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.

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	432,594.56	838,892.90	660,377.05	893,013.58
2	Total Assets	432,594.56	838,892.90	660,377.05	893,013.58
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	14,450.57	200,549.54	12,208.00	24,791.50
8	Unreserved Fund Balance	418,143.99	638,343.36	648,169.05	868,222.08
9	Total Fund Equity	432,594.56	838,892.90	660,377.05	893,013.58
10	Total Liabilities and Fund Equity	432,594.56	838,892.90	660,377.05	893,013.58
11					
12					
13	Use of Money and Property	14,329.63	21,558.54	27,852.69	31,753.40
14	Sales and Services	3,665,036.23	4,237,485.13	4,070,995.67	3,968,857.23
15	Other Revenue	-	-	62.48	57.39
16	Total Operating Revenue	3,679,365.86	4,259,043.67	4,098,910.84	4,000,668.02
17					
18	Personal Services and Benefits	2,748,358.28	2,852,261.71	2,908,552.04	2,930,777.48
19	Travel	79,993.36	85,348.30	60,568.13	60,919.04
20	Contractual Services	711,222.51	722,788.52	1,128,518.15	653,929.88
21	Supplies and Materials	139,703.09	139,083.99	138,228.98	114,550.68
22	Capital Outlay	119,596.99	48,102.81	45,792.18	7,854.41
23	Interest Expense	1,908.59	-	357.21	-
24	Total Operating Expenditures/Expenses	3,800,782.82	3,847,585.33	4,282,016.69	3,768,031.49
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(121,416.96)	411,458.34	(183,105.85)	232,636.53
31					
32	Beginning Fund Equity	554,011.52	432,594.56	838,892.90	660,377.05
33	Prior Period Adjustment	-	(5,160.00)	4,590.00	-
34	Ending Equity	432,594.56	838,892.90	660,377.05	893,013.58

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	6,819,489.27	7,203,034.95	6,973,887.75	7,591,497.43
2	Total Assets	6,819,489.27	7,203,034.95	6,973,887.75	7,591,497.43
3					
4	Deferred Revenue	38,635.82	35,846.92	21,711.17	22,207.99
5	Total Liabilities	38,635.82	35,846.92	21,711.17	22,207.99
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,780,853.45	7,167,188.03	6,952,176.58	7,569,289.44
9	Total Fund Equity	6,780,853.45	7,167,188.03	6,952,176.58	7,569,289.44
10	Total Liabilities and Fund Equity	6,819,489.27	7,203,034.95	6,973,887.75	7,591,497.43
11					
12					
13	Use of Money and Property	173,259.57	259,907.61	358,556.54	350,780.10
14	Sales and Services	5,138,063.74	5,031,558.02	5,264,331.55	5,649,804.47
15	Other Revenue	-	1,606.60	108,646.53	4,211.13
16	Total Operating Revenue	5,311,323.31	5,293,072.23	5,731,534.62	6,004,795.70
17					
18	Personal Services and Benefits	-	-	6,139.57	-
19	Travel	1,066.86	3,304.35	5,354.85	3,293.62
20	Contractual Services	321,604.45	252,163.62	175,802.40	332,244.17
21	Supplies and Materials	-	-	5,050.44	5,576.37
22	Capital Outlay	-	-	-	187.37
23	Insurance Claims	4,006,374.74	4,651,269.68	5,746,706.31	5,045,358.87
24	Total Operating Expenditures/Expenses	4,329,046.05	4,906,737.65	5,939,053.57	5,386,660.40
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	982,277.26	386,334.58	(207,518.95)	618,135.30
31					
32	Beginning Fund Equity	5,807,311.29	6,780,853.45	7,167,188.03	6,952,176.58
33	Prior Period Adjustment	(8,735.10)	-	(7,492.50)	(1,022.44)
34	Ending Equity	6,780,853.45	7,167,188.03	6,952,176.58	7,569,289.44

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.

Additional Information:
SL 2009 ch 263 increased the lifetime benefit maximum from $1 million to $2 million. SL 2009 ch 264 revised the risk pool to include uninsurable children and to increase the maximum assessment on carriers.

Bureau of Personnel

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,995.44	3,010.23	4,749.83	5,561.68
2	Total Assets	1,995.44	3,010.23	4,749.83	5,561.68
3					
4	Escrow Payable	1,995.44	3,010.23	4,749.83	5,561.68
5	Total Liabilities	1,995.44	3,010.23	4,749.83	5,561.68

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	225,950.76	32,420.49	153,211.99	67,567.87
2	Total Assets	225,950.76	32,420.49	153,211.99	67,567.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	225,950.76	32,420.49	153,211.99	67,567.87
9	Total Fund Equity	225,950.76	32,420.49	153,211.99	67,567.87
10	Total Liabilities and Fund Equity	225,950.76	32,420.49	153,211.99	67,567.87
11					
12					
13	Use of Money and Property	4,006.42	6,237.08	8,020.70	5,948.34
14	Sales and Services	345,575.91	78,745.54	379,778.18	384,794.85
15	Total Operating Revenue	349,582.33	84,982.62	387,798.88	390,743.19
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	219,127.61	278,512.89	267,007.38	476,387.31
23	Total Operating Expenditures/Expenses	219,127.61	278,512.89	267,007.38	476,387.31
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	130,454.72	(193,530.27)	120,791.50	(85,644.12)
30					
31	Beginning Fund Equity	95,496.04	225,950.76	32,420.49	153,211.99
32	Ending Equity	225,950.76	32,420.49	153,211.99	67,567.87

Company: 8301
Company Name: State Workers Unemployment Compensation
Fund Name: State Workers Unemployment Compensation
Fund Type: Special Revenue
Purpose: This fund is used to account for unemployment compensation deductions which are automatically deducted from each state agency's bi-weekly payroll and payments received by agencies and political subdivisions not on the central payroll for unemployment insurance coverage. Use: The Department of Labor submits quarterly billings itemizing the unemployment benefits paid on behalf of the state.

Budget Information: Not included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3033 - Property Tax Reduction Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	89,276,269.12	63,626,269.12	63,626,269.12	63,626,269.12
2	Total Assets	89,276,269.12	63,626,269.12	63,626,269.12	63,626,269.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	89,276,269.12	63,626,269.12	63,626,269.12	63,626,269.12
9	Total Fund Equity	89,276,269.12	63,626,269.12	63,626,269.12	63,626,269.12
10	Total Liabilities and Fund Equity	89,276,269.12	63,626,269.12	63,626,269.12	63,626,269.12
11					
12					
13	Taxes	5,999,668.59	6,498,916.47	7,031,847.57	7,634,666.80
14	Use of Money and Property	-	-	-	-
15	Sales and Services	110,419,655.56	111,043,344.72	109,340,853.63	106,500,469.77
16	Total Operating Revenue	116,419,324.15	117,542,261.19	116,372,701.20	114,135,136.57
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	3,846,057.46	9,063,720.28	9,090,648.36	9,039,376.14
27	Transfers Out	(125,178,592.61)	(152,255,981.47)	(125,463,349.56)	(123,174,512.71)
28	Net Transfers In (Out)	(121,332,535.15)	(143,192,261.19)	(116,372,701.20)	(114,135,136.57)
29					
30	Net Change	(4,913,211.00)	(25,650,000.00)	-	-
31					
32	Beginning Fund Equity	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	89,276,269.12	63,626,269.12	63,626,269.12	63,626,269.12

Company: 3033
Company Name: Property Tax Reduction Fund
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 was 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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	5,723,679.98	5,686,746.36	4,302,771.81	5,123,617.92
2	Total Assets	5,723,679.98	5,686,746.36	4,302,771.81	5,123,617.92
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	4,724.78	-	-
8	Unreserved Fund Balance	5,723,679.98	5,682,021.58	4,302,771.81	5,123,617.92
9	Total Fund Equity	5,723,679.98	5,686,746.36	4,302,771.81	5,123,617.92
10	Total Liabilities and Fund Equity	5,723,679.98	5,686,746.36	4,302,771.81	5,123,617.92
11					
12					
13	Taxes	1,582,385.73	1,978,766.53	1,641,622.80	1,757,155.47
14	Use of Money and Property	170,787.13	247,648.79	285,222.67	199,219.78
15	Other Revenue	8,521.50	-	736.00	-
16	Total Operating Revenue	1,761,694.36	2,226,415.32	1,927,581.47	1,956,375.25
17					
18	Personal Services and Benefits	307,313.77	311,964.86	323,570.53	321,814.80
19	Travel	12,313.07	15,531.95	10,987.12	13,039.89
20	Contractual Services	218,584.11	263,437.75	250,752.47	74,120.44
21	Supplies and Materials	5,282.69	7,099.81	8,251.29	4,007.16
22	Grants and Subsidies	1,197,665.61	664,624.81	210,747.25	721,486.85
23	Capital Outlay	7,554.30	689.76	7,247.36	1,060.00
24	Total Operating Expenditures/Expenses	1,748,713.55	1,263,348.94	811,556.02	1,135,529.14
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	(1,000,000.00)	(2,500,000.00)	-
28	Net Transfers In (Out)	-	(1,000,000.00)	(2,500,000.00)	-
29					
30	Net Change	12,980.81	(36,933.62)	(1,383,974.55)	820,846.11
31					
32	Beginning Fund Equity	5,710,699.17	5,723,679.98	5,686,746.36	4,302,771.81
33	Ending Equity	5,723,679.98	5,686,746.36	4,302,771.81	5,123,617.92

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.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $2.0 million to the South Dakota Science and Technology Authority and $1.0 million to the General Fund.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3037 - South Dakota Gaming Commission Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	786,590.08	915,540.09	804,808.79	854,338.34
2	Total Assets	786,590.08	915,540.09	804,808.79	854,338.34
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	1,597.36
8	Unreserved Fund Balance	786,590.08	915,540.09	804,808.79	852,740.98
9	Total Fund Equity	786,590.08	915,540.09	804,808.79	854,338.34
10	Total Liabilities and Fund Equity	786,590.08	915,540.09	804,808.79	854,338.34
11					
12					
13	Taxes	7,700,607.09	8,291,326.65	8,060,984.76	9,250,307.07
14	Licenses, Permits and Fees	7,462,594.98	7,548,890.19	7,734,399.01	7,690,686.31
15	Fines, Forfeits and Penalties	430.00	13,006.99	6,100.00	5,790.00
16	Use of Money and Property	52,555.28	67,887.92	85,574.48	100,160.14
17	Sales and Services	6.50	-	-	-
18	Other Revenue	-	-	-	-
19	Total Operating Revenue	15,216,193.85	15,921,111.75	15,887,058.25	17,046,943.52
20					
21	Personal Services and Benefits	796,532.80	810,653.11	883,272.70	873,499.26
22	Travel	86,013.83	82,173.28	54,529.45	72,515.86
23	Contractual Services	388,463.97	366,440.58	356,223.83	337,093.43
24	Supplies and Materials	28,915.38	32,070.39	33,935.40	26,375.27
25	Grants and Subsidies	8,514,381.03	8,717,577.32	8,692,308.04	8,849,120.39
26	Capital Outlay	14,516.11	8,868.01	7,312.75	11,038.20
27	Other Expense	240.64	-	-	21,169.64
28	Total Operating Expenditures/Expenses	9,829,063.76	10,017,782.69	10,027,582.17	10,190,812.05
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(5,374,882.49)	(5,774,379.05)	(5,970,207.38)	(6,806,601.92)
32	Net Transfers In (Out)	(5,374,882.49)	(5,774,379.05)	(5,970,207.38)	(6,806,601.92)
33					
34	Net Change	12,247.60	128,950.01	(110,731.30)	49,529.55
35					
36	Beginning Fund Equity	774,342.48	786,590.08	915,540.09	804,808.79
37	Ending Equity	786,590.08	915,540.09	804,808.79	854,338.34

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

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

(1) Seventy percent to the state general fund;
(2) Ten percent to be distributed to municipalities in Lawrence County, except the City of Deadwood, pro rata according to their population;

(3) Ten percent to be distributed to school districts, pro rata based upon the previous year's average daily membership, located in whole or in part, in Lawrence County. For any school district located only partly in Lawrence County, only that portion of the attendance which represents students residing in Lawrence County shall be considered in calculating the proration required by this subdivision; and
(4) Ten percent to the City of Deadwood for deposit in the historic restoration and preservation fund.

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

Additional Information:
Transfers out for FY2010 were $3,442,714.82 the General Fund, $3,233,887.10 to the Tourism Promotion Fund, $100,000 to the Historical Preservation Loan and Grant Fund, and, $30,000 to company 3046 at the Department of Human Services.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3038 - Tax Relief Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	883,065.88	2,247,353.16	3,488,412.40	1,229,999.00
2	Total Assets	883,065.88	2,247,353.16	3,488,412.40	1,229,999.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	883,065.88	2,247,353.16	3,488,412.40	1,229,999.00
9	Total Fund Equity	883,065.88	2,247,353.16	3,488,412.40	1,229,999.00
10	Total Liabilities and Fund Equity	883,065.88	2,247,353.16	3,488,412.40	1,229,999.00
11					
12					
13	Taxes	883,065.88	1,358,554.27	1,184,666.67	1,157,869.93
14	Use of Money and Property	-	5,733.01	56,392.57	117,298.67
15	Total Operating Revenue	883,065.88	1,364,287.28	1,241,059.24	1,275,168.60
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	-	-	-	(3,533,582.00)
26	Net Transfers In (Out)	-	-	-	(3,533,582.00)
27					
28	Net Change	883,065.88	1,364,287.28	1,241,059.24	(2,258,413.40)
29					
30	Beginning Fund Equity	-	883,065.88	2,247,353.16	3,488,412.40
31	Ending Equity	883,065.88	2,247,353.16	3,488,412.40	1,229,999.00

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.

Additional Information:
SL 2009 ch. 53 authorized the transfer of $1.5 million to the General Fund which occurred in FY2010

The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of $2,033,582 to the state General Fund.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $1.0 million to the South Dakota Science and Technology Authority and $1,017,979 to the General Fund.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3076 - License Plate Revolving Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	277,618.51	1,755,897.72	2,303,350.58	187,331.62
2	Total Assets	277,618.51	1,755,897.72	2,303,350.58	187,331.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	277,618.51	1,755,897.72	2,303,350.58	187,331.62
9	Total Fund Equity	277,618.51	1,755,897.72	2,303,350.58	187,331.62
10	Total Liabilities and Fund Equity	277,618.51	1,755,897.72	2,303,350.58	187,331.62
11					
12					
13	Licenses, Permits and Fees	2,042,135.48	2,162,157.30	2,119,118.03	2,220,123.28
14	Use of Money and Property	57,420.52	37,595.82	67,567.25	117,615.31
15	Total Operating Revenue	2,099,556.00	2,199,753.12	2,186,685.28	2,337,738.59
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	919,187.41	416,375.49	438,875.68	462,477.55
20	Supplies and Materials	936,466.60	305,098.42	450,356.74	491,280.00
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	1,855,654.01	721,473.91	889,232.42	953,757.55
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	(1,000,000.00)
27	Net Transfers In (Out)	-	-	-	(1,000,000.00)
28					
29	Net Change	243,901.99	1,478,279.21	1,297,452.86	383,981.04
30					
31	Beginning Fund Equity	33,716.52	277,618.51	1,755,897.72	2,303,350.58
32	Prior Period Adjustment	-	-	(750,000.00)	(2,500,000.00)
33	Ending Equity	277,618.51	1,755,897.72	2,303,350.58	187,331.62

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
2010 Senate Bill 65 authorized the transfer of $1 million from the license plate special revenue fund to the prison industries revolving fund. The act was effective June 28, 2010.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3076 - Sales and Use Tax Collection Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	488,988.04	279,701.73	3,960.00	50,357.25
8	Unreserved Fund Balance	(488,988.04)	(279,701.73)	(3,960.00)	(50,357.25)
9	Total Fund Equity	0.00	(0.00)	0.00	(0.00)
10	Total Liabilities and Fund Equity	0.00	(0.00)	0.00	(0.00)
11					
12					
13	Taxes	8,319,709.69	8,762,390.95	8,824,706.73	8,627,189.00
14	Use of Money and Property	-	-	-	-
15	Other Revenue	19.65	-	513.02	2,812.92
16	Total Operating Revenue	8,319,729.34	8,762,390.95	8,825,219.75	8,630,001.92
17					
18	Personal Services and Benefits	5,378,661.35	5,724,840.63	5,971,419.02	6,097,466.35
19	Travel	379,999.61	384,493.36	319,436.62	390,171.89
20	Contractual Services	1,335,886.93	1,388,775.42	1,436,706.13	1,052,728.35
21	Supplies and Materials	461,731.30	548,106.33	526,128.71	456,135.59
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	61,593.52	112,557.32	163,000.87	36,048.53
24	Total Operating Expenditures/Expenses	7,617,872.71	8,158,773.06	8,416,691.35	8,032,550.71
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(701,856.63)	(603,617.89)	(408,528.40)	(597,451.21)
28	Net Transfers In (Out)	(701,856.63)	(603,617.89)	(408,528.40)	(597,451.21)
29					
30	Net Change	0.00	(0.00)	0.00	(0.00)
31					
32	Beginning Fund Equity	-	-	-	-
33	Ending Equity	0.00	(0.00)	0.00	(0.00)

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

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3078 - Cigarette Stamp Purchasing Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	35,372.44	13,775.51	3,118.63	29,315.46
2	Total Assets	35,372.44	13,775.51	3,118.63	29,315.46
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	35,372.44	13,775.51	3,118.63	29,315.46
9	Total Fund Equity	35,372.44	13,775.51	3,118.63	29,315.46
10	Total Liabilities and Fund Equity	35,372.44	13,775.51	3,118.63	29,315.46
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	30,177.12	13,775.51	3,118.63	26,196.83
15	Total Operating Revenue	30,177.12	13,775.51	3,118.63	26,196.83
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	-	35,372.44	13,775.51	-
24	Total Operating Expenditures/Expenses	-	35,372.44	13,775.51	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	30,177.12	(21,596.93)	(10,656.88)	26,196.83
31					
32	Beginning Fund Equity	5,195.32	35,372.44	13,775.51	3,118.63
33	Ending Equity	35,372.44	13,775.51	3,118.63	29,315.46

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

		FY2007	FY2008	FY2009	FY2010
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	7,429,040.91	7,796,685.47	7,707,149.36	8,249,556.13
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	7,429,040.91	7,796,685.47	7,707,149.36	8,249,556.13
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	6,916,666.60	7,083,333.40	7,000,000.00	7,000,000.00
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	6,916,666.60	7,083,333.40	7,000,000.00	7,000,000.00
25					
26	Transfers In	2,600,724.34	2,884,298.17	2,710,368.85	3,134,552.78
27	Transfers Out	(3,113,098.65)	(3,597,650.24)	(3,417,518.21)	(4,384,108.91)
28	Net Transfers In (Out)	(512,374.31)	(713,352.07)	(707,149.36)	(1,249,556.13)
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: This fund was created in the 1993 session laws, chapter 48 which was codified in 5-27-4.
Source: This fund receives twenty-four and two-tenths percent of the monthly State Capital Construction Fund revenues (shown above as Transfers In). Use: SDCL 10-47B-162 authorized production incentive payments of up to $1 million to ethanol producers. SDCL 10-47B-164 continuously appropriated monies from the Ethanol Fuel Fund and authorizes that any unobligated cash in excess of $100,000 be transferred to the State Highway Fund at the end of each year (shown above as Transfers Out).

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3078 - Wind Energy Tax Fund

		FY2009	FY2010
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	Taxes		
	Wind energy tax receipts	485,865.72	1,174,115.33
	Paid to companies	(175,888.32)	(422,942.58)
	Paid to counties	-	(751,172.75)
14	Use of Money and Property	-	-
15	Total Operating Revenue	309,977.40	-
16			
17	Personal Services and Benefits	-	-
18	Travel	-	-
19	Contractual Services	-	-
20	Supplies and Materials	-	-
21	Grants and Subsidies	309,977.40	-
22	Capital Outlay	-	-
23	Total Operating Expenditures/Expenses	309,977.40	-
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: 3078
Company Name: Energy Development Impact
Fund Name: Wind Energy Tax Fund
Fund Type: Special Revenue
Purpose: SDCL 10-35-20 created the Wind Energy Tax Fund. Source: Tax imposed by §§ 10-35-18 and 10-35-19. Use: The secretary shall distribute all of the tax deposited in the wind energy tax fund pursuant to § 10-35-18 and twenty percent of the tax deposited in the wind energy tax fund pursuant to § 10-35-19 to the county treasurer where the wind farm is located. If the wind energy tax fund contains less than twenty percent of the gross receipts tax from § 10-35-19, due to the transmission line rebate under § 10-35-22, the secretary shall distribute the remainder of funds after the rebate to the county treasurer where the wind farm is located. If a wind farm is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers in the wind farm located in the county. Upon receipt of the taxes, the county auditor shall apportion the tax among all taxing jurisdictions where a wind tower is located. The tax shall be apportioned in the same manner as agricultural real property taxes would have been apportioned between the taxing jurisdictions. The secretary shall distribute the money to the counties on or before the first day of May.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,336,550.97	1,945,184.65	220,717.83	1,031,772.31
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	1,336,550.97	1,945,184.65	220,717.83	1,031,772.31
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	218,537.61	113,116.38	1,124,384.18	988,076.85
9	Unreserved Fund Balance	1,118,013.36	1,832,068.27	(903,666.35)	43,695.46
10	Total Fund Equity	1,336,550.97	1,945,184.65	220,717.83	1,031,772.31
11	Total Liabilities and Fund Equity	1,336,550.97	1,945,184.65	220,717.83	1,031,772.31
12					
13					
14	Taxes	2,686,386.35	2,800,807.53	2,696,500.40	2,807,274.04
15	Licenses, Permits and Fees	5,108,295.43	4,040,022.55	3,875,038.85	3,908,580.75
16	Use of Money and Property	75,612.10	114,088.98	147,758.50	91,898.50
17	Sales and Services	50.00	75.00	-	-
18	Other Revenue	1,774.65	900.00	828.00	2,779.94
19	Total Operating Revenue	7,872,118.53	6,955,894.06	6,720,125.75	6,810,533.23
20					
21	Personal Services and Benefits	2,770,447.98	2,905,176.98	3,175,306.13	2,951,192.91
22	Travel	101,519.14	96,492.28	112,226.75	92,657.67
23	Contractual Services	2,915,234.72	2,281,940.65	2,323,259.17	1,965,835.48
24	Supplies and Materials	474,316.15	487,636.45	567,228.38	601,251.44
25	Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
26	Capital Outlay	33,892.10	85,817.40	141,680.28	17,876.25
27	Total Operating Expenditures/Expenses	7,328,679.19	6,890,332.86	7,352,969.81	6,662,082.85
28					
29	Transfers In	-	1,033,269.10	1,033,269.10	1,033,269.10
30	Transfers Out	(565,539.89)	(384,011.02)	(1,500,362.71)	(370,665.00)
31	Net Transfers In (Out)	(565,539.89)	649,258.08	(467,093.61)	662,604.10
32					
33	Net Change	(22,100.55)	714,819.28	(1,099,937.67)	811,054.48
34					
35	Beginning Fund Equity	1,566,448.57	1,336,550.97	1,945,184.65	220,717.83
36	Prior Period Adjustment	(207,797.05)	(106,185.60)	(624,529.15)	-
37	Ending Equity	1,336,550.97	1,945,184.65	220,717.83	1,031,772.31

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.

Vehicle dealer licenses were increased in SL 2008 ch 155. Motor vehicle fees were increased by SL 2009 ch. 152.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3181 - Banking Special Revenue Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	43,691.83	31,167.88	28,049.74	744.25
2	Total Assets	43,691.83	31,167.88	28,049.74	744.25
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	43,691.83	31,167.88	28,049.74	744.25
9	Total Fund Equity	43,691.83	31,167.88	28,049.74	744.25
10	Total Liabilities and Fund Equity	43,691.83	31,167.88	28,049.74	744.25
11					
12					
13	Licenses, Permits and Fees	70,546.13	41,718.26	44,005.47	11,581.02
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	70,546.13	41,718.26	44,005.47	11,581.02
16					
17	Personal Services and Benefits	5.52	9.04	-	-
18	Travel	6,104.03	5,588.14	-	-
19	Contractual Services	7,726.99	11,732.32	2,469.40	1,837.96
20	Supplies and Materials	-	44.00	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	16,136.29	18,428.07	15,494.85	13,597.41
24	Total Operating Expenditures/Expenses	29,972.83	35,801.57	17,964.25	15,435.37
25					
26	Transfers In	7,556.57	-	-	-
27	Transfers Out	(37,935.44)	(18,440.64)	(29,159.36)	(23,451.14)
28	Net Transfers In (Out)	(30,378.87)	(18,440.64)	(29,159.36)	(23,451.14)
29					
30	Net Change	10,194.43	(12,523.95)	(3,118.14)	(27,305.49)
31					
32	Beginning Fund Equity	33,497.40	43,691.83	31,167.88	28,049.74
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	43,691.83	31,167.88	28,049.74	744.25

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	-	-	-	193.38
2	Total Assets	-	-	-	193.38
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	-	193.38
9	Total Fund Equity	-	-	-	193.38
10	Total Liabilities and Fund Equity	-	-	-	193.38
11					
12					
13	Use of Money and Property	-	-	-	-
14	Other Revenue	30,689.64	29,693.85	29,929.23	30,800.00
15	Total Operating Revenue	30,689.64	29,693.85	29,929.23	30,800.00
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	241.60	732.17
19	Contractual Services	50.00	75.00	85.63	137.17
20	Supplies and Materials	4,289.64	4,418.85	4,402.00	4,537.28
21	Grants and Subsidies	26,350.00	25,200.00	25,200.00	25,200.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	30,689.64	29,693.85	29,929.23	30,606.62
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	-	-	-	193.38
30					
31	Beginning Fund Equity	-	-	-	-
32	Ending Equity	-	-	-	193.38

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 Producers Continuing Education

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(45,872.18)	47,185.82	13,439.51	87,035.66
2	Total Assets	(45,872.18)	47,185.82	13,439.51	87,035.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(45,872.18)	47,185.82	13,439.51	87,035.66
9	Total Fund Equity	(45,872.18)	47,185.82	13,439.51	87,035.66
10	Total Liabilities and Fund Equity	(45,872.18)	47,185.82	13,439.51	87,035.66
11					
12					
13	Licenses, Permits and Fees	20.00	93,100.00	125.00	117,015.00
14	Use of Money and Property	-	-	-	2,184.96
15	Total Operating Revenue	20.00	93,100.00	125.00	119,199.96
16					
17	Personal Services and Benefits	63,358.98	-	33,871.31	45,603.81
18	Travel	-	42.00	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	63,358.98	42.00	33,871.31	45,603.81
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(63,338.98)	93,058.00	(33,746.31)	73,596.15
30					
31	Beginning Fund Equity	17,466.80	(45,872.18)	47,185.82	13,439.51
32	Ending Equity	(45,872.18)	47,185.82	13,439.51	87,035.66

Company: 3183
Company Name: Insurance and Securities
Fund Name: SD Insurance Producers Continuing Education Fund
Fund Type: Special Revenue
Purpose: SDCL 58-30-121 created the SD Insurance Producers Continuing Education Fund, requires deposit of fees collected, and sets out that the fund will be used for administration of the continuing education program.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3183 - Insurance Operating Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	175,000.00	175,000.00	175,000.00	175,000.00
2	Total Assets	175,000.00	175,000.00	175,000.00	175,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,374.00	11,926.65	9,032.00	6,213.40
8	Unreserved Fund Balance	173,626.00	163,073.35	165,968.00	168,786.60
9	Total Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
10	Total Liabilities and Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
11					
12					
13	Licenses, Permits and Fees	8,042,496.41	6,768,620.28	7,158,991.09	7,293,357.89
14	Use of Money and Property	12,578.42	34,474.09	39,501.96	46,421.57
15	Sales and Services	10.00	-	-	-
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	8,055,084.83	6,803,094.37	7,198,493.05	7,339,779.46
18					
19	Personal Services and Benefits	1,294,126.47	1,444,000.83	1,452,238.44	1,447,326.21
20	Travel	26,591.11	16,597.81	16,899.13	6,313.54
21	Contractual Services	239,728.17	227,328.56	240,820.47	214,686.24
22	Supplies and Materials	77,640.60	77,892.46	46,182.46	53,634.94
23	Capital Outlay	7,755.00	4,716.50	18,277.18	8,913.98
24	Other Expense	0-	-	-	70.00
25	Total Operating Expenditures/Expenses	1,645,841.35	1,770,536.16	1,774,417.68	1,730,944.91
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(6,409,043.48)	(5,032,558.21)	(5,424,075.37)	(5,608,834.55)
29	Net Transfers In (Out)	(6,409,043.48)	(5,032,558.21)	(5,424,075.37)	(5,608,834.55)
30					
31	Net Change	200.00	-	-	-
32					
33	Beginning Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
34	Prior Period Adjustment	(200.00)	-	-	-
35	Ending Equity	175,000.00	175,000.00	175,000.00	175,000.00

Company: 3183
Company Name: Insurance and Securities
Fund Name: Insurance Operating Fund
Fund Type: Special Revenue
Purpose: SDCL 4-4-4.3 created insurance operating fund, into which shall be deposited all fees received by the division. Use: Expenditures from this fund may be made only to pay the necessary expenses of purposes specified in §§ 37-5B-1 to 37-5B-50, inclusive, and chapters 37-25A, 47-31B, 47-33, and Title 58. At the end of each fiscal quarter the treasurer shall transfer any cash balance in excess of one hundred seventy-five thousand dollars from the Insurance Operating Fund to the General Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3183 - SD Real Estate Appraiser Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	150,072.72	178,861.05	176,385.35	186,721.23
2	Total Assets	150,072.72	178,861.05	176,385.35	186,721.23
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	832.48	-	-
8	Unreserved Fund Balance	150,072.72	178,028.57	176,385.35	186,721.23
9	Total Fund Equity	150,072.72	178,861.05	176,385.35	186,721.23
10	Total Liabilities and Fund Equity	150,072.72	178,861.05	176,385.35	186,721.23
11					
12					
13	Licenses, Permits and Fees	110,750.00	120,605.00	108,710.00	116,305.00
14	Fines, Forfeits and Penalties	4,225.00	4,908.04	4,875.00	5,275.00
15	Use of Money and Property	5,241.00	7,015.12	10,273.04	12,190.32
16	Sales and Services	5,750.00	7,500.00	5,250.00	6,750.00
17	Total Operating Revenue	125,966.00	140,028.16	129,108.04	140,520.32
18					
19	Personal Services and Benefits	72,944.72	75,139.01	96,643.22	102,275.83
20	Travel	2,730.95	8,997.55	6,974.35	5,836.34
21	Contractual Services	15,010.87	21,146.94	22,100.25	16,311.12
22	Supplies and Materials	4,556.29	5,616.13	5,033.44	5,761.15
23	Capital Outlay	-	340.20	832.48	-
24	Total Operating Expenditures/Expenses	95,242.83	111,239.83	131,583.74	130,184.44
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	30,723.17	28,788.33	(2,475.70)	10,335.88
31					
32	Beginning Fund Equity	119,349.55	150,072.72	178,861.05	176,385.35
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	150,072.72	178,861.05	176,385.35	186,721.23

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	15,000.00	15,000.00	15,000.00	15,000.00
2	Total Assets	15,000.00	15,000.00	15,000.00	15,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,778.57	2,030.00	1,306.35
8	Unreserved Fund Balance	15,000.00	12,221.43	12,970.00	13,693.65
9	Total Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
10	Total Liabilities and Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
11					
12					
13	Taxes	17,052,300.00	18,665,100.00	17,938,150.00	17,964,600.00
14	Licenses, Permits and Fees	10,207,612.62	11,321,438.61	11,053,358.10	10,904,750.00
15	Fines, Forfeits and Penalties	221,850.00	4,000.00	844,147.86	692,810.27
16	Use of Money and Property	85,952.51	106,125.04	223,180.29	139,843.14
17	Sales and Services	4,100.00	8,600.00	9,451.00	11,467.30
18	Other Revenue	-	2,235.49	871.00	758.30
19	Total Operating Revenue	27,571,815.13	30,107,499.14	30,069,158.25	29,714,229.01
20					
21	Personal Services and Benefits	315,771.94	332,746.41	336,350.30	357,297.07
22	Travel	13,582.96	7,151.43	3,913.48	5,443.29
23	Contractual Services	42,061.97	29,273.54	33,421.89	38,794.35
24	Supplies and Materials	9,186.17	21,188.72	19,737.75	16,429.58
25	Capital Outlay	1,209.63	4,161.83	2,778.57	2,321.32
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	381,812.67	394,521.93	396,201.99	420,285.61
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(27,190,002.46)	(29,712,977.21)	(29,672,956.26)	(29,293,943.40)
31	Net Transfers In (Out)	(27,190,002.46)	(29,712,977.21)	(29,672,956.26)	(29,293,943.40)
32					
33	Net Change	-	-	-	-
34					
35	Beginning Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
36	Ending Equity	15,000.00	15,000.00	15,000.00	15,000.00

Company: 3183
Company Name: Insurance and Securities
Fund Name: Securities Operating Fund
Fund Type: Special Revenue
Purpose: SDCL 4-4-4.3 created Securities Operating Fund, into which shall be deposited all fees received by the division. Use: Expenditures from this fund may be made only to pay the necessary expenses of purposes specified in chapters 37-5A, 37-25A, 47-31B, 47-33, and Title 58. At the end of each fiscal quarter the treasurer shall transfer any cash balance in excess of fifteen thousand dollars from the Securities Operating Fund to the General Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3185 - South Dakota-Bred Racing Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	197,550.35	126,861.14	53,341.98	75,488.83
2	Total Assets	197,550.35	126,861.14	53,341.98	75,488.83
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	197,550.35	126,861.14	53,341.98	75,488.83
9	Total Fund Equity	197,550.35	126,861.14	53,341.98	75,488.83
10	Total Liabilities and Fund Equity	197,550.35	126,861.14	53,341.98	75,488.83
11					
12					
13	Use of Money and Property	13,568.14	14,190.63	12,768.60	7,443.57
14	Sales and Services	142,864.74	131,720.16	99,312.24	119,903.28
15	Total Operating Revenue	156,432.88	145,910.79	112,080.84	127,346.85
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	233,000.00	216,600.00	185,600.00	105,200.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	233,000.00	216,600.00	185,600.00	105,200.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(76,567.12)	(70,689.21)	(73,519.16)	22,146.85
30					
31	Beginning Fund Equity	274,117.47	197,550.35	126,861.14	53,341.98
32	Ending Equity	197,550.35	126,861.14	53,341.98	75,488.83

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	371,536.84	229,696.56	153,959.83	202,859.28
2	Total Assets	371,536.84	229,696.56	153,959.83	202,859.28
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	371,536.84	229,696.56	153,959.83	202,859.28
9	Total Fund Equity	371,536.84	229,696.56	153,959.83	202,859.28
10	Total Liabilities and Fund Equity	371,536.84	229,696.56	153,959.83	202,859.28
11					
12					
13	Use of Money and Property	18,736.96	23,153.14	22,699.75	13,823.78
14	Sales and Services	216,643.55	192,656.58	176,563.52	256,675.67
15	Total Operating Revenue	235,380.51	215,809.72	199,263.27	270,499.45
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	335,750.00	357,650.00	275,000.00	221,600.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	335,750.00	357,650.00	275,000.00	221,600.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(100,369.49)	(141,840.28)	(75,736.73)	48,899.45
30					
31	Beginning Fund Equity	471,906.33	371,536.84	229,696.56	153,959.83
32	Ending Equity	371,536.84	229,696.56	153,959.83	202,859.28

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,669,377.26	3,100,644.23	3,486,595.35	5,465,360.59
2	Cash and Cash Equivalents	19,558.13	12,000.95	12,003.84	12,844.18
3	Restricted Receivables	976,243.25	903,736.45	789,584.88	809,784.79
4	Accounts Receivable	16,256.98	502,666.90	470,593.53	18,910.67
5	Total Assets	4,681,435.62	4,519,048.53	4,758,777.60	6,306,900.23
6					
7	Accounts Payable	835,044.08	607,009.08	604,599.08	605,842.07
8	Due to Other Funds	1,418.00	1,600.00	1,600.00	1,600.00
9	Due to Other Governments	-	-	9,250.00	10,000.00
10	Total Liabilities	836,462.08	608,609.08	615,449.08	617,442.07
11					
12	Reserve for Encumbrances	9,952.56	3,150.00	1,366.00	49,546.39
13	Unreserved Fund Balance	3,835,020.98	3,907,289.45	4,141,962.52	5,639,911.77
14	Total Fund Equity	3,844,973.54	3,910,439.45	4,143,328.52	5,689,458.16
15	Total Liabilities and Fund Equity	4,681,435.62	4,519,048.53	4,758,777.60	6,306,900.23
16					
17					
18	Licenses, Permits and Fees	80,750.00	84,300.00	102,900.00	104,000.00
19	Use of Money and Property	222,938.63	347,893.14	461,914.43	413,655.43
20	Sales and Services	39,700,293.09	42,967,231.89	40,991,567.88	45,400,469.86
21	Other Revenue	128,195.04	128,235.10	133,409.24	23,638.92
22	Total Operating Revenue	40,132,176.76	43,527,660.13	41,689,791.55	45,941,764.21
23					
24	Personal Services and Benefits	959,736.53	1,003,550.59	1,025,161.83	1,016,744.09
25	Travel	122,681.25	122,982.50	138,649.39	143,752.30
26	Contractual Services	7,064,435.94	6,987,747.70	6,964,441.08	7,020,661.30
27	Supplies and Materials	569,205.98	508,097.46	545,395.06	454,607.32
28	Capital Outlay	39,048.32	31,262.97	48,440.25	4,318.76
29	Other Expense	50,623.00	39,707.00	43,906.00	48,591.00
30	Bad Debts Expense	-	-	-	-
31	Insurance Claims	275.01	433.00	231.00	187.00
32	Lottery Prizes	21,188,687.75	23,166,622.00	22,651,485.87	24,043,855.80
33	Total Operating Expenditures/Expenses	29,994,693.78	31,860,403.22	31,417,710.48	32,732,717.57
34					
35	Transfers In	-	-	-	-
36	Transfers Out	(10,116,761.00)	(11,600,333.00)	(10,039,192.00)	(11,662,917.00)
37	Net Transfers In (Out)	(10,116,761.00)	(11,600,333.00)	(10,039,192.00)	(11,662,917.00)
38					
39	Net Change	20,721.98	66,923.91	232,889.07	1,546,129.64
40					
41	Beginning Fund Equity	2,850,619.26	3,844,973.54	3,910,439.45	4,143,328.52
42	Prior Period Adjustment	973,632.30	(1,458.00)	-	-
43	Ending Equity	3,844,973.54	3,910,439.45	4,143,328.52	5,689,458.16

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,254,409.95	3,516,788.62	4,278,169.96	1,657,581.44
2	Accounts Receivable	2,308.12	15,233.19	1,509.75	11,567.75
3	Total Assets	3,256,718.07	3,532,021.81	4,279,679.71	1,669,149.19
4					
5	Accounts Payable	582.28	582.28	582.28	582.28
6	Due to Other Funds	-	-	-	14,353.70
7	Other Liabilities	22,700.00	14,800.00	34,800.00	42,500.00
8	Total Liabilities	23,282.28	15,382.28	35,382.28	57,435.98
9					
10	Reserve for Encumbrances	3,853.08	7,636.00	2,400,000.00	-
11	Unreserved Fund Balance	3,229,582.71	3,509,003.53	1,844,297.43	1,611,713.21
12	Total Fund Equity	3,233,435.79	3,516,639.53	4,244,297.43	1,611,713.21
13	Total Liabilities and Fund Equity	3,256,718.07	3,532,021.81	4,279,679.71	1,669,149.19
14					
15					
16	Licenses, Permits and Fees	1,191,803.00	1,194,150.00	1,202,750.00	1,215,450.00
17	Fines, Forfeits and Penalties	-	-	20,000.00	-
18	Use of Money and Property	82,994.85	136,152.71	181,310.77	208,913.29
19	Sales and Services	1,118,697.07	1,124,425.96	1,108,872.06	1,078,743.31
20	Other Revenue	-	-	5.70	844.52
21	Total Operating Revenue	2,393,494.92	2,454,728.67	2,512,938.53	2,503,951.12
22					
23	Personal Services and Benefits	393,050.65	380,411.82	430,236.92	457,933.56
24	Travel	7,625.53	13,439.05	3,397.63	3,621.07
25	Contractual Services	1,057,055.78	1,037,357.34	1,087,206.31	4,438,504.95
26	Supplies and Materials	15,626.23	21,642.08	15,818.99	20,740.80
27	Capital Outlay	18,962.49	6,132.64	34,620.78	1,734.96
28	Total Operating Expenditures/Expenses	1,492,320.68	1,458,982.93	1,571,280.63	4,922,535.34
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(229,526.50)	(714,000.00)	(214,000.00)	(214,000.00)
32	Net Transfers In (Out)	(229,526.50)	(714,000.00)	(214,000.00)	(214,000.00)
33					
34	Net Change	671,647.74	281,745.74	727,657.90	(2,632,584.22)
35					
36	Beginning Fund Equity	2,561,788.05	3,233,435.79	3,516,639.53	4,244,297.43
37	Prior Period Adjustment	-	1,458.00	-	-
38	Ending Equity	3,233,435.79	3,516,639.53	4,244,297.43	1,611,713.21

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 Special Revenue Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	564,085.08	248,591.55	83,590.82	414,796.85
2	Total Assets	564,085.08	248,591.55	83,590.82	414,796.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	31,853.58	213,405.00	25,210.00	1,174.06
8	Unreserved Fund Balance	532,231.50	35,186.55	58,380.82	413,622.79
9	Total Fund Equity	564,085.08	248,591.55	83,590.82	414,796.85
10	Total Liabilities and Fund Equity	564,085.08	248,591.55	83,590.82	414,796.85
11					
12					
13	Licenses, Permits and Fees	952,718.32	1,426,374.06	1,506,588.25	2,045,031.24
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	12,359.41	33,877.67	30,322.99	14,393.41
16	Sales and Services	57,113.33	52,679.63	127,259.51	95,626.81
17	Other Revenue	325.00	-	-	317.66
18	Total Operating Revenue	1,022,516.06	1,512,931.36	1,664,170.75	2,155,369.12
19					
20	Personal Services and Benefits	1,029,920.47	1,237,830.77	1,224,711.27	1,416,515.35
21	Travel	128,940.45	149,173.06	167,260.26	173,253.11
22	Contractual Services	167,152.50	398,282.22	411,320.95	235,813.10
23	Supplies and Materials	17,997.19	25,892.90	19,307.91	18,095.27
24	Capital Outlay	32,838.57	35,686.58	35,730.45	3,937.40
25	Total Operating Expenditures/Expenses	1,376,849.18	1,846,865.53	1,858,330.84	1,847,614.23
26					
27	Transfers In	30,378.87	18,440.64	29,159.36	23,451.14
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	30,378.87	18,440.64	29,159.36	23,451.14
30					
31	Net Change	(323,954.25)	(315,493.53)	(165,000.73)	331,206.03
32					
33	Beginning Fund Equity	905,902.06	564,085.08	248,591.55	83,590.82
34	Prior Period Adjustment	(17,862.73)	-	-	-
35	Ending Equity	564,085.08	248,591.55	83,590.82	414,796.85

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,032.07	8,734.95	15,199.07	54,002.05
2	Total Assets	2,032.07	8,734.95	15,199.07	54,002.05
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,032.07	8,734.95	15,199.07	54,002.05
9	Total Fund Equity	2,032.07	8,734.95	15,199.07	54,002.05
10	Total Liabilities and Fund Equity	2,032.07	8,734.95	15,199.07	54,002.05
11					
12					
13	Licenses, Permits and Fees	12,000.00	35,000.00	27,000.00	57,801.49
14	Use of Money and Property	135.91	36.19	-	669.02
15	Sales and Services	-	240.00	-	-
16	Total Operating Revenue	12,135.91	35,276.19	27,000.00	58,470.51
17					
18	Personal Services and Benefits	14,535.96	14,027.65	14,082.61	14,795.86
19	Travel	801.69	2,417.19	2,818.51	1,475.77
20	Contractual Services	1,484.05	12,128.47	2,643.82	2,903.50
21	Supplies and Materials	-	-	537.93	492.40
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Interest Expense	-	-	453.01	-
25	Total Operating Expenditures/Expenses	16,821.70	28,573.31	20,535.88	19,667.53
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(4,685.79)	6,702.88	6,464.12	38,802.98
32					
33	Beginning Fund Equity	6,717.86	2,032.07	8,734.95	15,199.07
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	2,032.07	8,734.95	15,199.07	54,002.05

Company: 6520
Company Name: Revenue and Regulation - Enterprise
Fund Name: Board of Abstractors
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	435,804.45	622,139.96	275,628.68	55,670.15
2	Total Assets	435,804.45	622,139.96	275,628.68	55,670.15
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	435,804.45	622,139.96	275,628.68	55,670.15
9	Total Fund Equity	435,804.45	622,139.96	275,628.68	55,670.15
10	Total Liabilities and Fund Equity	435,804.45	622,139.96	275,628.68	55,670.15
11					
12					
13	Licenses, Permits and Fees	418,200.00	416,100.00	417,300.00	438,200.00
14	Use of Money and Property	6,257.47	10,067.69	16,364.09	14,673.46
15	Total Operating Revenue	424,457.47	426,167.69	433,664.09	452,873.46
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	391.60
19	Contractual Services	481,642.85	239,832.18	780,175.37	672,440.39
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	481,642.85	239,832.18	780,175.37	672,831.99
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(57,185.38)	186,335.51	(346,511.28)	(219,958.53)
30					
31	Beginning Fund Equity	492,989.83	435,804.45	622,139.96	275,628.68
32	Ending Equity	435,804.45	622,139.96	275,628.68	55,670.15

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	323,484.74	127,885.06	292,826.09	100,116.36
2	Total Assets	323,484.74	127,885.06	292,826.09	100,116.36
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,472.30	512.19	-
8	Unreserved Fund Balance	323,484.74	126,412.76	292,313.90	100,116.36
9	Total Fund Equity	323,484.74	127,885.06	292,826.09	100,116.36
10	Total Liabilities and Fund Equity	323,484.74	127,885.06	292,826.09	100,116.36
11					
12					
13	Licenses, Permits and Fees	330,500.00	7,000.00	349,750.00	250.00
14	Use of Money and Property	8,919.14	10,309.82	11,748.07	13,985.18
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	339,419.14	17,309.82	361,498.07	14,235.18
17					
18	Personal Services and Benefits	166,148.74	170,140.28	154,451.57	164,581.43
19	Travel	10,842.25	8,716.33	6,106.16	8,079.23
20	Contractual Services	54,444.12	29,019.15	25,595.75	27,334.81
21	Supplies and Materials	5,662.45	4,934.03	5,944.34	6,162.10
22	Capital Outlay	761.49	99.71	4,459.22	787.34
23	Total Operating Expenditures/Expenses	237,859.05	212,909.50	196,557.04	206,944.91
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	101,560.09	(195,599.68)	164,941.03	(192,709.73)
30					
31	Beginning Fund Equity	221,924.65	323,484.74	127,885.06	292,826.09
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	323,484.74	127,885.06	292,826.09	100,116.36

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	702,613.73	736,175.52	654,524.37	631,808.67
2	Total Assets	702,613.73	736,175.52	654,524.37	631,808.67
3					
4	Accounts Payable	-	-	-	-
5	Escrow Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	2,199.23	129.00	-	-
9	Unreserved Fund Balance	700,414.50	736,046.52	654,524.37	631,808.67
10	Total Fund Equity	702,613.73	736,175.52	654,524.37	631,808.67
11	Total Liabilities and Fund Equity	702,613.73	736,175.52	654,524.37	631,808.67
12					
13					
14	Licenses, Permits and Fees	335,721.62	457,306.24	328,974.72	392,026.07
15	Fines, Forfeits and Penalties	3,500.00	1,750.00	4,500.00	4,800.00
16	Use of Money and Property	22,863.91	35,224.33	45,466.93	40,370.35
17	Sales and Services	13,178.00	13,023.00	10,655.00	10,269.00
18	Other Revenue	90,340.60	81,067.24	80,654.63	75,078.35
19	Total Operating Revenue	465,604.13	588,370.81	470,251.28	522,543.77
20					
21	Personal Services and Benefits	225,185.31	260,110.72	283,244.55	275,703.47
22	Travel	41,639.64	52,953.74	42,342.17	39,204.25
23	Contractual Services	194,252.00	209,969.31	201,409.97	203,465.10
24	Supplies and Materials	19,846.96	25,174.49	21,905.65	24,996.65
25	Capital Outlay	1,570.46	6,600.76	3,000.09	1,890.00
26	Total Operating Expenditures/Expenses	482,494.37	554,809.02	551,902.43	545,259.47
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(16,890.24)	33,561.79	(81,651.15)	(22,715.70)
33					
34	Beginning Fund Equity	719,503.97	702,613.73	736,175.52	654,524.37
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	702,613.73	736,175.52	654,524.37	631,808.67

Company: 6520
Company Name: Revenue and Regulation - Enterprise
Fund Name: SD Real Estate Commission
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:
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	554,800.45	2,718,616.23	1,243,829.75	736,949.88
2	Total Assets	554,800.45	2,718,616.23	1,243,829.75	736,949.88
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	554,800.45	2,718,616.23	1,243,829.75	736,949.88
9	Total Fund Equity	554,800.45	2,718,616.23	1,243,829.75	736,949.88
10	Total Liabilities and Fund Equity	554,800.45	2,718,616.23	1,243,829.75	736,949.88
11					
12					
13	Taxes	5,311,871.06	5,447,724.15	218,614.15	3,291,787.73
14	Use of Money and Property	32,591.19	52,476.29	72,048.04	90,498.42
15	Other Revenue	57,244.69	-	-	-
16	Total Operating Revenue	5,401,706.94	5,500,200.44	290,662.19	3,382,286.15
17					
18	Personal Services and Benefits	21,199.14	22,667.28	23,961.71	23,947.01
19	Travel	-	-	-	-
20	Contractual Services	808.43	680.89	860.50	838.01
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Insurance Claims	5,278,105.69	3,313,036.49	1,740,626.46	3,864,381.00
25	Total Operating Expenditures/Expenses	5,300,113.26	3,336,384.66	1,765,448.67	3,889,166.02
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	101,593.68	2,163,815.78	(1,474,786.48)	(506,879.87)
32					
33	Beginning Fund Equity	453,206.77	554,800.45	2,718,616.23	1,243,829.75
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	554,800.45	2,718,616.23	1,243,829.75	736,949.88

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	80,835,785.14	109,057,614.38	104,968,521.06	100,786,560.50
2	Total Assets	80,835,785.14	109,057,614.38	104,968,521.06	100,786,560.50
3					
4	Accounts Payable	-	-	124,159.00	609,987.35
5	Due to Other Funds	22,436,551.50	26,543,517.95	24,250,652.05	24,241,460.04
6	Due to Other Governments	47,362,222.11	60,454,879.11	53,128,588.96	38,090,929.67
7	Other Liabilities	11,037,011.53	22,059,217.32	27,465,121.05	37,844,183.44
8	Total Liabilities	80,835,785.14	109,057,614.38	104,968,521.06	100,786,560.50

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

Source: 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.

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

Source: SDCL 10-35-20 created the Wind Energy Tax Fund. The secretary shall deposit the tax imposed by §§ 10-35-18 and 10-35-19 into the Wind Energy Tax Fund. Use: The secretary shall distribute all of the tax deposited in the Wind Energy Tax Fund pursuant to § 10-35-18 and twenty percent of the tax deposited in the Wind Energy Tax Fund pursuant to § 10-35-19 to the county treasurer where the wind farm is located. If the wind energy tax fund contains less than twenty percent of the gross receipts tax from § 10-35-19, due to the transmission line rebate under § 10-35-22, the secretary shall distribute the remainder of funds after the rebate to the county treasurer where the wind farm is located.

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

Additional Information:
The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of $9,617,142 to the state General Fund from the tax refund construction liability fund.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	646,111.09	1,171,232.72	866,057.68	732,416.89
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	646,111.09	1,171,232.72	866,057.68	732,416.89
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	646,111.09	1,171,232.72	866,057.68	732,416.89
10	Total Fund Equity	646,111.09	1,171,232.72	866,057.68	732,416.89
11	Total Liabilities and Fund Equity	646,111.09	1,171,232.72	866,057.68	732,416.89
12					
13					
14	Licenses, Permits and Fees	1,305,046.79	2,223,913.05	1,805,586.40	1,812,472.75
15	Use of Money and Property	23,119.17	37,616.44	56,425.80	56,308.16
16	Total Operating Revenue	1,328,165.96	2,261,529.49	1,862,012.20	1,868,780.91
17					
18	Personal Services and Benefits	176,203.64	184,300.86	186,187.24	186,921.70
19	Travel	41,720.34	34,363.09	34,208.00	37,939.72
20	Contractual Services	482,054.67	1,170,035.96	1,218,670.00	1,270,192.83
21	Supplies and Materials	9,107.14	3,460.85	6,408.00	9,008.38
22	Grants and Subsidies	534,327.65	107,775.00	357,675.00	259,275.00
23	Capital Outlay	-	-	-	-
24	Other Expense	315,790.20	236,472.10	364,039.00	239,084.07
25	Total Operating Expenditures/Expenses	1,559,203.64	1,736,407.86	2,167,187.24	2,002,421.70
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(231,037.68)	525,121.63	(305,175.04)	(133,640.79)
32					
33	Beginning Fund Equity	880,830.41	646,111.09	1,171,232.72	866,057.68
34	Prior Period Adjustment	(3,681.64)	-	-	-
35	Ending Equity	646,111.09	1,171,232.72	866,057.68	732,416.89

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

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

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	126,898.49	115,715.52	117,481.76	84,610.61
2	Total Assets	126,898.49	115,715.52	117,481.76	84,610.61
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,475.00	1,143.00
8	Unreserved Fund Balance	126,898.49	115,715.52	116,006.76	83,467.61
9	Total Fund Equity	126,898.49	115,715.52	117,481.76	84,610.61
10	Total Liabilities and Fund Equity	126,898.49	115,715.52	117,481.76	84,610.61
11					
12					
13	Licenses, Permits and Fees	78,035.09	76,868.00	78,616.80	78,552.00
14	Use of Money and Property	3,434.68	4,989.94	5,902.04	5,206.32
15	Other Revenue	78.00	46.00	98.00	1,418.65
16	Total Operating Revenue	81,547.77	81,903.94	84,616.84	85,176.97
17					
18	Personal Services and Benefits	65,164.72	65,148.14	65,377.09	77,203.44
19	Travel	1,901.70	4,150.28	1,820.77	2,610.73
20	Contractual Services	9,662.34	21,925.83	12,767.49	33,196.21
21	Supplies and Materials	2,354.45	1,730.66	2,324.25	2,777.95
22	Capital Outlay	-	-	-	1,582.79
23	Other Expense	-	132.00	561.00	677.00
24	Total Operating Expenditures/Expenses	79,083.21	93,086.91	82,850.60	118,048.12
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	2,464.56	(11,182.97)	1,766.24	(32,871.15)
31					
32	Beginning Fund Equity	120,693.93	126,898.49	115,715.52	117,481.76
33	Prior Period Adjustment	3,740.00	-	-	-
34	Ending Equity	126,898.49	115,715.52	117,481.76	84,610.61

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	102,606.60	4,559.90	3,103.12	50,977.03
2	Total Assets	102,606.60	4,559.90	3,103.12	50,977.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	102,606.60	4,559.90	3,103.12	50,977.03
9	Total Fund Equity	102,606.60	4,559.90	3,103.12	50,977.03
10	Total Liabilities and Fund Equity	102,606.60	4,559.90	3,103.12	50,977.03
11					
12					
13	Licenses, Permits and Fees	77,500.00	61,200.00	65,225.00	233,648.34
14	Other Revenue	1,110.00	2,782.00	1,149.00	600.00
15	Total Operating Revenue	78,610.00	63,982.00	66,374.00	234,248.34
16					
17	Personal Services and Benefits	60,133.24	101,799.53	6,889.02	103,350.16
18	Travel	9,142.54	9,343.36	1,268.73	15,485.77
19	Contractual Services	42,954.77	46,959.69	59,207.02	61,887.82
20	Supplies and Materials	3,349.10	2,594.54	466.01	3,686.18
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	66.60	1,331.58	-	1,964.50
23	Total Operating Expenditures/Expenses	115,646.25	162,028.70	67,830.78	186,374.43
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(37,036.25)	(98,046.70)	(1,456.78)	47,873.91
30					
31	Beginning Fund Equity	139,642.85	102,606.60	4,559.90	3,103.12
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	102,606.60	4,559.90	3,103.12	50,977.03

Company: 3050
Company Name: Agricultural Services
Fund Name: Dairy Inspection Fund
Fund Type: Special Revenue
Purpose: SDCL 40-32-29 created the Dairy Inspection Fund. Source: Inspection fees per 40-32-25 and 40-32-27. Use: Expenditures of these funds shall not exceed fifty percent of the total dairy program budget.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
2009 SL Ch 205, section 14 revised 40-32-29 to state that expenditures of these funds not to exceed fifty percent of the total dairy program budget. The department shall provide the dairy industry and the Legislature an annual report of the previous year's activities. The chapter also increased various fees.

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3050 - Feed and Remedy Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	779,449.31	708,823.15	640,772.17	724,958.29
2	Total Assets	779,449.31	708,823.15	640,772.17	724,958.29
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	4,305.00	-	-	-
8	Unreserved Fund Balance	775,144.31	708,823.15	640,772.17	724,958.29
9	Total Fund Equity	779,449.31	708,823.15	640,772.17	724,958.29
10	Total Liabilities and Fund Equity	779,449.31	708,823.15	640,772.17	724,958.29
11					
12					
13	Taxes	-	-	-	-
14	Licenses, Permits and Fees	121,350.35	288,458.62	192,199.13	299,041.08
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	27,358.04	35,912.13	41,735.77	33,145.97
17	Sales and Services	-	-	-	-
18	Administering Programs	-	-	-	-
19	Other Revenue	264.00	6.00	-	4.78
20	Total Operating Revenue	148,972.39	324,376.75	233,934.90	332,191.83
21					
22	Personal Services and Benefits	54,404.28	20,645.18	52,971.36	54,178.34
23	Travel	755.90	1,328.00	996.96	1,440.45
24	Contractual Services	168,658.08	362,143.41	244,769.98	188,663.54
25	Supplies and Materials	3,079.66	6,581.32	2,997.58	3,673.38
26	Grants and Subsidies	-	-	-	-
27	Capital Outlay	-	4,305.00	-	-
28	Other Expense	-	-	250.00	50.00
29	Interest Expense	-	-	-	-
30	Bad Debts Expense	-	-	-	-
31	Total Operating Expenditures/Expenses	226,897.92	395,002.91	301,985.88	248,005.71
32					
33	Transfers In	-	-	-	-
34	Transfers Out	-	-	-	-
35	Net Transfers In (Out)	-	-	-	-
36					
37	Net Change	(77,925.53)	(70,626.16)	(68,050.98)	84,186.12
38					
39	Beginning Fund Equity	857,374.84	779,449.31	708,823.15	640,772.17
40	Prior Period Adjustment	-	-	-	-
41	Ending Equity	779,449.31	708,823.15	640,772.17	724,958.29

Company: 3050
Company Name: Agricultural Services
Fund Name: Feed and Remedy Fund
Fund Type: Special Revenue
Purpose: SDCL 39-14-45 created the Feed and Remedy Fund. Source: Fees collected pursuant to 39-14-40.1, 39-14-43 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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	65,456.61	85,831.64	89,219.08	124,970.02
2	Total Assets	65,456.61	85,831.64	89,219.08	124,970.02
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	2,576.00	17,254.65
8	Unreserved Fund Balance	65,456.61	85,831.64	86,643.08	107,715.37
9	Total Fund Equity	65,456.61	85,831.64	89,219.08	124,970.02
10	Total Liabilities and Fund Equity	65,456.61	85,831.64	89,219.08	124,970.02
11					
12					
13	Licenses, Permits and Fees	87,114.58	111,254.31	93,543.72	249,286.48
14	Use of Money and Property	-	5,886.23	3,074.85	-
15	Other Revenue	-	5.00	114.99	3,983.32
16	Total Operating Revenue	87,114.58	117,145.54	96,733.56	253,269.80
17					
18	Personal Services and Benefits	96,202.23	24,349.80	22,797.83	109,481.62
19	Travel	2,035.44	343.82	793.68	1,170.19
20	Contractual Services	96,676.57	71,352.11	69,140.34	103,057.49
21	Supplies and Materials	2,444.73	699.78	489.27	2,841.35
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	240.00	-	-	958.21
24	Other Expense	-	25.00	125.00	10.00
25	Total Operating Expenditures/Expenses	197,598.97	96,770.51	93,346.12	217,518.86
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(110,484.39)	20,375.03	3,387.44	35,750.94
32					
33	Beginning Fund Equity	175,941.00	65,456.61	85,831.64	89,219.08
34	Ending Equity	65,456.61	85,831.64	89,219.08	124,970.02

Company: 3050
Company Name: Agricultural Services
Fund Name: Fertilizer Fund
Fund Type: Special Revenue
Purpose: SDCL 38-19-14 created the Fertilizer Fund. Source: Licenses and fees. Use: Defray the expenses of all activities associated with administering the fertilizer program. Unexpended funds and interest shall remain in the 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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	298.53	6,991.60	339.58	7,350.66
2	Total Assets	298.53	6,991.60	339.58	7,350.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	298.53	6,991.60	339.58	7,350.66
9	Total Fund Equity	298.53	6,991.60	339.58	7,350.66
10	Total Liabilities and Fund Equity	298.53	6,991.60	339.58	7,350.66
11					
12					
13	Licenses, Permits and Fees	6,842.00	6,576.00	6,808.19	6,861.92
14	Use of Money and Property	88.35	117.07	158.70	149.16
15	Total Operating Revenue	6,930.35	6,693.07	6,966.89	7,011.08
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	7,243.75	-	13,618.91	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	7,243.75	-	13,618.91	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(313.40)	6,693.07	(6,652.02)	7,011.08
30					
31	Beginning Fund Equity	785.93	298.53	6,991.60	339.58
32	Prior Period Adjustment	(174.00)	-	-	-
33	Ending Equity	298.53	6,991.60	339.58	7,350.66

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	33,876.54	64,803.44	50,955.26	93,258.09
2	Total Assets	33,876.54	64,803.44	50,955.26	93,258.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	33,876.54	64,803.44	50,955.26	93,258.09
9	Total Fund Equity	33,876.54	64,803.44	50,955.26	93,258.09
10	Total Liabilities and Fund Equity	33,876.54	64,803.44	50,955.26	93,258.09
11					
12					
13	Licenses, Permits and Fees	12,278.70	57,700.53	14,571.00	92,775.00
14	Use of Money and Property	672.85	1,593.33	2,408.10	2,579.80
15	Other Revenue	22.00	427.50	23.00	15.00
16	Total Operating Revenue	12,973.55	59,721.36	17,002.10	95,369.80
17					
18	Personal Services and Benefits	25,873.82	24,341.94	26,269.72	41,475.65
19	Travel	435.84	638.83	267.66	768.10
20	Contractual Services	4,906.63	3,439.45	3,974.10	10,245.99
21	Supplies and Materials	210.38	374.24	338.80	577.23
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	31,426.67	28,794.46	30,850.28	53,066.97
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(18,453.12)	30,926.90	(13,848.18)	42,302.83
31					
32	Beginning Fund Equity	52,329.66	33,876.54	64,803.44	50,955.26
33	Ending Equity	33,876.54	64,803.44	50,955.26	93,258.09

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
SL 2009 ch 197 increased fees.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	453,959.62	533,027.40	529,205.80	546,405.64
2	Total Assets	453,959.62	533,027.40	529,205.80	546,405.64
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	7,243.71	3,034.21
8	Unreserved Fund Balance	453,959.62	533,027.40	521,962.09	543,371.43
9	Total Fund Equity	453,959.62	533,027.40	529,205.80	546,405.64
10	Total Liabilities and Fund Equity	453,959.62	533,027.40	529,205.80	546,405.64
11					
12					
13	Licenses, Permits and Fees	249,437.15	335,846.70	270,037.41	311,464.85
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	18,583.90	66,894.29	89,168.71	83,583.81
16	Other Revenue	3,726.00	4,282.50	11,450.12	5,304.15
17	Total Operating Revenue	271,747.05	407,023.49	370,656.24	400,352.81
18					
19	Personal Services and Benefits	120,249.07	156,633.74	183,259.90	196,861.10
20	Travel	2,379.76	3,621.88	3,991.72	6,431.10
21	Contractual Services	68,837.95	102,279.70	107,735.75	99,750.42
22	Supplies and Materials	6,554.82	13,697.26	10,292.72	10,134.43
23	Capital Outlay	37.96	-	34.54	4,967.03
24	Other Expense	-	90.00	2,054.00	3,700.00
25	Interest Expense	-	51,633.13	68,465.21	61,308.89
26	Total Operating Expenditures/Expenses	198,059.56	327,955.71	375,833.84	383,152.97
27					
28	Transfers In	-	-	1,356.00	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	1,356.00	-
31					
32	Net Change	73,687.49	79,067.78	(3,821.60)	17,199.84
33					
34	Beginning Fund Equity	391,978.13	453,959.62	533,027.40	529,205.80
35	Prior Period Adjustment	(11,706.00)	-	-	-
36	Ending Equity	453,959.62	533,027.40	529,205.80	546,405.64

Company: 3050
Company Name: Agricultural Services
Fund Name: Pesticide Regulatory Fund
Fund Type: Special Revenue
Purpose: SDCL 38-21-57 created the Pesticide Regulatory Fund. Source: ($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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	75,842.70	55,191.93	64,232.78	32,478.20
2	Total Assets	75,842.70	55,191.93	64,232.78	32,478.20
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	75,842.70	55,191.93	64,232.78	32,478.20
9	Total Fund Equity	75,842.70	55,191.93	64,232.78	32,478.20
10	Total Liabilities and Fund Equity	75,842.70	55,191.93	64,232.78	32,478.20
11					
12					
13	Licenses, Permits and Fees	79,280.00	25,250.00	73,050.00	42,325.00
14	Use of Money and Property	502.70	1,344.33	3,558.67	3,381.26
15	Other Revenue	30.00	27.00	-	15.00
16	Total Operating Revenue	79,812.70	26,621.33	76,608.67	45,721.26
17					
18	Personal Services and Benefits	1,095.12	30,095.10	48,580.55	48,881.73
19	Travel	131.60	815.42	773.92	1,160.81
20	Contractual Services	2,493.98	14,666.55	19,616.00	25,773.06
21	Supplies and Materials	249.30	1,645.03	2,078.87	1,660.24
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	50.00	-	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	3,970.00	47,272.10	71,049.34	77,475.84
27					
28	Transfers In	-	-	3,481.52	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	3,481.52	-
31					
32	Net Change	75,842.70	(20,650.77)	9,040.85	(31,754.58)
33					
34	Beginning Fund Equity	-	75,842.70	55,191.93	64,232.78
35	Ending Equity	75,842.70	55,191.93	64,232.78	32,478.20

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
SL 2009 ch 197 increased fees.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Weed and Pest Control Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	248,443.29	535,923.82	822,392.73	858,999.67
2	Total Assets	248,443.29	535,923.82	822,392.73	858,999.67
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	248,443.29	535,923.82	822,392.73	858,999.67
9	Total Fund Equity	248,443.29	535,923.82	822,392.73	858,999.67
10	Total Liabilities and Fund Equity	248,443.29	535,923.82	822,392.73	858,999.67
11					
12					
13	Licenses, Permits and Fees	227,087.25	369,910.21	363,059.91	358,369.72
14	Use of Money and Property	8,632.36	11,953.91	14,116.95	25,011.22
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	235,719.61	381,864.12	377,176.86	383,380.94
17					
18	Personal Services and Benefits	8,359.28	7,113.18	10,004.28	11,140.51
19	Travel	-	799.34	5,031.36	7,802.48
20	Contractual Services	1,715.68	1,712.81	3,461.54	2,733.91
21	Supplies and Materials	196.85	198.99	208.69	185.59
22	Grants and Subsidies	277,531.02	167,792.60	155,547.72	372,992.71
23	Capital Outlay	-	-	-	-
24	Other Expense	-	50.00	955.00	-
25	Total Operating Expenditures/Expenses	287,802.83	177,666.92	175,208.59	394,855.20
26					
27	Transfers In	-	83,283.33	84,500.64	48,081.20
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	83,283.33	84,500.64	48,081.20
30					
31	Net Change	(52,083.22)	287,480.53	286,468.91	36,606.94
32					
33	Beginning Fund Equity	296,786.51	248,443.29	535,923.82	822,392.73
34	Prior Period Adjustment	3,740.00	-	-	-
35	Ending Equity	248,443.29	535,923.82	822,392.73	858,999.67

Company: 3050
Company Name: Agricultural Services
Fund Name: Weed and Pest Control Fund
Fund Type: Special Revenue
Purpose: SDCL 38-22-35 created the Weed and Pest Control Fund. Source: ($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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	5,097,463.31	5,582,045.03	4,974,269.26	4,729,748.83
2	Loans and Notes Receivable	3,760,051.77	3,079,524.59	3,542,674.89	3,591,113.79
3	Total Assets	8,857,515.08	8,661,569.62	8,516,944.15	8,320,862.62
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	6,729.00	11,210.96	-	23,919.00
9	Unreserved Fund Balance	8,850,786.08	8,650,358.66	8,516,944.15	8,296,943.62
10	Total Fund Equity	8,857,515.08	8,661,569.62	8,516,944.15	8,320,862.62
11	Total Liabilities and Fund Equity	8,857,515.08	8,661,569.62	8,516,944.15	8,320,862.62
12					
13					
14	Licenses, Permits and Fees	25,459.25	25,103.00	30,982.50	18,318.41
15	Use of Money and Property	386,467.03	441,738.18	487,139.40	433,201.45
16	Sales and Services	1,725.87	1,556.25	1,201.54	1,601.64
17	Other Revenue	387.78	10,273.98	243.19	20,983.53
18	Total Operating Revenue	414,039.93	478,671.41	519,566.63	474,105.03
19					
20	Personal Services and Benefits	348,142.24	333,578.37	272,644.26	303,438.38
21	Travel	47,286.32	66,468.09	52,949.29	36,092.60
22	Contractual Services	227,479.48	216,059.26	215,026.98	277,273.75
23	Supplies and Materials	34,523.54	31,151.48	41,511.31	24,125.49
24	Grants and Subsidies	32,650.00	26,450.27	34,900.00	32,400.00
25	Capital Outlay	3,150.37	909.40	83.59	3,370.50
26	Bad Debts Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	693,231.95	674,616.87	617,115.43	676,700.72
28					
29	Transfers In	-	-	3,724.56	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	3,724.56	-
32					
33	Net Change	(279,192.02)	(195,945.46)	(93,824.24)	(202,595.69)
34					
35	Beginning Fund Equity	9,152,757.10	8,857,515.08	8,661,569.62	8,516,944.15
36	Prior Period Adjustment	(16,050.00)	-	(50,801.23)	6,514.16
37	Ending Equity	8,857,515.08	8,661,569.62	8,516,944.15	8,320,862.62

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	12,796.29	46,788.83	58,439.83	15,227.59
2	Total Assets	12,796.29	46,788.83	58,439.83	15,227.59
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	12,796.29	46,788.83	58,439.83	15,227.59
9	Total Fund Equity	12,796.29	46,788.83	58,439.83	15,227.59
10	Total Liabilities and Fund Equity	12,796.29	46,788.83	58,439.83	15,227.59
11					
12					
13	Licenses, Permits and Fees	45,091.41	165,292.85	92,659.30	100.00
14	Total Operating Revenue	45,091.41	165,292.85	92,659.30	100.00
15					
16	Personal Services and Benefits	52.94	14,555.95	67,788.06	30,623.71
17	Travel	67.56	1,383.29	3,252.58	-
18	Contractual Services	24,663.67	92,913.23	7,807.83	5,491.20
19	Supplies and Materials	607.18	625.34	508.53	35.36
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	25,391.35	109,477.81	79,357.00	36,150.27
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(6,903.77)	(21,822.50)	(1,651.30)	(7,161.97)
26	Net Transfers In (Out)	(6,903.77)	(21,822.50)	(1,651.30)	(7,161.97)
27					
28	Net Change	12,796.29	33,992.54	11,651.00	(43,212.24)
29					
30	Beginning Fund Equity	-	12,796.29	46,788.83	58,439.83
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	12,796.29	46,788.83	58,439.83	15,227.59

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	584,951.05	341,347.48	470,151.22	235,852.59
2	Total Assets	584,951.05	341,347.48	470,151.22	235,852.59
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	584,951.05	341,347.48	470,151.22	235,852.59
9	Total Fund Equity	584,951.05	341,347.48	470,151.22	235,852.59
10	Total Liabilities and Fund Equity	584,951.05	341,347.48	470,151.22	235,852.59
11					
12					
13	Licenses, Permits and Fees	1,552,564.15	1,665,807.52	1,839,576.61	1,879,250.80
14	Use of Money and Property	11,526.63	20,725.90	22,787.19	14,411.03
15	Sales and Services	25.00	25.00	25.00	25.00
16	Total Operating Revenue	1,564,115.78	1,686,558.42	1,862,388.80	1,893,686.83
17					
18	Personal Services and Benefits	259.74	-	-	-
19	Travel	136.40	-	-	-
20	Contractual Services	1,497,405.87	1,930,124.58	1,733,444.68	2,127,949.10
21	Supplies and Materials	180.24	37.41	140.38	36.36
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	1,497,982.25	1,930,161.99	1,733,585.06	2,127,985.46
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	66,133.53	(243,603.57)	128,803.74	(234,298.63)
31					
32	Beginning Fund Equity	518,817.52	584,951.05	341,347.48	470,151.22
33	Ending Equity	584,951.05	341,347.48	470,151.22	235,852.59

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	283,551.96	315,126.36	353,958.77	400,414.72
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	283,551.96	315,126.36	353,958.77	400,414.72
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	283,551.96	315,126.36	353,958.77	400,414.72
10	Total Fund Equity	283,551.96	315,126.36	353,958.77	400,414.72
11	Total Liabilities and Fund Equity	283,551.96	315,126.36	353,958.77	400,414.72
12					
13					
14	Licenses, Permits and Fees	184,305.18	201,508.97	222,546.19	296,120.02
15	Use of Money and Property	5,379.35	9,382.39	13,482.52	13,162.49
16	Total Operating Revenue	189,684.53	210,891.36	236,028.71	309,282.51
17					
18	Personal Services and Benefits	-	-	193.77	1,162.62
19	Travel	1,250.42	1,334.87	512.34	1,648.79
20	Contractual Services	40,395.10	40,312.53	190,486.22	85,872.24
21	Supplies and Materials	405.30	13.26	3.97	146.65
22	Grants and Subsidies	84,827.71	127,656.30	6,000.00	173,996.26
23	Capital Outlay	-	-	-	-
24	Other Expense	15,000.00	10,000.00	-	-
25	Total Operating Expenditures/Expenses	141,878.53	179,316.96	197,196.30	262,826.56
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	47,806.00	31,574.40	38,832.41	46,455.95
32					
33	Beginning Fund Equity	241,097.86	283,551.96	315,126.36	353,958.77
34	Prior Period Adjustment	(5,351.90)	-	-	-
35	Ending Equity	283,551.96	315,126.36	353,958.77	400,414.72

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

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

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3054 - Pulse Crops Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	42,861.17	40,167.91	57,601.20	68,558.02
2	Total Assets	42,861.17	40,167.91	57,601.20	68,558.02
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	42,861.17	40,167.91	57,601.20	68,558.02
9	Total Fund Equity	42,861.17	40,167.91	57,601.20	68,558.02
10	Total Liabilities and Fund Equity	42,861.17	40,167.91	57,601.20	68,558.02
11					
12					
13	Licenses, Permits and Fees	38,548.96	26,416.18	18,401.70	10,293.86
14	Use of Money and Property	31.07	507.88	1,417.07	2,081.80
15	Total Operating Revenue	38,580.03	26,924.06	19,818.77	12,375.66
16					
17	Personal Services and Benefits	-	-	839.67	387.54
18	Travel	-	-	275.39	196.22
19	Contractual Services	23.65	1,528.24	1,270.42	835.08
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	23.65	1,528.24	2,385.48	1,418.84
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	38,556.38	25,395.82	17,433.29	10,956.82
30					
31	Beginning Fund Equity	4,304.79	42,861.17	40,167.91	57,601.20
32	Prior Period Adjustment	-	(28,089.08)	-	-
33	Ending Equity	42,861.17	40,167.91	57,601.20	68,558.02

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

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

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3054 - Soybean Research and Promotion

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,684,664.48	4,736,610.57	5,326,741.59	7,577,087.90
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	2,684,664.48	4,736,610.57	5,326,741.59	7,577,087.90
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	2,684,664.48	4,736,610.57	5,326,741.59	7,577,087.90
10	Total Fund Equity	2,684,664.48	4,736,610.57	5,326,741.59	7,577,087.90
11	Total Liabilities and Fund Equity	2,684,664.48	4,736,610.57	5,326,741.59	7,577,087.90
12					
13					
14	Licenses, Permits and Fees	3,733,886.10	6,770,941.65	6,008,430.12	8,474,163.04
15	Use of Money and Property	71,391.75	103,730.06	178,619.74	225,632.86
16	Total Operating Revenue	3,805,277.85	6,874,671.71	6,187,049.86	8,699,795.90
17					
18	Personal Services and Benefits	172,090.92	176,142.48	154,000.35	195,158.46
19	Travel	-	-	-	-
20	Contractual Services	1,942,551.62	3,365,236.96	2,863,948.77	6,254,291.13
21	Supplies and Materials	8,319.91	32,953.71	12,727.27	-
22	Grants and Subsidies	1,203,075.91	1,248,392.47	2,566,242.45	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	3,326,038.36	4,822,725.62	5,596,918.84	6,449,449.59
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	479,239.49	2,051,946.09	590,131.02	2,250,346.31
31					
32	Beginning Fund Equity	2,212,547.44	2,684,664.48	4,736,610.57	5,326,741.59
33	Prior Period Adjustment	(7,122.45)	-	-	-
34	Ending Equity	2,684,664.48	4,736,610.57	5,326,741.59	7,577,087.90

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

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

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3055 - Corn Utilization Council

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,403,629.60	766,967.87	1,070,653.89	1,985,011.83
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	1,403,629.60	766,967.87	1,070,653.89	1,985,011.83
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	1,403,629.60	766,967.87	1,070,653.89	1,985,011.83
10	Total Fund Equity	1,403,629.60	766,967.87	1,070,653.89	1,985,011.83
11	Total Liabilities and Fund Equity	1,403,629.60	766,967.87	1,070,653.89	1,985,011.83
12					
13					
14	Licenses, Permits and Fees	3,103,371.72	3,716,136.24	3,850,643.75	4,992,886.92
15	Use of Money and Property	93,248.96	127,224.14	114,076.54	80,656.90
16	Total Operating Revenue	3,196,620.68	3,843,360.38	3,964,720.29	5,073,543.82
17					
18	Personal Services and Benefits	91,753.41	95,443.36	88,762.04	87,591.40
19	Travel	-	-	-	-
20	Contractual Services	4,538,587.38	4,412,667.83	3,572,272.23	4,071,594.48
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	4,630,340.79	4,508,111.19	3,661,034.27	4,159,185.88
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(1,433,720.11)	(664,750.81)	303,686.02	914,357.94
32					
33	Beginning Fund Equity	2,867,349.71	1,403,629.60	766,967.87	1,070,653.89
34	Prior Period Adjustment	(30,000.00)	28,089.08	-	-
35	Ending Equity	1,403,629.60	766,967.87	1,070,653.89	1,985,011.83

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	728,874.73	689,838.29	801,960.32	809,863.30
2	Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3	Total Assets	738,136.15	699,099.71	811,221.74	819,124.72
4					
5	Accounts Payable	1,669.05	2,404.05	3,760.05	3,760.05
6	Total Liabilities	1,669.05	2,404.05	3,760.05	3,760.05
7					
8	Reserve for Encumbrances	2,321.20	-	-	-
9	Unreserved Fund Balance	734,145.90	696,695.66	807,461.69	815,364.67
10	Total Fund Equity	736,467.10	696,695.66	807,461.69	815,364.67
11	Total Liabilities and Fund Equity	738,136.15	699,099.71	811,221.74	819,124.72
12					
13					
14	Use of Money and Property	102,768.37	177,489.86	135,226.80	79,685.64
15	Sales and Services	288,918.50	213,813.52	200,079.16	100,810.15
16	Administering Programs	16,710.93	51,252.86	31,857.43	29,554.95
17	Other Revenue	2,630.03	3,032.51	59,422.00	100,479.37
18	Total Operating Revenue	411,027.83	445,588.75	426,585.39	310,530.11
19					
20	Personal Services and Benefits	54,349.02	96,280.12	53,363.39	112,965.90
21	Travel	5,973.01	10,648.67	4,858.03	8,865.30
22	Contractual Services	114,611.63	107,918.61	104,958.22	111,952.91
23	Supplies and Materials	175,991.85	181,269.68	109,671.91	108,829.51
24	Grants and Subsidies	-	86,657.35	38,786.81	16,887.86
25	Capital Outlay	-	2,381.20	-	-
26	Other Expense	-	60.00	-	-
27	Interest Expense	-	144.56	-	-
28	Total Operating Expenditures/Expenses	350,925.51	485,360.19	311,638.36	359,501.48
29					
30	Transfers In	-	-	-	56,874.35
31	Transfers Out	(69,508.68)	-	(4,181.00)	-
32	Net Transfers In (Out)	(69,508.68)	-	(4,181.00)	56,874.35
33					
34	Net Change	(9,406.36)	(39,771.44)	110,766.03	7,902.98
35					
36	Beginning Fund Equity	745,873.46	736,467.10	696,695.66	807,461.69
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	736,467.10	696,695.66	807,461.69	815,364.67

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,158,678.76	861,214.17	593,833.96	1,561,290.54
2	Total Assets	1,158,678.76	861,214.17	593,833.96	1,561,290.54
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	645.00
8	Unreserved Fund Balance	1,158,678.76	861,214.17	593,833.96	1,560,645.54
9	Total Fund Equity	1,158,678.76	861,214.17	593,833.96	1,561,290.54
10	Total Liabilities and Fund Equity	1,158,678.76	861,214.17	593,833.96	1,561,290.54
11					
12					
13	Licenses, Permits and Fees	71,567.00	41,549.00	24,907.00	1,280,960.00
14	Use of Money and Property	42,282.47	59,669.69	61,042.23	45,954.34
15	Sales and Services	4,354.00	3,020.54	1,771.00	2,098.00
16	Other Revenue	-	6.00	8.32	725.24
17	Total Operating Revenue	118,203.47	104,245.23	87,728.55	1,329,737.58
18					
19	Personal Services and Benefits	203,887.56	231,407.21	252,112.29	254,880.97
20	Travel	16,690.79	16,562.38	15,165.27	10,526.83
21	Contractual Services	59,645.70	86,948.02	64,088.42	70,946.20
22	Supplies and Materials	7,282.69	6,700.77	10,287.30	19,966.98
23	Grants and Subsidies	1,500.00	1,500.00	1,000.00	1,000.00
24	Capital Outlay	3,162.48	8,403.34	12,065.72	4,839.41
25	Other Expense	774.43	188.10	389.76	120.61
26	Total Operating Expenditures/Expenses	292,943.65	351,709.82	355,108.76	362,281.00
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	(50,000.00)	-	-
30	Net Transfers In (Out)	-	(50,000.00)	-	-
31					
32	Net Change	(174,740.18)	(297,464.59)	(267,380.21)	967,456.58
33					
34	Beginning Fund Equity	1,333,418.94	1,158,678.76	861,214.17	593,833.96
35	Ending Equity	1,158,678.76	861,214.17	593,833.96	1,561,290.54

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	112,569.99	124,233.76	185,188.31	255,813.67
2	Total Assets	112,569.99	124,233.76	185,188.31	255,813.67
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	-	-	-	7,134.42
6	Total Liabilities	-	-	-	7,134.42
7					
8	Reserve for Encumbrances	-	-	-	2,080.00
9	Unreserved Fund Balance	112,569.99	124,233.76	185,188.31	246,599.25
10	Total Fund Equity	112,569.99	124,233.76	185,188.31	248,679.25
11	Total Liabilities and Fund Equity	112,569.99	124,233.76	185,188.31	255,813.67
12					
13					
14	Licenses, Permits and Fees	518.59	11,663.77	76,072.38	1,307,199.12
15	Fines, Forfeits and Penalties	-	-	-	5,065.93
16	Sales and Services	-	-	1,133,569.60	45.00
17	Other Revenue	-	-	-	1,527.95
18	Total Operating Revenue	518.59	11,663.77	1,209,641.98	1,313,838.00
19					
20	Personal Services and Benefits	-	50,000.00	927,607.79	1,053,126.42
21	Travel	-	-	102,764.23	117,359.19
22	Contractual Services	-	-	51,496.55	60,695.46
23	Supplies and Materials	-	-	51,756.46	19,165.99
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	-	-	42.40	-
26	Other Expense	-	-	15,020.00	-
27	Total Operating Expenditures/Expenses	-	50,000.00	1,148,687.43	1,250,347.06
28					
29	Transfers In	-	50,000.00	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	50,000.00	-	-
32					
33	Net Change	518.59	11,663.77	60,954.55	63,490.94
34					
35	Beginning Fund Equity	112,051.40	112,569.99	124,233.76	185,188.31
36	Ending Equity	112,569.99	124,233.76	185,188.31	248,679.25

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.

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

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3059 - State Fire Suppression Special Revenue Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(3,389,858.98)	(3,002,614.58)	(1,598,678.91)	(242,425.44)
2	Total Assets	(3,389,858.98)	(3,002,614.58)	(1,598,678.91)	(242,425.44)
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	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)	(251,686.86)
10	Total Fund Equity	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)	(251,686.86)
11	Total Liabilities and Fund Equity	(3,389,858.98)	(3,002,614.58)	(1,598,678.91)	(242,425.44)
12					
13					
14	Use of Money and Property	1,000.00	1,625.00	1,500.00	1,500.00
15	Sales and Services	3,711,185.77	4,351,252.30	3,179,324.46	794,785.69
16	Other Revenue	1,300,200.00	-	5,568.31	668.77
17	Total Operating Revenue	5,012,385.77	4,352,877.30	3,186,392.77	796,954.46
18					
19	Personal Services and Benefits	717,519.73	782,022.33	553,763.94	204,914.31
20	Travel	47,243.53	59,014.10	115,416.04	19,073.45
21	Contractual Services	5,216,000.27	6,960,957.19	1,712,261.42	410,052.19
22	Supplies and Materials	254,006.09	214,783.76	51,918.33	37,010.04
23	Grants and Subsidies	-	-	200.00	-
24	Capital Outlay	7,000.00	-	-	-
25	Other Expense	261.77	-	6,829.18	-
26	Interest Expense	-	5,133.52	16.07	-
27	Total Operating Expenditures/Expenses	6,242,031.39	8,021,910.90	2,440,404.98	671,049.99
28					
29	Transfers In	695,256.00	4,056,278.00	657,947.88	1,230,349.00
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	695,256.00	4,056,278.00	657,947.88	1,230,349.00
32					
33	Net Change	(534,389.62)	387,244.40	1,403,935.67	1,356,253.47
34					
35	Beginning Fund Equity	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)	(251,686.86)

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; reimbursement of costs incurred in suppressing forest fires as authorized by 41-20-4; any damages paid from judgments or settlements and civil actions. Use: 41-20-5 payment of costs incurred by the state wildland fire coordinator in suppressing and extinguishing forest fires and emergency rangeland fires; for the payment of costs incurred by the Governor in authorizing fire prevention measures; and for the payment of costs incurred by the secretary of agriculture in hiring a fire suppression force to assist any other fire suppression agency.

Budget Information: Not included in the General Appropriations Bill.

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

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	4,087.62	2,748.11	49,370.86	-
2	Total Assets	4,087.62	2,748.11	49,370.86	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	4,087.62	2,748.11	49,370.86	-
9	Total Fund Equity	4,087.62	2,748.11	49,370.86	-
10	Total Liabilities and Fund Equity	4,087.62	2,748.11	49,370.86	-
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	65,793.09	68,613.38	199,650.99	7,503.49
15	Other Revenue	-	69.94	-	-
16	Total Operating Revenue	65,793.09	68,683.32	199,650.99	7,503.49
17					
18	Personal Services and Benefits	53,453.17	52,352.04	54,438.61	-
19	Travel	788.52	725.99	3,300.92	-
20	Contractual Services	19,310.90	8,488.16	40,116.93	-
21	Supplies and Materials	14,375.85	8,330.44	55,171.78	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	376.67	126.20	-	-
24	Total Operating Expenditures/Expenses	88,305.11	70,022.83	153,028.24	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	(56,874.35)
28	Net Transfers In (Out)	-	-	-	(56,874.35)
29					
30	Net Change	(22,512.02)	(1,339.51)	46,622.75	(49,370.86)
31					
32	Beginning Fund Equity	-	-	2,748.11	49,370.86
33	Prior Period Adjustment	26,599.64	4,087.62	-	-
34	Ending Equity	4,087.62	2,748.11	49,370.86	-

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	38,749.24	46,280.55	19,824.76	5,362.83
2	Loans and Notes Receivable	121,340.29	114,249.68	143,895.83	162,094.21
3	Total Assets	160,089.53	160,530.23	163,720.59	167,457.04
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	160,089.53	160,530.23	163,720.59	167,457.04
10	Total Fund Equity	160,089.53	160,530.23	163,720.59	167,457.04
11	Total Liabilities and Fund Equity	160,089.53	160,530.23	163,720.59	167,457.04
12					
13					
14	Use of Money and Property	6,205.83	3,387.44	2,958.04	3,736.45
15	Total Operating Revenue	6,205.83	3,387.44	2,958.04	3,736.45
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	6,205.83	3,387.44	2,958.04	3,736.45
30					
31	Beginning Fund Equity	153,883.70	160,089.53	160,530.23	163,720.59
32	Prior Period Adjustment	-	(2,946.74)	232.32	-
33	Ending Equity	160,089.53	160,530.23	163,720.59	167,457.04

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 Natural Resources Conservation Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,571,972.24	1,718,465.71	2,165,329.12	2,384,411.34
2	Total Assets	1,571,972.24	1,718,465.71	2,165,329.12	2,384,411.34
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	476,876.85	-
8	Unreserved Fund Balance	1,571,972.24	1,718,465.71	1,688,452.27	2,384,411.34
9	Total Fund Equity	1,571,972.24	1,718,465.71	2,165,329.12	2,384,411.34
10	Total Liabilities and Fund Equity	1,571,972.24	1,718,465.71	2,165,329.12	2,384,411.34
11					
12					
13	Taxes	420,438.34	385,552.59	335,388.74	314,400.49
14	Licenses, Permits and Fees	-	268,223.01	324,862.13	312,016.56
15	Use of Money and Property	52,596.68	65,528.60	68,863.23	82,368.66
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	473,035.02	719,304.20	729,114.10	708,785.71
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	-	-	-	-
22	Supplies and Materials	-	-	3,474.00	-
23	Grants and Subsidies	641,996.00	432,810.73	278,116.69	489,703.49
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	660.00	-
26	Total Operating Expenditures/Expenses	641,996.00	432,810.73	282,250.69	489,703.49
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(140,000.00)	(140,000.00)	-	-
30	Net Transfers In (Out)	(140,000.00)	(140,000.00)	-	-
31					
32	Net Change	(308,960.98)	146,493.47	446,863.41	219,082.22
33					
34	Beginning Fund Equity	1,880,933.22	1,571,972.24	1,718,465.71	2,165,329.12
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	1,571,972.24	1,718,465.71	2,165,329.12	2,384,411.34

Company: 3063
Company Name: Pesticide Recycling and Disposal
Fund Name: Coordinated Soil Natural Resources Conservation Fund
Fund Type: Special Revenue
Purpose: SDCL 38-7-25 created the Coordinated Natural Resources 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 10-47B-154, $60 biennial pesticide registration fee (38-20A-59), and all public and private sources including legislative appropriations or federal grants. Use: Under the Coordinated Natural Resources Conservation Program the State Conservation Commission may grant funds from the Coordinated Natural Resources Conservation Fund. The Conservation Commission shall promulgate rules for administration, terms and conditions for disbursement of grants to conservation districts and to establish criteria for the selection of projects to receive grants through the Coordinated Natural Resources Conservation Program.

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

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	166,409.31	229,895.77	317,442.04	273,846.67
2	Total Assets	166,409.31	229,895.77	317,442.04	273,846.67
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	90,929.00	-
8	Unreserved Fund Balance	166,409.31	229,895.77	226,513.04	273,846.67
9	Total Fund Equity	166,409.31	229,895.77	317,442.04	273,846.67
10	Total Liabilities and Fund Equity	166,409.31	229,895.77	317,442.04	273,846.67
11					
12					
13	Licenses, Permits and Fees	-	-	215,284.81	208,011.05
14	Use of Money and Property	11,709.25	10,698.94	11,742.46	9,484.71
15	Sales and Services	6,743.60	184,908.34	22,759.35	20,200.00
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	18,452.85	195,607.28	249,786.62	237,695.76
18					
19	Personal Services and Benefits	59,758.33	50,059.15	83,025.32	91,564.78
20	Travel	1,105.06	1,477.65	1,797.59	4,206.33
21	Contractual Services	76,881.38	78,504.10	67,682.22	68,838.79
22	Supplies and Materials	2,544.52	2,079.92	9,295.22	15,852.23
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	100,829.00
25	Other Expense	-	-	440.00	-
26	Total Operating Expenditures/Expenses	140,289.29	132,120.82	162,240.35	281,291.13
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(121,836.44)	63,486.46	87,546.27	(43,595.37)
33					
34	Beginning Fund Equity	288,245.75	166,409.31	229,895.77	317,442.04
35	Ending Equity	166,409.31	229,895.77	317,442.04	273,846.67

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	5,701.94	21,024.48	11,956.99	402,444.61
2	Total Assets	5,701.94	21,024.48	11,956.99	402,444.61
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	29,589.42
8	Unreserved Fund Balance	5,701.94	21,024.48	11,956.99	372,855.19
9	Total Fund Equity	5,701.94	21,024.48	11,956.99	402,444.61
10	Total Liabilities and Fund Equity	5,701.94	21,024.48	11,956.99	402,444.61
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	-	-	-	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	785.79	-	-	-
19	Contractual Services	7,035.80	9,059.96	8,931.62	9,328.85
20	Supplies and Materials	20.88	17.50	135.87	183.53
21	Grants and Subsidies	-	35,600.00	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	7,842.47	44,677.46	9,067.49	9,512.38
24					
25	Transfers In	-	60,000.00	-	400,000.00
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	60,000.00	-	400,000.00
28					
29	Net Change	(7,842.47)	15,322.54	(9,067.49)	390,487.62
30					
31	Beginning Fund Equity	13,544.41	5,701.94	21,024.48	11,956.99
32	Ending Equity	5,701.94	21,024.48	11,956.99	402,444.61

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $292,861 to the General Fund.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3151 - Livestock Disease Emergency Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,703,088.01	1,933,239.95	2,162,675.70	2,468,450.11
2	Total Assets	1,703,088.01	1,933,239.95	2,162,675.70	2,468,450.11
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,703,088.01	1,933,239.95	2,162,675.70	2,468,450.11
9	Total Fund Equity	1,703,088.01	1,933,239.95	2,162,675.70	2,468,450.11
10	Total Liabilities and Fund Equity	1,703,088.01	1,933,239.95	2,162,675.70	2,468,450.11
11					
12					
13	Licenses, Permits and Fees	157,724.80	163,661.09	136,895.45	210,207.10
14	Use of Money and Property	43,521.76	66,490.85	92,540.30	95,567.31
15	Total Operating Revenue	201,246.56	230,151.94	229,435.75	305,774.41
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	201,246.56	230,151.94	229,435.75	305,774.41
30					
31	Beginning Fund Equity	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70
32	Ending Equity	1,703,088.01	1,933,239.95	2,162,675.70	2,468,450.11

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	113,328.94	102,092.55	137,818.12	122,697.64
2	Total Assets	113,328.94	102,092.55	137,818.12	122,697.64
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	113,328.94	102,092.55	137,818.12	122,697.64
9	Total Fund Equity	113,328.94	102,092.55	137,818.12	122,697.64
10	Total Liabilities and Fund Equity	113,328.94	102,092.55	137,818.12	122,697.64
11					
12					
13	Licenses, Permits and Fees	59,830.00	27,545.03	70,935.00	24,090.00
14	Use of Money and Property	2,636.52	3,160.46	4,929.29	4,111.55
15	Sales and Services	2,000.00	1,700.00	1,500.00	2,900.00
16	Total Operating Revenue	64,466.52	32,405.49	77,364.29	31,101.55
17					
18	Personal Services and Benefits	851.61	968.85	968.85	1,485.57
19	Travel	3,882.95	3,909.27	4,356.75	3,843.86
20	Contractual Services	35,952.77	37,747.99	34,881.15	40,047.58
21	Supplies and Materials	1,072.83	1,015.77	1,431.97	845.02
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	41,760.16	43,641.88	41,638.72	46,222.03
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	22,706.36	(11,236.39)	35,725.57	(15,120.48)
31					
32	Beginning Fund Equity	90,622.58	113,328.94	102,092.55	137,818.12
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	113,328.94	102,092.55	137,818.12	122,697.64

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

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

Department of Agriculture
State Accounting System - Other Fund Balances
Company 6507 - South Dakota Rodent Control Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	300,031.43	181,997.06	189,213.83	129,754.40
2	Total Assets	300,031.43	181,997.06	189,213.83	129,754.40
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	300,031.43	181,997.06	189,213.83	129,754.40
9	Total Fund Equity	300,031.43	181,997.06	189,213.83	129,754.40
10	Total Liabilities and Fund Equity	300,031.43	181,997.06	189,213.83	129,754.40
11					
12					
13	Use of Money and Property	7,723.92	12,399.43	16,776.49	11,095.25
14	Sales and Services	255,978.00	190,925.75	82,602.50	40,617.10
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	263,701.92	203,325.18	99,378.99	51,712.35
17					
18	Personal Services and Benefits	34,510.27	34,833.98	11,694.74	15,088.77
19	Travel	122.80	208.86	85.80	570.26
20	Contractual Services	12,876.65	169,369.72	20,416.19	72,688.95
21	Supplies and Materials	156,627.39	116,946.99	59,965.49	22,823.80
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	169.59	-	-	-
24	Total Operating Expenditures/Expenses	204,306.70	321,359.55	92,162.22	111,171.78
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	59,395.22	(118,034.37)	7,216.77	(59,459.43)
31					
32	Beginning Fund Equity	240,636.21	300,031.43	181,997.06	189,213.83
33	Ending Equity	300,031.43	181,997.06	189,213.83	129,754.40

Company: 6507
Company Name: Rodent Control
Fund Name: South Dakota Rodent Control Fund
Fund Type: Enterprise
Purpose: SDCL 40-36-40 and 40-36-39.1 created the South Dakota Rodent Control Fund. Source: All furs, skins, or other parts of the carcasses of such rodents and such reptiles taken by employees in accordance with the provisions of 40-36-38 and 40-36-39. shall be the property of the state of South Dakota and those having commercial value shall be sold. 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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	329,405.71	246,098.86	447,243.01	288,949.27
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	354,370.71	271,063.86	472,208.01	313,914.27
5					
6	Accounts Payable	2,877.70	2,877.70	2,877.70	2,877.70
7	Total Liabilities	2,877.70	2,877.70	2,877.70	2,877.70
8					
9	Reserve for Encumbrances	5,034.00	408.16	-	52,973.31
10	Unreserved Fund Balance	346,459.01	267,778.00	469,330.31	258,063.26
11	Total Fund Equity	351,493.01	268,186.16	469,330.31	311,036.57
12	Total Liabilities and Fund Equity	354,370.71	271,063.86	472,208.01	313,914.27
13					
14					
15	Licenses, Permits and Fees	709,530.92	744,066.30	878,607.10	631,912.96
16	Use of Money and Property	335,453.70	307,625.40	363,271.65	270,175.45
17	Sales and Services	255,530.98	350,303.80	443,279.90	434,422.87
18	Administering Programs	8,083.52	28,648.66	41,398.93	37,100.53
19	Other Revenue	113,650.94	218,904.44	225,698.71	219,617.00
20	Total Operating Revenue	1,422,250.06	1,649,548.60	1,952,256.29	1,593,228.81
21					
22	Personal Services and Benefits	722,093.37	721,568.61	1,042.85	616,084.71
23	Travel	6,137.60	4,516.30	11,488.70	5,865.76
24	Contractual Services	585,924.39	769,337.08	1,358,884.52	865,969.74
25	Supplies and Materials	147,934.90	153,389.90	334,379.28	218,325.70
26	Capital Outlay	27,525.04	48,944.33	2,648.21	550.00
27	Other Expense	30,486.44	35,099.23	42,668.58	44,726.64
28	Interest Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	1,520,101.74	1,732,855.45	1,751,112.14	1,751,522.55
30					
31	Transfers In	-	-	-	-
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	-	-	-	-
34					
35	Net Change	(97,851.68)	(83,306.85)	201,144.15	(158,293.74)
36					
37	Beginning Fund Equity	449,344.69	351,493.01	268,186.16	469,330.31
38	Ending Equity	351,493.01	268,186.16	469,330.31	311,036.57

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 Agriculture

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	188.94	-	-	-
2	Total Assets	188.94	-	-	-
3					
4	Accounts Payable	188.94	-	-	-
5		188.94			
6	Total Liabilities	188.94	-	-	-

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

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

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Tourism and State Development

State Accounting System - Other Fund Balances

Company 3006 - Tourism Promotion Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	345,042.31	552,267.29	493,259.90	466,632.56
2	Total Assets	345,042.31	552,267.29	493,259.90	466,632.56
3					
4	Accounts Payable	1,850.46	1,955.46	2,090.46	2,250.46
5	Total Liabilities	1,850.46	1,955.46	2,090.46	2,250.46
6					
7	Reserve for Encumbrances	7,159.20	25,678.50	-	22,930.00
8	Unreserved Fund Balance	336,032.65	524,633.33	491,169.44	441,452.10
9	Total Fund Equity	343,191.85	550,311.83	491,169.44	464,382.10
10	Total Liabilities and Fund Equity	345,042.31	552,267.29	493,259.90	466,632.56
11					
12					
13	Taxes	5,150,529.38	5,694,433.60	5,741,636.06	7,505,828.07
14	Use of Money and Property	31,138.86	33,020.28	38,398.88	56,107.40
15	Sales and Services	310,644.86	507,960.50	648,590.98	469,547.68
16	Administering Programs	19,848.00	26,416.19	20,000.00	-
17	Other Revenue	177.01	6,040.22	662.63	1,307.72
18	Total Operating Revenue	5,512,338.11	6,267,870.79	6,449,288.55	8,032,790.87
19					
20	Personal Services and Benefits	1,062,193.00	1,219,868.57	1,280,571.96	1,265,819.93
21	Travel	213,775.08	266,782.71	159,692.58	179,907.11
22	Contractual Services	6,181,270.83	6,996,839.60	7,503,226.81	8,979,309.26
23	Supplies and Materials	603,014.61	491,265.14	520,265.71	539,875.88
24	Grants and Subsidies	226,098.00	240,166.19	246,250.00	320,000.00
25	Capital Outlay	61,637.73	19,554.00	16,639.17	8,553.13
26	Total Operating Expenditures/Expenses	8,347,989.25	9,234,476.21	9,726,646.23	11,293,465.31
27					
28	Transfers In	2,953,914.92	3,173,725.40	3,218,215.29	3,233,887.10
29	Transfers Out	(17,575.00)	-	-	-
30	Net Transfers In (Out)	2,936,339.92	3,173,725.40	3,218,215.29	3,233,887.10
31					
32	Net Change	100,688.78	207,119.98	(59,142.39)	(26,787.34)
33					
34	Beginning Fund Equity	242,503.07	343,191.85	550,311.83	491,169.44
35	Ending Equity	343,191.85	550,311.83	491,169.44	464,382.10

Company: 3006
Company Name: Tourism Promotion Fund
Fund Name: Tourism Promotion Fund
Fund Type: Special Revenue
Purpose: SDCL 1-52-17 created the Tourism Promotion Fund. Source: Receives 40% of gaming tax (42-7B-48), seasonal 1 1/2%** gross receipts tax (10-45D-2), misc. sales and charges. Use: Used for operating expenses of department.

** - This was increased from 1% effective July 1, 2009. The tax reverts back to 1% on June 30, 2011.

Budget Information: Included in the General Appropriations Bill.

Department of Tourism and State Development

State Accounting System - Other Fund Balances

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	17,827,298.28	21,982,841.32	23,596,040.20	26,282,503.34
2	Total Assets	17,827,298.28	21,982,841.32	23,596,040.20	26,282,503.34
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	17,827,298.28	21,982,841.32	23,596,040.20	26,282,503.34
9	Total Fund Equity	17,827,298.28	21,982,841.32	23,596,040.20	26,282,503.34
10	Total Liabilities and Fund Equity	17,827,298.28	21,982,841.32	23,596,040.20	26,282,503.34
11					
12					
13	Taxes	8,945,000.00	10,256,411.45	9,985,925.89	11,514,118.03
14	Use of Money and Property	447,184.77	681,857.09	960,240.83	951,150.54
15	Sales and Services	-	-	-	-
16	Other Revenue	200,204.08	19,920.30	32,454.76	7,158.33
17	Total Operating Revenue	9,592,388.85	10,958,188.84	10,978,621.48	12,472,426.90
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	7,120.47	-
21	Contractual Services	97,947.39	31,248.05	8,664.57	-
22	Supplies and Materials	59.26	3,264.68	10,091.49	-
23	Grants and Subsidies	6,703,857.25	6,160,459.93	8,935,602.09	9,722,618.30
24	Capital Outlay	680.40	-	-	-
25	Total Operating Expenditures/Expenses	6,802,544.30	6,194,972.66	8,961,478.62	9,722,618.30
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(1,067,247.45)	(607,673.14)	(403,943.98)	(63,345.46)
29	Net Transfers In (Out)	(1,067,247.45)	(607,673.14)	(403,943.98)	(63,345.46)
30					
31	Net Change	1,722,597.10	4,155,543.04	1,613,198.88	2,686,463.14
32					
33	Beginning Fund Equity	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	17,827,298.28	21,982,841.32	23,596,040.20	26,282,503.34

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 and State Development
State Accounting System - Other Fund Balances
Company 3139 - Archeological Research Center

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(43,788.41)	(334,233.03)	(217,590.72)	(39,297.83)
2	Total Assets	(43,788.41)	(334,233.03)	(217,590.72)	(39,297.83)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	8,612.00	447.22	-	-
8	Unreserved Fund Balance	(52,400.41)	(334,680.25)	(217,590.72)	(39,297.83)
9	Total Fund Equity	(43,788.41)	(334,233.03)	(217,590.72)	(39,297.83)
10	Total Liabilities and Fund Equity	(43,788.41)	(334,233.03)	(217,590.72)	(39,297.83)
11					
12					
13	Taxes	-	-	-	261,781.37
14	Use of Money and Property	-	-	-	-
15	Sales and Services	1,104,005.51	1,157,517.21	1,415,424.13	1,063,757.98
16	Other Revenue	-	550.85	21.46	-
17	Total Operating Revenue	1,104,005.51	1,158,068.06	1,415,445.59	1,325,539.35
18					
19	Personal Services and Benefits	411,486.74	448,545.51	475,894.46	636,447.64
20	Travel	113,007.06	152,332.32	142,476.12	57,681.11
21	Contractual Services	602,951.86	791,615.96	714,672.75	442,927.46
22	Supplies and Materials	31,513.55	61,136.77	36,133.26	27,481.69
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	48,415.36	34,457.76	2,437.68	1,129.83
25	Interest Expense	-	-	-	260.01
26	Total Operating Expenditures/Expenses	1,207,374.57	1,488,088.32	1,371,614.27	1,165,927.74
27					
28	Transfers In	58,537.78	39,575.64	72,810.99	18,681.28
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	58,537.78	39,575.64	72,810.99	18,681.28
31					
32	Net Change	(44,831.28)	(290,444.62)	116,642.31	178,292.89
33					
34	Beginning Fund Equity	1,042.87	(43,788.41)	(334,233.03)	(217,590.72)
35	Ending Equity	(43,788.41)	(334,233.03)	(217,590.72)	(39,297.83)

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 and State Development
State Accounting System - Other Fund Balances
Company 3139 - Historical Society Special Revenue Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	230,858.31	212,083.06	154,136.78	207,542.46
2	Total Assets	230,858.31	212,083.06	154,136.78	207,542.46
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	5,299.18	-	-
8	Unreserved Fund Balance	230,858.31	206,783.88	154,136.78	207,542.46
9	Total Fund Equity	230,858.31	212,083.06	154,136.78	207,542.46
10	Total Liabilities and Fund Equity	230,858.31	212,083.06	154,136.78	207,542.46
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	181,863.42	182,207.05	192,963.32	165,842.72
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	181,863.42	182,207.05	192,963.32	165,842.72
17					
18	Personal Services and Benefits	47,084.91	47,761.07	71,266.39	8,180.00
19	Travel	5,899.32	4,988.21	6,097.96	6,664.81
20	Contractual Services	55,821.22	90,648.69	68,821.24	60,077.09
21	Supplies and Materials	36,107.22	41,650.29	44,446.84	35,915.46
22	Grants and Subsidies	-	-	25,000.00	-
23	Capital Outlay	43,346.30	14,533.04	33,351.46	-
24	Other Expense	1,597.68	1,401.00	1,925.71	1,599.68
25	Total Operating Expenditures/Expenses	189,856.65	200,982.30	250,909.60	112,437.04
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(236.29)	-	-	-
29	Net Transfers In (Out)	(236.29)	-	-	-
30					
31	Net Change	(8,229.52)	(18,775.25)	(57,946.28)	53,405.68
32					
33	Beginning Fund Equity	239,087.83	230,858.31	212,083.06	154,136.78
34	Ending Equity	230,858.31	212,083.06	154,136.78	207,542.46

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: SDCL 1-18-31.1 created a publications revolving account to be used for republishing documents, materials and works of historic significance. SDCL 1-18-31.2 - The board may develop a fee structure for admission to special exhibitions or museums, and for the use of publications, papers, documents, advertisements or legal notices in the custody of the state. The fee structure for the use of publications, papers, documents, advertisements or legal notices shall be determined by the costs of maintaining, reproducing or researching the publications, documents, advertisements, legal notices and other historical items in the custody and care of the state.

Budget Information: Included in the General Appropriations Bill.

Department of Tourism and State Development

State Accounting System - Other Fund Balances

Company 3143 - Arts - Donations and Receipts

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	7,289.30	7,489.30	7,489.30	47,035.01
2	Total Assets	7,289.30	7,489.30	7,489.30	47,035.01
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	7,289.30	7,489.30	7,489.30	47,035.01
9	Total Fund Equity	7,289.30	7,489.30	7,489.30	47,035.01
10	Total Liabilities and Fund Equity	7,289.30	7,489.30	7,489.30	47,035.01
11					
12					
13	Taxes	-	-	-	566,754.79
14	Use of Money and Property	-	-	-	-
15	Other Revenue	750.00	200.00	-	-
16	Total Operating Revenue	750.00	200.00	-	566,754.79
17					
18	Personal Services and Benefits	-	-	-	176,387.10
19	Travel	-	-	-	6,572.97
20	Contractual Services	-	-	-	26,168.30
21	Supplies and Materials	-	-	-	8,454.78
22	Grants and Subsidies	-	-	-	309,625.93
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	-	-	527,209.08
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	750.00	200.00	-	39,545.71
31					
32	Beginning Fund Equity	6,539.30	7,289.30	7,489.30	7,489.30
33	Ending Equity	7,289.30	7,489.30	7,489.30	47,035.01

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 and State Development
State Accounting System - Other Fund Balances
Company 3145 - Historical Preservation Loan and Grant Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	367,275.33	309,376.26	343,211.53	370,979.50
2	Total Assets	367,275.33	309,376.26	343,211.53	370,979.50
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	367,275.33	309,376.26	343,211.53	370,979.50
9	Total Fund Equity	367,275.33	309,376.26	343,211.53	370,979.50
10	Total Liabilities and Fund Equity	367,275.33	309,376.26	343,211.53	370,979.50
11					
12					
13	Use of Money and Property	11,462.57	15,807.13	18,967.37	17,435.18
14	Other Revenue	-	-	2,830.00	-
15	Total Operating Revenue	11,462.57	15,807.13	21,797.37	17,435.18
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	67,199.27	173,706.20	87,962.10	89,667.21
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	67,199.27	173,706.20	87,962.10	89,667.21
24					
25	Transfers In	100,000.00	100,000.00	100,000.00	100,000.00
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	100,000.00	100,000.00	100,000.00	100,000.00
28					
29	Net Change	44,263.30	(57,899.07)	33,835.27	27,767.97
30					
31	Beginning Fund Equity	323,012.03	367,275.33	309,376.26	343,211.53
32	Ending Equity	367,275.33	309,376.26	343,211.53	370,979.50

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 and State Development

State Accounting System - Other Fund Balances

Company 3178 - Energy Conservation Loan Special Revenue Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	8,741,948.03	4,893,248.31	5,441,205.02	6,331,943.59
2	Loans and Notes Receivable	744,065.99	5,000,518.48	249,395.38	237,662.38
3	Advances to Other Funds	-	-	4,607,095.09	4,010,851.52
4	Total Assets	9,486,014.02	9,893,766.79	10,297,695.49	10,580,457.49
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	9,486,014.02	9,893,766.79	10,297,695.49	10,580,457.49
11	Total Fund Equity	9,486,014.02	9,893,766.79	10,297,695.49	10,580,457.49
12	Total Liabilities and Fund Equity	9,486,014.02	9,893,766.79	10,297,695.49	10,580,457.49
13					
14					
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	278,452.31	392,980.77	403,928.70	282,762.00
17	Administering Programs	122,653.00	14,772.00	-	-
18	Total Operating Revenue	401,105.31	407,752.77	403,928.70	282,762.00
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	-	-	-	-
23	Supplies and Materials	-	-	-	-
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	-	-	-	-
26	Total Operating Expenditures/Expenses	-	-	-	-
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	401,105.31	407,752.77	403,928.70	282,762.00
33					
34	Beginning Fund Equity	9,084,908.71	9,486,014.02	9,893,766.79	10,297,695.49
35	Ending Equity	9,486,014.02	9,893,766.79	10,297,695.49	10,580,457.49

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 and State Development
State Accounting System - Other Fund Balances
Company 3178 - Other

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	99,991.57	184,400.10	237,487.17	186,995.69
2	Total Assets	99,991.57	184,400.10	237,487.17	186,995.69
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	99,991.57	184,400.10	237,487.17	186,995.69
9	Total Fund Equity	99,991.57	184,400.10	237,487.17	186,995.69
10	Total Liabilities and Fund Equity	99,991.57	184,400.10	237,487.17	186,995.69
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	51,239.99	53,947.94	73,308.31	99,505.35
15	Other Revenue	172,089.99	268,151.00	225,863.20	274,915.52
16	Total Operating Revenue	223,329.98	322,098.94	299,171.51	374,420.87
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	26,120.86	42,663.04	46,069.19	4,471.42
20	Contractual Services	176,488.91	160,898.36	167,602.75	340,422.29
21	Supplies and Materials	12,413.21	34,129.01	34,512.50	80,018.64
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	215,022.98	237,690.41	248,184.44	424,912.35
25					
26	Transfers In	-	-	2,100.00	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	2,100.00	-
29					
30	Net Change	8,307.00	84,408.53	53,087.07	(50,491.48)
31					
32	Beginning Fund Equity	91,684.57	99,991.57	184,400.10	237,487.17
33	Ending Equity	99,991.57	184,400.10	237,487.17	186,995.69

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 and State Development

State Accounting System - Other Fund Balances

Company 6510 - Revolving Economic Development and Initiative Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	38,198,048.05	39,250,829.25	32,305,706.84	37,036,700.46
2	Loans and Notes Receivable	43,494,910.54	44,706,605.93	54,558,935.42	52,970,490.14
3	Total Assets	81,692,958.59	83,957,435.18	86,864,642.26	90,007,190.60
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	2,190.00	-	-	303.11
9	Unreserved Fund Balance	81,690,768.59	83,957,435.18	86,864,642.26	90,006,887.49
10	Total Fund Equity	81,692,958.59	83,957,435.18	86,864,642.26	90,007,190.60
11	Total Liabilities and Fund Equity	81,692,958.59	83,957,435.18	86,864,642.26	90,007,190.60
12					
13					
14	Taxes	199,252.62	182,817.48	159,988.77	147,776.12
15	Use of Money and Property	2,338,856.95	2,959,510.78	3,461,865.69	3,208,541.68
16	Sales and Services	86,662.55	111,442.61	152,504.80	113,883.00
17	Other Revenue	-	-	1,422.51	-
18	Total Operating Revenue	2,624,772.12	3,253,770.87	3,775,781.77	3,470,200.80
19					
20	Personal Services and Benefits	335,844.65	391,667.46	396,542.45	414,115.53
21	Travel	23,196.79	24,843.53	20,922.96	21,371.83
22	Contractual Services	200,645.86	202,069.18	233,319.95	256,913.62
23	Supplies and Materials	11,059.94	8,300.85	5,739.79	7,781.68
24	Grants and Subsidies	284,175.38	345,823.26	198,850.54	79,943.89
25	Capital Outlay	4,663.10	16,590.00	13,199.00	91.96
26	Bad Debts Expense	470,401.00	-	-	0.10
27	Total Operating Expenditures/Expenses	1,329,986.72	989,294.28	868,574.69	780,218.61
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(3,317.38)	-	-	-
31	Net Transfers In (Out)	(3,317.38)	-	-	-
32					
33	Net Change	1,291,468.02	2,264,476.59	2,907,207.08	2,689,982.19
34					
35	Beginning Fund Equity	79,918,765.57	81,692,958.59	83,957,435.18	86,864,642.26
36	Prior Period Adjustment	482,725.00	-	-	452,566.15
37	Ending Equity	81,692,958.59	83,957,435.18	86,864,642.26	90,007,190.60

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 grants and loans for economic development. SDCL 1-16G-24 - Earnings can be used for administrative costs of the division of finance in the Governor's Office of Economic Development. SDCL 1-16G-5 - Can make loans to Economic Development Finance Authority (EDFA). Any excess in the capital reserve fund of the EDFA or export development authority, on June 30th of each year, shall revert to the revolving economic development and initiative fund for the purpose of principal and interest reduction.

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.

Budget Information: Included in the General Appropriations Bill.

Department of Tourism and State Development

State Accounting System - Other Fund Balances

Company 6518 - Science and Technology Authority

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	33,186,365.13	47,167,373.77	44,967,645.65	43,401,160.72
2	Total Assets	33,186,365.13	47,167,373.77	44,967,645.65	43,401,160.72
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	33,186,365.13	47,167,373.77	44,967,645.65	43,401,160.72
8	Total Fund Equity	33,186,365.13	47,167,373.77	44,967,645.65	43,401,160.72
9	Total Liabilities and Fund Equity	33,186,365.13	47,167,373.77	44,967,645.65	43,401,160.72
10					
11					
12	Use of Money and Property	763,920.64	1,376,809.56	2,020,350.49	2,209,241.07
13	Other Revenue	367,323.53	24,126,559.08	20,506,117.39	20,000,000.00
14	Total Operating Revenue	1,131,244.17	25,503,368.64	22,526,467.88	22,209,241.07
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	480,774.05	126,946.25	-	765,342.00
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	1,835,000.00	11,395,413.75	24,726,196.00	23,010,384.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	2,315,774.05	11,522,360.00	24,726,196.00	23,775,726.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(1,184,529.88)	13,981,008.64	(2,199,728.12)	(1,566,484.93)
29					
30	Beginning Fund Equity	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65
31	Ending Equity	33,186,365.13	47,167,373.77	44,967,645.65	43,401,160.72

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

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

Additional Information: A separate audit report is issued for the Science and Technology Authority which is available on the DLA website.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfers to the South Dakota Science and Technology Authority from the following state funds:

State Aeronautics Fund	1,500,000
Tax Relief Fund	1,000,000
Petroleum Release Compensation Fund	2,000,000
Private Activity Bond Fees Fund	400,000
Telecommunications Fund for the Deaf	474,286
Telecommunications Fund for Other Disabilities	25,714
	5,400,000

Department of Tourism and State Development

State Accounting System - Other Fund Balances

Company 6527 - South Dakota Energy Infrastructure Authority

		FY2009	FY2010
1	Cash Pooled with State Treasurer	312.11	312.11
2	Total Assets	312.11	312.11
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	312.11	312.11
9	Total Fund Equity	312.11	312.11
10	Total Liabilities and Fund Equity	312.11	312.11
11			
12			
13	Use of Money and Property	-	-
14	Other Revenue	-	-
15	Total Operating Revenue	-	-
16			
17	Personal Services and Benefits	17,501.89	-
18	Travel	1,266.69	-
19	Contractual Services	4,563.93	-
20	Supplies and Materials	766.82	-
21	Grants and Subsidies	32,588.56	-
22	Capital Outlay	-	-
23	Total Operating Expenditures/Expenses	56,687.89	-
24			
25	Transfers In	57,000.00	-
26	Transfers Out	-	-
27	Net Transfers In (Out)	57,000.00	-
28			
29	Net Change	312.11	-
30			
31	Beginning Fund Equity	-	312.11
32	Ending Equity	312.11	312.11

Company: 6527
Company Name: Energy Infrastructure Authority
Fund Name: South Dakota Energy Infrastructure Authority
Fund Type: Component Unit – Business Type
Purpose: SDCL 1-16I-2 created the South Dakota Energy Infrastructure Authority as a body corporate and politic to diversify and expand the state's economy by developing in this state the energy production facilities and the energy transmission facilities necessary to produce and transport energy to markets within the state and outside of the state.

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

Department of Tourism and State Development
State Accounting System - Other Fund Balances
Company 6529 - South Dakota Ellsworth Development Authority

		FY2010
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	-
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	-
27	Net Transfers In (Out)	-
28		
29	Net Change	-
30		
31	Beginning Fund Equity	-
32	Ending Equity	-

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

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

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	355,817.32	208,654.98	465,950.46	603,777.55
2	Total Assets	355,817.32	208,654.98	465,950.46	603,777.55
3					
4	Accounts Payable	102,313.24	71,835.84	72,311.59	32,268.64
5	Total Liabilities	102,313.24	71,835.84	72,311.59	32,268.64
6					
7	Reserve for Encumbrances	25,648.38	29,542.48	34,587.19	13,559.84
8	Unreserved Fund Equity	227,855.70	107,276.66	359,051.68	557,949.07
9	Total Fund Equity	253,504.08	136,819.14	393,638.87	571,508.91
10	Total Liabilities and Fund Equity	355,817.32	208,654.98	465,950.46	603,777.55
11					
12	Licenses, Permits and Fees	-	-	-	-
13	Sales and Services	2,616.99	-	-	2,486.45
14	Use of Money and Property	-	-	-	-
15	Administering Programs	75,000.00	75,000.00	75,000.00	-
16	Other Revenue	311.50	4,392.89	192.25	32.34
17	Total Operating Revenue	77,928.49	79,392.89	75,192.25	2,518.79
18					
19	Personal Services and Benefits	1,568,419.12	1,560,579.08	1,575,928.14	1,534,399.13
20	Travel	114,799.85	96,450.86	77,958.64	80,049.28
21	Contractual Services	762,575.15	904,657.55	864,453.48	1,030,271.99
22	Supplies and Materials	367,100.42	363,869.49	351,074.80	353,546.68
23	Capital Outlay	29,615.74	23,043.01	23,975.18	41,542.69
24	Other Expense	-	6,293.95	-	39,617.15
25	Interest Expense	3.20	-	67.50	-
26	Total Operating Expenditures	2,842,513.48	2,954,893.94	2,893,457.74	3,079,426.92
27					
28	Transfers In	3,093,778.00	3,119,794.00	3,114,415.07	3,283,574.56
29	Transfers Out	(152,254.24)	(360,977.89)	(39,329.85)	(28,796.39)
30	Net Transfers In (Out)	2,941,523.76	2,758,816.11	3,075,085.22	3,254,778.17
31					
32	Net Change	176,938.77	(116,684.94)	256,819.73	177,870.04
33					
34	Beginning Fund Balance	76,565.31	253,504.08	136,819.14	393,638.87
35	Ending Fund Balance	253,504.08	136,819.14	393,638.87	571,508.91

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
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.

GOAC reviewed this fund on 10/20/09.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - Department of Game, Fish and Parks Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	18,033,228.05	21,780,040.93	22,570,414.82	18,390,394.41
2	Accounts Receivable	2,826.25	206.63	-	-
3	Total Assets	18,036,054.30	21,780,247.56	22,570,414.82	18,390,394.41
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	282,923.26	478,634.38	1,024,592.01	5,387,434.16
9	Unreserved Fund Equity	17,753,131.04	21,301,613.18	21,545,822.81	13,002,960.25
10	Total Fund Equity	18,036,054.30	21,780,247.56	22,570,414.82	18,390,394.41
11	Total Liabilities and Fund Equity	18,036,054.30	21,780,247.56	22,570,414.82	18,390,394.41
12					
13	Licenses, Permits and Fees	27,177,594.70	27,732,579.39	28,098,497.80	28,206,376.63
14	Use of Money and Property	549,082.24	1,184,325.73	1,601,612.15	1,392,707.99
15	Sales and Services	264,891.63	403,264.63	189,945.84	245,364.65
16	Administering Programs	60,549.27	169,635.18	611,753.66	344,005.01
17	Other Revenue	339,199.65	415,232.58	320,960.59	381,166.97
18	Total Operating Revenue	28,391,317.49	29,905,037.51	30,822,770.04	30,569,621.25
19					
20	Personal Services and Benefits	9,743,088.95	10,206,951.02	10,631,569.64	10,967,639.81
21	Travel	430,916.54	494,108.16	422,886.72	404,870.37
22	Contractual Services	6,160,469.32	6,191,203.35	6,820,120.76	9,332,897.92
23	Supplies and Materials	1,603,497.45	1,735,190.28	1,915,240.53	2,224,351.22
24	Grants and Subsidies	257,594.58	323,106.49	456,330.82	235,995.69
25	Capital Outlay	2,282,987.09	1,900,662.96	2,532,822.78	4,423,235.22
26	Other Expense	3,837.14	22,472.02	2,340.87	4,223.28
27	Interest Expense	29.89	359.36	15.91	229.72
28	Insurance Claims	-	6.46	-	-
29	Total Operating Expenditures	20,482,420.96	20,874,060.10	22,781,328.03	27,593,443.23
30					
31	Transfers In	712,283.94	529,654.43	81,484.59	-
32	Transfers Out	(4,876,666.72)	(5,816,364.98)	(7,332,759.34)	(7,156,198.43)
33	Net Transfers In (Out)	(4,164,382.78)	(5,286,710.55)	(7,251,274.75)	(7,156,198.43)
34					
35	Net Change	3,744,513.75	3,744,266.86	790,167.26	(4,180,020.41)
36					
37	Beginning Fund Balance	14,458,698.55	18,036,054.30	21,780,247.56	22,570,414.82
38	Prior Period Adjustment	(167,158.00)	(73.60)	-	-
39	Ending Fund Balance	18,036,054.30	21,780,247.56	22,570,414.82	18,390,394.41

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

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

Department of Game, Fish and Parks

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

Company: 3122
Company Name: Game and Fish Fund
Fund Name: Sportsmen's Access and Landowner Depredation Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-2-34.2 created the Sportsmen's Access and Landowner Depredation Fund. Source: $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 prepared annually by G,F&P for this fund.

Additional Information:
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 boats and other 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.

GOAC reviewed this fund on 10/20/09. The $5 surcharge generates about $1.8 - $2.0 million annually which is split between depredation and access. The Dingle Johnson and Pittman-Robertson funds amount to $9 - $10 million annually and are considered federal grants and accounted for in the G,F&P federal fund. A further breakout and discussion of subfunds within this fund was discussed during a GOAC meeting on 12/7/09.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	183,288.33	224,324.88	236,110.51	246,704.75
2	Total Assets	183,288.33	224,324.88	236,110.51	246,704.75
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	183,288.33	224,324.88	236,110.51	246,704.75
9	Total Fund Equity	183,288.33	224,324.88	236,110.51	246,704.75
10	Total Liabilities and Fund Equity	183,288.33	224,324.88	236,110.51	246,704.75
11					
12	Use of Money and Property	95,696.02	41,036.55	11,785.63	10,594.24
13	Total Operating Revenue	95,696.02	41,036.55	11,785.63	10,594.24
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	(2,967,833.98)	41,036.55	11,785.63	10,594.24
28					
29	Beginning Fund Balance	3,151,122.31	183,288.33	224,324.88	236,110.51
30	Ending Fund Balance	183,288.33	224,324.88	236,110.51	246,704.75

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.

Additional Information:
GOAC reviewed this fund on 10/20/09 and 12/7/09.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	373,687.29	464,012.66	53,032.16	137,874.74
2	Total Assets	373,687.29	464,012.66	53,032.16	137,874.74
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	7,347.66	18,386.82	-	137.00
8	Unreserved Fund Equity	366,339.63	445,625.84	53,032.16	137,737.74
9	Total Fund Equity	373,687.29	464,012.66	53,032.16	137,874.74
10	Total Liabilities and Fund Equity	373,687.29	464,012.66	53,032.16	137,874.74
11					
12	Licenses, Permits and Fees	298,643.47	317,356.25	287,006.44	323,034.81
13	Use of Money and Property	12,400.64	19,986.24	17,987.84	9,600.38
14	Sales and Services	5,347.42	3,094.50	737.00	2,326.00
15	Administering Programs	152,150.53	152,884.69	152,832.77	150,000.00
16	Other Revenue	379.97	580.00	120,487.00	117,787.29
17	Total Operating Revenue	468,922.03	493,901.68	579,051.05	602,748.48
18					
19	Personal Services and Benefits	654,719.97	555,556.58	766,643.36	513,968.40
20	Travel	35,478.99	29,060.40	35,546.85	20,252.69
21	Contractual Services	533,294.39	534,423.44	626,313.47	472,058.11
22	Supplies and Materials	70,195.57	68,561.10	72,768.31	62,362.73
23	Capital Outlay	47,440.22	157,235.85	21,379.06	68,395.79
24	Other Expense	-	-	-	-
25	Total Operating Expenditures	1,341,129.14	1,344,837.37	1,522,651.05	1,137,037.72
26					
27	Transfers In	637,695.90	974,512.06	606,004.10	656,655.82
28	Transfers Out	(34,417.00)	(33,251.00)	(73,384.60)	(37,524.00)
29	Net Transfers In (Out)	603,278.90	941,261.06	532,619.50	619,131.82
30					
31	Net Change	(268,928.21)	90,325.37	(410,980.50)	84,842.58
32					
33	Beginning Fund Balance	642,615.50	373,687.29	464,012.66	53,032.16
34	Ending Fund Balance	373,687.29	464,012.66	53,032.16	137,874.74

Company: 3123
Company Name: Predator Animal Control
Fund Name: Animal Damage Control Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 40-36-10 created the Animal Damage Control Fund. Source: Annual assessment to counties of 25 cents per head of sheep and 6 cents per head of cattle (per 4-36-11). Use: control of wild animals, as defined in § 40-36-1.

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

Additional Information:
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.

GOAC reviewed this fund on 10/20/09. G,F&P matches county dollars on a 2 to 1 basis representing the Transfer In that is reported. Most counties have participated, rare occasions when a county has not. In FY2010 there is no aerial hunting paid from this fund and expenses will decrease as this is picked up by USDA.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	49,019.92	34,319.90	15,148.85	56,030.36
2	Total Assets	49,019.92	34,319.90	15,148.85	56,030.36
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	49,019.92	34,319.90	15,148.85	56,030.36
9	Total Fund Equity	49,019.92	34,319.90	15,148.85	56,030.36
10	Total Liabilities and Fund Equity	49,019.92	34,319.90	15,148.85	56,030.36
11					
12	Use of Money and Property	2,235.31	916.43	816.80	561.75
13	Other Revenue	1,658.36	48,309.48	273.04	313.00
14	Total Operating Revenue	3,893.67	49,225.91	1,089.84	874.75
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	746,324.31	729,421.89	793,737.07	894,585.94
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	310,228.99	655,596.04	2,570,222.82	2,018,201.30
22	Total Operating Expenditures	1,056,553.30	1,385,017.93	3,363,959.89	2,912,787.24
23					
24	Transfers In	1,100,000.00	1,350,000.00	3,370,000.00	2,980,000.00
25	Transfers Out	(29,922.00)	(28,908.00)	(26,301.00)	(27,206.00)
26	Net Transfers In (Out)	1,070,078.00	1,321,092.00	3,343,699.00	2,952,794.00
27					
28	Net Change	17,418.37	(14,700.02)	(19,171.05)	40,881.51
29					
30	Beginning Fund Balance	31,601.55	49,019.92	34,319.90	15,148.85
31	Ending Fund Balance	49,019.92	34,319.90	15,148.85	56,030.36

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, may be used for the administration of the fund or for improving and maintaining game production areas.

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

Additional Information:
GOAC reviewed this fund on 10/20/09. Monies coming into fund are primarily from 3122. Used to track property tax payments for department owed property and the purchase of land. All leasing of land for access is paid from company 3122 Game and Fish Fund.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,968,837.63	3,986,302.08	4,356,149.26	5,971,505.24
2	Total Assets	3,968,837.63	3,986,302.08	4,356,149.26	5,971,505.24
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	-	-	5,436.00	11,270.00
6	Total Liabilities	-	-	5,436.00	11,270.00
7					
8	Reserve for Encumbrances	602,429.87	353,939.71	7,878,999.70	272,191.83
9	Unreserved Fund Equity	3,366,407.76	3,632,362.37	(3,528,286.44)	5,688,043.41
10	Total Fund Equity	3,968,837.63	3,986,302.08	4,350,713.26	5,960,235.24
11	Total Liabilities and Fund Equity	3,968,837.63	3,986,302.08	4,356,149.26	5,971,505.24
12					
13	Taxes	1,483,143.20	1,487,455.20	1,513,061.09	1,620,578.68
14	Licenses, Permits and Fees	8,791,582.79	9,570,443.69	10,715,234.56	###########
15	Use of Money and Property	487,399.38	435,024.71	1,536,432.83	588,605.90
16	Sales and Services	488,779.97	556,613.11	393,802.78	443,516.36
17	Administering Programs	233,072.58	137,918.28	29,117.21	91,146.22
18	Other Revenue	38,757.22	91,980.02	140,038.96	77,291.97
19	Total Operating Revenue	11,522,735.14	12,279,435.01	14,327,687.43	###########
20					
21	Personal Services and Benefits	4,349,846.62	4,626,490.50	4,811,087.84	4,772,462.73
22	Travel	102,155.29	98,607.34	80,140.98	78,094.49
23	Contractual Services	3,290,688.75	3,045,853.43	3,728,267.25	3,963,106.42
24	Supplies and Materials	1,163,875.06	1,368,819.50	1,258,746.27	1,211,356.74
25	Grants and Subsidies	-	-	-	1,259.80
26	Capital Outlay	2,771,166.79	2,556,593.55	2,828,850.15	2,813,177.78
27	Other Expense	171,078.00	195,395.78	243,337.96	189,759.96
28	Interest Expense	88.30	432.98	34.80	712.22
29	Total Operating Expenditures	11,848,898.81	11,892,193.08	12,950,465.25	###########
30					
31	Transfers In	-	100,000.00	263,200.00	37,715.15
32	Transfers Out	(407,026.00)	(469,777.48)	(1,276,011.00)	(458,279.56)
33	Net Transfers In (Out)	(407,026.00)	(369,777.48)	(1,012,811.00)	(420,564.41)
34					
35	Net Change	(733,189.67)	17,464.45	364,411.18	1,609,521.98
36					
37	Beginning Fund Balance	4,702,027.30	3,968,837.63	3,986,302.08	4,350,713.26
38	Prior Period Adjustment	-	-	-	-
39	Ending Fund Balance	3,968,837.63	3,986,302.08	4,350,713.26	5,960,235.24

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

Additional Information:
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).

GOAC reviewed this fund on 10/20/09. This fund contains numerous subfunds and a separate report of these was provided and discussed during the GOAC meeting on 12/7/09. Concession contracts for Lewis and Clark and Custer State Park set aside 3% of gross receipts for promotion funds. These are included in the subfunds reported in the fund above.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,216,875.39	600,933.25	239,319.37	228,294.66
2	Total Assets	1,216,875.39	600,933.25	239,319.37	228,294.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	117,000.00	-	-
8	Unreserved Fund Equity	1,216,875.39	483,933.25	239,319.37	228,294.66
9	Total Fund Equity	1,216,875.39	600,933.25	239,319.37	228,294.66
10	Total Liabilities and Fund Equity	1,216,875.39	600,933.25	239,319.37	228,294.66
11					
12	Use of Money and Property	831,172.74	861,516.53	1,087,413.82	1,118,434.95
13	Total Operating Revenue	831,172.74	861,516.53	1,087,413.82	1,118,434.95
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	47,496.14	77,374.35	62,766.27	17.40
18	Supplies and Materials	-	71.45	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	345,756.42	509,034.81	175,314.25	267.97
21	Total Operating Expenditures	393,252.56	586,480.61	238,080.52	285.37
22					
23	Transfers In	-	57,955.48	-	-
24	Transfers Out	(373,545.26)	(948,933.54)	(1,210,947.18)	(1,129,174.29)
25	Net Transfers In (Out)	(373,545.26)	(890,978.06)	(1,210,947.18)	(1,129,174.29)
26					
27	Net Change	64,374.92	(615,942.14)	(361,613.88)	(11,024.71)
28					
29	Beginning Fund Balance	1,152,500.47	1,216,875.39	600,933.25	239,319.37
30	Ending Fund Balance	1,216,875.39	600,933.25	239,319.37	228,294.66

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.

Additional Information:
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.

Discussed in GOAC meeting on 12/7/09. Revenue is from concession lease where 10.4% of annual gross receipts are deposited to this fund. Additional provisions in the contract identify percentages to go towards personal property, upkeep and maintenance.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - HMC Natural Resources Recovery Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	600,000.00	617,560.03	648,493.02	678,470.73
2	Total Assets	600,000.00	617,560.03	648,493.02	678,470.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	600,000.00	617,560.03	648,493.02	678,470.73
9	Total Fund Equity	600,000.00	617,560.03	648,493.02	678,470.73
10	Total Liabilities and Fund Equity	600,000.00	617,560.03	648,493.02	678,470.73
11					
12	Taxes	-	-	-	-
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	-	17,560.03	30,932.99	29,977.71
15	Sales and Services	-	-	-	-
16	Total Operating Revenue	-	17,560.03	30,932.99	29,977.71
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	30,932.99	29,977.71
30					
31	Beginning Fund Balance	-	600,000.00	617,560.03	648,493.02
32	Ending Fund Balance	600,000.00	617,560.03	648,493.02	678,470.73

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.

Additional Information:
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	FY2009	FY2010
1	Cash Pooled with State Treasurer	12,000,000.00	8,522,986.28	(173,698.48)	(241,415.54)
2	Total Assets	12,000,000.00	8,522,986.28	(173,698.48)	(241,415.54)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,564.00	3,173.77	700.00	-
8	Unreserved Fund Equity	11,996,436.00	8,519,812.51	(174,398.48)	(241,415.54)
9	Total Fund Equity	12,000,000.00	8,522,986.28	(173,698.48)	(241,415.54)
10	Total Liabilities and Fund Equity	12,000,000.00	8,522,986.28	(173,698.48)	(241,415.54)
11					
12	Taxes	-	-	-	-
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	-	93,393.47	456,514.54	171,687.85
15	Sales and Services	-	-	-	-
16	Administering Programs	-	-	-	2,194,232.43
17	Other Revenue	-	-	-	-
18	Total Operating Revenue	-	93,393.47	456,514.54	2,365,920.28
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	-	400,263.53	222,899.04	-
23	Supplies and Materials	-	36.40	-	-
24	Capital Outlay	-	3,170,107.26	2,604,402.08	-
25	Other Expense	-	-	-	-
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures	-	3,570,407.19	2,827,301.12	-
28					
29	Transfers In	12,000,000.00	-	-	-
30	Transfers Out	-	-	(6,325,898.18)	(2,433,637.34)
31	Net Transfers In (Out)	12,000,000.00	-	(6,325,898.18)	(2,433,637.34)
32					
33	Net Change	12,000,000.00	(3,477,013.72)	(8,696,684.76)	(67,717.06)
34					
35	Beginning Fund Balance	-	12,000,000.00	8,522,986.28	(173,698.48)
36	Prior Period Adjustment	-	-	-	-
37	Ending Fund Balance	12,000,000.00	8,522,986.28	(173,698.48)	(241,415.54)

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 a special appropriation.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Custer State Park Improvement Fund

Additional Information:

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

The General Appropriations Act for fiscal year 2010 (House Bill 1300) authorized the transfer of $2,194,233 million plus interest to the General Fund. This transfer was made in FY2010.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $3,855,767 plus interest to the General Fund. This completes the repayment to the General Fund.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,450,868.62	1,534,051.11	1,548,900.84	1,573,402.22
2	Total Assets	1,450,868.62	1,534,051.11	1,548,900.84	1,573,402.22
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	18,636.00	36,516.99	2,108.00	244,286.76
8	Unreserved Fund Equity	1,432,232.62	1,497,534.12	1,546,792.84	1,329,115.46
9	Total Fund Equity	1,450,868.62	1,534,051.11	1,548,900.84	1,573,402.22
10	Total Liabilities and Fund Equity	1,450,868.62	1,534,051.11	1,548,900.84	1,573,402.22
11					
12	Taxes	327,195.00	350,927.50	336,352.50	377,905.00
13	Licenses, Permits and Fees	296,077.93	378,851.50	403,618.95	516,489.43
14	Use of Money and Property	45,840.14	66,669.53	87,448.77	81,041.11
15	Sales and Services	14,589.50	20,548.04	44,079.38	32,665.28
16	Other Revenue	38,991.00	240.65	29,555.00	152.04
17	Total Operating Revenue	722,693.57	817,237.22	901,054.60	1,008,252.86
18					
19	Personal Services and Benefits	259,714.34	289,397.87	329,657.07	329,461.45
20	Travel	16,957.48	9,066.22	14,903.66	14,123.39
21	Contractual Services	105,308.72	107,678.24	136,958.36	159,028.43
22	Supplies and Materials	96,237.23	137,380.28	148,449.48	175,020.33
23	Grants and Subsidies	105,100.46	107,303.75	152,913.63	166,969.83
24	Capital Outlay	22,687.47	52,019.37	75,136.67	104,068.05
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures	606,005.70	702,845.73	858,018.87	948,671.48
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(25,870.00)	(31,209.00)	(28,186.00)	(35,080.00)
30	Net Transfers In (Out)	(25,870.00)	(31,209.00)	(28,186.00)	(35,080.00)
31					
32	Net Change	90,817.87	83,182.49	14,849.73	24,501.38
33					
34	Beginning Fund Balance	1,360,050.75	1,450,868.62	1,534,051.11	1,548,900.84
35	Ending Fund Balance	1,450,868.62	1,534,051.11	1,548,900.84	1,573,402.22

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: Maintain and operate state snowmobile trails and areas.

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

Additional Information:
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 felt current fees won't address what it will take to deal with the permanent easement issue.

GOAC reviewed this fund on 10/20/09. On Black Hills side, the costs are more staff and labor costs and on east side more there are grant and aid dollars to local snowmobile clubs who maintain the trails.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Social Services

State Accounting System - Other Fund Balances
Company 3079 - Crime Victims' Compensation Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	545,365.74	506,688.49	514,116.43	105,420.63
2	Total Assets	545,365.74	506,688.49	514,116.43	105,420.63
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	545,365.74	506,688.49	514,116.43	105,420.63
9	Total Fund Equity	545,365.74	506,688.49	514,116.43	105,420.63
10	Total Liabilities and Fund Equity	545,365.74	506,688.49	514,116.43	105,420.63
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	449,956.76	462,392.91	420,724.82	407,542.36
15	Use of Money and Property	16,139.83	23,563.42	28,604.97	24,863.73
16	Other Revenue	322.50	-	390.00	1,378.20
17	Total Operating Revenue	466,419.09	485,956.33	449,719.79	433,784.29
18					
19	Personal Services and Benefits	86,923.38	94,767.32	105,853.02	105,287.24
20	Travel	2,010.39	2,060.65	5,034.09	2,000.64
21	Contractual Services	8,160.62	9,370.97	12,708.85	12,639.25
22	Supplies and Materials	791.18	43.55	136.29	243.03
23	Grants and Subsidies	307,497.28	405,599.53	306,027.94	692,673.85
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	405,382.85	511,842.02	429,760.19	812,844.01
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(19,707.48)	(12,791.56)	(12,531.66)	(29,636.08)
29	Net Transfers In (Out)	(19,707.48)	(12,791.56)	(12,531.66)	(29,636.08)
30					
31	Net Change	41,328.76	(38,677.25)	7,427.94	(408,695.80)
32					
33	Beginning Fund Equity	504,036.98	545,365.74	506,688.49	514,116.43
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	545,365.74	506,688.49	514,116.43	105,420.63

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	7,911,677.26	7,712,546.72	7,891,888.03	8,798,433.01
2	Total Assets	7,911,677.26	7,712,546.72	7,891,888.03	8,798,433.01
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,769.00	368,241.47	9,350.51
8	Unreserved Fund Balance	7,911,677.26	7,710,777.72	7,523,646.56	8,789,082.50
9	Total Fund Equity	7,911,677.26	7,712,546.72	7,891,888.03	8,798,433.01
10	Total Liabilities and Fund Equity	7,911,677.26	7,712,546.72	7,891,888.03	8,798,433.01
11					
12					
13	Use of Money and Property	16,222.66	540,113.34	29,263.56	26,135.50
14	Administering Programs	2,421,187.98	3,066,141.98	3,806,496.84	4,177,740.48
15	Other Revenue	3,229,336.11	1,302,286.68	802,529.75	819,505.57
16	Total Operating Revenue	5,666,746.75	4,908,542.00	4,638,290.15	5,023,381.55
17					
18	Personal Services and Benefits	871,877.76	1,539,014.09	1,042,294.85	1,236,845.87
19	Travel	9,747.40	8,014.77	17,125.81	11,610.10
20	Contractual Services	647,150.31	1,324,952.23	1,218,585.19	1,161,509.62
21	Supplies and Materials	78,013.00	27,788.47	122,793.35	99,867.16
22	Grants and Subsidies	2,523,311.37	2,207,902.98	2,058,149.64	3,749,309.14
23	Capital Outlay	2,502.80	-	-	11,220.68
24	Total Operating Expenditures/Expenses	4,132,602.64	5,107,672.54	4,458,948.84	6,270,362.57
25					
26	Transfers In	-	-	-	2,153,526.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	2,153,526.00
29					
30	Net Change	1,534,144.11	(199,130.54)	179,341.31	906,544.98
31					
32	Beginning Fund Equity	6,377,533.15	7,911,677.26	7,712,546.72	7,891,888.03
33	Ending Equity	7,911,677.26	7,712,546.72	7,891,888.03	8,798,433.01

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	631,195.15	738,334.88	710,318.10	-
2	Total Assets	631,195.15	738,334.88	710,318.10	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	631,195.15	738,334.88	710,318.10	-
9	Total Fund Equity	631,195.15	738,334.88	710,318.10	-
10	Total Liabilities and Fund Equity	631,195.15	738,334.88	710,318.10	-
11					
12					
13	Licenses, Permits and Fees	428,678.35	326,409.58	204,724.47	-
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	428,678.35	326,409.58	204,724.47	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	336,428.89	219,269.85	232,741.25	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	336,428.89	219,269.85	232,741.25	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	92,249.46	107,139.73	(28,016.78)	-
31					
32	Beginning Fund Equity	538,945.69	631,195.15	738,334.88	710,318.10
33	Prior Period Adjustment	-	-	-	(710,318.10)
34	Ending Equity	631,195.15	738,334.88	710,318.10	-

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.

The 2009 Session Laws, ch 142, § 1 changed the administration of the fund from the Department of Social Services to the South Dakota Association of County Commissioners and the board of catastrophic county poor relief. In FY2010 cash in the fund was transferred to the SD Association of County Commissioners.

Budget Information: Included in the General Appropriations Bill.

Department of Social Services

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,168,596.22	2,561,454.91	4,708,452.20	7,838,673.06
2	Total Assets	2,168,596.22	2,561,454.91	4,708,452.20	7,838,673.06
3					
4	Other Liabilities	2,168,596.22	2,561,454.91	4,708,452.20	7,838,673.06
5	Total Liabilities	2,168,596.22	2,561,454.91	4,708,452.20	7,838,673.06

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	160,648.62	122,849.92	127,640.03	111,345.18
2	Total Assets	160,648.62	122,849.92	127,640.03	111,345.18
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	160,648.62	122,849.92	127,640.03	111,345.18
9	Total Fund Equity	160,648.62	122,849.92	127,640.03	111,345.18
10	Total Liabilities and Fund Equity	160,648.62	122,849.92	127,640.03	111,345.18
11					
12					
13	Use of Money and Property	3,787.51	5,445.25	7,178.39	5,482.24
14	Other Revenue	863,909.96	754,159.76	758,447.99	725,565.13
15	Total Operating Revenue	867,697.47	759,605.01	765,626.38	731,047.37
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	829,821.65	743,715.22	704,128.43	679,722.12
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	829,821.65	743,715.22	704,128.43	679,722.12
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	37,875.82	15,889.79	61,497.95	51,325.25
30					
31	Beginning Fund Equity	143,882.38	160,648.62	122,849.92	127,640.03
32	Prior Period Adjustment	(21,109.58)	(53,688.49)	(56,707.84)	(67,620.10)
33	Ending Equity	160,648.62	122,849.92	127,640.03	111,345.18

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	356,720.86	350,227.43	303,067.67	286,228.97
2	Total Assets	356,720.86	350,227.43	303,067.67	286,228.97
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	356,720.86	350,227.43	303,067.67	286,228.97
9	Total Fund Equity	356,720.86	350,227.43	303,067.67	286,228.97
10	Total Liabilities and Fund Equity	356,720.86	350,227.43	303,067.67	286,228.97
11					
12					
13	Licenses, Permits and Fees	112,517.56	103,782.98	93,487.28	109,007.15
14	Use of Money and Property	14,874.28	17,207.49	18,968.40	15,981.33
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	127,391.84	120,990.47	112,455.68	124,988.48
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	3,410.05	-	1,815.40
20	Contractual Services	199,565.00	85,895.91	31,678.92	18,646.69
21	Supplies and Materials	-	2,391.39	29.58	-
22	Grants and Subsidies	-	63,496.55	152,024.94	146,473.09
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	199,565.00	155,193.90	183,733.44	166,935.18
25					
26	Transfers In	25,724.00	27,710.00	24,118.00	25,108.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	25,724.00	27,710.00	24,118.00	25,108.00
29					
30	Net Change	(46,449.16)	(6,493.43)	(47,159.76)	(16,838.70)
31					
32	Beginning Fund Equity	405,986.02	356,720.86	350,227.43	303,067.67
33	Prior Period Adjustment	(2,816.00)	-	-	-
34	Ending Equity	356,720.86	350,227.43	303,067.67	286,228.97

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,280,716.17	2,205,742.28	2,278,321.34	3,250,117.19
2	Cash and Cash Equivalents	324,480.65	79,350.82	440,012.10	1,220.00
3	Total Assets	2,605,196.82	2,285,093.10	2,718,333.44	3,251,337.19
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	42,182.27	334,110.14	436,031.20	306,847.79
9	Unreserved Fund Balance	2,563,014.55	1,950,982.96	2,282,302.24	2,944,489.40
10	Total Fund Equity	2,605,196.82	2,285,093.10	2,718,333.44	3,251,337.19
11	Total Liabilities and Fund Equity	2,605,196.82	2,285,093.10	2,718,333.44	3,251,337.19
12					
13					
14	Taxes	1,400.59	-	17.28	76.50
15	Licenses, Permits and Fees	6,701,783.72	7,799,423.29	7,595,478.19	7,775,469.79
16	Fines, Forfeits and Penalties	-	-	-	-
17	Use of Money and Property	-	-	-	-
18	Sales and Services	-	-	-	388.50
19	Administering Programs	12,905,585.00	13,785,520.33	14,463,789.53	14,984,773.44
20	Other Revenue	148,137.31	293,686.64	560,720.07	3,315,079.07
21	Total Operating Revenue	19,756,906.62	21,878,630.26	22,620,005.07	26,075,787.30
22					
23	Personal Services and Benefits	5,260,902.63	6,266,744.36	6,058,629.85	5,845,364.63
24	Travel	74,966.24	117,363.46	101,071.12	96,765.12
25	Contractual Services	2,518,835.07	2,502,394.60	2,289,818.85	1,962,375.77
26	Supplies and Materials	1,399,019.49	891,827.95	1,058,394.05	762,525.56
27	Grants and Subsidies	10,439,131.51	11,888,673.24	12,183,384.96	15,793,245.84
28	Capital Outlay	172,663.42	92,367.45	93,790.92	181,768.00
29	Other Expense	-	-	-	-
30	Interest Expense	47.96	63.07	-	28.45
31	Total Operating Expenditures/Expenses	19,865,566.32	21,759,434.13	21,785,089.75	24,642,073.37
32					
33	Transfers In	1,529.17	7,139.89	50,852.34	46,862.66
34	Transfers Out	(420,621.77)	(446,439.74)	(453,727.32)	(984,586.47)
35	Net Transfers In (Out)	(419,092.60)	(439,299.85)	(402,874.98)	(937,723.81)
36					
37	Net Change	(527,752.30)	(320,103.72)	432,040.34	495,990.12
38					
39	Beginning Fund Equity	3,132,949.12	2,605,196.82	2,285,093.10	2,718,333.44
40	Prior Period Adjustment	-	-	1,200.00	37,013.63
41	Ending Equity	2,605,196.82	2,285,093.10	2,718,333.44	3,251,337.19

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	FY2009	FY2010
1	Cash Pooled with State Treasurer	4,361,568.20	3,983,404.85	804,864.53	1,050,625.49
2	Total Assets	4,361,568.20	3,983,404.85	804,864.53	1,050,625.49
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	2,158,691.00	1,399,862.00	557,815.78	506,010.00
9	Unreserved Fund Balance	2,202,877.20	2,583,542.85	247,048.75	544,615.49
10	Total Fund Equity	4,361,568.20	3,983,404.85	804,864.53	1,050,625.49
11	Total Liabilities and Fund Equity	4,361,568.20	3,983,404.85	804,864.53	1,050,625.49
12					
13					
14	Taxes	16,654,719.58	32,465,819.02	32,547,419.27	32,392,048.91
15	Use of Money and Property	-	37,719.48	249,116.75	155,189.87
16	Other Revenue	-	-	556.73	-
17	Total Operating Revenue	16,654,719.58	32,503,538.50	32,797,092.75	32,547,238.78
18					
19	Personal Services and Benefits	1,529.80	13,781.00	124,308.79	97,169.14
20	Travel	536,958.10	444.11	3,179.39	7,259.44
21	Contractual Services	96,784.17	4,776,718.65	5,188,740.95	4,471,316.59
22	Supplies and Materials	-	204,797.79	332,733.73	265,031.49
23	Grants and Subsidies	-	389,000.00	255,043.00	38,360.00
24	Capital Outlay	450.49	30,686.62	3,801.77	578.53
25	Total Operating Expenditures/Expenses	635,722.56	5,415,428.17	5,907,807.63	4,879,715.19
26					
27	Transfers In	-	-	2,017.24	-
28	Transfers Out	(11,657,428.82)	(27,466,273.68)	(30,069,842.68)	(27,421,762.63)
29	Net Transfers In (Out)	(11,657,428.82)	(27,466,273.68)	(30,067,825.44)	(27,421,762.63)
30					
31	Net Change	4,361,568.20	(378,163.35)	(3,178,540.32)	245,760.96
32					
33	Beginning Fund Equity	-	4,361,568.20	3,983,404.85	804,864.53
34	Ending Equity	4,361,568.20	3,983,404.85	804,864.53	1,050,625.49

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 (2008 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.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $1.5 million to the General Fund.

Department of Health

State Accounting System - Other Fund Balances
Company 6018 - State Laboratory Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	784,171.84	700,441.94	748,655.42	974,391.03
2	Total Assets	784,171.84	700,441.94	748,655.42	974,391.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,500.00	256.32	-	2,011.75
8	Unreserved Fund Balance	781,671.84	700,185.62	748,655.42	972,379.28
9	Total Fund Equity	784,171.84	700,441.94	748,655.42	974,391.03
10	Total Liabilities and Fund Equity	784,171.84	700,441.94	748,655.42	974,391.03
11					
12					
13	Licenses, Permits and Fees	3,018,495.88	2,888,811.13	2,861,500.54	3,103,080.04
14	Use of Money and Property	28,467.20	41,701.97	43,771.08	32,135.60
15	Other Revenue	100.00	756.10	1,006.91	3,572.69
16	Total Operating Revenue	3,047,063.08	2,931,269.20	2,906,278.53	3,138,788.33
17					
18	Personal Services and Benefits	1,214,611.48	1,190,606.44	1,144,904.00	1,076,475.92
19	Travel	13,854.24	10,265.18	12,242.51	14,362.50
20	Contractual Services	863,464.80	814,452.81	679,047.79	908,683.50
21	Supplies and Materials	974,336.39	988,607.06	995,735.80	900,817.72
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	60,012.33	2,897.61	25,591.25	12,480.18
24	Other Expense	34.00	8,170.00	269.50	12.00
25	Interest Expense	48.66	-	274.20	220.90
26	Total Operating Expenditures/Expenses	3,126,361.90	3,014,999.10	2,858,065.05	2,913,052.72
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(79,298.82)	(83,729.90)	48,213.48	225,735.61
33					
34	Beginning Fund Equity	863,470.66	784,171.84	700,441.94	748,655.42
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	784,171.84	700,441.94	748,655.42	974,391.03

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	527,763.53	468,257.05	471,559.52	388,265.25
2	Cash and Cash Equivalents	751.28	76,535.76	72,376.08	75,811.76
3	Total Assets	528,514.81	544,792.81	543,935.60	464,077.01
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	528,514.81	544,792.81	543,935.60	464,077.01
10	Total Fund Equity	528,514.81	544,792.81	543,935.60	464,077.01
11	Total Liabilities and Fund Equity	528,514.81	544,792.81	543,935.60	464,077.01
12					
13					
14	Licenses, Permits and Fees	99,890.00	126,851.00	121,510.00	118,480.55
15	Use of Money and Property	14,751.48	20,549.22	25,717.43	24,340.60
16	Total Operating Revenue	114,641.48	147,400.22	147,227.43	142,821.15
17					
18	Personal Services and Benefits	4,066.83	5,490.15	4,199.04	2,648.19
19	Travel	10,722.26	17,616.52	13,914.38	12,884.62
20	Contractual Services	81,786.14	96,246.10	102,362.45	192,260.90
21	Supplies and Materials	7,231.05	8,449.45	8,574.77	8,632.50
22	Grants and Subsidies	5,400.00	3,320.00	-	-
23	Capital Outlay	-	-	-	-
24	Insurance Claims	-	-	19,034.00	89.04
25	Total Operating Expenditures/Expenses	109,206.28	131,122.22	148,084.64	216,515.25
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	5,435.20	16,278.00	(857.21)	(73,694.10)
32					
33	Beginning Fund Equity	469,373.17	528,514.81	544,792.81	543,935.60
34	Prior Period Adjustment	53,706.44	-	-	(6,164.49)
35	Ending Equity	528,514.81	544,792.81	543,935.60	464,077.01

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Dentistry
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Dentistry authorized by SDCL 36-6A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Hearing Aid Dispensers and Audiologists

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	45,300.07	44,653.28	36,846.68	49,435.44
2	Total Assets	45,300.07	44,653.28	36,846.68	49,435.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	45,300.07	44,653.28	36,846.68	49,435.44
9	Total Fund Equity	45,300.07	44,653.28	36,846.68	49,435.44
10	Total Liabilities and Fund Equity	45,300.07	44,653.28	36,846.68	49,435.44
11					
12					
13	Licenses, Permits and Fees	19,400.00	19,000.00	8,650.00	33,600.00
14	Use of Money and Property	1,200.73	1,715.88	2,156.32	2,051.56
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	20,600.73	20,715.88	10,806.32	35,651.56
17					
18	Personal Services and Benefits	-	582.00	-	647.28
19	Travel	-	2,453.76	-	1,500.39
20	Contractual Services	16,101.35	16,316.56	18,145.99	20,104.47
21	Supplies and Materials	415.25	1,510.36	466.93	281.19
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	499.99	-	529.33
24	Interest Expense	-	-	-	0.14
25	Total Operating Expenditures/Expenses	16,516.60	21,362.67	18,612.92	23,062.80
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	4,084.13	(646.79)	(7,806.60)	12,588.76
32					
33	Beginning Fund Equity	41,215.94	45,300.07	44,653.28	36,846.68
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	45,300.07	44,653.28	36,846.68	49,435.44

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	60,891.69	75,397.10	111,491.93	134,741.99
2	Total Assets	60,891.69	75,397.10	111,491.93	134,741.99
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	60,891.69	75,397.10	111,491.93	134,741.99
9	Total Fund Equity	60,891.69	75,397.10	111,491.93	134,741.99
10	Total Liabilities and Fund Equity	60,891.69	75,397.10	111,491.93	134,741.99
11					
12					
13	Licenses, Permits and Fees	139,090.00	49,588.00	73,900.00	55,594.00
14	Use of Money and Property	-	374.08	2,855.05	4,352.67
15	Total Operating Revenue	139,090.00	49,962.08	76,755.05	59,946.67
16					
17	Personal Services and Benefits	1,819.68	1,361.13	843.03	452.13
18	Travel	3,072.76	2,783.62	2,217.18	-
19	Contractual Services	50,483.93	31,311.92	37,543.91	36,244.48
20	Supplies and Materials	793.50	-	56.10	-
21	Capital Outlay	-	-	-	-
22	Interest Expense	113.88	-	-	-
23	Total Operating Expenditures/Expenses	56,283.75	35,456.67	40,660.22	36,696.61
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	82,806.25	14,505.41	36,094.83	23,250.06
30					
31	Beginning Fund Equity	(21,914.56)	60,891.69	75,397.10	111,491.93
32	Ending Equity	60,891.69	75,397.10	111,491.93	134,741.99

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	782,906.91	709,124.60	746,789.11	808,451.30
2	Cash and Cash Equivalents	3,501.92	3,772.27	3,579.35	3,300.47
3	Total Assets	786,408.83	712,896.87	750,368.46	811,751.77
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,196.00	6,882.67	1,322.00	-
9	Unreserved Fund Balance	785,212.83	706,014.20	749,046.46	811,751.77
10	Total Fund Equity	786,408.83	712,896.87	750,368.46	811,751.77
11	Total Liabilities and Fund Equity	786,408.83	712,896.87	750,368.46	811,751.77
12					
13					
14	Licenses, Permits and Fees	906,496.68	785,980.79	808,175.34	841,156.75
15	Fines, Forfeits and Penalties	-	8,950.00	8,600.00	8,250.00
16	Use of Money and Property	22,766.19	32,678.22	35,853.58	31,661.54
17	Sales and Services	-	13,075.77	8,102.56	8,349.18
18	Administering Programs	-	108,841.04	114,413.13	108,206.27
19	Total Operating Revenue	929,262.87	949,525.82	975,144.61	997,623.74
20					
21	Personal Services and Benefits	444,010.31	476,131.95	501,456.19	523,548.69
22	Travel	22,339.57	31,193.89	14,006.55	11,684.27
23	Contractual Services	434,602.12	469,447.87	331,666.37	326,659.28
24	Supplies and Materials	33,783.09	36,913.20	43,067.69	36,066.71
25	Grants and Subsidies	-	1,824.00	-	-
26	Capital Outlay	56,106.76	7,726.87	7,544.77	7,505.69
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	990,841.85	1,023,237.78	897,741.57	905,464.64
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	(39,931.45)	(30,775.79)
32	Net Transfers In (Out)	-	-	(39,931.45)	(30,775.79)
33					
34	Net Change	(61,578.98)	(73,711.96)	37,471.59	61,383.31
35					
36	Beginning Fund Equity	845,171.33	786,408.83	712,896.87	750,368.46
37	Prior Period Adjustment	2,816.48	200.00	-	-
38	Ending Equity	786,408.83	712,896.87	750,368.46	811,751.77

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.

Department of Health

State Accounting System - Other Fund Balances
Company 6503 - Board of Nursing Facility Administrators

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	112,435.75	90,514.49	98,990.93	80,140.58
2	Total Assets	112,435.75	90,514.49	98,990.93	80,140.58
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	112,435.75	90,514.49	98,990.93	80,140.58
9	Total Fund Equity	112,435.75	90,514.49	98,990.93	80,140.58
10	Total Liabilities and Fund Equity	112,435.75	90,514.49	98,990.93	80,140.58
11					
12					
13	Licenses, Permits and Fees	37,220.00	5,725.00	36,100.00	5,650.00
14	Use of Money and Property	3,746.12	4,919.43	5,451.53	4,731.52
15	Sales and Services	336.00	112.00	-	-
16	Other Revenue	301.50	64.50	134.50	11.50
17	Total Operating Revenue	41,603.62	10,820.93	41,686.03	10,393.02
18					
19	Personal Services and Benefits	1,170.73	324.09	452.13	-
20	Travel	2,995.86	2,871.83	628.90	-
21	Contractual Services	32,336.89	29,546.27	32,119.54	29,243.37
22	Supplies and Materials	110.43	-	9.02	-
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	36,613.91	32,742.19	33,209.59	29,243.37
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	4,989.71	(21,921.26)	8,476.44	(18,850.35)
32					
33	Beginning Fund Equity	107,446.04	112,435.75	90,514.49	98,990.93
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	112,435.75	90,514.49	98,990.93	80,140.58

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.

Department of Health

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	640,977.36	743,083.07	822,330.49	930,667.63
2	Total Assets	640,977.36	743,083.07	822,330.49	930,667.63
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	640,977.36	743,083.07	822,330.49	930,667.63
9	Total Fund Equity	640,977.36	743,083.07	822,330.49	930,667.63
10	Total Liabilities and Fund Equity	640,977.36	743,083.07	822,330.49	930,667.63
11					
12					
13	Licenses, Permits and Fees	337,621.75	563,407.00	568,183.00	606,801.50
14	Fines, Forfeits and Penalties	950.00	925.00	1,150.00	1,050.00
15	Use of Money and Property	16,281.70	24,538.98	34,732.88	36,211.70
16	Total Operating Revenue	354,853.45	588,870.98	604,065.88	644,063.20
17					
18	Personal Services and Benefits	251,412.37	247,525.22	290,114.53	290,342.63
19	Travel	25,141.50	25,734.43	29,930.19	24,426.89
20	Contractual Services	31,001.35	197,857.57	197,772.97	212,015.99
21	Supplies and Materials	5,807.54	8,368.25	6,553.77	7,887.55
22	Capital Outlay	1,832.39	7,279.80	447.00	1,053.00
23	Total Operating Expenditures/Expenses	315,195.15	486,765.27	524,818.46	535,726.06
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	39,658.30	102,105.71	79,247.42	108,337.14
30					
31	Beginning Fund Equity	601,319.06	640,977.36	743,083.07	822,330.49
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	640,977.36	743,083.07	822,330.49	930,667.63

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.

GOAC reviewed this fund on 12/7/09. Pharmacist renewal now goes through Board of Pharmacy rather than the Pharmacy Association and part of fees are returned to the SD Pharmacists Association which are shown in contractual services. Have 3 full time and 2 part time employees. Reason for cash increase is the number of out-of-state pharmacists which is increasing revenue. The entity is looking at need to update computer system and being part of any drug monitoring program.

Department of Health

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	103,978.45	124,865.95	143,404.01	163,584.54
2	Cash and Cash Equivalents	3,693.82	-	-	-
3	Total Assets	107,672.27	124,865.95	143,404.01	163,584.54
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	107,672.27	124,865.95	143,404.01	163,584.54
10	Total Fund Equity	107,672.27	124,865.95	143,404.01	163,584.54
11	Total Liabilities and Fund Equity	107,672.27	124,865.95	143,404.01	163,584.54
12					
13					
14	Licenses, Permits and Fees	95,478.40	83,637.60	91,075.00	92,275.00
15	Use of Money and Property	3,022.93	4,341.18	6,160.57	6,205.65
16	Sales and Services	-	8,762.60	8,357.00	7,757.00
17	Total Operating Revenue	98,501.33	96,741.38	105,592.57	106,237.65
18					
19	Personal Services and Benefits	44,256.74	48,205.71	50,888.16	49,606.18
20	Travel	12,310.22	11,740.43	10,706.88	10,423.76
21	Contractual Services	34,052.09	16,347.29	22,779.52	22,288.97
22	Supplies and Materials	3,369.59	3,254.27	2,679.95	3,738.21
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	374.29	-	-	-
25	Total Operating Expenditures/Expenses	94,362.93	79,547.70	87,054.51	86,057.12
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	4,138.40	17,193.68	18,538.06	20,180.53
32					
33	Beginning Fund Equity	100,101.07	107,672.27	124,865.95	143,404.01
34	Prior Period Adjustment	3,432.80	-	-	-
35	Ending Equity	107,672.27	124,865.95	143,404.01	163,584.54

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.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	12,191.32	14,617.91	13,748.56	24,874.71
2	Total Assets	12,191.32	14,617.91	13,748.56	24,874.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	12,191.32	14,617.91	13,748.56	24,874.71
9	Total Fund Equity	12,191.32	14,617.91	13,748.56	24,874.71
10	Total Liabilities and Fund Equity	12,191.32	14,617.91	13,748.56	24,874.71
11					
12					
13	Licenses, Permits and Fees	31,840.00	57,760.00	57,840.00	71,590.00
14	Use of Money and Property	1,359.07	1,114.15	785.72	607.26
15	Other Revenue	536.19	-	-	-
16	Total Operating Revenue	33,735.26	58,874.15	58,625.72	72,197.26
17					
18	Personal Services and Benefits	3,569.95	7,466.52	7,970.84	7,693.30
19	Travel	3,849.80	4,389.32	5,259.54	6,174.51
20	Contractual Services	39,136.43	42,992.12	44,915.83	45,954.30
21	Supplies and Materials	1,715.92	1,599.60	1,348.86	719.67
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	529.33
24	Total Operating Expenditures/Expenses	48,272.10	56,447.56	59,495.07	61,071.11
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(14,536.84)	2,426.59	(869.35)	11,126.15
31					
32	Beginning Fund Equity	26,728.16	12,191.32	14,617.91	13,748.56
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	12,191.32	14,617.91	13,748.56	24,874.71

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	943,964.11	1,237,665.48	1,444,499.83	1,149,460.36
2	Cash and Cash Equivalents	4,274.45	4,837.44	4,159.29	4,413.30
3	Total Assets	948,238.56	1,242,502.92	1,448,659.12	1,153,873.66
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	3,075.79	1,490.00	-
9	Unreserved Fund Balance	948,238.56	1,239,427.13	1,447,169.12	1,153,873.66
10	Total Fund Equity	948,238.56	1,242,502.92	1,448,659.12	1,153,873.66
11	Total Liabilities and Fund Equity	948,238.56	1,242,502.92	1,448,659.12	1,153,873.66
12					
13					
14	Licenses, Permits and Fees	998,118.60	782,028.43	868,288.79	889,068.73
15	Fines, Forfeits and Penalties	-	255.00	-	16,400.00
16	Use of Money and Property	9,143.02	26,640.99	48,113.81	55,627.22
17	Sales and Services	-	219,504.00	166,803.00	141,128.00
18	Total Operating Revenue	1,007,261.62	1,028,428.42	1,083,205.60	1,102,223.95
19					
20	Personal Services and Benefits	269,262.39	298,588.51	324,634.44	416,538.29
21	Travel	34,902.38	37,383.26	39,926.67	30,466.30
22	Contractual Services	280,635.80	372,526.85	484,939.36	874,587.34
23	Supplies and Materials	28,822.17	23,006.69	19,578.44	32,603.58
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	4,979.09	2,658.75	7,970.49	42,813.90
26	Total Operating Expenditures/Expenses	618,601.83	734,164.06	877,049.40	1,397,009.41
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	388,659.79	294,264.36	206,156.20	(294,785.46)
33					
34	Beginning Fund Equity	554,819.18	948,238.56	1,242,502.92	1,448,659.12
35	Prior Period Adjustment	4,759.59	-	-	-
36	Ending Equity	948,238.56	1,242,502.92	1,448,659.12	1,153,873.66

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.

Department of Health

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	30,205.52	24,246.08	33,999.17	39,609.76
2	Total Assets	30,205.52	24,246.08	33,999.17	39,609.76
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	30,205.52	24,246.08	33,999.17	39,609.76
9	Total Fund Equity	30,205.52	24,246.08	33,999.17	39,609.76
10	Total Liabilities and Fund Equity	30,205.52	24,246.08	33,999.17	39,609.76
11					
12					
13	Licenses, Permits and Fees	61,528.70	32,398.24	48,264.58	47,560.63
14	Use of Money and Property	778.85	1,200.93	1,901.60	2,100.96
15	Total Operating Revenue	62,307.55	33,599.17	50,166.18	49,661.59
16					
17	Personal Services and Benefits	1,041.93	1,429.70	1,101.86	1,231.57
18	Travel	2,792.12	1,999.29	1,743.83	1,824.35
19	Contractual Services	38,703.06	35,746.62	37,567.40	38,110.41
20	Supplies and Materials	292.38	383.00	-	291.08
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	2,593.59
23	Total Operating Expenditures/Expenses	42,829.49	39,558.61	40,413.09	44,051.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	19,478.06	(5,959.44)	9,753.09	5,610.59
30					
31	Beginning Fund Equity	10,727.46	30,205.52	24,246.08	33,999.17
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	30,205.52	24,246.08	33,999.17	39,609.76

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	47,853.13	44,298.71	33,631.28	40,187.22
2	Total Assets	47,853.13	44,298.71	33,631.28	40,187.22
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	47,853.13	44,298.71	33,631.28	40,187.22
9	Total Fund Equity	47,853.13	44,298.71	33,631.28	40,187.22
10	Total Liabilities and Fund Equity	47,853.13	44,298.71	33,631.28	40,187.22
11					
12					
13	Licenses, Permits and Fees	10,360.00	9,360.00	1,550.00	18,970.00
14	Use of Money and Property	1,532.12	1,996.13	2,269.65	1,919.30
15	Total Operating Revenue	11,892.12	11,356.13	3,819.65	20,889.30
16					
17	Personal Services and Benefits	259.05	323.86	-	-
18	Travel	20.52	837.30	804.60	-
19	Contractual Services	12,377.69	13,065.61	13,626.41	13,501.56
20	Supplies and Materials	217.74	683.78	56.07	302.47
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	529.33
23	Total Operating Expenditures/Expenses	12,875.00	14,910.55	14,487.08	14,333.36
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(982.88)	(3,554.42)	(10,667.43)	6,555.94
30					
31	Beginning Fund Equity	48,836.01	47,853.13	44,298.71	33,631.28
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	47,853.13	44,298.71	33,631.28	40,187.22

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.

Department of Labor

State Accounting System - Other Fund Balances

Company 3030 - Employment Security Contingency Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	150,804.10	179,595.04	294,507.70	885,579.70
2	Total Assets	150,804.10	179,595.04	294,507.70	885,579.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	150,804.10	179,595.04	294,507.70	885,579.70
9	Total Fund Equity	150,804.10	179,595.04	294,507.70	885,579.70
10	Total Liabilities and Fund Equity	150,804.10	179,595.04	294,507.70	885,579.70
11					
12					
13	Fines, Forfeits and Penalties	252,962.70	236,106.20	333,734.52	950,021.93
14	Use of Money and Property	2,603.38	3,684.74	5,178.14	5,616.28
15	Total Operating Revenue	255,566.08	239,790.94	338,912.66	955,638.21
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	-	-	-	123,152.12
23	Total Operating Expenditures/Expenses	-	-	-	123,152.12
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(255,815.33)	(211,000.00)	(224,000.00)	(241,414.09)
27	Net Transfers In (Out)	(255,815.33)	(211,000.00)	(224,000.00)	(241,414.09)
28					
29	Net Change	(249.25)	28,790.94	114,912.66	591,072.00
30					
31	Beginning Fund Equity	151,053.35	150,804.10	179,595.04	294,507.70
32	Ending Equity	150,804.10	179,595.04	294,507.70	885,579.70

Company: 3030
Company Name: Employment Security Contingency Fund
Fund Name: Employment Security Contingency Fund
Fund Type: Special Revenue
Purpose: SDCL 61-3-28 created the Employment Security Contingency Fund. Source: All interest, penalties and fines collected under this title, together with any interest earned on moneys in this fund. Primarily this is late filing fines and penalties. Use: For expenses approved by the Governor either to be made out of this fund or the Employment Security Administration Fund.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor

State Accounting System - Other Fund Balances
Company 6503 - Board of Accountancy

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	270,248.15	297,688.14	263,473.84	280,170.50
2	Total Assets	270,248.15	297,688.14	263,473.84	280,170.50
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	270,248.15	297,688.14	263,473.84	280,170.50
9	Total Fund Equity	270,248.15	297,688.14	263,473.84	280,170.50
10	Total Liabilities and Fund Equity	270,248.15	297,688.14	263,473.84	280,170.50
11					
12					
13	Licenses, Permits and Fees	245,827.50	244,772.69	264,684.26	272,446.01
14	Use of Money and Property	8,747.01	12,845.00	17,244.32	16,687.62
15	Other Revenue	-	-	1,509.66	1,047.36
16	Total Operating Revenue	254,574.51	257,617.69	283,438.24	290,180.99
17					
18	Personal Services and Benefits	105,016.94	109,161.79	115,852.39	116,491.11
19	Travel	14,312.31	14,381.04	16,564.78	14,335.45
20	Contractual Services	98,595.31	90,348.18	171,511.68	128,206.36
21	Supplies and Materials	7,871.28	6,301.80	6,565.85	5,880.81
22	Capital Outlay	3,283.20	4,943.25	957.50	1,301.55
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	229,079.04	225,136.06	311,452.20	266,215.28
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(5,203.43)	(5,041.64)	(6,200.34)	(7,269.05)
28	Net Transfers In (Out)	(5,203.43)	(5,041.64)	(6,200.34)	(7,269.05)
29					
30	Net Change	20,292.04	27,439.99	(34,214.30)	16,696.66
31					
32	Beginning Fund Equity	249,956.11	270,248.15	297,688.14	263,473.84
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	270,248.15	297,688.14	263,473.84	280,170.50

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	17,908.78	27,647.07	25,144.40	37,676.31
2	Total Assets	17,908.78	27,647.07	25,144.40	37,676.31
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	17,908.78	27,647.07	25,144.40	37,676.31
9	Total Fund Equity	17,908.78	27,647.07	25,144.40	37,676.31
10	Total Liabilities and Fund Equity	17,908.78	27,647.07	25,144.40	37,676.31
11					
12					
13	Licenses, Permits and Fees	24,485.00	30,785.00	19,687.00	33,296.00
14	Use of Money and Property	518.43	474.71	815.20	1,066.45
15	Total Operating Revenue	25,003.43	31,259.71	20,502.20	34,362.45
16					
17	Personal Services and Benefits	1,253.88	926.10	1,302.35	848.31
18	Travel	2,343.23	2,746.32	2,488.10	2,525.93
19	Contractual Services	18,088.10	17,302.95	19,146.83	18,403.46
20	Supplies and Materials	1,142.05	492.57	-	-
21	Capital Outlay	-	-	-	-
22	Other Expense	-	-	-	-
23	Total Operating Expenditures/Expenses	22,827.26	21,467.94	22,937.28	21,777.70
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(48.50)	(53.48)	(67.59)	(52.84)
27	Net Transfers In (Out)	(48.50)	(53.48)	(67.59)	(52.84)
28					
29	Net Change	2,127.67	9,738.29	(2,502.67)	12,531.91
30					
31	Beginning Fund Equity	15,781.11	17,908.78	27,647.07	25,144.40
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	17,908.78	27,647.07	25,144.40	37,676.31

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	52,846.74	57,715.58	97,829.78	137,652.84
2	Total Assets	52,846.74	57,715.58	97,829.78	137,652.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	145.00	-	-
8	Unreserved Fund Balance	52,846.74	57,570.58	97,829.78	137,652.84
9	Total Fund Equity	52,846.74	57,715.58	97,829.78	137,652.84
10	Total Liabilities and Fund Equity	52,846.74	57,715.58	97,829.78	137,652.84
11					
12					
13	Licenses, Permits and Fees	160,354.00	178,476.00	200,288.00	206,983.75
14	Fines, Forfeits and Penalties	16,525.00	28,965.00	37,876.00	35,490.00
15	Use of Money and Property	2,741.49	2,414.65	2,460.42	3,214.81
16	Other Revenue	23,178.50	25,118.67	23,974.75	22,503.50
17	Total Operating Revenue	202,798.99	234,974.32	264,599.17	268,192.06
18					
19	Personal Services and Benefits	118,195.03	128,439.50	128,922.31	130,385.51
20	Travel	30,543.99	38,763.89	37,005.95	38,302.17
21	Contractual Services	41,694.95	45,831.95	41,829.95	43,392.59
22	Supplies and Materials	11,676.74	9,813.06	9,685.07	8,152.65
23	Capital Outlay	690.00	1,310.00	145.00	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	202,800.71	224,158.40	217,588.28	220,232.92
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(5,753.96)	(5,947.08)	(6,896.69)	(8,136.08)
29	Net Transfers In (Out)	(5,753.96)	(5,947.08)	(6,896.69)	(8,136.08)
30					
31	Net Change	(5,755.68)	4,868.84	40,114.20	39,823.06
32					
33	Beginning Fund Equity	58,602.42	52,846.74	57,715.58	97,829.78
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	52,846.74	57,715.58	97,829.78	137,652.84

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	987,105.13	1,039,302.56	960,046.59	901,306.58
2	Total Assets	987,105.13	1,039,302.56	960,046.59	901,306.58
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,925.41	-	-
8	Unreserved Fund Balance	987,105.13	1,037,377.15	960,046.59	901,306.58
9	Total Fund Equity	987,105.13	1,039,302.56	960,046.59	901,306.58
10	Total Liabilities and Fund Equity	987,105.13	1,039,302.56	960,046.59	901,306.58
11					
12					
13	Licenses, Permits and Fees	1,269,483.97	1,362,321.04	1,208,329.86	1,231,690.25
14	Fines, Forfeits and Penalties	29,835.00	7,127.00	34,138.76	11,315.00
15	Use of Money and Property	27,138.93	40,631.96	51,624.93	50,229.50
16	Sales and Services	1,159.76	1,110.33	1,910.42	1,636.94
17	Other Revenue	-	523.82	130.00	858.00
18	Total Operating Revenue	1,327,617.66	1,411,714.15	1,296,133.97	1,295,729.69
19					
20	Personal Services and Benefits	837,117.02	892,891.95	887,592.68	854,201.05
21	Travel	268,324.65	276,701.28	295,952.85	275,200.88
22	Contractual Services	82,564.68	85,368.36	95,655.35	84,436.06
23	Supplies and Materials	37,998.10	59,430.75	42,700.79	49,919.56
24	Capital Outlay	1,754.27	4,710.48	5,326.35	37,360.00
25	Other Expense	-	-	-	50.00
26	Total Operating Expenditures/Expenses	1,227,758.72	1,319,102.82	1,327,228.02	1,301,167.55
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(41,434.30)	(40,413.90)	(48,161.92)	(53,302.15)
30	Net Transfers In (Out)	(41,434.30)	(40,413.90)	(48,161.92)	(53,302.15)
31					
32	Net Change	58,424.64	52,197.43	(79,255.97)	(58,740.01)
33					
34	Beginning Fund Equity	928,680.49	987,105.13	1,039,302.56	960,046.59
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	987,105.13	1,039,302.56	960,046.59	901,306.58

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Electrical Commission
Fund Type: Enterprise
Purpose: This fund accounts for the Electrical Commission authorized by SDCL 36-16. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor

State Accounting System - Other Fund Balances
Company 6503 - Plumbing Commission

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	275,651.76	263,912.85	182,462.92	126,948.35
2	Total Assets	275,651.76	263,912.85	182,462.92	126,948.35
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	157.99	4,745.18	-	-
8	Unreserved Fund Balance	275,493.77	259,167.67	182,462.92	126,948.35
9	Total Fund Equity	275,651.76	263,912.85	182,462.92	126,948.35
10	Total Liabilities and Fund Equity	275,651.76	263,912.85	182,462.92	126,948.35
11					
12					
13	Licenses, Permits and Fees	434,394.00	447,717.00	420,538.00	405,401.00
14	Use of Money and Property	8,482.25	12,568.08	15,446.86	12,016.35
15	Sales and Services	17,895.00	19,030.00	22,885.00	7,535.00
16	Other Revenue	469.20	604.48	221.00	27,478.00
17	Total Operating Revenue	461,240.45	479,919.56	459,090.86	452,430.35
18					
19	Personal Services and Benefits	300,985.51	319,486.64	330,723.07	325,393.62
20	Travel	95,755.21	85,624.79	94,513.97	97,195.86
21	Contractual Services	36,867.87	35,004.72	52,940.41	42,849.91
22	Supplies and Materials	30,654.80	29,884.11	36,930.86	19,254.84
23	Capital Outlay	710.42	5,984.38	6,574.91	2,576.00
24	Other Expense	709.64	930.63	1,148.37	370.12
25	Total Operating Expenditures/Expenses	465,683.45	476,915.27	522,831.59	487,640.35
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(14,731.87)	(14,743.20)	(17,709.20)	(20,304.57)
29	Net Transfers In (Out)	(14,731.87)	(14,743.20)	(17,709.20)	(20,304.57)
30					
31	Net Change	(19,174.87)	(11,738.91)	(81,449.93)	(55,514.57)
32					
33	Beginning Fund Equity	294,826.63	275,651.76	263,912.85	182,462.92
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	275,651.76	263,912.85	182,462.92	126,948.35

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Plumbing Commission
Fund Type: Enterprise
Purpose: This fund accounts for the Plumbing Commission authorized by SDCL 36-25. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	248,235.53	202,972.45	317,596.85	321,011.52
2	Total Assets	248,235.53	202,972.45	317,596.85	321,011.52
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,810.00	309.22	-	-
8	Unreserved Fund Balance	245,425.53	202,663.23	317,596.85	321,011.52
9	Total Fund Equity	248,235.53	202,972.45	317,596.85	321,011.52
10	Total Liabilities and Fund Equity	248,235.53	202,972.45	317,596.85	321,011.52
11					
12					
13	Licenses, Permits and Fees	331,991.67	213,377.50	343,510.00	237,347.00
14	Fines, Forfeits and Penalties	7,820.00	5,900.00	11,620.00	9,400.00
15	Use of Money and Property	4,542.67	7,691.05	11,045.66	11,512.21
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	344,354.34	226,968.55	366,175.66	258,259.21
18					
19	Personal Services and Benefits	130,609.21	149,165.21	131,978.98	126,847.34
20	Travel	19,807.71	18,222.90	19,684.99	20,072.84
21	Contractual Services	74,952.60	85,497.34	85,847.55	90,671.02
22	Supplies and Materials	8,942.65	8,693.29	6,888.91	8,002.06
23	Capital Outlay	2,592.77	3,976.40	105.33	1,336.00
24	Total Operating Expenditures/Expenses	236,904.94	265,555.14	244,505.76	246,929.26
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(6,419.83)	(6,923.41)	(7,045.50)	(7,915.28)
28	Net Transfers In (Out)	(6,419.83)	(6,923.41)	(7,045.50)	(7,915.28)
29					
30	Net Change	101,029.57	(45,510.00)	114,624.40	3,414.67
31					
32	Beginning Fund Equity	147,205.96	248,235.53	202,972.45	317,596.85
33	Prior Period Adjustment	-	246.92	-	-
34	Ending Equity	248,235.53	202,972.45	317,596.85	321,011.52

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	596,956.94	682,486.09	1,099,041.49	1,128,662.31
2	Total Assets	596,956.94	682,486.09	1,099,041.49	1,128,662.31
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	-	275,744.93	1,145,935.93	565,821.30
6	Other Liabilities	-	-	-	-
7	Total Liabilities	-	275,744.93	1,145,935.93	565,821.30
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	596,956.94	406,741.16	(46,894.44)	562,841.01
11	Total Fund Equity	596,956.94	406,741.16	(46,894.44)	562,841.01
12	Total Liabilities and Fund Equity	596,956.94	682,486.09	1,099,041.49	1,128,662.31
13					
14					
15	Fines, Forfeits and Penalties	25,330.00	88,250.00	18,350.00	3,800.00
16	Use of Money and Property	6,521.38	15,981.31	30,808.14	49,021.12
17	Other Revenue	348,055.90	80,330.12	37,007.40	114,597.19
18	Total Operating Revenue	379,907.28	184,561.43	86,165.54	167,418.31
19					
20	Personal Services and Benefits	118,792.65	124,183.50	130,075.61	119,305.84
21	Travel	7,954.55	4,554.98	2,629.97	3,690.99
22	Contractual Services	105,823.73	159,863.20	172,579.45	133,560.85
23	Supplies and Materials	4,822.96	14,754.64	3,614.85	2,952.48
24	Grants and Subsidies	58.33	290.64	34,535.28	11,067.81
25	Capital Outlay	9,187.64	29,027.99	448.00	35,159.00
26	Insurance Claims	-	-	18,368.45	45,458.18
27	Total Operating Expenditures/Expenses	246,639.86	332,674.95	362,251.61	351,195.15
28					
29	Transfers In	263,179.00	259,906.76	258,988.00	328,575.00
30	Transfers Out	(6,319.90)	(5,441.37)	(436,537.53)	(30,444.70)
31	Net Transfers In (Out)	256,859.10	254,465.39	(177,549.53)	298,130.30
32					
33	Net Change	390,126.52	106,351.87	(453,635.60)	114,353.46
34					
35	Beginning Fund Equity	206,830.42	596,956.94	406,741.16	(46,894.44)
36	Prior Period Adjustment	-	(296,567.65)	-	495,381.99
37	Ending Equity	596,956.94	406,741.16	(46,894.44)	562,841.01

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

		FY2007	FY2008	FY2009	FY2010
1	Cash and Cash Equivalents	20,376,245.00	26,138,660.00	9,825,123.00	-
2	Accounts Receivable	745,473.00	823,762.00	1,330,935.00	-
3	Due From Other Funds	58,322.00	48,756.00	94,905.00	-
4	Due From Other Governments	193,045.00	148,934.00	1,418,145.00	-
5	Total Assets	21,373,085.00	27,160,112.00	12,669,108.00	-
6					
7	Accounts Payable	-	-	430,503.00	-
8	Due to Other Funds	20,531.00	28,615.00	1,824,053.00	-
9	Total Liabilities	20,531.00	28,615.00	2,254,556.00	-
10					
11	Restricted for Unemployment Compensation	21,352,554.00	27,131,497.00	10,414,552.00	-
12	Total Fund Equity	21,352,554.00	27,131,497.00	10,414,552.00	-
13	Total Liabilities and Fund Equity	21,373,085.00	27,160,112.00	12,669,108.00	-
14					
15					
16	Unemployment Insurance Taxes	24,560,063.00	28,037,171.00	34,819,889.00	-
17	Grant Revenue	-	-	5,882,545.00	-
18	Total Operating Revenue	24,560,063.00	28,037,171.00	40,702,434.00	-
19					
20	Insurance Claims	23,974,221.00	23,409,685.00	58,493,776.00	-
21	Total Operating Expenses	23,974,221.00	23,409,685.00	58,493,776.00	-
22					
23	Operating Income (Loss)	585,842.00	4,627,486.00	(17,791,342.00)	-
24					
25	Nonoperating Revenue:				
26	Investment Income	1,117,763.00	1,395,647.00	1,537,271.00	-
27					
28	Income (Loss) Before Transfers	1,703,605.00	6,023,133.00	(16,254,071.00)	-
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(228,251.00)	(244,190.00)	(462,874.00)	-
32	Net Transfers In (Out)	(228,251.00)	(244,190.00)	(462,874.00)	-
33					
34	Net Change	1,475,354.00	5,778,943.00	(16,716,945.00)	-
35					
36	Beginning Fund Equity	19,877,200.00	21,352,554.00	27,131,497.00	-
37	Ending Equity	21,352,554.00	27,131,497.00	10,414,552.00	-

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 FY2010 are not yet available.

2010 Senate Bill 186 changed the unemployment insurance wage base and contribution rates. This was an emergency bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

South Dakota Retirement System

State Accounting System - Other Fund Balances

Company 3090 - SD Supplemental Retirement Admin

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	153,114.34	152,467.89	165,352.35	175,720.87
2	Total Assets	153,114.34	152,467.89	165,352.35	175,720.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	153,114.34	152,467.89	165,352.35	175,720.87
9	Total Fund Equity	153,114.34	152,467.89	165,352.35	175,720.87
10	Total Liabilities and Fund Equity	153,114.34	152,467.89	165,352.35	175,720.87
11					
12					
13	Use of Money and Property	7,648.51	10,215.65	12,884.46	10,368.52
14	Other Revenue	74,600.31	3,087.90	-	-
15	Total Operating Revenue	82,248.82	13,303.55	12,884.46	10,368.52
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	2,750.00	-	-	-
19	Contractual Services	54,000.00	13,950.00	-	-
20	Supplies and Materials	14,000.00	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	70,750.00	13,950.00	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	11,498.82	(646.45)	12,884.46	10,368.52
29					
30	Beginning Fund Equity	141,615.52	153,114.34	152,467.89	165,352.35
31	Ending Equity	153,114.34	152,467.89	165,352.35	175,720.87

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	491,040.52	444,185.22	52,790.56	6,943.22
2	Total Assets	491,040.52	444,185.22	52,790.56	6,943.22
3					
4	Accounts Payable	491,040.52	444,185.22	52,790.56	6,943.22
5	Total Liabilities	491,040.52	444,185.22	52,790.56	6,943.22

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	5,217,030.56	5,904,821.38	5,107,234.96	6,315,292.76
2	Investments	6,625,855,419.00	7,173,437,384.82	6,729,670,212.22	6,748,319,911.29
3	Total Assets	6,631,072,449.56	7,179,342,206.20	6,734,777,447.18	6,754,635,204.05
4					
5	Accounts Payable	44,167.75	15,777.66	17,537.85	17,920.00
6	Total Liabilities	44,167.75	15,777.66	17,537.85	17,920.00
7					
8	Reserve for Encumbrances	235,970.06	30,967.62	9,605.99	6,454.41
9	Unreserved Fund Balance	6,630,792,311.75	7,179,295,460.92	6,734,750,303.34	6,754,610,829.64
10	Total Fund Equity	6,631,028,281.81	7,179,326,428.54	6,734,759,909.33	6,754,617,284.05
11	Total Liabilities and Fund Equity	6,631,072,449.56	7,179,342,206.20	6,734,777,447.18	6,754,635,204.05
12					
13					
14	Use of Money and Property	713,225,251.96	739,711,786.14	310,666,343.91	450,018,111.41
15	Sales and Services	156.80	104.80	-	-
16	Retirement Trust Revenue	173,767,803.82	183,326,889.59	191,201,623.83	196,670,394.76
17	Other Revenue	2,997.05	-	498.55	-
18	Total Operating Revenue	886,996,209.63	923,038,780.53	501,868,466.29	646,688,506.17
19					
20	Personal Services and Benefits	1,569,500.04	1,619,081.56	1,719,533.28	1,799,266.22
21	Travel	67,079.07	66,565.87	63,121.65	62,019.90
22	Contractual Services	20,154,880.95	71,490,889.47	46,739,107.54	41,016,014.85
23	Supplies and Materials	196,393.08	322,433.96	273,268.07	272,654.21
24	Capital Outlay	50,683.78	39,540.46	39,423.58	43,627.02
25	Other Expense	22,940.58	8,051.99	12,635.64	5,377.91
26	Retirement Payments	282,267,527.99	301,197,190.49	331,055,415.11	355,022,501.12
27	Loss on Investment Principal	-	-	566,532,480.63	228,609,670.22
28	Total Operating Expenditures/Expenses	304,329,005.49	374,743,753.80	946,434,985.50	626,831,131.45
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	582,667,204.14	548,295,026.73	(444,566,519.21)	19,857,374.72
35					
36	Beginning Fund Equity	6,048,361,077.67	6,631,028,281.81	7,179,326,428.54	6,734,759,909.33
37	Prior Period Adjustment	-	3,120.00	-	-
38	Ending Equity	6,631,028,281.81	7,179,326,428.54	6,734,759,909.33	6,754,617,284.05

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 investments and the funding status of the pension plan.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Transportation

State Accounting System - Other Fund Balances

Company 3040 - State Highway Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	13,534,703.14	28,222,555.94	31,331,894.98	81,084,046.30
2	Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3	Accounts Receivable	398,640.33	788,177.93	2,444,198.64	1,134,303.29
4	Due From Other Funds	-	115,738.33	115,738.33	115,738.33
5	Loans and Notes Receivable	283,593.92	258,152.33	231,562.56	28,624.98
6	Total Assets	14,217,787.39	29,385,474.53	34,124,244.51	82,363,562.90
7					
8	Accounts Payable	322,096.42	380,896.41	293,557.03	100,865.18
9	Due to Other Funds	66.92	455.12	1,567.41	41.73
10	Other Liabilities	2,500.00	2,500.00	875.00	1,775.00
11	Total Liabilities	324,663.34	383,851.53	295,999.44	102,681.91
12					
13	Reserve for Encumbrances	3,460,032.69	5,893,020.37	9,437,197.66	12,844,037.17
14	Unreserved Fund Balance	10,433,091.36	23,108,602.63	24,391,047.41	69,416,843.82
15	Total Fund Equity	13,893,124.05	29,001,623.00	33,828,245.07	82,260,880.99
16	Total Liabilities and Fund Equity	14,217,787.39	29,385,474.53	34,124,244.51	82,363,562.90
17					
18	Taxes	172,355,771.59	182,667,749.16	171,593,705.02	177,925,562.92
19	Licenses, Permits and Fees	3,542,705.65	4,064,827.19	4,313,859.33	4,138,136.05
20	Use of Money and Property	2,146,558.94	1,194,970.46	846,133.80	1,547,374.94
21	Sales and Services	2,127,143.07	2,056,802.79	1,191,218.63	1,436,280.96
22	Administering Programs	3,760,918.63	3,289,309.94	10,606,109.97	6,649,926.57
23	Other Revenue	2,921,980.58	3,420,877.11	3,389,184.07	2,902,626.51
24	Total Operating Revenue	186,855,078.46	196,694,536.65	191,940,210.82	194,599,907.95
25					
26	Personal Services and Benefits	54,653,356.51	55,722,156.78	57,020,312.43	57,359,506.33
27	Travel	2,394,762.76	2,135,041.64	2,007,721.60	1,692,004.74
28	Contractual Services	121,122,328.60	86,589,467.72	102,463,741.93	54,809,158.28
29	Supplies and Materials	20,095,013.48	21,798,657.57	19,530,644.49	20,941,977.73
30	Grants and Subsidies	1,115,265.35	1,153,864.47	869,488.17	863,953.77
31	Capital Outlay	23,024,567.03	18,022,649.82	11,954,200.37	15,347,588.45
32	Other Expense	-	-	-	-
33	Interest Expense	5,700.11	981.21	338.17	777.18
34	Insurance Claims	-	-	-	-
35	Total Operating Expenditures/Expenses	222,410,993.84	185,422,819.21	193,846,447.16	151,014,966.48
36					
37	Transfers In	12,411,700.53	6,855,705.05	10,524,956.04	8,809,813.28
38	Transfers Out	(6,037,290.16)	(3,220,204.02)	(3,750,732.25)	(4,087,518.99)
39	Net Transfers In (Out)	6,374,410.37	3,635,501.03	6,774,223.79	4,722,294.29
40					
41	Net Change	(29,181,505.01)	14,907,218.47	4,867,987.45	48,307,235.76
42					
43	Beginning Fund Equity	43,074,629.06	13,893,124.05	29,001,623.00	33,828,245.07
44	Prior Period Adjustment	-	201,280.48	(41,365.38)	125,400.16
45	Ending Fund Balance	13,893,124.05	29,001,623.00	33,828,245.07	82,260,880.99

Company: 3040
Company Name: State Highway Fund
Fund Name: State Highway Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (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.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3040 - State Highway Fund

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

Additional Information:

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

SL 2009 ch 55 imposed a fuel tax on ethyl and methyl alcohol, repealed the fuel excise tax on ethanol blends and E85 and M85.

Fund was reviewed by GOAC on 10/20/09. 60% of revenues are motor fuel taxes, 30% excise taxes and remaining 10% from various fees and other revenue sources. The Transportation Commission is responsible for allocating the funds for construction projects across the state. The fund also operates an economic development grant program which was a $3.5 million a year program that awarded grants to various local entities to assist them in their road needs. In 2007 because of the fund's condition, the program was reduced to $1 million per year and the Commission halted awarding additional grants until a backlog of existing projects awarded were completed. The backlog is close to being taken care of.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	6,731,032.31	7,953,390.04	7,788,177.78	6,438,848.99
2	Accounts Receivable	3,300.89	130,741.63	144,646.80	35,276.42
3	Advances to Other Funds	256,480.58	200,889.83	-	-
4	Total Assets	6,990,813.78	8,285,021.50	7,932,824.58	6,474,125.41
5					
6	Accounts Payable	426,100.86	555,642.83	868,179.51	1,238,318.29
7	Total Liabilities	426,100.86	555,642.83	868,179.51	1,238,318.29
8					
9	Reserve for Encumbrances	5,620.00	-	-	-
10	Unreserved Fund Balance	6,559,092.92	7,729,378.67	7,064,645.07	5,235,807.12
11	Total Fund Equity	6,564,712.92	7,729,378.67	7,064,645.07	5,235,807.12
12	Total Liabilities and Fund Equity	6,990,813.78	8,285,021.50	7,932,824.58	6,474,125.41
13					
14	Taxes	1,533,720.26	1,411,489.33	1,307,765.86	1,087,708.80
15	Licenses, Permits and Fees	43,396.83	39,447.23	135,614.62	48,837.38
16	Use of Money and Property	175,718.78	363,106.15	380,293.62	339,611.92
17	Sales and Services	3,719.51	407.45	234.94	68.38
18	Administering Programs	18,797.91	1,181.03	21,900.66	25,228.31
19	Other Revenue	2,637.00	30,395.88	20,444.00	5,560.10
20	Total Operating Revenue	1,777,990.29	1,846,027.07	1,866,253.70	1,507,014.89
21					
22	Personal Services and Benefits	256,228.55	265,226.17	207,391.49	257,002.43
23	Travel	16,141.62	22,015.16	26,430.58	19,835.35
24	Contractual Services	751,770.62	638,163.38	1,445,358.85	1,339,615.80
25	Supplies and Materials	15,688.02	17,460.06	28,432.20	16,392.15
26	Grants and Subsidies	-	3,000.00	3,599.87	1,781.04
27	Capital Outlay	3,000.00	1,980,147.08	-	671.80
28	Other Expense	-	4,839.41	-	-
29	Total Operating Expenditures/Expenses	1,042,828.81	2,930,851.26	1,711,212.99	1,635,298.57
30					
31	Transfers In	667,859.54	2,265,813.10	231,311.91	533,385.89
32	Transfers Out	(681,065.98)	(16,323.16)	(1,051,086.22)	(2,033,581.00)
33	Net Transfers In (Out)	(13,206.44)	2,249,489.94	(819,774.31)	(1,500,195.11)
34					
35	Net Change	721,955.04	1,164,665.75	(664,733.60)	(1,628,478.79)
36					
37	Beginning Fund Equity	5,842,757.88	6,564,712.92	7,729,378.67	7,064,645.07
38	Prior Period Adjustment	-	-	-	(200,359.16)
39	Ending Fund Balance	6,564,712.92	7,729,378.67	7,064,645.07	5,235,807.12

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, $404,045.43 at 6/30/08, and $-0- at 6/30/09.

Department of Transportation

State Accounting System - Other Fund Balances
Company 3041 - State Aeronautics Fund

The General Appropriations Act for fiscal year 2010 was revised by 2010 Senate Bill 49. This authorized the transfer of $2,033,581 to the state General Fund.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $1.5 million to the South Dakota Science and Technology Authority.

Fund was reviewed by GOAC on 10/20/09. Airport grants are 95% federally funded and this fund pays for 2% of the match and the the local entity pays the remaining 3%. A portion of the aviation and jet fuel taxes collected by each airport is set-aside and is used by that airport for beacons, etc.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,013,744.02	3,033,467.61	3,176,965.93	3,113,451.39
2	Total Assets	3,013,744.02	3,033,467.61	3,176,965.93	3,113,451.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,810.00	-	-	-
8	Unreserved Fund Balance	3,010,934.02	3,033,467.61	3,176,965.93	3,113,451.39
9	Total Fund Equity	3,013,744.02	3,033,467.61	3,176,965.93	3,113,451.39
10	Total Liabilities and Fund Equity	3,013,744.02	3,033,467.61	3,176,965.93	3,113,451.39
11					
12	Licenses, Permits and Fees	552,998.17	7,789.50	16,094.50	30,028.17
13	Use of Money and Property	201,226.66	190,607.70	279,098.68	247,759.85
14	Other Revenue	-	-	61.56	30,001.31
15	Total Operating Revenue	754,224.83	198,397.20	295,254.74	307,789.33
16					
17	Personal Services and Benefits	113,308.30	105,065.23	80,778.38	121,166.65
18	Travel	7,086.09	5,820.19	5,941.62	4,387.63
19	Contractual Services	33,001.46	196,060.68	63,642.99	244,367.59
20	Supplies and Materials	4,385.65	1,998.08	1,393.43	1,184.00
21	Capital Outlay	-	3,270.32	-	198.00
22	Total Operating Expenditures/Expenses	157,781.50	312,214.50	151,756.42	371,303.87
23					
24	Transfers In	-	133,540.89	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	133,540.89	-	-
27					
28	Net Change	596,443.33	19,723.59	143,498.32	(63,514.54)
29					
30	Beginning Fund Equity	2,417,300.69	3,013,744.02	3,033,467.61	3,176,965.93
31	Ending Fund Balance	3,013,744.02	3,033,467.61	3,176,965.93	3,113,451.39

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.

Additional Information:
Fund was reviewed by GOAC on 10/20/09. The 2007 sales and services income increase was a once every 20 year payment from Nextel for permits to locate their assets in the right of way.

Department of Transportation
State Accounting System - Other Fund Balances
Company 3043 - Amtrak

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,169,962.16	919,945.95	1,753,249.64	-
2	Total Assets	3,169,962.16	919,945.95	1,753,249.64	-
3					
4	Deferred Revenue	7,332,472.81	7,332,472.81	1,211,552.94	-
5	Total Liabilities	7,332,472.81	7,332,472.81	1,211,552.94	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(4,162,510.65)	(6,412,526.86)	541,696.70	3,668,321.12
9	Total Fund Equity	(4,162,510.65)	(6,412,526.86)	541,696.70	3,668,321.12
10	Total Liabilities and Fund Equity	3,169,962.16	919,945.95	1,753,249.64	3,668,321.12
11					
12	Use of Money and Property	147,005.85	173,294.99	240,875.01	80,910.92
13	Administering Programs	-	-	-	1,211,552.94
14	Total Operating Revenue	147,005.85	173,294.99	240,875.01	1,292,463.86
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	-	16,323.16	836,695.63	-
24	Transfers Out	(1,433,246.04)	(2,439,634.36)	(122,000.63)	1,834,160.56
25	Net Transfers In (Out)	(1,433,246.04)	(2,423,311.20)	714,695.00	1,834,160.56
26					
27	Net Change	(1,286,240.19)	(2,250,016.21)	955,570.01	3,126,624.42
28					
29	Beginning Fund Equity	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)	541,696.70
30	Prior Period Adjustment	-	-	5,998,653.55	-
31	Ending Fund Balance	(4,162,510.65)	(6,412,526.86)	541,696.70	3,668,321.12

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 Amtrak funds were moved to the Aeronautics Fund (company 3041) to be used on eligible airport and intercity airline related costs. Unspend monies in the Aeronautics Fund were moved back to this fund in

Department of Transportation
State Accounting System - Other Fund Balances
Company 3043 - Amtrak

FY2009 ($805,144.05 plus $31,551.58 in interest).

Fund was reviewed by GOAC on 10/20/09. $15 million went to highway projects, $4 million to airport and $9.5 million to railroad projects. Balance will be expended by 1/1/10.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Local Government Transportation Technology Transfer Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	338,012.70	236,025.71	168,922.43	186,359.33
2	Total Assets	338,012.70	236,025.71	168,922.43	186,359.33
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	338,012.70	236,025.71	168,922.43	186,359.33
9	Total Fund Equity	338,012.70	236,025.71	168,922.43	186,359.33
10	Total Liabilities and Fund Equity	338,012.70	236,025.71	168,922.43	186,359.33
11					
12	Licenses, Permits and Fees	170,207.63	175,603.81	178,550.03	186,889.13
13	Use of Money and Property	-	-	-	13,079.64
14	Total Operating Revenue	170,207.63	175,603.81	178,550.03	199,968.77
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	190,558.34	207,787.25	372,403.70	323,531.87
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	190,558.34	207,787.25	372,403.70	323,531.87
23					
24	Transfers In	190,558.70	92,717.99	173,709.10	141,000.00
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	190,558.70	92,717.99	173,709.10	141,000.00
27					
28	Net Change	170,207.99	60,534.55	(20,144.57)	17,436.90
29					
30	Beginning Fund Equity	202,557.35	338,012.70	236,025.71	168,922.43
31	Prior Period Adjustment	(34,752.64)	(162,521.54)	(46,958.71)	-
32	Ending Fund Balance	338,012.70	236,025.71	168,922.43	186,359.33

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

Budget Information: Not included in the General Appropriations Bill.

Additional Notes:
Fund was reviewed by GOAC on 10/20/09. Provides funding for a three way partnership between DOT, SDSU and SDSM&T to provide technical assitance to towns and cities.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	16,381,624.47	13,267,968.84	13,528,628.54	6,085,105.78
2	Loans and Notes Receivable	11,819,338.26	16,427,888.58	16,528,494.90	25,633,751.74
3	Total Assets	28,200,962.73	29,695,857.42	30,057,123.44	31,718,857.52
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	28,200,962.73	29,695,857.42	30,057,123.44	31,718,857.52
10	Total Fund Equity	28,200,962.73	29,695,857.42	30,057,123.44	31,718,857.52
11	Total Liabilities and Fund Equity	28,200,962.73	29,695,857.42	30,057,123.44	31,718,857.52
12					
13	Use of Money and Property	1,117,257.51	1,369,569.00	1,709,908.39	1,409,249.19
14	Other Revenue	507,441.00	152,661.00	11,810.25	-
15	Total Operating Revenue	1,624,698.51	1,522,230.00	1,721,718.64	1,409,249.19
16					
17	Personal Services and Benefits	3,272.65	3,384.22	2,459.03	2,205.17
18	Travel	-	-	427.50	-
19	Contractual Services	57,146.80	23,725.10	1,332,447.52	94.84
20	Supplies and Materials	-	225.99	42.94	57.16
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	60,419.45	27,335.31	1,335,376.99	2,357.17
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(4,982.12)	-	(33,709.10)	-
27	Net Transfers In (Out)	(4,982.12)	-	(33,709.10)	-
28					
29	Net Change	1,559,296.94	1,494,894.69	352,632.55	1,406,892.02
30					
31	Beginning Fund Equity	26,641,665.79	28,200,962.73	29,695,857.42	30,057,123.44
32	Prior Period Adjustment	-	-	8,633.47	254,842.06
33	Ending Fund Balance	28,200,962.73	29,695,857.42	30,057,123.44	31,718,857.52

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

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
Sale of core line for $41 million in FY2006 was initially transferred into this fund. $38 million was moved to the Property Tax Reduction Fund and $6,178,000 was transferred to the Railroad Authority.

SL 2009 ch 236 appropriated $2.5 million for the construction of a railroad siding.

This fund was reviewed by GOAC on 10/20/09. The fund is administered by the Railroad Board and is being used almost exclusively to make loans to regional railroad authorities to make improvements to lines who provides the funds to the railroad operator to perform the work. Primary revenue in this fund is the interest on loans. Most of the remaining $13 million in cash at 6/30/09 has been given out in loans or committed for loans.

Department of Transportation

State Accounting System - Other Fund Balances

Company 6012 - Special Aviation Internal Service Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	145,750.36	(192,266.92)	233,335.33	852,486.86
2	Accounts Receivable	12,160.26	(1,208.18)	23,199.14	19,358.63
3	Total Assets	157,910.62	(193,475.10)	256,534.47	871,845.49
4					
5	Accounts Payable	293.76	293.76	293.76	71.73
6	Total Liabilities	293.76	293.76	293.76	71.73
7					
8	Reserve for Encumbrances	1,970.00	1,875.00	15,885.00	-
9	Unreserved Fund Balance	155,646.86	(195,643.86)	240,355.71	871,773.76
10	Total Fund Equity	157,616.86	(193,768.86)	256,240.71	871,773.76
11	Total Liabilities and Fund Equity	157,910.62	(193,475.10)	256,534.47	871,845.49
12					
13	Use of Money and Property	4,224.70	2,734.66	7,709.71	4,525.86
14	Sales and Services	936,887.74	1,021,278.42	849,707.68	895,037.63
15	Other Revenue	3,964.27	180,443.29	1,120.18	530.36
16	Total Operating Revenue	945,076.71	1,204,456.37	858,537.57	900,093.85
17					
18	Personal Services and Benefits	167,681.48	198,635.18	126,552.08	22,053.94
19	Travel	12,466.81	18,124.78	14,344.60	23,149.52
20	Contractual Services	118,998.70	110,123.17	90,179.65	107,929.22
21	Supplies and Materials	421,654.90	571,101.53	144,113.63	102,985.06
22	Capital Outlay	50,334.87	657,656.66	9,866.68	20,531.62
23	Interest Expense	-	200.77	-	8,205.20
24	Total Operating Expenditures/Expenses	771,136.76	1,555,842.09	385,056.64	284,854.56
25					
26	Transfers In		-	-	-
27	Transfers Out		-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	173,939.95	(351,385.72)	473,480.93	615,239.29
31					
32	Beginning Fund Equity	(16,323.09)	157,616.86	(193,768.86)	256,240.71
33	Prior Period Adjustment	-	-	(23,471.36)	293.76
34	Ending Fund Balance	157,616.86	(193,768.86)	256,240.71	871,773.76

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.

Additional Information:
This fund was reviewed by GOAC on 10/20/09. Three planes are operating and one plane was delivered to Lake Area Vo Tech for use in their aviation program (Seneca). Remaining planes are two King Air 90s and a King Air 200.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,750,268.96	574,096.72	694,174.85	736,531.88
2	Total Assets	3,750,268.96	574,096.72	694,174.85	736,531.88
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,750,268.96	574,096.72	694,174.85	736,531.88
9	Total Fund Equity	3,750,268.96	574,096.72	694,174.85	736,531.88
10	Total Liabilities and Fund Equity	3,750,268.96	574,096.72	694,174.85	736,531.88
11					
12	Use of Money and Property	126,967.95	201,349.19	120,087.36	42,362.57
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	126,967.95	201,349.19	120,087.36	42,362.57
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	201.00	-	-
18	Contractual Services	2,421,872.82	3,377,301.72	9.23	5.54
19	Supplies and Materials	-	18.71	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	2,421,872.82	3,377,521.43	9.23	5.54
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(2,294,904.87)	(3,176,172.24)	120,078.13	42,357.03
29					
30	Beginning Fund Equity	6,045,173.83	3,750,268.96	574,096.72	694,174.85
31	Ending Fund Balance	3,750,268.96	574,096.72	694,174.85	736,531.88

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 beheld 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.

Additional Information:
GOAC meeting 10/20/09. Revenue came for the sale of the core line to the Burlington Northern Railroad. The proceeds were deposited to the Railroad Trust Fund and from that fund, $6,178,000 was transferred to this fund for projects along the core line. All of the projects are completed although one is still possible relating to a Sioux City interchange. The funds remaining are what would be necessary to complete that project if it does proceed.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Education

State Accounting System - Other Fund Balances

Company 3019 - Education Enhancement Tobacco Tax Fund

		FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,205,927.66	3,134,770.43	129,468.00
2	Total Assets	2,205,927.66	3,134,770.43	129,468.00
3				
4	Accounts Payable	-	-	-
5	Total Liabilities	-	-	-
6				
7	Reserve for Encumbrances	-	2,377,721.09	129,468.00
8	Unreserved Fund Balance	2,205,927.66	757,049.34	0.00
9	Total Fund Equity	2,205,927.66	3,134,770.43	129,468.00
10	Total Liabilities and Fund Equity	2,205,927.66	3,134,770.43	129,468.00
11				
12				
13	Use of Money and Property	-	20,555.70	64,439.55
14	Total Operating Revenue	-	20,555.70	64,439.55
15				
16	Contractual Services	1,329,770.62	1,726,461.22	343,080.83
17	Grants and Subsidies	5,528,022.00	6,455,900.07	1,197,566.93
18	Total Operating Expenditures/Expenses	6,857,792.62	8,182,361.29	1,540,647.76
19				
20	Transfers In	9,063,720.28	9,090,648.36	9,039,376.15
21	Transfers Out	-	-	(10,679,253.37)
22	Net Transfers In (Out)	9,063,720.28	9,090,648.36	(1,639,877.22)
23				
24	Net Change	2,205,927.66	928,842.77	(3,116,085.43)
25				
26	Beginning Fund Equity	-	2,205,927.66	3,134,770.43
27	Prior Period Adjustment	-	-	110,783.00
28	Ending Equity	2,205,927.66	3,134,770.43	129,468.00

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.

Additional Information:
The General Appropriations Act for fiscal year 2010 (House Bill 1013) authorized the transfer of all monies available from the Education Enhancement Tobacco Tax Fund to the General Fund to be used by the Department of Education for state aid to education and technology in schools.

Department of Education
State Accounting System - Other Fund Balances
Company 3138 - Hagen-Harvey Memorial Scholarship

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	839,117.86	848,091.15	869,100.68	882,197.93
2	Total Assets	839,117.86	848,091.15	869,100.68	882,197.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	839,117.86	848,091.15	869,100.68	882,197.93
9	Total Fund Equity	839,117.86	848,091.15	869,100.68	882,197.93
10	Total Liabilities and Fund Equity	839,117.86	848,091.15	869,100.68	882,197.93
11					
12	Use of Money and Property	25,844.15	35,473.29	43,759.53	40,097.25
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	25,844.15	35,473.29	43,759.53	40,097.25
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	20,750.00	26,500.00	22,750.00	27,000.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	20,750.00	26,500.00	22,750.00	27,000.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	5,094.15	8,973.29	21,009.53	13,097.25
29					
30	Beginning Fund Balance	834,023.71	839,117.86	848,091.15	869,100.68
31	Ending Fund Balance	839,117.86	848,091.15	869,100.68	882,197.93

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	30,645.18	32,955.18	35,355.18	34,028.43
2	Total Assets	30,645.18	32,955.18	35,355.18	34,028.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	30,645.18	32,955.18	35,355.18	34,028.43
9	Total Fund Equity	30,645.18	32,955.18	35,355.18	34,028.43
10	Total Liabilities and Fund Equity	30,645.18	32,955.18	35,355.18	34,028.43
11					
12	Licenses, Permits and Fees	2,220.00	2,310.00	2,400.00	2,090.00
13	Total Operating Revenue	2,220.00	2,310.00	2,400.00	2,090.00
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	3,416.75
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	-	-	-	3,416.75
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	2,220.00	2,310.00	2,400.00	(1,326.75)
28					
29	Beginning Fund Balance	28,425.18	30,645.18	32,955.18	35,355.18
30	Ending Fund Balance	30,645.18	32,955.18	35,355.18	34,028.43

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	555,575.16	590,944.09	618,651.28	492,340.70
2	Total Assets	555,575.16	590,944.09	618,651.28	492,340.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	555,575.16	590,944.09	618,651.28	492,340.70
9	Total Fund Equity	555,575.16	590,944.09	618,651.28	492,340.70
10	Total Liabilities and Fund Equity	555,575.16	590,944.09	618,651.28	492,340.70
11					
12	Licenses, Permits and Fees	121,795.00	124,500.09	139,180.00	140,620.00
13	Total Operating Revenue	121,795.00	124,500.09	139,180.00	140,620.00
14					
15	Personal Services and Benefits	-	-	27,945.51	72,889.85
16	Travel	-	-	-	2,724.47
17	Contractual Services	-	-	9,300.00	126,551.40
18	Supplies and Materials	-	10,035.79	7,720.45	6,821.59
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	-	10,035.79	44,965.96	208,987.31
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(90,618.63)	(79,095.37)	(66,506.85)	(57,943.27)
25	Net Transfers In (Out)	(90,618.63)	(79,095.37)	(66,506.85)	(57,943.27)
26					
27	Net Change	31,176.37	35,368.93	27,707.19	(126,310.58)
28					
29	Beginning Fund Balance	524,398.79	555,575.16	590,944.09	618,651.28
30	Ending Fund Balance	555,575.16	590,944.09	618,651.28	492,340.70

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,101.29	16,493.21	29,046.73	31,043.42
2	Total Assets	2,101.29	16,493.21	29,046.73	31,043.42
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,101.29	16,493.21	29,046.73	31,043.42
9	Total Fund Equity	2,101.29	16,493.21	29,046.73	31,043.42
10	Total Liabilities and Fund Equity	2,101.29	16,493.21	29,046.73	31,043.42
11					
12	Use of Money and Property	-	-	-	-
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	35,817.88	33,554.22	30,496.20	22,016.92
17	Travel	10,746.72	4,125.22	4,273.15	4,433.90
18	Contractual Services	46,707.85	26,735.25	19,090.39	29,378.72
19	Supplies and Materials	902.00	288.76	93.59	117.04
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	94,174.45	64,703.45	53,953.33	55,946.58
23					
24	Transfers In	90,618.63	79,095.37	66,506.85	57,943.27
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	90,618.63	79,095.37	66,506.85	57,943.27
27					
28	Net Change	(3,555.82)	14,391.92	12,553.52	1,996.69
29					
30	Beginning Fund Balance	5,657.11	2,101.29	16,493.21	29,046.73
31	Ending Fund Balance	2,101.29	16,493.21	29,046.73	31,043.42

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	3,919,926.54	1,912,430.86	1,135,189.51	1,612,824.61
2	Total Assets	3,919,926.54	1,912,430.86	1,135,189.51	1,612,824.61
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	274,991.41	-	-	640,848.02
8	Unreserved Fund Balance	3,644,789.88	1,912,285.61	1,135,044.26	971,831.34
9	Total Fund Equity	3,919,781.29	1,912,285.61	1,135,044.26	1,612,679.36
10	Total Liabilities and Fund Equity	3,919,926.54	1,912,430.86	1,135,189.51	1,612,824.61
11					
12	Licenses, Permits and Fees	400.00	24,081.20	29,866.84	357,522.08
13	Use of Money and Property	-	-	-	-
14	Sales and Services	17,432.45	6,694.28	26,632.51	32,578.79
15	Administering Programs	2,000.00	73,000.00	184,298.00	80,000.00
16	Other Revenue	2,228,139.79	1,519,938.74	2,639,808.55	1,886,185.06
17	Total Operating Revenue	2,247,972.24	1,623,714.22	2,880,605.90	2,356,285.93
18					
19	Personal Services and Benefits	-	21,405.04	4,925.90	9,246.89
20	Travel	7,691.64	1,801.86	2,975.21	55,055.08
21	Contractual Services	2,052,682.13	1,150,517.89	2,296,050.45	1,365,456.49
22	Supplies and Materials	15,859.23	30,057.52	790.86	73.80
23	Grants and Subsidies	22,333.06	2,097,594.63	1,352,674.56	440,820.66
24	Capital Outlay	76,326.71	375,801.56	9,440.00	1,682.60
25	Other Expense	130.00	-	-	-
26	Total Operating Expenditures	2,175,022.77	3,677,178.50	3,666,856.98	1,872,335.52
27					
28	Transfers In	-	45,968.60	10,174.67	-
29	Transfers Out	(4,060,000.00)	-	-	-
30	Net Transfers In (Out)	(4,060,000.00)	45,968.60	10,174.67	-
31					
32	Net Change	(3,987,050.53)	(2,007,495.68)	(776,076.41)	483,950.41
33					
34	Beginning Fund Balance	7,906,831.82	3,919,781.29	1,912,285.61	1,135,044.26
35	Prior Period Adjustment	-	-	(1,164.94)	(6,315.31)
36	Ending Fund Balance	3,919,781.29	1,912,285.61	1,135,044.26	1,612,679.36

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	170,533.33	28,242.09	35,846.05	74,580.49
2	Total Assets	170,533.33	28,242.09	35,846.05	74,580.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	170,533.33	28,242.09	35,846.05	74,580.49
9	Total Fund Equity	170,533.33	28,242.09	35,846.05	74,580.49
10	Total Liabilities and Fund Equity	170,533.33	28,242.09	35,846.05	74,580.49
11					
12	Fines, Forfeits and Penalties	5,029.58	4,557.81	1,337.35	160.74
13	Sales and Services	37,430.66	501.31	182.79	101,759.00
14	Other Revenue	-	6,255.00	11,026.57	33,789.11
15	Total Operating Revenue	42,460.24	11,314.12	12,546.71	135,708.85
16					
17	Personal Services and Benefits	-	648.20	-	2,651.62
18	Travel	1,728.15	15,206.44	-	-
19	Contractual Services	13,109.01	2,423.24	491.34	6,030.85
20	Supplies and Materials	2,788.97	134,055.65	1,956.96	1,613.38
21	Grants and Subsidies	57,217.81	1,271.83	2,494.45	86,538.36
22	Capital Outlay	1,373.79	-	-	140.20
23	Other Expense	-	-	-	-
24	Total Operating Expenditures	76,217.73	153,605.36	4,942.75	96,974.41
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(33,757.49)	(142,291.24)	7,603.96	38,734.44
31					
32	Beginning Fund Balance	204,290.82	170,533.33	28,242.09	35,846.05
33	Ending Fund Balance	170,533.33	28,242.09	35,846.05	74,580.49

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.

SDCL 1-45-37 created the Automated Library System Fund. Source: Any funds collected by the Department of Education from assessment of fees for libraries to join the state library's automated library system. Use: Any money in the automated library system fund is continuously appropriated to the Department of Education to provide enhancements to the existing automated library system as they become necessary as the result of more libraries joining the automated library system. The secretary of the Department of Education shall report any revenues into the automated library system fund and any expenditures out of the automated library system fund to the special committee created in § 4- 8A-2 during the special committee's interim meetings.

Additional Information:
There is no indication in the accounting system that the Automated Library System Fund is being used.

Budget Information: Included in the General Appropriations Bill.

Department of Education

State Accounting System - Other Fund Balances

Company 8501 - Vocational Education Facilities Fund

		FY2007	FY2008	FY2009	FY2010
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	46,801.48	63,957.84	78,153.12	71,031.26
13	Total Operating Revenue	46,801.48	63,957.84	78,153.12	71,031.26
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	46,801.48	63,957.84	78,153.12	71,031.26
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	46,801.48	63,957.84	78,153.12	71,031.26
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

		FY2007	FY2008	FY2009	FY2010
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	245,634.71	462,780.22	1,112,496.81	302,734.42
10	Unreserved Fund Balance	**This is a fund of the Dept. of Transportation, Public Safety only**			
11	Total Fund Equity	**has spending authority and does not administer the fund.**			
12	Total Liabilities and Fund Equity				
13					
14					
15	Use of Money and Property	1,806.39	1,725.00	1,800.00	750.00
16	Sales and Services	42,097.47	40,165.15	38,299.52	28,609.10
17	Other Revenue	104,562.63	282,688.53	130,157.58	77,594.81
18	Total Operating Revenue	148,466.49	324,578.68	170,257.10	106,953.91
19					
20	Personal Services and Benefits	12,722,961.49	12,743,212.60	12,685,585.28	13,169,354.58
21	Travel	621,120.63	561,656.81	483,362.08	543,062.56
22	Contractual Services	1,026,870.59	970,238.76	1,044,564.42	436,127.12
23	Supplies and Materials	1,467,282.02	1,472,312.04	1,264,661.96	577,094.70
24	Capital Outlay	1,630,681.70	1,309,154.28	412,820.50	1,340,015.86
25	Total Operating Expenditures/Expenses	17,468,916.43	17,056,574.49	15,890,994.24	16,065,654.82
26					
27	Transfers In	199,345.49	165,855.90	317,766.22	349,030.87
28	Transfers Out	(1,825.97)	(1.76)	(779.53)	-
29	Net Transfers In (Out)	197,519.52	165,854.14	316,986.69	349,030.87
30					
31	Net Change	(17,122,930.42)	(16,566,141.67)	(15,403,750.45)	(15,609,670.04)
32					
33	Beginning Fund Equity	**This is a fund of the Dept. of Transportation, Public Safety only**			
34	Prior Period Adjustment	**has spending authority and does not administer the fund.**			
35	Ending Equity				

Company: 3040
Company Name: State Highway Fund
Fund Name: State Highway Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 31-2-13.2 created the State Highway Fund. Sources: Constitution Art. XI Sec. 8 - restricts the use of any fuel tax, license, registration fee, or other charge with respect to the operation of any motor vehicle upon any public highways in this state for maintenance, construction and supervision of highways and bridges. Motor fuel taxes (10-47B-149), advertising fees (31-29-71.1), excise taxes (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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	25,622.28	45,707.04	33,657.25	38,787.66
2	Total Assets	25,622.28	45,707.04	33,657.25	38,787.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	25,622.28	45,707.04	33,657.25	38,787.66
9	Total Fund Equity	25,622.28	45,707.04	33,657.25	38,787.66
10	Total Liabilities and Fund Equity	25,622.28	45,707.04	33,657.25	38,787.66
11					
12					
13	Licenses, Permits and Fees	171,358.63	187,953.00	161,370.00	194,025.13
14	Total Operating Revenue	171,358.63	187,953.00	161,370.00	194,025.13
15					
16	Personal Services and Benefits	-	-	-	4,218.78
17	Contractual Services	158,731.47	160,682.61	160,644.40	-
18	Supplies and Materials	132.30	-	-	161,430.86
19	Total Operating Expenditures/Expenses	158,863.77	160,682.61	160,644.40	165,649.64
20					
21	Transfers In	-	-	-	-
22	Transfers Out	(4,975.44)	(7,185.63)	(12,775.39)	(23,245.08)
23	Net Transfers In (Out)	(4,975.44)	(7,185.63)	(12,775.39)	(23,245.08)
24					
25	Net Change	7,519.42	20,084.76	(12,049.79)	5,130.41
26					
27	Beginning Fund Equity	18,102.86	25,622.28	45,707.04	33,657.25
28	Ending Equity	25,622.28	45,707.04	33,657.25	38,787.66

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	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.**			
8	Unreserved Fund Balance				
9	Total Fund Equity				
10	Total Liabilities and Fund Equity				
11					
12					
13	Use of Money and Property	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	19,458.39	18,842.54	22,723.41	19,025.93
17	Travel	-	-	-	-
18	Contractual Services	2,264.53	1,813.22	1,459.35	1,394.65
19	Supplies and Materials	108.81	460.12	465.86	476.57
20	Grants and Subsidies	-	-	-	-
21	Total Operating Expenditures/Expenses	21,831.73	21,115.88	24,648.62	20,897.15
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	(21,831.73)	(21,115.88)	(24,648.62)	(20,897.15)
28					
29	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.**			
30	Prior Period Adjustment				
31	Ending Equity				

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3144 - South Dakota 911 Coordination Fund

		FY2009	FY2010
1	Cash Pooled with State Treasurer	110,516.38	277,811.09
2	Total Assets	110,516.38	277,811.09
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	2,002.00
8	Unreserved Fund Balance	110,516.38	275,809.09
9	Total Fund Equity	110,516.38	277,811.09
10	Total Liabilities and Fund Equity	110,516.38	277,811.09
11			
12			
13	Licenses, Permits and Fees	138,755.71	250,756.37
14	Use of Money and Property	-	1,560.48
15	Total Operating Revenue	138,755.71	252,316.85
16			
17	Personal Services and Benefits	20,442.29	60,974.34
18	Travel	6,200.37	13,704.90
19	Contractual Services	949.38	5,082.25
20	Supplies and Materials	647.29	1,351.94
21	Grants and Subsidies	-	-
22	Capital Outlay	-	323.25
23	Other Expense	-	-
24	Interest Expense	-	2.24
25	Total Operating Expenditures/Expenses	28,239.33	81,438.92
26			
27	Transfers In	-	-
28	Transfers Out	-	(3,583.22)
29	Net Transfers In (Out)	-	(3,583.22)
30			
31	Net Change	110,516.38	167,294.71
32			
33	Beginning Fund Equity	-	110,516.38
34	Prior Period Adjustment	-	-
35	Ending Equity	110,516.38	277,811.09

Company: 3144
Company Name: Public Safety - Other
Fund Name: South Dakota 911 Coordination Fund
Fund Type: Special Revenue
Purpose: SDCL 34-45-12 created the South Dakota 911 Coordination Fund. Source: Any funds collected from prepaid wireless telecommunications service pursuant to § 34-45-4 shall be deposited in the South Dakota 911 Coordination Fund. Use: The South Dakota 911 Coordination Board may authorize disbursements from the fund pursuant to this chapter for approved nonrecurring costs requested by the governing body of eligible 911 public safety answering points.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(171,450.79)	1,075,142.17	(57,000.65)	(2,917,891.15)
2	Total Assets	(171,450.79)	1,075,142.17	(57,000.65)	(2,917,891.15)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	136,775.67
8	Unreserved Fund Balance	(171,450.79)	1,075,142.17	(57,000.65)	(3,054,666.82)
9	Total Fund Equity	(171,450.79)	1,075,142.17	(57,000.65)	(2,917,891.15)
10	Total Liabilities and Fund Equity	(171,450.79)	1,075,142.17	(57,000.65)	(2,917,891.15)
11					
12					
13	Use of Money and Property	-	2,566.38	-	-
14	Sales and Services	-	-	-	-
15	Administering Programs	4,299,137.00	-	-	192.49
16	Other Revenue	1,004,085.43	81,526.65	248,346.53	581,264.16
17	Total Operating Revenue	5,303,222.43	84,093.03	248,346.53	581,456.65
18					
19	Personal Services and Benefits	739,533.42	288,689.97	707,128.64	601,866.73
20	Travel	118,417.18	43,138.44	55,228.62	117,651.80
21	Contractual Services	770,494.57	266,555.89	189,049.44	1,288,737.10
22	Supplies and Materials	55,069.98	23,213.00	59,161.04	331,490.07
23	Grants and Subsidies	5,981,892.32	2,781,083.19	2,594,752.72	1,213,300.36
24	Capital Outlay	76,773.84	-	-	3,416.00
25	Other Expense	-	352.84	-	-
26	Total Operating Expenditures/Expenses	7,742,181.31	3,403,033.33	3,605,320.46	3,556,462.06
27					
28	Transfers In	1,991,805.37	4,565,533.26	2,224,831.11	114,332.68
29	Transfers Out	(3,296.33)	-	-	(217.77)
30	Net Transfers In (Out)	1,988,509.04	4,565,533.26	2,224,831.11	114,114.91
31					
32	Net Change	(450,449.84)	1,246,592.96	(1,132,142.82)	(2,860,890.50)
33					
34	Beginning Fund Equity	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	(171,450.79)	1,075,142.17	(57,000.65)	(2,917,891.15)

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.

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

Department of Public Safety

State Accounting System - Other Fund Balances
Company 3177 - Motor Vehicle Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash on Hand	1,090.00	1,090.00	1,090.00	1,090.00
2	Cash Pooled with State Treasurer	1,305,480.06	1,111,778.44	764,015.38	2,504,659.43
3	Total Assets	1,306,570.06	1,112,868.44	765,105.38	2,505,749.43
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	13,273.55	49,032.83	5,502.00	39,337.02
9	Unreserved Fund Balance	1,293,296.51	1,063,835.61	759,603.38	2,466,412.41
10	Total Fund Equity	1,306,570.06	1,112,868.44	765,105.38	2,505,749.43
11	Total Liabilities and Fund Equity	1,306,570.06	1,112,868.44	765,105.38	2,505,749.43
12					
13					
14	Licenses, Permits and Fees	2,478,207.10	2,513,257.59	2,061,852.38	5,246,185.06
15	Use of Money and Property	1,487.18	1,457.38	934.94	961.06
16	Sales and Services	2,187,702.00	2,165,218.12	2,120,825.38	2,484,542.56
17	Other Revenue	4,484.40	4,604.74	3,357.40	7,324.63
18	Total Operating Revenue	4,671,880.68	4,684,537.83	4,186,970.10	7,739,013.31
19					
20	Personal Services and Benefits	2,251,187.01	2,309,085.80	2,451,754.32	2,496,787.95
21	Travel	141,792.17	136,915.32	141,967.27	167,101.38
22	Contractual Services	1,049,565.09	1,146,371.75	1,035,073.52	1,956,001.81
23	Supplies and Materials	196,149.43	191,175.05	152,022.96	954,272.18
24	Grants and Subsidies	-	-	-	2,982.00
25	Capital Outlay	32,731.99	3,896.33	34,780.90	177,064.92
26	Total Operating Expenditures/Expenses	3,671,425.69	3,787,444.25	3,815,598.97	5,754,210.24
27					
28	Transfers In	-	6,920.00	3.32	3.86
29	Transfers Out	(116,578.50)	(263,641.77)	(165,056.23)	(244,162.88)
30	Net Transfers In (Out)	(116,578.50)	(256,721.77)	(165,052.91)	(244,159.02)
31					
32	Net Change	883,876.49	640,371.81	206,318.22	1,740,644.05
33					
34	Beginning Fund Equity	1,190,236.13	1,306,570.06	1,112,868.44	765,105.38
35	Prior Period Adjustment	(767,542.56)	(834,073.43)	(554,081.28)	-
36	Ending Equity	1,306,570.06	1,112,868.44	765,105.38	2,505,749.43

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).

32-5-153. Highway patrol fee. There is hereby imposed a fee of one dollar on each vehicle registered and licensed in this state for the purpose of administering the Division of Highway Patrol. Before any vehicle is registered pursuant to chapter 32-5 or 32-9, the county treasurer or Department of Revenue and Regulation shall collect the highway patrol fee. Before any vehicle is registered pursuant to chapter 32-10, the Department of Revenue and Regulation shall collect the highway patrol fee. The fee shall be credited to the state motor vehicle fund. **(Effective for FY2010)**

Department of Public Safety

State Accounting System - Other Fund Balances
Company 3177 - Motor Vehicle Fund

Budget Information: Included in the General Appropriations Bill.

Additional Information:
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	260,648.69	204,595.28	419,137.93	592,384.04
2	Total Assets	260,648.69	204,595.28	419,137.93	592,384.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	260,648.69	204,595.28	419,137.93	592,384.04
9	Total Fund Equity	260,648.69	204,595.28	419,137.93	592,384.04
10	Total Liabilities and Fund Equity	260,648.69	204,595.28	419,137.93	592,384.04
11					
12					
13	Licenses, Permits and Fees	384,297.16	417,445.00	480,662.00	500,493.00
14	Use of Money and Property	1,563.65	7,775.19	12,096.32	12,287.59
15	Total Operating Revenue	385,860.81	425,220.19	492,758.32	512,780.59
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	210,632.05	331,364.13	277,254.84	289,798.85
20	Supplies and Materials	700.62	635.87	960.83	574.63
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	149,273.60	-	49,161.00
23	Total Operating Expenditures/Expenses	211,332.67	481,273.60	278,215.67	339,534.48
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	174,528.14	(56,053.41)	214,542.65	173,246.11
30					
31	Beginning Fund Equity	86,120.55	260,648.69	204,595.28	419,137.93
32	Ending Equity	260,648.69	204,595.28	419,137.93	592,384.04

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.

Additional Information:
2010 Senate Bill 100 repealed the 2005 session law that had repealed, effective 7/1/10, the fee imposed above.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(81,629.03)	3,038.86	64,424.32	159,893.62
2	Total Assets	(81,629.03)	3,038.86	64,424.32	159,893.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	4,606.49	4,135.54	1,512.00	7,051.75
8	Unreserved Fund Balance	(86,235.52)	(1,096.68)	62,912.32	152,841.87
9	Total Fund Equity	(81,629.03)	3,038.86	64,424.32	159,893.62
10	Total Liabilities and Fund Equity	(81,629.03)	3,038.86	64,424.32	159,893.62
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	17,341.71	125,968.71	201,089.49	213,427.48
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	17,341.71	125,968.71	201,089.49	213,427.48
17					
18	Personal Services and Benefits	276,724.16	401,414.98	411,026.85	462,124.70
19	Travel	3,673.83	2,768.53	2,464.49	1,541.40
20	Contractual Services	51,356.09	44,334.16	59,644.02	50,081.97
21	Supplies and Materials	5,401.03	4,471.48	6,716.21	9,249.84
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	1,135.20	1,339.68	2,452.84	5,878.85
24	Total Operating Expenditures/Expenses	338,290.31	454,328.83	482,304.41	528,876.76
25					
26	Transfers In	217,002.37	413,028.01	342,600.38	410,918.58
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	217,002.37	413,028.01	342,600.38	410,918.58
29					
30	Net Change	(103,946.23)	84,667.89	61,385.46	95,469.30
31					
32	Beginning Fund Equity	22,317.20	(81,629.03)	3,038.86	64,424.32
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	(81,629.03)	3,038.86	64,424.32	159,893.62

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	202,781.05	287,749.88	286,044.06	230,471.41
2	Total Assets	202,781.05	287,749.88	286,044.06	230,471.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	6,384.00	781.05	-
8	Unreserved Fund Balance	202,781.05	281,365.88	285,263.01	230,471.41
9	Total Fund Equity	202,781.05	287,749.88	286,044.06	230,471.41
10	Total Liabilities and Fund Equity	202,781.05	287,749.88	286,044.06	230,471.41
11					
12					
13	Use of Money and Property	5,756.43	7,074.59	11,263.16	13,220.85
14	Sales and Services	1,306,524.38	1,399,594.83	1,415,996.73	1,542,301.43
15	Other Revenue	-	-	-	897.65
16	Total Operating Revenue	1,312,280.81	1,406,669.42	1,427,259.89	1,556,419.93
17					
18	Personal Services and Benefits	949,568.30	996,960.56	1,058,490.51	1,170,995.45
19	Travel	177,873.79	179,426.13	204,094.99	242,832.18
20	Contractual Services	88,337.87	77,095.24	87,253.84	106,050.40
21	Supplies and Materials	12,127.36	12,280.15	11,861.44	12,048.02
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	2,547.00	-	6,603.66	13,238.53
24	Total Operating Expenditures/Expenses	1,230,454.32	1,265,762.08	1,368,304.44	1,545,164.58
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(38,729.29)	(55,938.51)	(60,661.27)	(66,828.00)
28	Net Transfers In (Out)	(38,729.29)	(55,938.51)	(60,661.27)	(66,828.00)
29					
30	Net Change	43,097.20	84,968.83	(1,705.82)	(55,572.65)
31					
32	Beginning Fund Equity	159,683.85	202,781.05	287,749.88	286,044.06
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	202,781.05	287,749.88	286,044.06	230,471.41

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	142,549.75	127,822.02	183,908.35	109,922.07
2	Total Assets	142,549.75	127,822.02	183,908.35	109,922.07
3					
4	Due to Other Funds	-	-	-	-
5	Due to Other Governments	-	-	-	-
6	Other Liabilities	142,549.75	127,822.02	183,908.35	109,922.07
7	Total Liabilities	142,549.75	127,822.02	183,908.35	109,922.07

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	11,319.69	(72,016.78)	34,579.28	578,969.26
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	11,319.69	(72,016.78)	34,579.28	578,969.26
4					
5	Accounts Payable	-	-	-	-
6	Advances From Other Funds	-	-	43,692.78	43,692.78
7	Total Liabilities	-	-	43,692.78	43,692.78
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	11,319.69	(72,016.78)	(9,113.50)	535,276.48
11	Total Fund Equity	11,319.69	(72,016.78)	(9,113.50)	535,276.48
12	Total Liabilities and Fund Equity	11,319.69	(72,016.78)	34,579.28	578,969.26
13					
14					
15	Use of Money and Property	37,932.23	22,878.65	4,978.54	1,136.06
16	Sales and Services	2,741,028.40	3,047,809.91	3,296,814.82	3,761,429.08
17	Other Revenue	70,750.21	92,527.93	88,365.75	79,013.58
18	Total Operating Revenue	2,849,710.84	3,163,216.49	3,390,159.11	3,841,578.72
19					
20	Personal Services and Benefits	1,927,414.89	2,005,418.32	2,114,254.03	1,982,302.98
21	Travel	24,008.05	22,214.14	23,563.68	27,292.96
22	Contractual Services	751,084.76	645,981.54	783,279.31	769,290.98
23	Supplies and Materials	460,930.13	571,449.42	345,506.03	514,040.82
24	Capital Outlay	20,600.71	1,489.54	16,960.00	4,261.00
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	3,184,038.54	3,246,552.96	3,283,563.05	3,297,188.74
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(334,327.70)	(83,336.47)	106,596.06	544,389.98
33					
34	Beginning Fund Equity	345,647.39	11,319.69	(72,016.78)	(9,113.50)
35	Prior Period Adjustment	-	-	(43,692.78)	-
36	Ending Equity	11,319.69	(72,016.78)	(9,113.50)	535,276.48

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	86,311.80	115,581.83	238,765.84	355,517.39
2	Total Assets	86,311.80	115,581.83	238,765.84	355,517.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	4,150.00	-
8	Unreserved Fund Balance	86,311.80	115,581.83	234,615.84	355,517.39
9	Total Fund Equity	86,311.80	115,581.83	238,765.84	355,517.39
10	Total Liabilities and Fund Equity	86,311.80	115,581.83	238,765.84	355,517.39
11					
12					
13	Use of Money and Property	12,822.37	11,355.20	16,732.57	19,397.28
14	Sales and Services	37,500.00	-	523.93	-
15	Other Revenue	212,286.21	69,105.34	134,597.50	135,626.07
16	Total Operating Revenue	262,608.58	80,460.54	151,854.00	155,023.35
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	67,620.68	24,469.05	7,242.44	7,838.91
21	Supplies and Materials	74,058.46	24,212.79	17,969.70	21,521.99
22	Capital Outlay	41,375.64	2,508.67	3,457.85	8,910.90
23	Total Operating Expenditures/Expenses	183,054.78	51,190.51	28,669.99	38,271.80
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	79,553.80	29,270.03	123,184.01	116,751.55
30					
31	Beginning Fund Equity	6,758.00	86,311.80	115,581.83	238,765.84
32	Ending Equity	86,311.80	115,581.83	238,765.84	355,517.39

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	139,573.82	141,352.63	143,482.28	144,981.51
2	Total Assets	139,573.82	141,352.63	143,482.28	144,981.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	139,573.82	141,352.63	143,482.28	144,981.51
9	Total Fund Equity	139,573.82	141,352.63	143,482.28	144,981.51
10	Total Liabilities and Fund Equity	139,573.82	141,352.63	143,482.28	144,981.51
11					
12					
13	Use of Money and Property	4,362.37	5,977.19	7,340.33	6,811.77
14	Administering Programs	725.00	550.00	240.00	-
15	Total Operating Revenue	5,087.37	6,527.19	7,580.33	6,811.77
16					
17	Personal Services and Benefits	3,773.70	4,480.89	3,684.18	4,301.43
18	Travel	684.90	-	85.65	-
19	Contractual Services	106.08	213.19	212.85	177.48
20	Supplies and Materials	40.09	54.30	129.00	833.63
21	Capital Outlay	-	-	1,339.00	-
22	Total Operating Expenditures/Expenses	4,604.77	4,748.38	5,450.68	5,312.54
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	482.60	1,778.81	2,129.65	1,499.23
29					
30	Beginning Fund Equity	139,091.22	139,573.82	141,352.63	143,482.28
31	Ending Equity	139,573.82	141,352.63	143,482.28	144,981.51

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 $5,000 - $6,000 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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	243,508.02	287,953.24	288,280.61	298,369.62
2	Total Assets	243,508.02	287,953.24	288,280.61	298,369.62
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	11.89	-
6	Total Liabilities	-	-	11.89	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	243,508.02	287,953.24	288,268.72	298,369.62
10	Total Fund Equity	243,508.02	287,953.24	288,268.72	298,369.62
11	Total Liabilities and Fund Equity	243,508.02	287,953.24	288,280.61	298,369.62
12					
13					
14	Use of Money and Property	40,860.06	35,291.96	34,201.75	31,407.93
15	Sales and Services	-	-	198.11	-
16	Administering Programs	481,131.92	340,283.46	2,816.87	100,621.24
17	Other Revenue	23,175.18	56,315.93	2,749.94	17,279.74
18	Total Operating Revenue	545,167.16	431,891.35	39,966.67	149,308.91
19					
20	Personal Services and Benefits	-	-	-	12,527.19
21	Travel	-	-	-	-
22	Contractual Services	42,019.03	16,792.12	24,450.95	32,234.80
23	Supplies and Materials	-	4,331.94	6,756.00	4,946.02
24	Grants and Subsidies	5,000.00	2,211.00	-	-
25	Capital Outlay	544,123.10	364,111.07	8,444.24	89,500.00
26	Total Operating Expenditures/Expenses	591,142.13	387,446.13	39,651.19	139,208.01
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(45,974.97)	44,445.22	315.48	10,100.90
33					
34	Beginning Fund Equity	289,482.99	243,508.02	287,953.24	288,268.72
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	243,508.02	287,953.24	288,268.72	298,369.62

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	96,089.76	105,042.77	110,503.02	91,869.72
2	Cash and Cash Equivalents	4,226.86	1,715.75	2,740.75	2,740.75
3	Total Assets	100,316.62	106,758.52	113,243.77	94,610.47
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	100,316.62	106,758.52	113,243.77	94,610.47
10	Total Fund Equity	100,316.62	106,758.52	113,243.77	94,610.47
11	Total Liabilities and Fund Equity	100,316.62	106,758.52	113,243.77	94,610.47
12					
13					
14	Use of Money and Property	29,736.39	23,953.01	18,460.25	10,650.75
15	Total Operating Revenue	29,736.39	23,953.01	18,460.25	10,650.75
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	34,200.00	17,511.11	11,975.00	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	29,284.05
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	34,200.00	17,511.11	11,975.00	29,284.05
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(4,463.61)	6,441.90	6,485.25	(18,633.30)
30					
31	Beginning Fund Equity	104,780.23	100,316.62	106,758.52	113,243.77
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	100,316.62	106,758.52	113,243.77	94,610.47

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: To be used for the benefit of South Dakota veterans. This has been for emergency aid, not to exceed $500 and extending aid and assistance to veterans and/or dependents of veterans. Monies have also been paid for compensations and expenses of agency personnel engaged in the examination or investigation of on-the- job training projects, opportunities and conditions and in providing for and assisting veterans to obtain on-the-job training. Any loan repayments and interest thereon or any amount paid or contributed by the U.S. government or any agency thereof are to be paid to this fund.

Budget Information: Not included in the General Appropriations Bill.

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). Considering converting this to a more current activity such 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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	4,769.08	6,285.93	7,672.71	7,573.87
2	Total Assets	4,769.08	6,285.93	7,672.71	7,573.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	4,769.08	6,285.93	7,672.71	7,573.87
9	Total Fund Equity	4,769.08	6,285.93	7,672.71	7,573.87
10	Total Liabilities and Fund Equity	4,769.08	6,285.93	7,672.71	7,573.87
11					
12					
13	Use of Money and Property	-	216.85	311.53	308.98
14	Administering Programs	-	1,300.00	1,200.00	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	1,516.85	1,511.53	308.98
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	297.29	-	124.75	407.82
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	297.29	-	124.75	407.82
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(297.29)	1,516.85	1,386.78	(98.84)
30					
31	Beginning Fund Equity	5,066.37	4,769.08	6,285.93	7,672.71
32	Ending Equity	4,769.08	6,285.93	7,672.71	7,573.87

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	199,891.08	184,294.27	188,976.27	145,734.13
2	Total Assets	199,891.08	184,294.27	188,976.27	145,734.13
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	199,891.08	184,294.27	188,976.27	145,734.13
9	Total Fund Equity	199,891.08	184,294.27	188,976.27	145,734.13
10	Total Liabilities and Fund Equity	199,891.08	184,294.27	188,976.27	145,734.13
11					
12					
13	Use of Money and Property	6,838.87	8,235.63	9,873.95	8,757.86
14	Other Revenue	22,000.00	-	15,000.00	-
15	Total Operating Revenue	28,838.87	8,235.63	24,873.95	8,757.86
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	496.73	-	-
21	Capital Outlay	-	18,335.71	20,191.95	-
22	Other Expense	14,960.75	5,000.00	-	52,000.00
23	Total Operating Expenditures/Expenses	14,960.75	23,832.44	20,191.95	52,000.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	13,878.12	(15,596.81)	4,682.00	(43,242.14)
30					
31	Beginning Fund Equity	186,012.96	199,891.08	184,294.27	188,976.27
32	Ending Equity	199,891.08	184,294.27	188,976.27	145,734.13

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Corrections
State Accounting System - Other Fund Balances
Company 3011 - Parental Support

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	645,072.97	1,008,320.02	593,046.02	847,188.43
2	Total Assets	645,072.97	1,008,320.02	593,046.02	847,188.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,380.00	-	-
8	Unreserved Fund Balance	645,072.97	1,005,940.02	593,046.02	847,188.43
9	Total Fund Equity	645,072.97	1,008,320.02	593,046.02	847,188.43
10	Total Liabilities and Fund Equity	645,072.97	1,008,320.02	593,046.02	847,188.43
11					
12	Fines, Forfeits and Penalties	-	-	-	-
13	Use of Money and Property	14,132.98	23,267.92	40,313.35	48,653.85
14	Sales and Services	441,291.42	411,300.81	384,638.22	352,274.17
15	Administering Programs	-	-	-	-
16	Other Revenue	533.50	585.84	1,374.28	-
17	Total Operating Revenue	455,957.90	435,154.57	426,325.85	400,928.02
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	17,358.76	2,467.58	2,442.78	565.90
21	Contractual Services	85,560.87	53,858.46	825,759.46	144,108.91
22	Supplies and Materials	81,386.18	15,581.48	13,392.61	2,110.80
23	Grants and Subsidies	7,199.39	-	-	-
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	-
26	Interest Expense	5.00	-	5.00	-
27	Total Operating Expenditures/Expenses	191,510.20	71,907.52	841,599.85	146,785.61
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	264,447.70	363,247.05	(415,274.00)	254,142.41
34					
35	Beginning Fund Equity	380,625.27	645,072.97	1,008,320.02	593,046.02
36	Ending Equity	645,072.97	1,008,320.02	593,046.02	847,188.43

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:
GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. The cash balance dropped due to an increased need for private placement services for juveniles.

Department of Corrections

State Accounting System - Other Fund Balances
Company 3023 - Dept. of Corrections Miscellaneous

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,956,734.19	4,224,334.22	5,355,134.01	7,572,547.08
2	Total Assets	2,956,734.19	4,224,334.22	5,355,134.01	7,572,547.08
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	404,073.67	60,863.78	1,324,166.05	2,501,392.43
8	Unreserved Fund Balance	2,552,660.52	4,163,470.44	4,030,967.96	5,071,154.65
9	Total Fund Equity	2,956,734.19	4,224,334.22	5,355,134.01	7,572,547.08
10	Total Liabilities and Fund Equity	2,956,734.19	4,224,334.22	5,355,134.01	7,572,547.08
11					
12					
13	Taxes	1,217.66	3,066.35	3,914.98	3,864.22
14	Fines, Forfeits and Penalties	-	30,882.80	-	-
15	Use of Money and Property	238,555.16	251,554.52	265,305.44	245,940.08
16	Sales and Services	2,393,391.49	4,057,342.86	2,362,403.04	2,239,612.31
17	Administering Programs	-	-	-	-
18	Other Revenue	1,787,922.05	1,495,594.92	1,552,080.77	1,605,679.33
19	Total Operating Revenue	4,421,086.36	5,838,441.45	4,183,704.23	4,095,095.94
20					
21	Personal Services and Benefits	894,342.45	1,053,125.84	899,986.22	538,352.69
22	Travel	133,571.99	88,066.27	102,429.17	108,881.57
23	Contractual Services	1,240,921.75	840,566.31	1,094,945.95	606,125.13
24	Supplies and Materials	906,651.84	853,796.58	998,174.30	677,549.34
25	Grants and Subsidies	6,881.59	10,200.00	34,524.95	7,256.20
26	Capital Outlay	192,484.12	1,816,032.75	6,407.00	46,147.66
27	Other Expense	5,863.51	3,154.91	3,960.08	3,403.76
28	Interest Expense	-	5.00	-	-
29	Total Operating Expenditures/Expenses	3,380,717.25	4,664,947.66	3,140,427.67	1,987,716.35
30					
31	Transfers In	79,530.04	94,106.24	87,523.23	110,033.48
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	79,530.04	94,106.24	87,523.23	110,033.48
34					
35	Net Change	1,119,899.15	1,267,600.03	1,130,799.79	2,217,413.07
36					
37	Beginning Fund Equity	1,836,835.04	2,956,734.19	4,224,334.22	5,355,134.01
38	Ending Equity	2,956,734.19	4,224,334.22	5,355,134.01	7,572,547.08

Company: 3023
Company Name: DOC Local & Endowment Funds
Fund Name: Dept. of Corrections Miscellaneous
Fund Type: Special Revenue
Purpose: This company accounts for numerous activities of the department. Local and Endowment funds were established/discussed in 4-8-10 and 4-8-13 (although this is dated terminology). 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 co-pay, 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 General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $650,000 to the General Fund.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. Various projects are in the process of using the funds totaling $5.7 million. The largest was the Syscon - Offender Management System.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	39,061.52	49,027.69	60,290.95	62,965.82
2	Total Assets	39,061.52	49,027.69	60,290.95	62,965.82
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	39,061.52	49,027.69	60,290.95	62,965.82
9	Total Fund Equity	39,061.52	49,027.69	60,290.95	62,965.82
10	Total Liabilities and Fund Equity	39,061.52	49,027.69	60,290.95	62,965.82
11					
12					
13	Use of Money and Property	1,083.40	1,580.97	2,282.36	2,539.56
14	Other Revenue	10,073.54	10,000.00	10,000.00	4,969.59
15	Total Operating Revenue	11,156.94	11,580.97	12,282.36	7,509.15
16					
17	Personal Services and Benefits	383.44	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	568.59	285.14	403.61	2,908.60
20	Supplies and Materials	999.15	1,329.66	615.49	1,925.68
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	1,951.18	1,614.80	1,019.10	4,834.28
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	9,205.76	9,966.17	11,263.26	2,674.87
30					
31	Beginning Fund Equity	29,855.76	39,061.52	49,027.69	60,290.95
32	Ending Equity	39,061.52	49,027.69	60,290.95	62,965.82

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.

Additional Information:
GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC.

Department of Corrections
State Accounting System - Other Fund Balances
Company 6504 - Prison Industries Revolving Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,604,207.30	2,755,141.86	2,046,736.87	3,282,703.78
2	Total Assets	2,604,207.30	2,755,141.86	2,046,736.87	3,282,703.78
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	28,575.39	17,247.91	800,000.00	804,402.78
8	Unreserved Fund Balance	2,575,631.91	2,737,893.95	1,246,736.87	2,478,301.00
9	Total Fund Equity	2,604,207.30	2,755,141.86	2,046,736.87	3,282,703.78
10	Total Liabilities and Fund Equity	2,604,207.30	2,755,141.86	2,046,736.87	3,282,703.78
11					
12					
13	Use of Money and Property	38,578.09	80,835.45	130,024.64	99,240.11
14	Sales and Services	3,538,743.19	2,628,320.60	2,637,755.79	2,442,240.26
15	Other Revenue	10,146.50	14,334.43	9,726.17	14,381.28
16	Total Operating Revenue	3,587,467.78	2,723,490.48	2,777,506.60	2,555,861.65
17					
18	Personal Services and Benefits	907,907.28	1,023,576.13	944,115.52	582,594.11
19	Travel	5,334.16	8,752.20	7,519.01	5,450.04
20	Contractual Services	361,633.63	475,426.80	519,820.97	505,841.86
21	Supplies and Materials	1,466,998.39	939,731.06	913,964.54	1,115,894.65
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	35,312.44	30,962.49	12,966.32	-
24	Other Expense	116.52	-	-	-
25	Interest Expense	-	1.00	2.00	80.60
26	Total Operating Expenditures/Expenses	2,777,302.42	2,478,449.68	2,398,388.36	2,209,861.26
27					
28	Transfers In	-	-	-	1,000,000.00
29	Transfers Out	(93,655.14)	(94,106.24)	(1,087,523.23)	(110,033.48)
30	Net Transfers In (Out)	(93,655.14)	(94,106.24)	(1,087,523.23)	889,966.52
31					
32	Net Change	716,510.22	150,934.56	(708,404.99)	1,235,966.91
33					
34	Beginning Fund Equity	1,887,697.08	2,604,207.30	2,755,141.86	2,046,736.87
35	Ending Equity	2,604,207.30	2,755,141.86	2,046,736.87	3,282,703.78

Company: 6504
Company Name: Prison Industries Revolving Fund
Fund Name: Prison Industries Revolving Fund
Fund Type: Enterprise
Purpose: SDCL 24-7-7 created the Prison Industries Revolving Fund. Source: Charges for good and services provided. Use: Costs associated operating various prison industries. In addition, SDCL 1-15-1.13 states that no funds, other than those for normal operating costs and replacement of existing necessary equipment, may be expended from the Prison Industries Revolving Fund for the purposes of enhancement, development, or expansion of prison industries without approval of the Corrections Commission.

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:
2010 Senate Bill 65 authorized the transfer of $1 million from the license plate special revenue fund to the prison industries revolving fund. The act was effective June 28, 2010.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. This is an interest bearing account and DOC likes to keep at least $750,000 for operating purposes.

Department of Corrections

Other Fund Balances

Fund Not on State Accounting System - Inmate Trust

		FY2007	FY2008	FY2009	FY2010
1	Cash and Cash Equivalents	1,649,135.51	1,814,934.77	1,977,287.16	-
2	Due From Other Funds	121,453.33	108,121.72	107,238.40	-
3	Total Assets	1,770,588.84	1,923,056.49	2,084,525.56	-
4					
5	Due to Other Funds	158,741.07	149,212.45	129,620.82	-
6	Total Liabilities	158,741.07	149,212.45	129,620.82	-
7					
8	Net Assets Held in Trust for Other Purposes	1,611,847.77	1,773,844.04	1,954,904.74	-
9	Total Fund Equity	1,611,847.77	1,773,844.04	1,954,904.74	-
10	Total Liabilities and Fund Equity	1,770,588.84	1,923,056.49	2,084,525.56	-
11					
12					
13	Contributions:				
14	From Inmates	7,669,585.64	7,608,514.28	7,284,383.21	-
15					
16	Deductions:				
17	Payments made for Trust Purposes	7,746,842.60	7,446,518.01	7,103,322.51	-
18					
19	Beginning Net Assets	1,689,104.73	1,611,847.77	1,773,844.04	-
20	Ending Net Assets	1,611,847.77	1,773,844.04	1,954,904.74	-

Company: Not on State Accounting System
Company Name: not applicable
Fund Name: Inmate Trust
Fund Type: Private Purpose Trust
Purpose: SDCL 1-15-21 authorized the Dept. of Corrections to receive and disburse any funds that may accrue to inmates or juveniles. Use: Disbursements shall be made for the benefit of the inmate or juvenile. SDCL 1-15-21 authorized that interest earned on joint accounts may be transferred to a Benefit Fund from which goods and services may be purchased for use by the institutional population.

Budget Information: Not included in the General Appropriations Bill.

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

The balances above represent the amount reported in the S.D. CAFR (Comprehensive Annual Financial Report). The balances for FY2010 are not yet available.

GOAC reviewed this fund on 10/20/09. Information was provided in a letter to the GOAC. Interest earned is available to purchase goods and services for the benefit of the institutional population.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Human Services

State Accounting System - Other Fund Balances

Company 3046 - Fund for Certification of Interpreters for the Deaf

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	6,704.20	9,987.74	16,005.24	18,370.54
2	Total Assets	6,704.20	9,987.74	16,005.24	18,370.54
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,704.20	9,987.74	16,005.24	18,370.54
9	Total Fund Equity	6,704.20	9,987.74	16,005.24	18,370.54
10	Total Liabilities and Fund Equity	6,704.20	9,987.74	16,005.24	18,370.54
11					
12					
13	Licenses, Permits and Fees	5,810.00	4,353.76	6,017.50	6,887.50
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	5,810.00	4,353.76	6,017.50	6,887.50
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	66.00	-	-	4,522.20
21	Supplies and Materials	18.82	1,070.22	-	-
22	Grants and Subsidies	274.44	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	359.26	1,070.22	-	4,522.20
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	5,450.74	3,283.54	6,017.50	2,365.30
31					
32	Beginning Fund Equity	1,253.46	6,704.20	9,987.74	16,005.24
33	Ending Equity	6,704.20	9,987.74	16,005.24	18,370.54

Company: 3046
Company Name: Dept. of Human Services - Other
Fund Name: Company 3046 - Fund for Certification of Interpreters for the Deaf
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,628,212.94	1,639,067.81	1,216,528.34	2,363,111.79
2	Total Assets	1,628,212.94	1,639,067.81	1,216,528.34	2,363,111.79
3					
4	Accounts Payable	-	-	-	-
5	Advances From Other Funds	-	-	381,552.49	10,428.80
6	Due to Other Funds	226,487.01	2,840,508.60	-	-
7	Total Liabilities	226,487.01	2,840,508.60	381,552.49	10,428.80
8					
9	Reserve for Encumbrances	-	10,857.54	2,049.00	2,523.82
10	Unreserved Fund Balance	1,401,725.93	(1,212,298.33)	832,926.85	2,350,159.17
11	Total Fund Equity	1,401,725.93	(1,201,440.79)	834,975.85	2,352,682.99
12	Total Liabilities and Fund Equity	1,628,212.94	1,639,067.81	1,216,528.34	2,363,111.79
13					
14					
15	Licenses, Permits and Fees	8,885.00	6,375.00	6,090.00	4,560.00
16	Fines, Forfeits and Penalties	1,223.00	501.43	851.50	45.00
17	Use of Money and Property	203,551.24	163,553.06	181,991.50	174,140.53
18	Sales and Services	561,569.69	744,039.34	846,808.16	951,316.48
19	Administering Programs	53,674.00	846,531.43	608,368.45	557,294.44
20	Other Revenue	1,587,704.93	1,045,861.17	1,086,526.49	1,885,142.61
21	Total Operating Revenue	2,416,607.86	2,806,861.43	2,730,636.10	3,572,499.06
22					
23	Personal Services and Benefits	1,098,024.82	1,041,783.04	852,321.85	869,189.56
24	Travel	39,297.63	44,551.44	25,451.09	19,982.28
25	Contractual Services	375,433.91	481,494.92	506,298.18	622,240.65
26	Supplies and Materials	147,054.50	94,420.64	143,722.39	110,254.50
27	Grants and Subsidies	695,749.92	1,391,362.99	1,848,137.95	994,601.74
28	Capital Outlay	260,600.75	2,662,268.59	395,402.84	59,219.49
29	Other Expense	7,463.47	7,233.80	7,393.76	4,856.19
30	Total Operating Expenditures/Expenses	2,623,625.00	5,723,115.42	3,778,728.06	2,680,344.41
31					
32	Transfers In	259,526.50	313,087.27	244,000.00	244,000.00
33	Transfers Out	-	-	-	-
34	Net Transfers In (Out)	259,526.50	313,087.27	244,000.00	244,000.00
35					
36	Net Change	52,509.36	(2,603,166.72)	(804,091.96)	1,136,154.65
37					
38	Beginning Fund Equity	1,349,216.57	1,401,725.93	(1,201,440.79)	834,975.85
39	Prior Period Adjustment	-	-	2,840,508.60	381,552.49
40	Ending Equity	1,401,725.93	(1,201,440.79)	834,975.85	2,352,682.99

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,445,481.09	2,438,024.19	2,521,184.53	328,894.45
2	Total Assets	1,445,481.09	2,438,024.19	2,521,184.53	328,894.45
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,445,481.09	2,438,024.19	2,521,184.53	328,894.45
9	Total Fund Equity	1,445,481.09	2,438,024.19	2,521,184.53	328,894.45
10	Total Liabilities and Fund Equity	1,445,481.09	2,438,024.19	2,521,184.53	328,894.45
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	1,160,425.61	1,056,488.28	965,769.15	864,657.34
15	Total Operating Revenue	1,160,425.61	1,056,488.28	965,769.15	864,657.34
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	43.67	-	729.01	143,984.47
20	Supplies and Materials	-	-	-	121,885.38
21	Grants and Subsidies	115,000.00	57,945.18	631,663.70	766,585.60
22	Capital Outlay	-	6,000.00	250,216.10	1,857,000.53
23	Other Revenue	-	-	-	140.64
24	Total Operating Expenditures/Expenses	115,043.67	63,945.18	882,608.81	2,889,596.62
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	(167,350.80)
28	Net Transfers In (Out)	-	-	-	(167,350.80)
29					
30	Net Change	1,045,381.94	992,543.10	83,160.34	(2,192,290.08)
31					
32	Beginning Fund Equity	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53
33	Ending Equity	1,445,481.09	2,438,024.19	2,521,184.53	328,894.45

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	223,284.86	64,919.36	50,154.64	91,891.81
2	Total Assets	223,284.86	64,919.36	50,154.64	91,891.81
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	223,284.86	64,919.36	50,154.64	91,891.81
8	Total Fund Equity	223,284.86	64,919.36	50,154.64	91,891.81
9	Total Liabilities and Fund Equity	223,284.86	64,919.36	50,154.64	91,891.81
10					
11					
12	Taxes	137,528.06	161,275.67	156,850.85	163,969.33
13	Use of Money and Property	-	-	-	-
14	Total Operating Revenue	137,528.06	161,275.67	156,850.85	163,969.33
15					
16	Grants and Subsidies	121,458.47	109,277.07	132,410.62	122,232.16
17	Total Operating Expenditures/Expenses	121,458.47	109,277.07	132,410.62	122,232.16
18					
19	Transfers In	-	-	-	-
20	Transfers Out	-	(210,364.10)	(39,204.95)	-
21	Net Transfers In (Out)	-	(210,364.10)	(39,204.95)	-
22					
23	Net Change	16,069.59	(158,365.50)	(14,764.72)	41,737.17
24					
25	Beginning Fund Equity	207,215.27	223,284.86	64,919.36	50,154.64
26	Prior Period Adjustment	-	-	-	-
27	Ending Equity	223,284.86	64,919.36	50,154.64	91,891.81

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.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $500.000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

Department of Human Services

State Accounting System - Other Fund Balances

Company 3091 - Telecommunication Fund for the Deaf

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,759,776.87	1,552,883.49	1,070,815.79	1,556,463.25
2	Total Assets	1,759,776.87	1,552,883.49	1,070,815.79	1,556,463.25
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,759,776.87	1,552,883.49	1,070,815.79	1,556,463.25
8	Total Fund Equity	1,759,776.87	1,552,883.49	1,070,815.79	1,556,463.25
9	Total Liabilities and Fund Equity	1,759,776.87	1,552,883.49	1,070,815.79	1,556,463.25
10					
11					
12	Taxes	1,237,752.63	1,392,208.00	1,428,785.95	1,475,723.75
13	Sales and Services	215.00	-	-	-
14	Other Revenue	-	60,248.04	-	-
15	Total Operating Revenue	1,237,967.63	1,452,456.04	1,428,785.95	1,475,723.75
16					
17	Travel	-	-	-	1,242.21
18	Contractual Services	86,332.62	17,542.34	7,751.78	5,986.15
19	Supplies and Materials	6,952.22	298.30	380.34	230.19
20	Grants and Subsidies	1,056,229.09	701,981.10	775,549.23	880,737.34
21	Capital Outlay	392,521.25	96,742.95	116,377.25	101,880.40
22	Total Operating Expenditures/Expenses	1,542,035.18	816,564.69	900,058.60	990,076.29
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(50,000.00)	(842,784.73)	(1,010,795.05)	-
26	Net Transfers In (Out)	(50,000.00)	(842,784.73)	(1,010,795.05)	-
27					
28	Net Change	(354,067.55)	(206,893.38)	(482,067.70)	485,647.46
29					
30	Beginning Fund Equity	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	1,759,776.87	1,552,883.49	1,070,815.79	1,556,463.25

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. Discussed with GOAC in 6/23/09 meeting that FCC may have significant impact on costs.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $500.000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	26,093.33	38,582.56	75,159.71	79,446.09
2	Total Assets	26,093.33	38,582.56	75,159.71	79,446.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	26,093.33	38,582.56	75,159.71	79,446.09
9	Total Fund Equity	26,093.33	38,582.56	75,159.71	79,446.09
10	Total Liabilities and Fund Equity	26,093.33	38,582.56	75,159.71	79,446.09
11					
12					
13	Use of Money and Property	1,389.26	5,080.52	5,374.23	2,756.09
14	Sales and Services	13,240.02	17,408.58	19,719.04	14,277.73
15	Administering Programs	-	-	-	773.06
16	Other Revenue	8.96	928.45	14,340.90	-
17	Total Operating Revenue	14,638.24	23,417.55	39,434.17	17,806.88
18					
19	Personal Services and Benefits	767.23	-	-	-
20	Travel	184.25	-	604.50	-
21	Contractual Services	2,397.62	5,931.24	4,289.94	5,231.65
22	Supplies and Materials	5,775.85	4,372.01	6,860.38	7,204.84
23	Grants and Subsidies	2,873.17	625.07	957.26	424.29
24	Capital Outlay	-	-	1,148.00	1,469.25
25	Total Operating Expenditures/Expenses	11,998.12	10,928.32	13,860.08	14,330.03
26					
27	Transfers In	-	-	11,003.06	809.53
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	11,003.06	809.53
30					
31	Net Change	2,640.12	12,489.23	36,577.15	4,286.38
32					
33	Beginning Fund Equity	23,453.21	26,093.33	38,582.56	75,159.71
34	Ending Equity	26,093.33	38,582.56	75,159.71	79,446.09

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	36,656.98	64,865.06	31,773.08	50,068.47
2	Total Assets	36,656.98	64,865.06	31,773.08	50,068.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	4,410.00	-	-
8	Unreserved Fund Balance	36,656.98	60,455.06	31,773.08	50,068.47
9	Total Fund Equity	36,656.98	64,865.06	31,773.08	50,068.47
10	Total Liabilities and Fund Equity	36,656.98	64,865.06	31,773.08	50,068.47
11					
12					
13	Use of Money and Property	4,014.35	-	-	1,985.20
14	Sales and Services	-	-	-	-
15	Administering Programs	-	67,314.45	26,469.24	36,849.14
16	Other Revenue	2,628.60	400.00	-	-
17	Total Operating Revenue	6,642.95	67,714.45	26,469.24	38,834.34
18					
19	Personal Services and Benefits	121.84	26.76	-	-
20	Travel	-	351.00	629.13	5,072.71
21	Contractual Services	17,074.20	12,189.80	10,748.22	4,436.88
22	Supplies and Materials	47,375.22	48,524.23	36,497.29	10,615.36
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	15,107.07	19,754.24	11,686.58	414.00
25	Total Operating Expenditures/Expenses	79,678.33	80,846.03	59,561.22	20,538.95
26					
27	Transfers In	2,556.04	41,339.66	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	2,556.04	41,339.66	-	-
30					
31	Net Change	(70,479.34)	28,208.08	(33,091.98)	18,295.39
32					
33	Beginning Fund Equity	107,136.32	36,656.98	64,865.06	31,773.08
34	Ending Equity	36,656.98	64,865.06	31,773.08	50,068.47

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	11,003.06	11,187.15	809.53	1,893.91
2	Total Assets	11,003.06	11,187.15	809.53	1,893.91
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	11,003.06	11,187.15	809.53	1,893.91
9	Total Fund Equity	11,003.06	11,187.15	809.53	1,893.91
10	Total Liabilities and Fund Equity	11,003.06	11,187.15	809.53	1,893.91
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	-	-	-
15	Other Revenue	521.27	184.09	625.44	1,893.91
16	Total Operating Revenue	521.27	184.09	625.44	1,893.91
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	-	-	(11,003.06)	(809.53)
29	Net Transfers In (Out)	-	-	(11,003.06)	(809.53)
30					
31	Net Change	521.27	184.09	(10,377.62)	1,084.38
32					
33	Beginning Fund Equity	10,481.79	11,003.06	11,187.15	809.53
34	Ending Equity	11,003.06	11,187.15	809.53	1,893.91

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	179,687.66	158,339.04	140,418.46	127,729.12
2	Total Assets	179,687.66	158,339.04	140,418.46	127,729.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	179,687.66	158,339.04	140,418.46	127,729.12
9	Total Fund Equity	179,687.66	158,339.04	140,418.46	127,729.12
10	Total Liabilities and Fund Equity	179,687.66	158,339.04	140,418.46	127,729.12
11					
12					
13	Licenses, Permits and Fees	118,577.09	119,843.89	107,608.36	114,127.29
14	Use of Money and Property	5,609.11	7,514.31	9,155.44	7,344.67
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	124,186.20	127,358.20	116,763.80	121,471.96
17					
18	Personal Services and Benefits	59,630.31	67,076.86	74,119.43	72,826.04
19	Travel	8,954.22	9,989.72	6,539.79	6,372.81
20	Contractual Services	42,999.97	56,758.78	47,571.79	49,984.08
21	Supplies and Materials	5,168.19	7,627.08	5,121.17	4,684.41
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	2,395.16	7,192.35	1,322.42	242.99
24	Other Expense	-	-	-	-
25	Interest Expense	-	62.03	9.78	50.97
26	Total Operating Expenditures/Expenses	119,147.85	148,706.82	134,684.38	134,161.30
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	5,038.35	(21,348.62)	(17,920.58)	(12,689.34)
33					
34	Beginning Fund Equity	174,649.31	179,687.66	158,339.04	140,418.46
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	179,687.66	158,339.04	140,418.46	127,729.12

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.

Department of Human Services

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	94,122.99	92,277.95	60,467.81	67,383.05
2	Total Assets	94,122.99	92,277.95	60,467.81	67,383.05
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	94,122.99	92,277.95	60,467.81	67,383.05
9	Total Fund Equity	94,122.99	92,277.95	60,467.81	67,383.05
10	Total Liabilities and Fund Equity	94,122.99	92,277.95	60,467.81	67,383.05
11					
12					
13	Licenses, Permits and Fees	43,575.00	40,700.00	20,400.00	56,272.00
14	Use of Money and Property	2,472.85	3,369.48	4,048.09	3,367.64
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	46,047.85	44,069.48	24,448.09	59,639.64
17					
18	Personal Services and Benefits	582.91	389.84	646.59	1,420.98
19	Travel	2,968.04	5,342.82	8,289.78	6,657.96
20	Contractual Services	32,497.37	38,126.93	44,348.14	42,049.16
21	Supplies and Materials	2,102.29	2,054.93	2,392.42	1,960.98
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	63.58	-	381.30	635.32
24	Other Expense	-	-	200.00	-
25	Total Operating Expenditures/Expenses	38,214.19	45,914.52	56,258.23	52,724.40
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	7,833.66	(1,845.04)	(31,810.14)	6,915.24
32					
33	Beginning Fund Equity	86,289.33	94,122.99	92,277.95	60,467.81
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	94,122.99	92,277.95	60,467.81	67,383.05

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	71,876.50	80,670.44	85,702.95	85,973.68
2	Total Assets	71,876.50	80,670.44	85,702.95	85,973.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	71,876.50	80,670.44	85,702.95	85,973.68
9	Total Fund Equity	71,876.50	80,670.44	85,702.95	85,973.68
10	Total Liabilities and Fund Equity	71,876.50	80,670.44	85,702.95	85,973.68
11					
12					
13	Licenses, Permits and Fees	58,655.00	71,345.00	69,425.00	68,170.00
14	Use of Money and Property	2,507.23	3,281.04	4,025.64	3,999.25
15	Other Revenue	3,380.00	2,950.00	3,875.00	4,430.00
16	Total Operating Revenue	64,542.23	77,576.04	77,325.64	76,599.25
17					
18	Personal Services and Benefits	2,390.52	2,004.66	969.61	2,002.29
19	Travel	11,274.55	9,918.50	13,164.60	13,479.85
20	Contractual Services	51,211.37	52,754.67	53,841.66	55,970.56
21	Supplies and Materials	3,821.46	4,104.27	4,317.26	4,875.82
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	68,697.90	68,782.10	72,293.13	76,328.52
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(4,155.67)	8,793.94	5,032.51	270.73
31					
32	Beginning Fund Equity	76,032.17	71,876.50	80,670.44	85,702.95
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	71,876.50	80,670.44	85,702.95	85,973.68

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	38,994.07	58,295.30	57,392.73	88,398.63
2	Total Assets	38,994.07	58,295.30	57,392.73	88,398.63
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	38,994.07	58,295.30	57,392.73	88,398.63
9	Total Fund Equity	38,994.07	58,295.30	57,392.73	88,398.63
10	Total Liabilities and Fund Equity	38,994.07	58,295.30	57,392.73	88,398.63
11					
12					
13	Licenses, Permits and Fees	64,090.00	96,985.00	73,615.00	112,565.00
14	Use of Money and Property	1,573.99	1,589.70	2,293.97	2,536.18
15	Total Operating Revenue	65,663.99	98,574.70	75,908.97	115,101.18
16					
17	Personal Services and Benefits	711.18	840.36	322.95	-
18	Travel	1,315.94	3,986.13	2,251.14	1,263.08
19	Contractual Services	64,418.93	69,643.19	70,317.00	77,156.08
20	Supplies and Materials	5,213.45	4,603.79	3,920.45	4,899.24
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	776.88
23	Other Expense	-	200.00	-	-
24	Total Operating Expenditures/Expenses	71,659.50	79,273.47	76,811.54	84,095.28
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(5,995.51)	19,301.23	(902.57)	31,005.90
31					
32	Beginning Fund Equity	44,989.58	38,994.07	58,295.30	57,392.73
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	38,994.07	58,295.30	57,392.73	88,398.63

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	71,312.63	72,684.63	72,270.49	73,052.26
2	Total Assets	71,312.63	72,684.63	72,270.49	73,052.26
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	71,312.63	72,684.63	72,270.49	73,052.26
9	Total Fund Equity	71,312.63	72,684.63	72,270.49	73,052.26
10	Total Liabilities and Fund Equity	71,312.63	72,684.63	72,270.49	73,052.26
11					
12					
13	Use of Money and Property	4,404.88	3,711.63	3,793.62	3,468.50
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	4,404.88	3,711.63	3,793.62	3,468.50
16					
17	Personal Services and Benefits	-	1.60	0.69	-
18	Travel	-	21.00	25.80	-
19	Contractual Services	-	-	536.00	-
20	Supplies and Materials	2,390.81	2,317.03	3,160.27	2,686.73
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	485.00	-
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	2,390.81	2,339.63	4,207.76	2,686.73
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	2,014.07	1,372.00	(414.14)	781.77
32					
33	Beginning Fund Equity	69,298.56	71,312.63	72,684.63	72,270.49
34	Ending Equity	71,312.63	72,684.63	72,270.49	73,052.26

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	89,898.23	85,400.32	84,388.71	79,242.62
2	Total Assets	89,898.23	85,400.32	84,388.71	79,242.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	89,898.23	85,400.32	84,388.71	79,242.62
9	Total Fund Equity	89,898.23	85,400.32	84,388.71	79,242.62
10	Total Liabilities and Fund Equity	89,898.23	85,400.32	84,388.71	79,242.62
11					
12					
13	Licenses, Permits and Fees	90,726.21	89,869.19	85,033.18	51,976.12
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	2,115.26	3,076.07	4,355.15	4,064.45
16	Administering Programs	2,168.81	1,861.04	543.85	1,483.99
17	Other Revenue	1,312.34	580.34	11,685.95	5,800.00
18	Total Operating Revenue	96,322.62	95,386.64	101,618.13	63,324.56
19					
20	Personal Services and Benefits	5,149.66	5,679.21	3,920.84	4,237.10
21	Travel	4,586.66	2,740.75	707.55	388.90
22	Contractual Services	47,618.20	83,384.42	58,034.96	62,173.50
23	Supplies and Materials	5,499.51	4,066.49	3,718.25	721.89
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	4,160.55	3,413.27	35,974.59	391.62
26	Interest Expense	7.88	15.04	-	-
27	Total Operating Expenditures/Expenses	67,022.46	99,299.18	102,356.19	67,913.01
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(516.15)	(585.37)	(273.55)	(557.64)
31	Net Transfers In (Out)	(516.15)	(585.37)	(273.55)	(557.64)
32					
33	Net Change	28,784.01	(4,497.91)	(1,011.61)	(5,146.09)
34					
35	Beginning Fund Equity	61,114.22	89,898.23	85,400.32	84,388.71
36	Ending Equity	89,898.23	85,400.32	84,388.71	79,242.62

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,638,192.23	1,594,246.46	1,559,084.21	1,644,310.21
2	Total Assets	1,638,192.23	1,594,246.46	1,559,084.21	1,644,310.21
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	10,250.00	21,522.08	127,894.07	50,118.92
8	Unreserved Fund Balance	1,627,942.23	1,572,724.38	1,431,190.14	1,594,191.29
9	Total Fund Equity	1,638,192.23	1,594,246.46	1,559,084.21	1,644,310.21
10	Total Liabilities and Fund Equity	1,638,192.23	1,594,246.46	1,559,084.21	1,644,310.21
11					
12					
13	Taxes	168,177.65	294,772.80	297,710.51	240,282.24
14	Licenses, Permits and Fees	1,576,868.95	1,767,181.54	1,538,907.39	1,866,948.62
15	Fines, Forfeits and Penalties	815.00	1,070.00	945.00	891.81
16	Use of Money and Property	-	-	-	-
17	Sales and Services	1,367.31	685.80	1,246.02	459.60
18	Administering Programs	-	-	-	-
19	Other Revenue	69.19	-	106.50	-
20	Total Operating Revenue	1,747,298.10	2,063,710.14	1,838,915.42	2,108,582.27
21					
22	Personal Services and Benefits	1,637,362.20	1,740,724.40	1,753,308.64	1,963,619.84
23	Travel	81,527.09	89,779.21	74,847.69	88,363.27
24	Contractual Services	320,401.97	389,708.72	317,857.25	363,923.27
25	Supplies and Materials	32,048.53	33,011.57	25,989.18	25,765.17
26	Grants and Subsidies	132,528.07	316,771.20	149,213.05	98,316.87
27	Capital Outlay	56,730.49	13,234.91	36,063.58	54,637.81
28	Other Expense	1,050.00	1,325.00	650.00	-
29	Total Operating Expenditures/Expenses	2,261,648.35	2,584,555.01	2,357,929.39	2,594,626.23
30					
31	Transfers In	476,846.50	490,186.76	490,108.64	576,799.55
32	Transfers Out	(88,711.09)	(13,287.66)	(6,256.92)	(5,529.59)
33	Net Transfers In (Out)	388,135.41	476,899.10	483,851.72	571,269.96
34					
35	Net Change	(126,214.84)	(43,945.77)	(35,162.25)	85,226.00
36					
37	Beginning Fund Equity	1,764,407.07	1,638,192.23	1,594,246.46	1,559,084.21
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	1,638,192.23	1,594,246.46	1,559,084.21	1,644,310.21

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Environment and Natural Resources Fee Fund

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

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

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

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

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

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

Additional Information:
Various fees were increased by SL 2009 ch 13.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	10,183,512.02	11,490,936.31	10,597,581.97	16,583,056.75
2	Loans and Notes Receivable	25,856,783.32	25,882,707.56	25,637,379.12	26,162,261.83
3	Total Assets	36,040,295.34	37,373,643.87	36,234,961.09	42,745,318.58
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,669,984.44	35,036.48	21,145,176.48	-
9	Unreserved Fund Balance	34,370,310.90	37,338,607.39	15,089,784.61	42,745,318.58
10	Total Fund Equity	36,040,295.34	37,373,643.87	36,234,961.09	42,745,318.58
11	Total Liabilities and Fund Equity	36,040,295.34	37,373,643.87	36,234,961.09	42,745,318.58
12					
13					
14	Taxes	950,856.00	475,559.87	165,732.91	1,485,688.94
15	Licenses, Permits and Fees	1,633,296.65	1,676,897.25	1,661,141.07	1,675,155.82
16	Use of Money and Property	522,937.15	597,045.69	676,674.83	597,163.26
17	Administering Programs	-	-	-	-
18	Other Revenue	-	-	-	-
19	Total Operating Revenue	3,107,089.80	2,749,502.81	2,503,548.81	3,758,008.02
20					
21	Personal Services and Benefits	-	-	-	-
22	Travel	-	-	-	-
23	Contractual Services	-	-	66,063.90	28,375.21
24	Supplies and Materials	-	4,705.25	-	-
25	Grants and Subsidies	10,044,872.42	8,947,791.68	10,777,905.44	5,510,903.15
26	Capital Outlay	-	-	-	-
27	Bad Debts Expense	66,909.59	-	-	-
28	Total Operating Expenditures/Expenses	10,111,782.01	8,952,496.93	10,843,969.34	5,539,278.36
29					
30	Transfers In	7,382,900.80	8,092,342.65	7,601,737.75	8,791,441.00
31	Transfers Out	(400,000.00)	(406,000.00)	(400,000.00)	(500,000.00)
32	Net Transfers In (Out)	6,982,900.80	7,686,342.65	7,201,737.75	8,291,441.00
33					
34	Net Change	(21,791.41)	1,483,348.53	(1,138,682.78)	6,510,170.66
35					
36	Beginning Fund Equity	36,062,086.75	36,040,295.34	37,373,643.87	36,234,961.09
37	Prior Period Adjustment	-	(150,000.00)	-	186.83
38	Ending Equity	36,040,295.34	37,373,643.87	36,234,961.09	42,745,318.58

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, $500,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

SDCL 46A-1-82 established the Environment and Water Resources Trust Fund. Source: Established a separate trust subfund within the Water and Environment Fund The purpose is to provide a perpetual source of revenue to serve all of the purposes for which funds may be expended from the Water and Environment Fund. The principal of the trust fund shall be conserved in perpetuity or until the Legislature shall otherwise provide and may not be

expended. Interest earned on the fund shall accrue to the Water and Environment Fund and be disbursed in conformance with § 46A-1-61. The fund has not carried a balance for several years.

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

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

Additional Information:
SL 2009 ch 12, revised SDCL 1-40-32 (above) to $500,000.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3074 - Board of Certification Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	46,800.41	41,332.42	39,801.85	35,726.42
2	Total Assets	46,800.41	41,332.42	39,801.85	35,726.42
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	46,800.41	41,332.42	39,801.85	35,726.42
9	Total Fund Equity	46,800.41	41,332.42	39,801.85	35,726.42
10	Total Liabilities and Fund Equity	46,800.41	41,332.42	39,801.85	35,726.42
11					
12					
13	Licenses, Permits and Fees	17,442.00	17,624.00	18,356.00	16,236.00
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	17,442.00	17,624.00	18,356.00	16,236.00
16					
17	Personal Services and Benefits	5,175.14	8,670.02	6,296.09	6,191.51
18	Travel	3,052.63	3,059.55	3,162.26	4,271.78
19	Contractual Services	10,921.94	11,356.92	10,428.22	9,694.54
20	Supplies and Materials	1.64	5.50	-	153.60
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	19,151.35	23,091.99	19,886.57	20,311.43
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(1,709.35)	(5,467.99)	(1,530.57)	(4,075.43)
30					
31	Beginning Fund Equity	48,509.76	46,800.41	41,332.42	39,801.85
32	Ending Equity	46,800.41	41,332.42	39,801.85	35,726.42

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

Budget Information: Included in the General Appropriations Bill.

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3074 - Other Activities

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(89,080.86)	(56,269.50)	(41,472.04)	(206,830.00)
2	Total Assets	(89,080.86)	(56,269.50)	(41,472.04)	(206,830.00)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,250.00	-	3,028,010.07	-
8	Unreserved Fund Balance	(92,330.86)	(56,269.50)	(3,069,482.11)	(206,830.00)
9	Total Fund Equity	(89,080.86)	(56,269.50)	(41,472.04)	(206,830.00)
10	Total Liabilities and Fund Equity	(89,080.86)	(56,269.50)	(41,472.04)	(206,830.00)
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	1,547,824.00	1,738,093.00	745,253.00	1,004,650.00
15	Total Operating Revenue	1,547,824.00	1,738,093.00	745,253.00	1,004,650.00
16					
17	Personal Services and Benefits	137,369.27	77,800.81	87,273.31	-
18	Travel	2,133.55	2,553.54	6,197.57	-
19	Contractual Services	167,703.07	202,586.65	228,724.83	442,809.90
20	Supplies and Materials	1,167.25	1,116.31	1,333.25	719.60
21	Grants and Subsidies	1,202,899.17	1,411,511.22	410,157.18	732,008.05
22	Capital Outlay	277.30	-	3,026.32	-
23	Total Operating Expenditures/Expenses	1,511,549.61	1,695,568.53	736,712.46	1,175,537.55
24					
25	Transfers In	28,184.48	-	17,587.41	5,529.59
26	Transfers Out	(17,408.19)	(9,713.11)	(11,330.49)	-
27	Net Transfers In (Out)	10,776.29	(9,713.11)	6,256.92	5,529.59
28					
29	Net Change	47,050.68	32,811.36	14,797.46	(165,357.96)
30					
31	Beginning Fund Equity	(136,131.54)	(89,080.86)	(56,269.50)	(41,472.04)
32	Ending Equity	(89,080.86)	(56,269.50)	(41,472.04)	(206,830.00)

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

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

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 3075 - Environmental Livestock Cleanup Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,061,721.08	1,020,108.76	1,086,984.63	1,119,540.62
2	Total Assets	1,061,721.08	1,020,108.76	1,086,984.63	1,119,540.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,061,721.08	1,020,108.76	1,086,984.63	1,119,540.62
9	Total Fund Equity	1,061,721.08	1,020,108.76	1,086,984.63	1,119,540.62
10	Total Liabilities and Fund Equity	1,061,721.08	1,020,108.76	1,086,984.63	1,119,540.62
11					
12					
13	Licenses, Permits and Fees	2,000.00	36,295.63	14,763.75	17,010.00
14	Total Operating Revenue	2,000.00	36,295.63	14,763.75	17,010.00
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	33,568.50
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	121,800.00	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	-	121,800.00	-	33,568.50
23					
24	Transfers In	30,979.89	43,892.05	52,112.12	49,114.49
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	30,979.89	43,892.05	52,112.12	49,114.49
27					
28	Net Change	32,979.89	(41,612.32)	66,875.87	32,555.99
29					
30	Beginning Fund Equity	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	1,061,721.08	1,020,108.76	1,086,984.63	1,119,540.62

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

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

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	6,147,155.73	6,441,767.63	6,765,469.66	7,073,141.42
2	Total Assets	6,147,155.73	6,441,767.63	6,765,469.66	7,073,141.42
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,147,155.73	6,441,767.63	6,765,469.66	7,073,141.42
9	Total Fund Equity	6,147,155.73	6,441,767.63	6,765,469.66	7,073,141.42
10	Total Liabilities and Fund Equity	6,147,155.73	6,441,767.63	6,765,469.66	7,073,141.42
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	-	40,000.00	-	-
15	Use of Money and Property	-	-	-	-
16	Total Operating Revenue	-	40,000.00	-	-
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	180,653.85	254,611.90	323,702.03	307,671.76
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	180,653.85	254,611.90	323,702.03	307,671.76
29					
30	Net Change	180,653.85	294,611.90	323,702.03	307,671.76
31					
32	Beginning Fund Equity	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66
33	Ending Equity	6,147,155.73	6,441,767.63	6,765,469.66	7,073,141.42

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Regulated Substance Response Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,234,664.91	2,575,501.19	2,780,273.47	2,927,803.81
2	Total Assets	2,234,664.91	2,575,501.19	2,780,273.47	2,927,803.81
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	122,742.12
8	Unreserved Fund Balance	2,234,664.91	2,575,501.19	2,780,273.47	2,805,061.69
9	Total Fund Equity	2,234,664.91	2,575,501.19	2,780,273.47	2,927,803.81
10	Total Liabilities and Fund Equity	2,234,664.91	2,575,501.19	2,780,273.47	2,927,803.81
11					
12					
13	Fines, Forfeits and Penalties	258,119.00	330,884.00	98,796.66	77,878.13
14	Use of Money and Property	336,433.25	465,836.42	593,848.38	565,567.54
15	Other Revenue	-	958.31	-	-
16	Total Operating Revenue	594,552.25	797,678.73	692,645.04	643,445.67
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	34,222.32	83,529.47	21,930.16	62,310.84
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	34,222.32	83,529.47	21,930.16	62,310.84
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(272,413.01)	(373,312.98)	(465,942.60)	(433,604.49)
28	Net Transfers In (Out)	(272,413.01)	(373,312.98)	(465,942.60)	(433,604.49)
29					
30	Net Change	287,916.92	340,836.28	204,772.28	147,530.34
31					
32	Beginning Fund Equity	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47
33	Ending Equity	2,234,664.91	2,575,501.19	2,780,273.47	2,927,803.81

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

SDCL 34A-12-3.1 created a subfund of the Regulated Substances Response Fund. Source: Recovered Leaking Underground Storage Tank Trust Fund moneys. The subfund shall be separately maintained and administered in the manner required by the Superfund Amendments and Reauthorization Act of 1986 as amended as of January 1, 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 3075 - Well Rehabilitation and Plugging Subfund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	377.83	390.91	410.72	429.41
2	Total Assets	377.83	390.91	410.72	429.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	377.83	390.91	410.72	429.41
9	Total Fund Equity	377.83	390.91	410.72	429.41
10	Total Liabilities and Fund Equity	377.83	390.91	410.72	429.41
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	-	-	-
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	2.83	13.08	19.81	18.69
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	2.83	13.08	19.81	18.69
27					
28	Net Change	2.83	13.08	19.81	18.69
29					
30	Beginning Fund Equity	375.00	377.83	390.91	410.72
31	Ending Equity	377.83	390.91	410.72	429.41

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

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

Department of Environment and Natural Resources
State Accounting System - Other Fund Balances
Company 8306 - Oahe Conserv. Subdistrict

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	339,894.41	339,894.41	339,894.41	-
2	Total Assets	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	-
9	Total Fund Equity	339,894.41	339,894.41	339,894.41	-
10	Total Liabilities and Fund Equity	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	Other Expense	-	-	-	339,894.41
23	Total Operating Expenditures/Expenses	-	-	-	339,894.41
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	-	-	-	(339,894.41)
30					
31	Beginning Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
32	Ending Equity	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 - State Water Pollution Control Revolving Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash and Cash Equivalents	4,236,871.71	905,472.53	8,306,429.91	-
2	Restricted Cash	10,296.17	10,428.60	10,059.50	-
3	Restricted Investments	374,421.62	374,421.62	374,421.62	-
4	Long Term Investments	39,007,586.56	63,821,961.63	48,644,915.52	-
5	Accounts Receivable	-	16,977.16	-	-
6	Interest and Dividends Receivable	1,785,551.47	1,676,299.60	1,726,442.10	-
7	Loans and Notes Receivable	14,997,741.71	11,560,195.62	12,008,450.80	-
8	Long Term Loans and Notes Receivable	139,360,290.00	146,407,901.27	157,854,287.61	-
9	Due From Other Governments	262,283.64	260,780.65	306,003.79	-
10	Deferred Charges and Other Assets	29,664.91	31,697.39	38,000.36	-
11	Deferred Charges - Long Term	413,470.72	546,449.80	508,153.47	-
12	Total Assets	200,478,178.51	225,612,585.87	229,777,164.68	-
13					
14	Accounts Payable	204,559.03	295,633.17	200,279.44	-
15	Due to Other Funds	-	-	3,422.14	-
16	Accrued Liabilities	13,027.51	12,823.74	17,130.74	-
17	Compensated Absences Payable	23,994.60	3,831.51	32,722.43	-
18	Accrued Interest Payable	994,484.90	1,127,030.85	1,012,799.63	-
19	Compensated Absences Payable - LT	21,726.82	3,430.63	29,134.70	-
20	Bonds and Notes Payable	2,543,626.11	2,638,626.11	2,728,626.11	-
21	Bonds and Notes Payable - LT	52,453,011.40	71,774,385.29	69,045,759.18	-
22	Total Liabilities	56,254,430.37	75,855,761.30	73,069,874.37	-
23					
24	Restricted for Debt Service	384,717.79	384,850.22	384,481.12	-
25	Unrestricted Net Assets	143,839,030.35	149,371,974.35	156,322,809.19	-
26	Total Fund Equity	144,223,748.14	149,756,824.57	156,707,290.31	-
27	Total Liabilities and Fund Equity	200,478,178.51	225,612,585.87	229,777,164.68	-
28					
29					
30	Use of Money and Property	3,357,310.13	3,613,590.33	3,712,203.03	-
31	Sales and Services	1,121,599.19	1,211,869.78	1,241,752.13	-
32	Administering Programs	2,472,853.20	2,925,462.53	4,201,388.62	-
33	Total Operating Revenue	6,951,762.52	7,750,922.64	9,155,343.78	-
34					
35	Personal Services and Benefits	209,875.17	176,918.94	236,910.26	-
36	Travel	6,775.84	8,615.63	8,664.85	-
37	Contractual Services	183,664.85	276,912.72	246,904.33	-
38	Supplies and Materials	1,254.65	1,549.68	925.47	-
39	Grants and Subsidies	1,096,147.85	1,384,818.97	380,239.71	-
40	Capital Outlay	578.34	-	-	-
41	Other Expense	-	-	1,211,861.35	-
42	Interest Expense	2,467,316.76	2,568,589.85	2,653,373.26	-
43	Depreciation/Amortization	29,664.91	31,697.39	38,000.36	-
44	Total Operating Expenses	3,995,278.37	4,449,103.18	4,776,879.59	-
45					
46	Net Income (Loss)	2,956,484.15	3,301,819.46	4,378,464.19	-
47					
48	Nonoperating Revenue:				
49	Interest Income	3,104,403.33	2,257,827.30	2,599,981.84	-
50					
51	Income (Loss) Before Transfers	6,060,887.48	5,559,646.76	6,978,446.03	-
52					
53	Transfers In	-	-	-	-
54	Transfers Out	(106,411.88)	(26,570.33)	(22,301.52)	-
55	Net Transfers In (Out)	(106,411.88)	(26,570.33)	(22,301.52)	-
56					
57	Net Change	5,954,475.60	5,533,076.43	6,956,144.51	-
58					
59	Beginning Net Assets	138,269,272.54	144,223,748.14	149,751,145.80	-
60	Ending Net Assets	144,223,748.14	149,756,824.57	156,707,290.31	-

Department of Environment and Natural Resources
Other Fund Balances
Funds Not on State Accounting System - State Water Pollution Control Revolving Fund

Company: No on state accounting system
Company Name: not applicable
Fund Name: State Water Pollution Control Revolving Fund
Fund Type: Enterprise
Purpose: SDCL 46A-1-60.1 created the State Water Pollution Control Revolving Fund. This fund is maintained separately with a trustee bank and not on the state's accounting system. Source: All federal, state, and other funds for use in the program shall be deposited into the respective subfund. Use: Loans to local governments for wastewater, storm sewer, non-point source pollution control projects.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2010 were not yet available.

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2007	FY2008	FY2009	FY2010
1	Cash and Cash Equivalents	12,481,801.17	613,553.39	29,780,752.44	-
2	Restricted Cash	10,858.84	11,032.97	531,484.62	-
3	Restricted Investments	948,229.95	948,062.12	419,250.00	-
4	Long Term Investments	22,129,094.28	54,588,934.45	28,721,018.48	-
5	Accounts Receivable	-	13,022.84	-	-
6	Interest and Dividends Receivable	1,207,247.59	1,226,022.43	1,019,982.70	-
7	Loans and Notes Receivable	5,274,831.23	6,213,207.50	6,859,210.75	-
8	Long Term Loans and Notes Receivable	101,090,060.62	106,261,079.55	108,082,476.89	-
9	Due From Other Governments	385,690.45	372,348.30	316,214.76	-
10	Deferred Charges and Other Assets	34,845.96	36,571.03	41,920.70	-
11	Deferred Charges - Long Term	483,951.38	587,150.01	542,802.64	-
12	Total Assets	144,046,611.47	170,870,984.59	176,315,113.98	-
13					
14	Accounts Payable	107,671.10	172,168.94	163,411.76	-
15	Accrued Liabilities	11,491.36	12,855.33	12,018.64	-
16	Compensated Absences Payable	16,058.37	25,472.07	22,537.01	-
17	Accrued Interest Payable	856,880.73	970,727.16	881,776.35	-
18	Compensated Absences Payable - LT	14,540.65	22,807.06	20,066.03	-
19	Bonds and Notes Payable	1,728,820.77	1,788,820.77	1,858,820.77	-
20	Bonds and Notes Payable - LT	43,072,292.13	59,323,471.36	57,464,650.59	-
21	Total Liabilities	45,807,755.11	62,316,322.69	60,423,281.15	-
22					
23	Restricted for Debt Service	959,088.79	959,095.09	950,734.62	-
24	Unrestricted Net Assets	97,279,767.57	107,595,566.81	114,941,098.21	-
25	Total Fund Equity	98,238,856.36	108,554,661.90	115,891,832.83	-
26	Total Liabilities and Fund Equity	144,046,611.47	170,870,984.59	176,315,113.98	-
27					
28					
29	Use of Money and Property	2,624,567.40	2,717,194.40	2,799,029.31	-
30	Sales and Services	835,055.62	867,927.54	897,235.87	-
31	Administering Programs	11,564,593.68	7,970,158.56	5,137,183.48	-
32	Total Operating Revenue	15,024,216.70	11,555,280.50	8,833,448.66	-
33					
34	Personal Services and Benefits	182,500.98	220,048.50	180,461.63	-
35	Travel	7,396.07	7,993.24	8,474.32	-
36	Contractual Services	266,152.42	201,481.66	248,020.71	-
37	Supplies and Materials	1,254.55	1,549.71	903.93	-
38	Grants and Subsidies	196,316.00	290,264.50	209,992.00	-
39	Capital Outlay	578.34	-	-	-
40	Interest Expense	2,029,747.21	2,097,845.67	2,179,346.25	-
41	Other Expense	-	-	384,852.62	-
42	Depreciation/Amortization	34,845.96	36,571.03	41,920.70	-
43	Total Operating Expenses	2,718,791.53	2,855,754.31	3,253,972.16	-
44					
45	Net Income (Loss)	12,305,425.17	8,699,526.19	5,579,476.50	-
46					
47	Nonoperating Revenue:				
48	Interest Income	1,824,869.01	1,641,040.63	1,780,370.34	-
49					
50	Income (Loss) Before Transfers	14,130,294.18	10,340,566.82	7,359,846.84	-
51					
52	Transfers In	81,250.32	-	-	-
53	Transfers Out	(23,318.20)	(24,761.28)	(22,675.91)	-
54	Net Transfers In (Out)	57,932.12	(24,761.28)	(22,675.91)	-
55					
56	Net Change	14,188,226.30	10,315,805.54	7,337,170.93	-
57					
58	Beginning Net Assets	84,050,630.06	98,238,856.36	108,554,661.90	-
59	Ending Net Assets	98,238,856.36	108,554,661.90	115,891,832.83	-

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 annually by the Department of Legislative Audit. Financial statements for FY2010 were not yet available.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3014 - Telephone Solicitation Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	152,475.06	199,603.88	208,657.62	259,671.95
2	Total Assets	152,475.06	199,603.88	208,657.62	259,671.95
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	152,475.06	199,603.88	208,657.62	259,671.95
8	Total Fund Equity	152,475.06	199,603.88	208,657.62	259,671.95
9	Total Liabilities and Fund Equity	152,475.06	199,603.88	208,657.62	259,671.95
10					
11					
12	Licenses, Permits and Fees	48,400.00	42,250.00	34,799.00	46,300.00
13	Fines, Forfeits and Penalties	-	-	-	1,000.00
14	Use of Money and Property	2,538.74	5,321.78	8,771.59	19,305.47
15	Total Operating Revenue	50,938.74	47,571.78	43,570.59	66,605.47
16					
17	Personal Services and Benefits	-	-	10,821.56	7,406.84
18	Travel	-	-	512.54	-
19	Contractual Services	318.50	51.10	14,018.10	4,265.39
20	Supplies and Materials	627.26	391.86	9,164.65	4,004.32
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	945.76	442.96	34,516.85	15,676.55
23					
24	Transfers In	-	-	-	85.41
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	85.41
27					
28	Net Change	49,992.98	47,128.82	9,053.74	51,014.33
29					
30	Beginning Fund Equity	102,482.08	152,475.06	199,603.88	208,657.62
31	Ending Equity	152,475.06	199,603.88	208,657.62	259,671.95

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	82.65	85.41	85.41	-
2	Total Assets	82.65	85.41	85.41	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	82.65	85.41	85.41	-
8	Total Fund Equity	82.65	85.41	85.41	-
9	Total Liabilities and Fund Equity	82.65	85.41	85.41	-
10					
11					
12	Use of Money and Property	2.01	2.76	-	-
13	Total Operating Revenue	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	-	-	-	(85.41)
24	Net Transfers In (Out)	-	-	-	(85.41)
25					
26	Net Change	2.01	2.76	-	(85.41)
27					
28	Beginning Fund Equity	80.64	82.65	85.41	85.41
29	Ending Equity	82.65	85.41	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. Moved in FY2010.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Grain and Warehouse Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	203,113.59	217,037.40	224,861.89	229,174.89
2	Total Assets	203,113.59	217,037.40	224,861.89	229,174.89
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	203,113.59	217,037.40	224,861.89	229,174.89
8	Total Fund Equity	203,113.59	217,037.40	224,861.89	229,174.89
9	Total Liabilities and Fund Equity	203,113.59	217,037.40	224,861.89	229,174.89
10					
11					
12	Licenses, Permits and Fees	58,938.20	85,311.00	80,339.00	107,299.00
13	Use of Money and Property	2,748.10	6,267.23	8,973.24	8,848.41
14	Total Operating Revenue	61,686.30	91,578.23	89,312.24	116,147.41
15					
16	Personal Services and Benefits	5,000.00	51,694.15	80,529.24	89,905.70
17	Travel	-	11,348.19	-	6,343.64
18	Contractual Services	36.00	13,414.61	818.20	5,102.58
19	Supplies and Materials	-	1,035.22	140.31	780.90
20	Capital Outlay	-	162.25	-	9,701.59
21	Total Operating Expenditures/Expenses	5,036.00	77,654.42	81,487.75	111,834.41
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	56,650.30	13,923.81	7,824.49	4,313.00
28					
29	Beginning Fund Equity	146,463.29	203,113.59	217,037.40	224,861.89
30	Ending Equity	203,113.59	217,037.40	224,861.89	229,174.89

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

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

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

License fees for grain buyers and grain warehouses were increased by SL 2008 ch. 250.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Gross Receipts Tax Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,374,811.20	1,554,680.93	1,607,455.19	2,036,914.92
2	Accounts Receivable	-	-	550.00	-
3	Total Assets	1,374,811.20	1,554,680.93	1,608,005.19	2,036,914.92
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	11,154.00	65,476.00	433.72	4,748.00
9	Unreserved Fund Balance	1,363,657.20	1,489,204.93	1,607,571.47	2,032,166.92
10	Total Fund Equity	1,374,811.20	1,554,680.93	1,608,005.19	2,036,914.92
11	Total Liabilities and Fund Equity	1,374,811.20	1,554,680.93	1,608,005.19	2,036,914.92
12					
13					
14	Taxes	1,485,906.01	1,679,580.27	1,735,905.29	1,879,578.97
15	Licenses, Permits and Fees	3,750.00	4,015.29	3,750.00	3,000.00
16	Use of Money and Property	65,695.76	94,174.97	116,205.54	108,903.57
17	Other Revenue	-	75.00	-	-
18	Total Operating Revenue	1,555,351.77	1,777,845.53	1,855,860.83	1,991,482.54
19					
20	Personal Services and Benefits	1,368,996.18	1,332,401.75	1,452,185.24	1,304,496.16
21	Travel	67,412.09	69,064.97	89,371.29	82,512.26
22	Contractual Services	222,013.12	152,773.31	221,997.57	151,200.05
23	Supplies and Materials	15,697.63	24,755.21	26,377.88	10,887.69
24	Capital Outlay	8,634.16	18,980.56	12,604.59	13,276.65
25	Total Operating Expenditures/Expenses	1,682,753.18	1,597,975.80	1,802,536.57	1,562,372.81
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(127,401.41)	179,869.73	53,324.26	429,109.73
32					
33	Beginning Fund Equity	1,502,212.61	1,374,811.20	1,554,680.93	1,608,005.19
34	Prior Period Adjustment	-	-	-	(200.00)
35	Ending Equity	1,374,811.20	1,554,680.93	1,608,005.19	2,036,914.92

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.

Additional Information:
Revisions were made to the gross receipts tax by SL 2009 ch. 46.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - One-Call Notification Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	386,369.16	387,100.84	346,119.91	290,829.38
2	Total Assets	386,369.16	387,100.84	346,119.91	290,829.38
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	386,369.16	387,100.84	346,119.91	290,829.38
8	Total Fund Equity	386,369.16	387,100.84	346,119.91	290,829.38
9	Total Liabilities and Fund Equity	386,369.16	387,100.84	346,119.91	290,829.38
10					
11					
12	Licenses, Permits and Fees	694,384.95	622,482.69	635,085.07	628,791.31
13	Use of Money and Property	8,337.58	9,143.69	17,594.12	3,000.00
14	Other Revenue	-	-	-	11,383.88
15	Total Operating Revenue	702,722.53	631,626.38	652,679.19	643,175.19
16					
17	Personal Services and Benefits	10,625.45	8,330.08	9,635.64	12,656.68
18	Travel	36,013.73	19,931.69	24,107.92	25,513.82
19	Contractual Services	512,093.02	576,504.05	630,193.92	660,973.83
20	Supplies and Materials	31,077.73	24,364.74	29,488.87	22,957.08
21	Capital Outlay	3,285.60	1,764.14	233.77	1,923.31
22	Total Operating Expenditures/Expenses	593,095.53	630,894.70	693,660.12	724,024.72
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	109,627.00	731.68	(40,980.93)	(80,849.53)
29					
30	Beginning Fund Equity	276,742.16	386,369.16	387,100.84	346,119.91
31	Prior Period Adjustment	-	-	-	25,559.00
32	Ending Equity	386,369.16	387,100.84	346,119.91	290,829.38

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	37,221.78	5,661.81	(60,561.93)	(38,037.25)
2	Total Assets	37,221.78	5,661.81	(60,561.93)	(38,037.25)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	182.83
8	Unreserved Fund Balance	37,221.78	5,661.81	(60,561.93)	(38,220.08)
9	Total Fund Equity	37,221.78	5,661.81	(60,561.93)	(38,037.25)
10	Total Liabilities and Fund Equity	37,221.78	5,661.81	(60,561.93)	(38,037.25)
11					
12					
13	Licenses, Permits and Fees	87,494.04	97,028.27	56,469.86	58,346.88
14	Fines, Forfeits and Penalties	-	-	-	650.00
15	Use of Money and Property	709.25	2,211.36	603.98	-
16	Total Operating Revenue	88,203.29	99,239.63	57,073.84	58,996.88
17					
18	Personal Services and Benefits	39,438.42	67,712.61	73,401.58	59,306.82
19	Travel	25,405.19	19,529.40	21,779.60	-
20	Contractual Services	12,134.17	38,259.12	22,117.17	-
21	Supplies and Materials	749.30	3,046.42	4,698.70	-
22	Capital Outlay	1,325.54	2,252.05	1,300.53	-
23	Interest Expense	-	-	-	1,287.38
24	Total Operating Expenditures/Expenses	79,052.62	130,799.60	123,297.58	60,594.20
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	9,150.67	(31,559.97)	(66,223.74)	(1,597.32)
31					
32	Beginning Fund Equity	28,071.11	37,221.78	5,661.81	(60,561.93)
33	Prior Period Adjustment	-	-	-	24,122.00
34	Ending Equity	37,221.78	5,661.81	(60,561.93)	(38,037.25)

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

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

Public Utilities Commission

State Accounting System - Other Fund Balances

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	50,843.18	(95,293.63)	(31,770.55)	(98,603.38)
2	Total Assets	50,843.18	(95,293.63)	(31,770.55)	(98,603.38)
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	50,843.18	(95,293.63)	(31,770.55)	(98,603.38)
9	Total Fund Equity	50,843.18	(95,293.63)	(31,770.55)	(98,603.38)
10	Total Liabilities and Fund Equity	50,843.18	(95,293.63)	(31,770.55)	(98,603.38)
11					
12					
13	Licenses, Permits and Fees	426,412.54	163,207.15	254,335.58	594,990.32
14	Use of Money and Property	233.62	-	-	-
15	Other Revenue	-	-	165.00	550.26
16	Total Operating Revenue	426,646.16	163,207.15	254,500.58	595,540.58
17					
18	Personal Services and Benefits	168,317.09	207,747.14	121,943.28	225,175.94
19	Travel	863.36	3,248.11	1,421.43	1,882.64
20	Contractual Services	74,666.84	89,275.78	56,599.97	424,130.62
21	Supplies and Materials	272.58	6,472.24	583.42	57.85
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	3,947.59	2,460.67
24	Interest Expense	-	2,600.69	6,481.81	8,665.69
25	Total Operating Expenditures/Expenses	244,119.87	309,343.96	190,977.50	662,373.41
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	182,526.29	(146,136.81)	63,523.08	(66,832.83)
32					
33	Beginning Fund Equity	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	50,843.18	(95,293.63)	(31,770.55)	(98,603.38)

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.

49-41B-12 requires the deposit of a fee for the application related to energy conversion and transmission facilities to cover the estimated cost of investigating, reviewing, processing, and serving notice of an application. SDCL 49-41B-26 states that the Public Utilities Commission shall provide the applicant with a full financial accounting relating to the expenditures of the amount received pursuant to § 49-41B-12. Unused moneys shall be refunded to the applicant within thirty days of the commission's decision on said application.

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3012 - Board of Bar Examiners

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	88,879.70	101,782.44	102,132.68	89,412.76
2	Total Assets	88,879.70	101,782.44	102,132.68	89,412.76
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	6,468.00	510.80
8	Unreserved Fund Balance	88,879.70	101,782.44	95,664.68	88,901.96
9	Total Fund Equity	88,879.70	101,782.44	102,132.68	89,412.76
10	Total Liabilities and Fund Equity	88,879.70	101,782.44	102,132.68	89,412.76
11					
12					
13	Licenses, Permits and Fees	36,775.00	39,300.00	45,125.00	40,875.00
14	Use of Money and Property	1,911.78	3,198.75	4,420.08	4,203.15
15	Sales and Services	-	234.00	-	-
16	Total Operating Revenue	38,686.78	42,732.75	49,545.08	45,078.15
17					
18	Personal Services and Benefits	10,299.84	10,474.70	32,191.66	33,050.16
19	Travel	2,363.00	3,206.37	2,337.55	3,218.77
20	Contractual Services	3,485.27	3,299.30	2,558.08	2,467.07
21	Supplies and Materials	13,470.32	12,531.84	12,107.55	12,594.07
22	Capital Outlay	503.40	317.80	-	6,468.00
23	Total Operating Expenditures/Expenses	30,121.83	29,830.01	49,194.84	57,798.07
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	8,564.95	12,902.74	350.24	(12,719.92)
30					
31	Beginning Fund Equity	80,314.75	88,879.70	101,782.44	102,132.68
32	Ending Equity	88,879.70	101,782.44	102,132.68	89,412.76

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	23,499.42	19,958.37	22,087.24	34,806.04
2	Total Assets	23,499.42	19,958.37	22,087.24	34,806.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	23,499.42	19,958.37	22,087.24	34,806.04
9	Total Fund Equity	23,499.42	19,958.37	22,087.24	34,806.04
10	Total Liabilities and Fund Equity	23,499.42	19,958.37	22,087.24	34,806.04
11					
12					
13	Fines, Forfeits and Penalties	267,661.52	256,441.85	251,253.63	231,704.72
14	Use of Money and Property	3,933.74	6,335.30	7,245.73	6,863.27
15	Total Operating Revenue	271,595.26	262,777.15	258,499.36	238,567.99
16					
17	Personal Services and Benefits	325.09	-	258.36	64.59
18	Travel	532.51	318.20	527.13	244.60
19	Contractual Services	285.00	-	585.00	540.00
20	Supplies and Materials	20.49	-	-	-
21	Grants and Subsidies	275,000.00	266,000.00	255,000.00	225,000.00
22	Total Operating Expenditures/Expenses	276,163.09	266,318.20	256,370.49	225,849.19
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(4,567.83)	(3,541.05)	2,128.87	12,718.80
29					
30	Beginning Fund Equity	28,067.25	23,499.42	19,958.37	22,087.24
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	23,499.42	19,958.37	22,087.24	34,806.04

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,876,313.58	2,148,968.10	2,688,078.79	4,359,559.36
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,876,313.58	2,148,968.10	2,688,078.79	4,359,559.36
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,013,588.11	916,687.87	-	191,904.45
9	Unreserved Fund Balance	862,725.47	1,232,280.23	2,688,078.79	4,167,654.91
10	Total Fund Equity	1,876,313.58	2,148,968.10	2,688,078.79	4,359,559.36
11	Total Liabilities and Fund Equity	1,876,313.58	2,148,968.10	2,688,078.79	4,359,559.36
12					
13					
14	Licenses, Permits and Fees	1,855,643.95	2,087,592.61	2,067,620.56	1,918,971.37
15	Fines, Forfeits and Penalties	2,186,794.98	2,240,117.64	2,156,419.46	2,396,889.37
16	Use of Money and Property	26,557.57	54,663.16	92,979.00	105,872.66
17	Other Revenue	10.10	561.00	7,665.80	14,420.61
18	Total Operating Revenue	4,069,006.60	4,382,934.41	4,324,684.82	4,436,154.01
19					
20	Personal Services and Benefits	956,879.50	976,028.59	1,133,491.57	1,170,586.38
21	Travel	26,643.85	86,164.86	51,329.25	49,516.81
22	Contractual Services	1,762,523.25	2,224,528.79	1,787,538.57	1,205,276.39
23	Supplies and Materials	4,519.22	14,819.10	25,616.70	14,071.61
24	Capital Outlay	507,860.34	818,182.11	797,425.70	334,617.33
25	Total Operating Expenditures/Expenses	3,258,426.16	4,119,723.45	3,795,401.79	2,774,068.52
26					
27	Transfers In	9,947.48	9,453.56	9,835.66	9,395.08
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	9,947.48	9,453.56	9,835.66	9,395.08
30					
31	Net Change	820,527.92	272,664.52	539,118.69	1,671,480.57
32					
33	Beginning Fund Equity	1,055,785.66	1,876,313.58	2,148,968.10	2,688,078.79
34	Prior Period Adjustment	-	(10.00)	(8.00)	-
35	Ending Equity	1,876,313.58	2,148,968.10	2,688,078.79	4,359,559.36

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.

Additional Information:
2010 House Bill 1081 increased certain court automation surcharges imposed in 16-2-39 to 16-2-41.1 and declared an emergency.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3039 - Reimbursement for Referee Services

		FY2007	FY2008	FY2009	FY2010
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	515,541.95	585,497.73	701,076.66	708,734.96
15	Total Operating Revenue	515,541.95	585,497.73	701,076.66	708,734.96
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	515,541.95	585,497.73	701,076.66	708,734.96
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	515,541.95	585,497.73	701,076.66	708,734.96
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	2,383.24	5,240.84	12,512.09	10,590.57
2	Total Assets	2,383.24	5,240.84	12,512.09	10,590.57
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,383.24	5,240.84	12,512.09	10,590.57
9	Total Fund Equity	2,383.24	5,240.84	12,512.09	10,590.57
10	Total Liabilities and Fund Equity	2,383.24	5,240.84	12,512.09	10,590.57
11					
12					
13	Use of Money and Property	548.73	432.30	229.33	322.43
14	Sales and Services	29,379.88	23,994.73	24,467.30	21,999.04
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	29,928.61	24,427.03	24,696.63	22,321.47
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	18,834.62	10,351.24	8,486.91	11,002.24
21	Supplies and Materials	21,987.25	11,218.19	8,938.47	13,240.75
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	40,821.87	21,569.43	17,425.38	24,242.99
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(10,893.26)	2,857.60	7,271.25	(1,921.52)
31					
32	Beginning Fund Equity	13,276.50	2,383.24	5,240.84	12,512.09
33	Ending Equity	2,383.24	5,240.84	12,512.09	10,590.57

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

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 8303 - Other

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	4,412.00	31,611.28	16,221.36	14,375.51
2	Total Assets	4,412.00	31,611.28	16,221.36	14,375.51
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	16,221.36	14,375.51
9	Total Fund Equity	4,412.00	31,611.28	16,221.36	14,375.51
10	Total Liabilities and Fund Equity	4,412.00	31,611.28	16,221.36	14,375.51
11					
12					
13	Use of Money and Property	-	-	28.84	71.29
14	Administering Programs	6,397.00	77,038.45	-	-
15	Other Revenue	30,000.00	1,615.28	1,500.00	1,150.00
16	Total Operating Revenue	36,397.00	78,653.73	1,528.84	1,221.29
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	6.29	-
20	Contractual Services	31,985.00	51,450.45	15,651.26	2,225.00
21	Supplies and Materials	-	4.00	983.21	842.14
22	Grants and Subsidies	-	-	278.00	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	31,985.00	51,454.45	16,918.76	3,067.14
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	4,412.00	27,199.28	(15,389.92)	(1,845.85)
31					
32	Beginning Fund Equity	-	4,412.00	31,611.28	16,221.36
33	Ending Equity	4,412.00	31,611.28	16,221.36	14,375.51

Company: 8303
Company Name: Special Revenue 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	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,308,000.00	277,731.21	234,418.91
2	Total Assets	1,308,000.00	277,731.21	234,418.91
3				
4	Accounts Payable	-	-	-
5	Total Liabilities	-	-	-
6				
7	Unreserved Fund Balance	1,308,000.00	277,731.21	234,418.91
8	Total Fund Equity	1,308,000.00	277,731.21	234,418.91
9	Total Liabilities and Fund Equity	1,308,000.00	277,731.21	234,418.91
10				
11				
12	Use of Money and Property	-	-	-
13	Total Operating Revenue	-	-	-
14				
15	Contractual Services	40,000.00	969,502.19	42,484.23
16	Supplies and Materials	-	362.86	-
17	Capital Outlay	-	60,403.74	828.07
18	Total Operating Expenditures/Expenses	40,000.00	1,030,268.79	43,312.30
19				
20	Transfers In	1,348,000.00	-	-
21	Transfers Out	-	-	-
22	Net Transfers In (Out)	1,348,000.00	-	-
23				
24	Net Change	1,308,000.00	(1,030,268.79)	(43,312.30)
25				
26	Beginning Fund Equity	-	1,308,000.00	277,731.21
27	Ending Equity	1,308,000.00	277,731.21	234,418.91

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	24,152.22	3,709.40	7,095.90	-
2	Total Assets	24,152.22	3,709.40	7,095.90	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	24,152.22	3,709.40	7,095.90	-
8	Total Fund Equity	24,152.22	3,709.40	7,095.90	-
9	Total Liabilities and Fund Equity	24,152.22	3,709.40	7,095.90	-
10					
11					
12	Sales and Services:				
13	Documents RM Receipts	6,425.00	5,815.00	5,414.00	5,086.00
14	Meeting RM Charges	6,950.00	4,050.00	-	-
15	Copy Charges	1,927.00	1,329.40	1,950.50	1,517.05
16	Total Operating Revenue	15,302.00	11,194.40	7,364.50	6,603.05
17					
18	Contractual Services:				
19	Computer Services-State	-	-	-	-
20	Equipment Rental	6,460.24	-	-	1,517.05
21	Supplies and Materials:				
22	Printing-State	-	-	-	-
23	Printing-Commercial	-	7,485.00	3,978.00	5,086.00
24	Postage	339.31	-	-	-
25	Total Operating Expenditures/Expenses	6,799.55	7,485.00	3,978.00	6,603.05
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	(24,152.22)	-	(7,095.90)
29	Net Transfers In (Out)	-	(24,152.22)	-	(7,095.90)
30					
31	Net Change	8,502.45	(20,442.82)	3,386.50	(7,095.90)
32					
33	Beginning Fund Equity	15,649.77	24,152.22	3,709.40	7,095.90
34	Ending Equity	24,152.22	3,709.40	7,095.90	-

Company: 6501
Company Name: LRC Postage Administration Fund
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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	768,917.31	2,490,511.78	4,265,176.92	2,951,322.40
2	Total Assets	768,917.31	2,490,511.78	4,265,176.92	2,951,322.40
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	110,635.39	19,623.33
8	Unreserved Fund Balance	768,917.31	2,490,511.78	4,154,541.53	2,931,699.07
9	Total Fund Equity	768,917.31	2,490,511.78	4,265,176.92	2,951,322.40
10	Total Liabilities and Fund Equity	768,917.31	2,490,511.78	4,265,176.92	2,951,322.40
11					
12					
13	Fines, Forfeits and Penalties	315,232.38	1,705,697.30	1,868,214.23	958,474.65
14	Use of Money and Property	22,116.54	30,123.35	48,450.92	140,119.67
15	Sales and Services	378,126.00	421,494.22	467,706.06	460,866.07
16	Administering Programs	10,000.00	35,000.00	22,762.16	32,693.28
17	Other Revenue	72,290.55	84,280.47	3,879.86	8,394.38
18	Total Operating Revenue	797,765.47	2,276,595.34	2,411,013.23	1,600,548.05
19					
20	Personal Services and Benefits	464,551.55	433,031.72	458,293.39	451,913.70
21	Travel	17,489.71	12,609.62	17,774.88	10,791.72
22	Contractual Services	122,235.29	77,647.70	107,024.08	99,993.31
23	Supplies and Materials	39,153.57	34,974.61	65,310.04	61,505.11
24	Grants and Subsidies	18,221.00	-	-	67,933.70
25	Capital Outlay	3,223.66	8,898.76	11,698.88	85,015.73
26	Total Operating Expenditures/Expenses	664,874.78	567,162.41	660,101.27	777,153.27
27					
28	Transfers In	28,356.53	12,161.54	57,121.00	18,999.54
29	Transfers Out	-	-	(33,367.82)	(2,156,248.84)
30	Net Transfers In (Out)	28,356.53	12,161.54	23,753.18	(2,137,249.30)
31					
32	Net Change	161,247.22	1,721,594.47	1,774,665.14	(1,313,854.52)
33					
34	Beginning Fund Equity	607,670.09	768,917.31	2,490,511.78	4,265,176.92
35	Ending Equity	768,917.31	2,490,511.78	4,265,176.92	2,951,322.40

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. **(this fund was repealed by 2008 Session Laws Ch. 223)**

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.

The General Appropriations Act for FY2010 (SL 2009 ch. 22) authorized the transfer of $2,153,526 from the consumer settlement fund within the Office of Attorney General to the Department of Social Services Other Fund.

GOAC reviewed this fund on 10/20/09. There are certain limits placed by the courts on consumer settlement money.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - 24/7 Sobriety Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	32,007.20	14,892.51	52,610.22	308,358.89
2	Total Assets	32,007.20	14,892.51	52,610.22	308,358.89
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	32,007.20	14,892.51	52,610.22	308,358.89
9	Total Fund Equity	32,007.20	14,892.51	52,610.22	308,358.89
10	Total Liabilities and Fund Equity	32,007.20	14,892.51	52,610.22	308,358.89
11					
12					
13	Fines, Forfeits and Penalties	49,839.30	193,882.54	465,551.91	662,913.40
14	Use of Money and Property	-	819.42	1,462.20	2,103.02
15	Sales and Services	-	-	-	-
16	Administering Programs	-	-	-	-
17	Other Revenue	-	-	-	1,000.00
18	Total Operating Revenue	49,839.30	194,701.96	467,014.11	666,016.42
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	17,832.10	208,416.65	422,671.40	406,709.70
23	Supplies and Materials	-	-	-	-
24	Grants and Subsidies	-	3,400.00	6,625.00	3,558.05
25	Capital Outlay	-	-	-	-
26	Total Operating Expenditures/Expenses	17,832.10	211,816.65	429,296.40	410,267.75
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	32,007.20	(17,114.69)	37,717.71	255,748.67
33					
34	Beginning Fund Equity	-	32,007.20	14,892.51	52,610.22
35	Ending Equity	32,007.20	14,892.51	52,610.22	308,358.89

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

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
GOAC reviewed this fund on 10/20/09. Jump in revenue and expenses in FY2009 reflected all the bracelets coming on-line. The bracelets cost $1,300 and the charge is $6 day for a bracelet. The goal is to make it self funding. $1 will go to sheriffs to administer the program.

Attorney General's Office
Other Fund Balances
Company 3000 - Drug Control Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	45,986.04	15,245.51	56,370.76	15,162.51
2	Total Assets	45,986.04	15,245.51	56,370.76	15,162.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	45,986.04	15,245.51	56,370.76	15,162.51
9	Total Fund Equity	45,986.04	15,245.51	56,370.76	15,162.51
10	Total Liabilities and Fund Equity	45,986.04	15,245.51	56,370.76	15,162.51
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	652.66	745.54	1,089.47	1,027.60
15	Sales and Services	-	-	-	-
16	Administering Programs	465,000.00	450,000.00	905,000.81	584,125.00
17	Other Revenue	33.99	4.69	-	-
18	Total Operating Revenue	465,686.65	450,750.23	906,090.28	585,152.60
19					
20	Personal Services and Benefits	323,192.63	366,596.08	400,310.59	318,347.50
21	Travel	16,756.82	20,780.02	68,335.64	77,020.68
22	Contractual Services	77,006.98	78,294.59	122,249.12	120,885.34
23	Supplies and Materials	4,728.73	5,799.70	24,809.04	18,495.03
24	Grants and Subsidies	-	-	149,889.17	32,377.90
25	Capital Outlay	2,705.75	8,436.73	64,530.25	53,265.25
26	Total Operating Expenditures/Expenses	424,390.91	479,907.12	830,123.81	620,391.70
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(2,999.53)	(1,583.64)	(34,841.22)	(5,969.15)
30	Net Transfers In (Out)	(2,999.53)	(1,583.64)	(34,841.22)	(5,969.15)
31					
32	Net Change	38,296.21	(30,740.53)	41,125.25	(41,208.25)
33					
34	Beginning Fund Equity	7,689.83	45,986.04	15,245.51	56,370.76
35	Ending Equity	45,986.04	15,245.51	56,370.76	15,162.51

Company: 3000
Company Name: Attorney General-Other
Fund Name: Drug Control Fund
Fund Type: Special Revenue
Purpose: SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 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:
A local bank account is also maintained and is shown on the next page.

Attorney General's Office
Other Fund Balances
Company 3000 - Drug Control Fund (Local Account)

		FY2010
1	Cash Pooled with State Treasurer	-
2	Cash in Local Bank Accounts	409,995.39
3	Total Assets	409,995.39
4		
5	Accounts Payable	-
6	Total Liabilities	-
7		
8	Reserve for Encumbrances	-
9	Unreserved Fund Balance	409,995.39
10	Total Fund Equity	409,995.39
11	Total Liabilities and Fund Equity	409,995.39
12		
13		
14	Fines, Forfeits and Penalties	767,935.68
15	Use of Money and Property	9,164.28
16	Sales and Services	171,146.14
17	Other Revenue	23,913.13
18	Total Operating Revenue	972,159.23
19		
20	Travel	-
21	Contractual Services	855,851.28
22	Supplies and Materials	-
23	Total Operating Expenditures/Expenses	855,851.28
24		
25	Transfers In	-
26	Transfers Out	-
27	Net Transfers In (Out)	-
28		
29	Net Change	116,307.95
30		
31	Beginning Fund Equity	293,687.44
32	Ending Equity	409,995.39

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

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
Drug Control Fund is maintained in a local checking account and the activity was recorded on the State's Accounting System for FY2010.

GOAC reviewed this fund on 10/20/09. Obligations leave a balance of approximately $214,000. Grants from fund must be drug related. Use $500,000 annually to match to the Attorney General drug grant.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - 911 Telecommunicator Training Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	8,675.97	22,928.30	6,518.61	16,127.79
2	Total Assets	8,675.97	22,928.30	6,518.61	16,127.79
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	8,675.97	22,928.30	6,518.61	16,127.79
9	Total Fund Equity	8,675.97	22,928.30	6,518.61	16,127.79
10	Total Liabilities and Fund Equity	8,675.97	22,928.30	6,518.61	16,127.79
11					
12					
13	Fines, Forfeits and Penalties	133,838.54	128,221.89	125,156.92	115,853.66
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	133,838.54	128,221.89	125,156.92	115,853.66
17					
18	Personal Services and Benefits	85,400.50	70,637.61	101,254.42	64,269.44
19	Travel	11,727.67	8,688.86	5,479.77	7,969.11
20	Contractual Services	40,890.71	31,316.02	28,039.18	27,689.63
21	Supplies and Materials	4,494.75	3,327.07	6,793.24	5,741.65
22	Capital Outlay	5,845.00	-	-	574.65
23	Total Operating Expenditures/Expenses	148,358.63	113,969.56	141,566.61	106,244.48
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(14,520.09)	14,252.33	(16,409.69)	9,609.18
30					
31	Beginning Fund Equity	23,196.06	8,675.97	22,928.30	6,518.61
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	8,675.97	22,928.30	6,518.61	16,127.79

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.

Additional Information:

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - Law Enforcement Officers Training Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	(646,991.40)	(298,545.82)	93,782.19	246,430.07
2	Accounts Receivable	3,930.00	5,300.00	2,980.00	-
3	Total Assets	(643,061.40)	(293,245.82)	96,762.19	246,430.07
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	55,724.00	118,587.72	150,030.71	116,917.98
9	Unreserved Fund Balance	(698,785.40)	(411,833.54)	(53,268.52)	129,512.09
10	Total Fund Equity	(643,061.40)	(293,245.82)	96,762.19	246,430.07
11	Total Liabilities and Fund Equity	(643,061.40)	(293,245.82)	96,762.19	246,430.07
12					
13					
14	Licenses, Permits and Fees	150.00	350.00	650.00	1,300.00
15	Fines, Forfeits and Penalties	2,676,867.24	3,785,723.95	3,759,962.68	3,475,564.14
16	Use of Money and Property	23,440.62	1,023.34	8,157.77	9,348.78
17	Sales and Services	4,400.00	200.00	50.00	-
18	Other Revenue	9,318.63	10,258.25	2,161.83	1,866.41
19	Total Operating Revenue	2,714,176.49	3,797,555.54	3,770,982.28	3,488,079.33
20					
21	Personal Services and Benefits	1,428,967.41	1,516,193.18	1,595,913.42	1,506,207.29
22	Travel	418,661.18	399,554.59	414,263.64	401,193.22
23	Contractual Services	763,482.77	652,514.34	871,685.75	1,048,687.09
24	Supplies and Materials	302,981.71	386,280.92	304,419.54	256,341.26
25	Grants and Subsidies	23,796.83	45,385.51	42,768.27	75,913.33
26	Capital Outlay	15,666.64	460,858.46	151,923.65	50,069.26
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	2,953,556.54	3,460,787.00	3,380,974.27	3,338,411.45
29					
30	Transfers In	-	13,047.04	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	13,047.04	-	-
33					
34	Net Change	(239,380.05)	349,815.58	390,008.01	149,667.88
35					
36	Beginning Fund Equity	(403,681.35)	(643,061.40)	(293,245.82)	96,762.19
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	(643,061.40)	(293,245.82)	96,762.19	246,430.07

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

GOAC reviewed this fund on 10/20/09. Estimated FY10 ending budgeted balance is a negative $77,000. One of the reason is that speeding tickets are the primary fine and the number of miles traveled by the public is down. Additionally, some of the items previously asked for from General Funds were funded with LEOTF funds.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 8302 - Antitrust Special Revenue Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	427,601.94	439,290.49	490,946.72	488,641.30
2	Total Assets	427,601.94	439,290.49	490,946.72	488,641.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	427,601.94	439,290.49	490,946.72	488,641.30
9	Total Fund Equity	427,601.94	439,290.49	490,946.72	488,641.30
10	Total Liabilities and Fund Equity	427,601.94	439,290.49	490,946.72	488,641.30
11					
12					
13	Fines, Forfeits and Penalties	-	-	36,493.29	-
14	Use of Money and Property	13,022.76	18,473.50	22,738.79	21,749.37
15	Total Operating Revenue	13,022.76	18,473.50	59,232.08	21,749.37
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	15,160.44	5,461.95	1,688.00	-
20	Supplies and Materials	3,964.00	1,323.00	5,887.85	4,818.85
21	Grants and Subsidies	-	-	-	19,235.94
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	19,124.44	6,784.95	7,575.85	24,054.79
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(6,101.68)	11,688.55	51,656.23	(2,305.42)
30					
31	Beginning Fund Equity	433,703.62	427,601.94	439,290.49	490,946.72
32	Ending Equity	427,601.94	439,290.49	490,946.72	488,641.30

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

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
GOAC reviewed this fund on 10/20/09. Need a court order to disburse money from fund.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

School and Public Lands

State Accounting System - Other Fund Balances

Company 3001 - Public Lands Weed and Pest Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	263,532.16	300,000.00	300,000.00	300,000.00
2	Total Assets	263,532.16	300,000.00	300,000.00	300,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	263,532.16	300,000.00	300,000.00	300,000.00
8	Total Fund Equity	263,532.16	300,000.00	300,000.00	300,000.00
9	Total Liabilities and Fund Equity	263,532.16	300,000.00	300,000.00	300,000.00
10					
11					
12	Licenses, Permits and Fees	226,064.25	257,639.97	234,457.18	228,362.87
13	Use of Money and Property	5,081.90	7,328.91	11,532.50	12,110.45
14	Administering Programs	-	13,972.00	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	231,146.15	278,940.88	245,989.68	240,473.32
17					
18	Travel	1,877.56	55.40	-	-
19	Contractual Services	170,685.50	101,340.91	95,965.90	118,365.79
20	Supplies and Materials	69,539.91	57,793.40	65,523.14	74,026.33
21	Total Operating Expenditures/Expenses	242,102.97	159,189.71	161,489.04	192,392.12
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	(83,283.33)	(84,500.64)	(48,081.20)
25	Net Transfers In (Out)	-	(83,283.33)	(84,500.64)	(48,081.20)
26					
27	Net Change	(10,956.82)	36,467.84	-	-
28					
29	Beginning Fund Equity	274,488.98	263,532.16	300,000.00	300,000.00
30	Ending Equity	263,532.16	300,000.00	300,000.00	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

		FY2007	FY2008	FY2009	FY2010
1	Investments	1,348,358.55	111,319.42	221,998.31	271,743.82
2	Total Assets	1,348,358.55	111,319.42	221,998.31	271,743.82
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,348,358.55	111,319.42	221,998.31	271,743.82
8	Total Fund Equity	1,348,358.55	111,319.42	221,998.31	271,743.82
9	Total Liabilities and Fund Equity	1,348,358.55	111,319.42	221,998.31	271,743.82
10					
11					
12	Use of Money and Property	134,351.97	110,960.87	110,678.89	49,745.51
13	Total Operating Revenue	134,351.97	110,960.87	110,678.89	49,745.51
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	134,351.97	(1,237,039.13)	110,678.89	49,745.51
26					
27	Beginning Fund Equity	1,214,006.58	1,348,358.55	111,319.42	221,998.31
28	Ending Equity	1,348,358.55	111,319.42	221,998.31	271,743.82

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	652,916.52	609,836.14	660,038.98	698,853.75
2	Total Assets	652,916.52	609,836.14	660,038.98	698,853.75
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	334,063.10	272,059.78	298,679.94	330,740.46
6	Total Liabilities	334,063.10	272,059.78	298,679.94	330,740.46
7					
8	Unreserved Fund Balance	318,853.42	337,776.36	361,359.04	368,113.29
9	Total Fund Equity	318,853.42	337,776.36	361,359.04	368,113.29
10	Total Liabilities and Fund Equity	652,916.52	609,836.14	660,038.98	698,853.75
11					
12					
13	Use of Money and Property	28,277.23	18,922.94	23,582.68	6,754.25
14	Total Operating Revenue	28,277.23	18,922.94	23,582.68	6,754.25
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	28,277.23	18,922.94	23,582.68	6,754.25
27					
28	Beginning Fund Equity	290,576.19	318,853.42	337,776.36	361,359.04
29	Ending Equity	318,853.42	337,776.36	361,359.04	368,113.29

Company: 3108
Company Name: SPL-Escheat 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

		FY2007	FY2008	FY2009	FY2010
1	Investments	391,834.50	402,035.62	420,174.92	420,174.92
2	Total Assets	391,834.50	402,035.62	420,174.92	420,174.92
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	391,834.50	402,035.62	420,174.92	420,174.92
9	Total Fund Equity	391,834.50	402,035.62	420,174.92	420,174.92
10	Total Liabilities and Fund Equity	391,834.50	402,035.62	420,174.92	420,174.92
11					
12					
13	Use of Money and Property	15,523.96	10,201.12	18,139.30	-
14	Total Operating Revenue	15,523.96	10,201.12	18,139.30	-
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	15,523.96	10,201.12	18,139.30	-
27					
28	Beginning Fund Equity	376,310.54	391,834.50	402,035.62	420,174.92
29	Ending Equity	391,834.50	402,035.62	420,174.92	420,174.92

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: Human Services
Fund Type: Permanent Fund
Purpose: SDCL 5-2-2.1 states that the Board of Regents, the Department of Corrections, and the Department of Human Services may sell extraneous real property subject to the provisions of the Constitution and approval of the Legislature. The proceeds from the sale of land under the Department of Corrections and the Department of Human Services shall be deposited in the Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund which are hereby created in the state treasury. This fund was created to account for FY1992 land sale proceeds at the Human Services Center.

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - Permanent Fund

		FY2007	FY2008	FY2009	FY2010
1	Investments	24,511,385.73	25,443,669.41	27,008,585.44	27,225,098.43
2	Loans and Notes Receivable	656.10	432.10	432.10	-
3	Total Assets	24,512,041.83	25,444,101.51	27,009,017.54	27,225,098.43
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	24,512,041.83	25,444,101.51	27,009,017.54	27,225,098.43
9	Total Fund Equity	24,512,041.83	25,444,101.51	27,009,017.54	27,225,098.43
10	Total Liabilities and Fund Equity	24,512,041.83	25,444,101.51	27,009,017.54	27,225,098.43
11					
12					
13	Use of Money and Property	1,067,484.74	932,059.68	1,564,916.03	216,512.99
14	Other Revenue	331,262.90	-	-	-
15	Total Operating Revenue	1,398,747.64	932,059.68	1,564,916.03	216,512.99
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	1,398,747.64	932,059.68	1,564,916.03	216,512.99
28					
29	Beginning Fund Equity	23,113,294.19	24,512,041.83	25,444,101.51	27,009,017.54
30	Prior Period Adjustment	-	-	-	(432.10)
31	Ending Equity	24,512,041.83	25,444,101.51	27,009,017.54	27,225,098.43

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	1,437,973.68	1,475,410.26	1,541,978.76	1,541,978.76
2	Total Assets	1,437,973.68	1,475,410.26	1,541,978.76	1,541,978.76
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,437,973.68	1,475,410.26	1,541,978.76	1,541,978.76
8	Total Fund Equity	1,437,973.68	1,475,410.26	1,541,978.76	1,541,978.76
9	Total Liabilities and Fund Equity	1,437,973.68	1,475,410.26	1,541,978.76	1,541,978.76
10					
11					
12	Use of Money and Property	56,970.59	37,436.58	66,568.50	-
13	Total Operating Revenue	56,970.59	37,436.58	66,568.50	-
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	56,970.59	37,436.58	66,568.50	-
26					
27	Beginning Fund Equity	1,381,003.09	1,437,973.68	1,475,410.26	1,541,978.76
28	Ending Equity	1,437,973.68	1,475,410.26	1,541,978.76	1,541,978.76

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

		FY2007	FY2008	FY2009	FY2010
1	Cash and Cash Equivalents	7,347,887.56	9,525,199.47	(8,221,998.70)	(3,380,506.75)
2	Investments	-	-	9,899,470.66	5,337,381.76
3	Total Assets	7,347,887.56	9,525,199.47	1,677,471.96	1,956,875.01
4					
5	Due to Other Funds	7,347,887.56	9,525,199.47	1,677,471.96	1,956,875.01
6	Total Liabilities	7,347,887.56	9,525,199.47	1,677,471.96	1,956,875.01

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	122,038,680.88	126,992,236.76	135,058,532.58	136,196,020.85
2	Loans and Notes Receivable	8,291.01	-	3,589.67	2,589.67
3	Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4	Total Assets	122,497,746.89	127,443,011.76	135,512,897.25	136,649,385.52
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Unreserved Fund Balance	122,497,746.89	127,443,011.76	135,512,897.25	136,649,385.52
10	Total Fund Equity	122,497,746.89	127,443,011.76	135,512,897.25	136,649,385.52
11	Total Liabilities and Fund Equity	122,497,746.89	127,443,011.76	135,512,897.25	136,649,385.52
12					
13					
14	Use of Money and Property	5,544,223.20	4,883,261.55	8,066,295.82	1,106,530.36
15	Other Revenue	95,914.81	62,003.32	3,589.67	30,457.91
16	Total Operating Revenue	5,640,138.01	4,945,264.87	8,069,885.49	1,136,988.27
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	5,640,138.01	4,945,264.87	8,069,885.49	1,136,988.27
29					
30	Beginning Fund Equity	116,857,608.88	122,497,746.89	127,443,011.76	135,512,397.25
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	122,497,746.89	127,443,011.76	135,512,897.25	136,649,385.52

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

		FY2007	FY2008	FY2009	FY2010
1	Investments	5,950,076.64	7,877,612.99	6,943,908.39	5,880,562.59
2	Total Assets	5,950,076.64	7,877,612.99	6,943,908.39	5,880,562.59
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	5,950,076.64	7,877,612.99	6,943,908.39	5,880,562.59
8	Total Fund Equity	5,950,076.64	7,877,612.99	6,943,908.39	5,880,562.59
9	Total Liabilities and Fund Equity	5,950,076.64	7,877,612.99	6,943,908.39	5,880,562.59
10					
11					
12	Use of Money and Property	8,358,925.33	10,698,816.58	10,062,979.77	7,608,564.94
13	Total Operating Revenue	8,358,925.33	10,698,816.58	10,062,979.77	7,608,564.94
14					
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	8,452,747.98	8,771,280.23	10,996,684.37	8,671,910.74
19	Total Operating Expenditures/Expenses	8,452,747.98	8,771,280.23	10,996,684.37	8,671,910.74
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	(93,822.65)	1,927,536.35	(933,704.60)	(1,063,345.80)
26					
27	Beginning Fund Equity	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39
28	Ending Equity	5,950,076.64	7,877,612.99	6,943,908.39	5,880,562.59

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Secretary of State

State Accounting System - Other Fund Balances

Company 3013 - Financing Statement and Annual Report Filing Fee Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	56,518.05	25,000.00	26,024.00	25,000.00
2	Total Assets	56,518.05	25,000.00	26,024.00	25,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,024.00	-
8	Unreserved Fund Balance	56,518.05	25,000.00	25,000.00	25,000.00
9	Total Fund Equity	56,518.05	25,000.00	26,024.00	25,000.00
10	Total Liabilities and Fund Equity	56,518.05	25,000.00	26,024.00	25,000.00
11					
12					
13	Licenses, Permits and Fees	262,738.00	281,027.00	253,401.00	376,031.00
14	Total Operating Revenue	262,738.00	281,027.00	253,401.00	376,031.00
15					
16	Personal Services and Benefits	135,211.34	132,000.18	139,653.27	141,626.67
17	Travel	-	-	2,513.01	140.70
18	Contractual Services	90,368.80	111,988.65	82,099.56	68,063.67
19	Supplies and Materials	4,659.81	11,317.83	11,622.32	9,810.24
20	Capital Outlay	980.00	7,709.53	2,581.79	92,706.67
21	Total Operating Expenditures/Expenses	231,219.95	263,016.19	238,469.95	312,347.95
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(158,000.00)	(49,528.86)	(13,907.05)	(64,707.05)
25	Net Transfers In (Out)	(158,000.00)	(49,528.86)	(13,907.05)	(64,707.05)
26					
27	Net Change	(126,481.95)	(31,518.05)	1,024.00	(1,024.00)
28					
29	Beginning Fund Equity	183,000.00	56,518.05	25,000.00	26,024.00
30	Ending Equity	56,518.05	25,000.00	26,024.00	25,000.00

Company: 3013
Company Name: Secretary of State Other Funds
Fund Name: Financing Statement and Annual Report Filing Fee Fund
Fund Type: Special Revenue
Purpose: SDCL 57A-9-527 created the Financing Statement and Annual Report Filing Fee Fund. Source: 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 and annual report filing fee fund, not otherwise appropriated, in excess of twenty-five thousand dollars, shall revert to the general fund.

Budget Information: Included in the General Appropriations Bill.

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.

Additional Information:
SL 2009 ch 256 revised 57A-9-527 and renamed the fund the Financing Statement and Annual Report Filing Fee Fund. Also revised the amount of the fee to be deposited to this fund.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

State Treasurer

State Accounting System - Other Fund Balances

Company 3062 - Teen Court Grant Program Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	100,000.00	62,543.94	32,828.20	6,170.19
2	Total Assets	100,000.00	62,543.94	32,828.20	6,170.19
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	100,000.00	62,543.94	32,828.20	6,170.19
9	Total Fund Equity	100,000.00	62,543.94	32,828.20	6,170.19
10	Total Liabilities and Fund Equity	100,000.00	62,543.94	32,828.20	6,170.19
11					
12					
13	Use of Money and Property	-	43.94	3,284.26	7,341.99
14	Total Operating Revenue	-	43.94	3,284.26	7,341.99
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	37,500.00	33,000.00	34,000.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	-	37,500.00	33,000.00	34,000.00
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)	(29,715.74)	(26,658.01)
28					
29	Beginning Fund Equity	-	100,000.00	62,543.94	32,828.20
30	Ending Equity	100,000.00	62,543.94	32,828.20	6,170.19

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	936,992.22	897,682.14	877,007.98	811,206.41
2	Total Assets	936,992.22	897,682.14	877,007.98	811,206.41
3					
4	Due to Other Funds	46.20	46.20	46.20	46.20
5	Due to Other Governments	936,892.72	897,582.64	876,908.48	810,967.41
6	Other Liabilities	53.30	53.30	53.30	192.80
7	Total Liabilities	936,992.22	897,682.14	877,007.98	811,206.41

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

		FY2007	FY2008	FY2009	FY2010
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	-	1,022.00	-
8	Unreserved Fund Balance	47,993.17	50,000.00	48,978.00	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	2,760,907.51	3,031,622.52	3,298,203.73	2,550,864.85
15	Refund of Prior Year Expenditures	-	-	-	2,067.45
16	Total Operating Revenue	2,760,907.51	3,031,622.52	3,298,203.73	2,552,932.30
17					
18	Personal Services and Benefits	223,666.28	226,936.08	213,251.62	220,893.39
19	Travel	11,730.90	15,135.77	9,952.48	8,137.28
20	Contractual Services	270,705.11	270,415.87	239,893.14	157,716.63
21	Supplies and Materials	11,929.24	13,618.91	11,001.64	11,282.17
22	Capital Outlay	7,129.11	13,419.57	96.99	2,802.00
23	Other Expense				
24	Unclaimed Property Payments	2,235,949.07	2,492,096.32	2,824,007.86	2,152,100.83
25	Total Operating Expenditures	2,761,109.71	3,031,622.52	3,298,203.73	2,552,932.30
26					
27	Transfers In	202.20	-	-	-
28	Net Transfers In (Out)	202.20	-	-	-
29					
30	Net Change	(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 OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

State Investment Council

State Accounting System - Other Fund Balances

Company 3017 - Investment Council Expense Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	1,655,631.38	1,865,944.80	2,679,615.18	2,452,906.23
2	Total Assets	1,655,631.38	1,865,944.80	2,679,615.18	2,452,906.23
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,655,631.38	1,865,944.80	2,679,615.18	2,452,906.23
8	Total Fund Equity	1,655,631.38	1,865,944.80	2,679,615.18	2,452,906.23
9	Total Liabilities and Fund Equity	1,655,631.38	1,865,944.80	2,679,615.18	2,452,906.23
10					
11					
12	Sales and Services	4,978,892.90	5,900,361.62	6,365,667.23	5,593,421.82
13	Other Revenue	-	-	200.97	-
14	Total Operating Revenue	4,978,892.90	5,900,361.62	6,365,868.20	5,593,421.82
15					
16	Personal Services and Benefits	3,702,656.62	4,476,931.66	4,263,770.93	4,484,995.33
17	Travel	56,011.38	46,552.23	45,131.78	43,738.44
18	Contractual Services	1,066,738.92	1,124,553.24	1,211,239.71	1,268,566.81
19	Supplies and Materials	14,071.03	14,482.47	12,654.76	12,413.01
20	Capital Outlay	37,870.67	27,528.60	19,400.64	10,417.18
21	Total Operating Expenditures/Expenses	4,877,348.62	5,690,048.20	5,552,197.82	5,820,130.77
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	101,544.28	210,313.42	813,670.38	(226,708.95)
28					
29	Beginning Fund Equity	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18
30	Ending Equity	1,655,631.38	1,865,944.80	2,679,615.18	2,452,906.23

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

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	22,111,979.59	29,335,777.73	29,099,563.51	32,392,804.67
2	Total Assets	22,111,979.59	29,335,777.73	29,099,563.51	32,392,804.67
3					
4	Due to Other Funds	22,111,979.59	29,335,777.73	29,099,563.51	32,392,804.67
5	Total Liabilities	22,111,979.59	29,335,777.73	29,099,563.51	32,392,804.67

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 3028 - Equal Access to Our Courts Fund

		FY2009	FY2010
1	Cash Pooled with State Treasurer	9,104.65	8,707.28
2	Total Assets	9,104.65	8,707.28
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	9,104.65	8,707.28
9	Total Fund Equity	9,104.65	8,707.28
10	Total Liabilities and Fund Equity	9,104.65	8,707.28
11			
12			
13	Licenses, Permits and Fees	-	58,650.00
14	Use of Money and Property	-	57.28
15	Other Revenue	9,104.65	-
16	Total Operating Revenue	9,104.65	58,707.28
17			
18	Personal Services and Benefits	-	-
19	Travel	-	-
20	Contractual Services	-	-
21	Supplies and Materials	-	-
22	Grants and Subsidies	-	59,104.65
23	Capital Outlay	-	-
24	Total Operating Expenditures/Expenses	-	59,104.65
25			
26	Transfers In	-	-
27	Transfers Out	-	-
28	Net Transfers In (Out)	-	-
29			
30	Net Change	9,104.65	(397.37)
31			
32	Beginning Fund Equity	-	9,104.65
33	Ending Equity	9,104.65	8,707.28

Company: 3028
Company Name: State Auditor - Other Funds
Fund Name: Equal Access to Our Courts Fund
Fund Type: Special Revenue
Purpose: SDCL16-2-59 created the Equal Access to Our Courts Fund. Source: For any petition or motion to modify final orders for child support, child custody, child visitation, or spousal support, the clerk of courts shall collect the sum of fifty dollars as a commission on equal access to our courts surcharge. The clerk of courts shall collect all amounts due under § 16-2-58 and transmit such amounts monthly to the state treasurer. Use: The Commission on Equal Access to Our Courts shall provide grants to nonprofit entities that are funded, or nonprofit entities contracting with nonprofit entities that are funded, by the Legal Services Corporation and deliver legal services to persons meeting income eligibility guidelines.

Budget Information: Included in General Appropriations Bill.

State Auditor

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2007	FY2008	FY2009	FY2010
1	Cash Pooled with State Treasurer	4,363,701.83	4,580,070.74	4,836,922.87	4,869,503.05
2	Total Assets	4,363,701.83	4,580,070.74	4,836,922.87	4,869,503.05
3					
4	Accounts Payable	(85,913.01)	(58,965.40)	27,974.64	27,974.44
5	Due to Other Governments	4,449,614.84	4,639,036.14	4,808,948.23	4,841,528.61
6	Total Liabilities	4,363,701.83	4,580,070.74	4,836,922.87	4,869,503.05

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.

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
GENERAL BILL APPROPRIATIONS													
0101	Office of the Governor	2,324,447.00	2,319,916.55	1,075.00	3,455.45	252,518.00	-	-	252,518.00	-	-	-	-
0102	Governor's Contingency Fund	100,000.00	100,000.00	-	-	-	-	-	-	-	-	-	-
0108	Lt. Governor	33,401.00	33,401.00	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	877,700.00	874,216.40	3,483.60	(0.00)	-	-	-	-	4,117,025.00	3,788,502.94	10,975.35	317,546.71
0112	Sale/Leaseback (BFM)	7,883,833.00	7,883,832.50	-	0.50	-	-	-	-	-	-	-	-
0113	Computer Services and Development	-	-	-	-	-	-	-	-	1,717,364.00	-	-	1,717,364.00
0115	Building Authority - Informational	-	-	-	-	-	-	-	-	449,103.00	10,128,547.19	-	(9,679,444.19)
0116	Health & Ed Facilities Authority - Informational	-	-	-	-	-	-	-	-	729,895.00	-	-	729,895.00
0117	State Government Energy Program (ARRA)	-	-	-	-	-	-	-	-	-	-	-	-
0121	Administrative Services	655,824.00	655,816.58	-	7.42	-	-	-	-	472,253.00	395,801.68	-	76,451.32
0122	Sale Leaseback (BFM/BOA)	579,763.00	579,759.90	-	3.10	-	-	-	-	-	-	-	-
0123	Central Services	403,635.00	403,634.90	-	0.10	-	-	-	-	23,627,094.00	19,873,442.00	-	3,753,652.00
0124	State Engineer	-	-	-	-	-	-	-	-	1,121,715.00	912,689.95	-	209,025.05
0125	Statewide Maintenance and Repair	2,614,390.00	-	2,614,390.00	-	500,000.00	-	500,000.00	-	3,211,041.00	216,267.56	2,994,773.44	-
0126	Office of Hearing Examiners	330,602.00	330,601.49	-	0.51	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration	-	-	-	-	-	-	-	-	2,221,255.00	1,856,287.23	-	364,967.77
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	-	2,309,352.04	-	(2,309,352.04)
0129	PEPL Fund Claims - Informational	-	-	-	-	-	-	-	-	1,300,000.00	1,559,064.76	-	(259,064.76)
0131	Data Centers	-	-	-	-	-	-	-	-	8,286,801.00	7,641,363.04	110,014.40	535,423.56
0132	Development	-	-	-	-	-	-	-	-	10,803,660.00	9,886,121.57	69,234.34	848,304.09
0133	Telecommunications Services	-	-	-	-	-	-	-	-	18,566,669.00	14,152,351.60	36,726.12	4,377,591.28
0133	Telecommunications Services (ARRA)	-	-	-	-	3,035,000.00	674,995.53	-	2,360,004.47	-	-	-	-
0134	South Dakota Public Broadcasting	4,016,054.00	4,016,054.00	-	-	917,527.00	385,304.63	-	532,222.37	3,832,952.00	3,617,042.49	-	215,909.51
0135	BIT Administration	-	-	-	-	-	-	-	-	2,038,191.00	1,877,133.78	5,074.00	155,983.22
0136	State Radio Engineering	1,734,200.00	1,714,227.45	19,972.55	0.00	113,289.00	-	-	113,289.00	947,209.00	586,628.93	-	360,580.07
0141	Personnel Management/Employee Benefits	258,621.00	258,584.95	-	36.05	-	-	-	-	5,786,935.00	5,457,162.69	27,530.69	302,241.62
0143	South Dakota Risk Pool	710,480.00	710,479.28	-	0.72	940,000.00	889,500.00	-	50,500.00	6,414,178.00	5,386,660.40	-	1,027,517.60
0144	South Dakota Risk Pool Reserve	-	-	-	-	-	-	-	-	1,500,000.00	-	-	1,500,000.00
Total Department 01		22,522,950.00	19,880,525.00	2,638,921.15	3,503.85	5,758,334.00	1,949,800.16	500,000.00	3,308,533.84	97,143,340.00	89,644,419.85	3,254,328.34	4,244,591.81
0210	Secretariat	127,650.00	123,896.98	3,747.20	5.82	-	-	-	-	3,643,647.00	3,317,788.49	8,721.70	317,136.81
0220	Business Tax	-	-	-	-	-	-	-	-	3,643,944.00	3,259,874.01	29,979.25	354,090.74
0230	Motor Vehicles	-	-	-	-	-	-	-	-	7,565,165.00	4,688,107.97	13,516.25	2,863,540.78
0240	Property and Special Taxes	1,009,078.00	892,701.20	103,788.45	12,588.35	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	3,624,135.00	3,502,248.03	13,835.30	108,051.67
0261	Banking	-	-	-	-	-	-	-	-	1,916,024.00	1,753,118.83	1,174.06	161,731.11
0262	Securities	-	-	-	-	-	-	-	-	408,923.00	396,413.34	1,306.35	11,203.31
0263	Insurance	-	-	-	-	-	-	-	-	1,816,586.00	1,684,877.08	6,213.40	125,495.52
0264	Insurance Fraud Unit - Informational	-	-	-	-	-	-	-	-	322,226.00	180,632.26	-	141,593.74
0271	Petroleum Release Compensation	-	-	-	-	-	-	-	-	451,360.00	354,585.39	-	96,774.61
0272	Petroleum Release Compensation - Informational	-	-	-	-	-	-	-	-	2,100,000.00	744,333.18	-	1,355,666.82
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	30,563,042.00	32,732,717.57	49,546.39	(2,219,221.96)
0282	Video Lottery	-	-	-	-	-	-	-	-	3,074,982.00	2,736,535.34	-	338,446.66
0291	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	466,299.00	545,259.47	-	(78,960.47)
0292	Abstracters Bd of Examiners - Informational	-	-	-	-	-	-	-	-	24,960.00	19,667.53	-	5,292.47
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	10,566,845.00	10,486,784.40	1,597.36	78,463.24
Total Department 02		1,136,728.00	1,016,598.18	107,535.65	12,594.17	-	-	-	-	70,188,138.00	66,402,942.89	125,890.06	3,659,305.05
030	Office of the Secretary	764,458.00	764,458.00	-	(0.00)	52,557.00	-	-	52,557.00	111,902.00	5,318.64	-	106,583.36
031	Agriculture Services & Assistance	1,933,025.00	1,928,826.06	4,198.94	(0.00)	3,196,427.00	2,980,622.35	21,909.83	193,894.82	2,799,253.00	2,074,568.72	21,431.86	703,252.42
031	Agriculture Services & Assistance (ARRA)	-	-	-	-	5,250,115.00	6,898.72	18,125.00	5,225,091.28	-	-	-	-
032	Agriculture Development & Promotion	1,415,781.00	1,149,091.00	266,690.00	-	1,630,001.00	1,340,091.84	-	289,909.16	1,866,648.00	961,205.90	23,919.00	881,523.10
032	Agriculture Development & Promotion (ARRA)	-	-	-	-	421,000.00	20,352.14	5,478.00	395,169.86	-	-	-	-
033	Animal Industry Board	1,726,491.00	1,725,341.00	1,150.00	-	1,926,978.00	1,015,475.37	29,589.42	881,913.21	256,967.00	9,512.38	29,589.42	217,865.20
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	1,788,270.00	2,127,985.46	-	(339,715.46)
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	2,225,653.00	2,002,421.70	-	223,231.30
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	175,600.00	262,826.56	-	(87,226.56)
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	6,379,662.00	6,449,449.59	-	(69,787.59)
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	1,616,247.00	1,612,628.06	2,725.00	893.94
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	4,162,135.00	4,159,185.88	-	2,949.12
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	58,795.00	46,222.03	-	12,572.97
0348	Pulse Crops Council	-	-	-	-	-	-	-	-	21,000.00	1,418.84	-	19,581.16
035	State Fair	400,000.00	400,000.00	-	-	-	-	-	-	2,006,087.00	1,751,522.55	52,973.31	201,591.14
Total Department 03		6,239,755.00	5,967,716.06	272,038.94	(0.00)	12,477,078.00	5,363,440.42	75,102.25	7,038,535.33	23,468,219.00	21,464,266.31	130,638.59	1,873,314.10
0410	Economic Development	2,438,473.00	2,437,695.35	-	777.65	11,261,254.00	9,416,195.07	1,588,624.55	256,434.38	11,621,729.00	10,502,836.81	303.11	1,118,589.08
0410	Economic Development (ARRA)	-	-	-	-	4,154,925.00	1,697,436.72	-	2,457,488.28	-	-	-	-
0420	Tourism	-	-	-	-	-	-	-	-	11,375,928.00	11,293,465.31	22,930.00	59,532.69
0421	Division of Research Commerce	4,042,323.00	4,042,320.17	-	2.83	-	-	-	-	-	-	-	-
0430	Tribal Government Relations	224,922.00	224,621.73	-	300.27	-	-	-	-	-	-	-	-
0441	Arts	-	-	-	-	746,863.00	746,415.41	-	447.59	781,509.00	527,209.08	-	254,299.92
0441	Arts (ARRA)	-	-	-	-	306,000.00	276,096.00	13,904.00	16,000.00	-	-	-	-
0442	History	2,050,788.00	2,049,258.78	-	1,529.22	865,805.00	749,658.31	-	116,146.69	2,349,120.00	1,368,031.99	-	981,088.01
0450	SD Housing Development Authority - Informational	-	-	-	-	1,665,346.00	-	-	1,665,346.00	8,612,867.00	-	-	8,612,867.00

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
0450	SD Housing Development Authority - Informational (ARRA)	-	-	-	-	100,000.00	-	-	100,000.00	-	-	-	-
0460	SD Science and Tech Authority - Informational	-	-	-	-	-	-	-	-	27,621,858.00	23,775,726.00	-	3,846,132.00
0470	SD Energy Infrastructure Authority- Informational	-	-	-	-	-	-	-	-	56,688.00	-	-	56,688.00
0480	SD Ellsworth Development Authority- Informational	-	-	-	-	175,000.00	-	-	175,000.00	200,000.00	-	-	200,000.00
Total Department 04		8,756,506.00	8,753,896.03	-	2,609.97	19,275,193.00	12,885,801.51	1,602,528.55	4,786,862.94	62,619,699.00	47,467,269.19	23,233.11	15,129,196.70
0600	Conservation Reserve Enhancement Program	106,975.00	104,006.00	-	2,969.00	-	-	-	-	-	-	-	-
0601	Administration	1,152,711.00	1,152,711.00	-	-	-	-	-	-	3,113,663.00	3,045,886.70	13,559.84	54,216.46
0610	Wildlife - Informational	-	-	-	-	12,920,634.00	11,423,027.81	59,983.82	1,437,622.37	28,798,300.00	27,623,563.57	301,910.76	872,825.67
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	1,058,719.00	-	1,058,719.00	-	8,848,156.00	3,331,826.79	5,516,329.21	-
0620	State Parks and Recreation	3,854,442.00	3,854,442.00	-	-	2,876,690.00	2,796,297.82	-	80,392.18	10,853,134.00	10,440,548.90	269,166.83	143,418.27
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	3,547,720.00	-	3,547,720.00	-	3,436,550.00	318,206.31	3,118,343.69	-
0621	State Parks and Recreation - Dev/Imp (ARRA)	-	-	-	-	4,309,000.00	621,614.96	-	3,687,385.04	-	-	-	-
0622	Snowmobile Trails - Informational	-	-	-	-	100,000.00	99,155.20	-	844.80	1,292,459.00	946,563.48	244,286.76	101,608.76
Total Department 06		5,114,128.00	5,111,159.00	-	2,969.00	24,812,763.00	14,940,095.79	4,666,422.82	5,206,244.39	56,342,262.00	45,706,595.75	9,463,597.09	1,172,069.16
081	Administration, Secretary of Social Services	6,919,448.00	6,859,901.33	59,546.67	(0.00)	19,234,426.00	9,859,715.57	58,296.79	9,316,413.64	219,117.00	63,578.67	520.54	155,017.79
082	Economic Assistance	21,201,421.00	21,201,421.00	-	-	55,635,362.00	49,248,167.80	-	6,387,194.20	300,000.00	61,040.38	-	238,959.62
082	Economic Assistance (ARRA)	-	-	-	-	25,000,000.00	5,920,768.60	19,000,000.00	79,231.40	-	-	-	-
083	Medical and Adult Services	187,650,278.00	173,200,278.00	14,450,000.00	0.00	477,052,522.00	446,364,722.54	29,500,000.00	1,187,799.46	5,044,538.00	4,449,470.27	-	595,067.73
083	Medical and Adult Services (ARRA)	-	-	-	-	80,318,844.00	42,394,937.20	37,614,861.00	309,045.80	-	-	-	-
084	Children's Services	32,193,556.00	32,193,556.00	-	0.00	52,431,837.00	45,353,011.01	61,719.93	7,017,106.06	4,234,719.00	3,276,386.90	8,829.97	949,502.13
084	Children's Services (ARRA)	-	-	-	-	11,214,518.00	5,044,901.43	5,350,000.00	819,616.57	-	-	-	-
Total Department 08		247,964,703.00	233,455,156.33	14,509,546.67	0.00	720,887,509.00	604,186,224.15	91,584,877.72	25,116,407.13	9,798,374.00	7,850,476.22	9,350.51	1,938,547.27
0901	Administration	1,142,175.00	1,141,061.46	1,113.54	0.00	1,087,473.00	1,075,781.01	-	11,691.99	1,875,546.00	1,080,400.48	35.66	795,109.86
0901	Administration (ARRA)	-	-	-	-	5,020,000.00	15,862.37	-	5,004,137.63	-	-	-	-
0903	Health Systems Develop. and Reg.	2,343,013.00	2,342,725.10	287.90	(0.00)	14,975,846.00	10,045,514.18	101,090.55	4,829,241.27	3,096,301.00	2,919,675.70	1,605.66	175,019.64
0904	Health and Medical Services	4,277,688.00	3,319,077.70	958,610.30	-	18,716,321.00	17,013,946.97	29,231.43	1,673,142.60	3,666,930.00	1,753,955.49	769,673.28	1,143,301.23
0904	Health and Medical Services (ARRA)	-	-	-	-	296,935.00	30,537.03	240,044.32	26,353.65	-	-	-	-
0905	Laboratory Services	-	-	-	-	3,572,835.00	2,726,852.13	28,624.24	817,358.63	3,017,402.00	2,568,023.72	2,011.75	447,366.53
0906	Correctional Health	-	-	-	-	-	-	-	-	15,077,210.00	14,917,825.25	41,543.19	117,841.56
0907	Tobacco Prevention	-	-	-	-	1,099,815.00	893,424.58	1,128.34	205,262.08	5,000,000.00	4,208,018.15	-	791,981.85
0907	Tobacco Prevention (ARRA)	-	-	-	-	5,000.00	3,219.47	-	1,780.53	-	-	-	-
0920	Board of Chiropractic Examiners - Informational	-	-	-	-	-	-	-	-	100,450.00	86,057.12	-	14,392.88
0920	Board of Dentistry - Informational	-	-	-	-	-	-	-	-	130,340.00	216,515.25	-	(86,175.25)
0920	Board of Hearing Aid Dispensers - Informational	-	-	-	-	-	-	-	-	22,170.00	23,062.80	-	(892.80)
0920	Board of Funeral Service - Informational	-	-	-	-	-	-	-	-	63,745.00	61,071.11	-	2,673.89
0920	Board of Medical and Osteopathic Examiners - Informational	-	-	-	-	-	-	-	-	1,044,862.00	1,395,519.41	-	(350,657.41)
0920	Board of Nursing - Informational	-	-	-	-	-	-	-	-	1,030,141.00	904,142.64	-	125,998.36
0920	Board of Nursing Home Administrators - Informational	-	-	-	-	-	-	-	-	42,263.00	29,243.37	-	13,019.63
0920	Board of Optometry - Informational	-	-	-	-	-	-	-	-	42,039.00	44,051.00	-	(2,012.00)
0920	Board of Pharmacy - Informational	-	-	-	-	-	-	-	-	622,347.00	535,726.06	-	86,620.94
0921	Board of Podiatry Examiners - Informational	-	-	-	-	-	-	-	-	21,446.00	14,333.36	-	7,112.64
0921	Board of Massage Therapy - Informational	-	-	-	-	-	-	-	-	45,790.00	36,696.61	-	9,093.39
Total Department 09		7,762,876.00	6,802,864.26	960,011.74	(0.00)	44,774,225.00	31,805,137.74	400,118.88	12,568,968.38	34,898,982.00	30,794,317.52	814,869.54	3,289,794.94
1001	Secretariat Administration	200,000.00	200,000.00	-	-	16,158,916.00	16,083,054.84	19,048.89	56,812.27	-	-	-	-
1001	Secretariat Administration (ARRA)	-	-	-	-	5,098,000.00	-	5,098,000.00	-	-	-	-	-
1004	Unemployment Insurance Services	-	-	-	-	3,949,598.00	3,889,754.65	-	59,843.35	-	-	-	-
1004	Unemployment Insurance Services (ARRA)	-	-	-	-	971,000.00	-	-	971,000.00	-	-	-	-
1005	Field Operations	-	-	-	-	8,783,753.00	8,699,671.98	-	84,081.02	-	-	-	-
1005	Field Operations (ARRA)	-	-	-	-	1,870,000.00	934,738.77	-	935,261.23	-	-	-	-
1006	State Labor Law Administration	672,003.00	672,003.00	-	-	399,421.00	316,070.78	-	83,350.22	432,376.00	351,195.15	-	81,180.85
1031	Board of Accountancy - Informational	-	-	-	-	-	-	-	-	228,897.00	266,215.28	-	(37,318.28)
1032	Board of Barber Examiners - Informational	-	-	-	-	-	-	-	-	28,631.00	21,777.70	-	6,853.30
1033	Cosmetology Commission - Informational	-	-	-	-	-	-	-	-	228,264.00	220,232.92	-	8,031.08
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	522,750.00	487,640.35	-	35,109.65
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	331,184.00	246,929.26	-	84,254.74
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	1,461,802.00	1,301,167.55	-	160,634.45
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	3,700,254.00	3,361,232.22	6,454.41	332,567.37
Total Department 10		872,003.00	872,003.00	-	-	37,230,688.00	29,923,291.02	5,117,048.89	2,190,348.09	6,934,158.00	6,256,390.43	6,454.41	671,313.16
111	General Operations	519,825.00	519,825.00	-	-	32,442,099.00	21,351,768.89	5,756.88	11,084,573.23	133,264,031.00	97,041,932.32	17,576,185.04	18,645,913.64
111	General Operations (ARRA)	-	-	-	-	6,290,000.00	3,918,610.56	2,371,389.44	-	-	-	-	-
1120	Construction Contracts - Informational	-	-	-	-	262,175,004.00	238,046,736.46	-	24,128,267.54	49,324,258.00	32,916,031.84	722,327.00	15,685,899.16
1120	Construction Contracts - Informational (ARRA)	-	-	-	-	109,246,080.00	93,466,293.16	15,355,104.77	424,682.07	-	-	-	-
Total Department 11		519,825.00	519,825.00	-	-	410,153,183.00	356,783,409.07	17,732,251.09	35,637,522.84	182,588,289.00	129,957,964.16	18,298,512.04	34,331,812.80
1201	General Administration	2,029,403.00	1,979,227.00	50,176.00	-	7,720,309.00	4,559,774.69	-	3,160,534.31	93,674.00	91,834.22	-	1,839.78
1201	General Administration (ARRA)	-	-	-	-	2,930.00	43.96	-	2,886.04	-	-	-	-
1211	State Aid to General Education	321,428,750.00	318,355,682.21	3,073,067.00	0.79	-	-	-	-	-	-	-	-
1211	State Aid to General Education (ARRA)	-	-	-	-	24,677,980.00	24,677,980.00	-	-	-	-	-	-

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1212	State Aid to Special Education	46,237,457.00	40,557,669.37	5,679,787.00	0.63	-	-	-	-	-	-	-	-
1219	Technology in Schools	6,992,272.00	6,680,022.00	312,250.00	(0.00)	-	-	-	-	2,609,147.00	1,622,953.78	640,848.02	345,345.20
1221	Career and Technical Education	1,179,722.00	1,125,772.00	53,950.00	-	9,513,579.00	7,274,828.40	-	2,238,750.60	204,352.00	100,509.15	-	103,842.85
1222	Postsecondary Vocational Education	19,655,626.00	19,655,626.00	-	-	-	-	-	-	-	-	-	-
1232	Education Resources	5,807,782.00	5,807,782.00	-	(0.00)	155,554,331.00	142,023,908.71	19,184.95	13,511,237.34	994,539.00	396,420.27	-	598,118.73
1232	Education Resources (ARRA)	-	-	-	-	16,514,870.00	16,009,925.40	502,866.00	2,078.60	-	-	-	-
1233	Education Services Agencies	500,000.00	384,203.57	115,707.52	88.91	-	-	-	-	-	-	-	-
1243	State Library	2,148,531.00	2,138,942.52	9,588.48	(0.00)	1,188,512.00	955,260.91	-	233,251.09	190,083.00	96,974.41	-	93,108.59
Total Department 12		405,979,543.00	396,684,926.67	9,294,526.00	90.33	215,172,511.00	195,501,722.07	522,050.95	19,148,737.98	4,091,795.00	2,308,691.83	640,848.02	1,142,255.15
1410	Administration	130,641.00	130,641.00	-	-	123,044.00	95,383.50	-	27,660.50	626,087.00	394,318.59	-	231,768.41
1421	Highway Patrol	1,209,551.00	1,201,468.75	8,082.25	-	5,534,361.00	4,274,020.52	85,222.43	1,175,118.05	19,056,896.00	17,164,372.79	310,601.99	1,581,921.22
1431	Emergency Services & Homeland Security	1,649,375.00	1,426,937.62	222,437.38	-	14,766,302.00	7,358,134.25	80,110.50	7,328,057.25	308,766.00	267,985.71	2,002.00	38,778.29
1431	Emergency Services & Homeland Security (ARRA)	-	-	-	-	429,765.00	328,232.09	-	101,532.91	-	-	-	-
1441	Inspection and Licensing	665,031.00	662,503.84	2,527.16	0.00	1,027,700.00	888,944.28	-	138,755.72	6,129,366.00	5,558,800.68	38,521.20	532,044.12
Total Department 14		3,654,598.00	3,421,551.21	233,046.79	0.00	21,881,172.00	12,944,714.64	165,332.93	8,771,124.43	26,121,115.00	23,385,477.77	351,125.19	2,384,512.04
150	Regents Central Office	12,365,899.00	12,364,042.25	-	1,856.75	1,033,825.00	360,087.14	-	673,737.86	30,099,858.00	18,370,436.89	4,167,631.10	7,561,790.01
1501	Regents Central Office (ARRA)	-	-	-	-	17,530,182.00	-	-	17,530,182.00	-	-	-	-
151	South Dakota Scholarships	1,943,848.00	1,943,848.00	-	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	31,570,066.00	31,554,312.94	15,753.06	(0.00)	14,947,355.00	8,512,091.20	-	6,435,263.80	67,284,598.00	55,489,594.01	-	11,795,003.99
1520	University of South Dakota (ARRA)	-	-	-	-	3,967,535.00	3,374,631.60	-	592,903.40	-	-	-	-
1525	USD School of Medicine	17,141,721.00	17,141,721.00	-	-	15,713,566.00	10,993,066.95	-	4,720,499.05	17,015,371.00	10,520,741.81	-	6,494,629.19
1525	USD School of Medicine (ARRA)	-	-	-	-	2,976,373.00	2,502,414.88	-	473,958.12	-	-	-	-
1530	South Dakota State University	42,702,165.00	42,702,165.00	-	(0.00)	44,535,360.00	24,220,210.01	-	20,315,149.99	132,213,023.00	111,131,228.85	-	21,081,794.15
1530	South Dakota State University (ARRA)	-	-	-	-	5,114,499.00	4,890,550.42	-	223,948.58	-	-	-	-
1533	Cooperative Extension Service	8,350,701.00	8,350,701.00	-	(0.00)	6,453,479.00	4,392,749.00	-	2,060,730.00	1,656,582.00	1,090,992.28	-	565,589.72
1536	Agricultural Experiment Station	10,384,222.00	10,384,222.00	-	0.00	14,329,379.00	12,094,143.77	-	2,235,235.23	14,018,344.00	11,757,519.62	-	2,260,824.38
1536	Agricultural Experiment Station (ARRA)	-	-	-	-	206,909.00	105,756.02	-	101,152.98	-	-	-	-
1540	SD School of Mines and Technology	13,881,342.00	13,881,242.58	-	99.42	19,534,022.00	19,485,085.76	-	48,936.24	22,294,630.00	22,153,516.10	-	141,113.90
1540	SD School of Mines and Technology (ARRA)	-	-	-	-	2,148,786.00	1,506,721.91	-	642,064.09	-	-	-	-
1550	Northern State University	10,998,624.00	10,998,624.00	-	-	4,316,606.00	1,006,835.70	-	3,309,770.30	18,488,536.00	16,963,443.60	-	1,525,092.40
1550	Northern State University (ARRA)	-	-	-	-	1,088,229.00	1,083,909.66	-	4,319.34	-	-	-	-
1560	Black Hills State University	7,673,141.00	7,673,141.00	-	0.00	13,111,221.00	3,083,018.78	-	10,028,202.22	28,682,155.00	25,367,967.66	-	3,314,187.34
1560	Black Hills State University (ARRA)	-	-	-	-	1,531,477.00	845,091.91	-	686,385.09	-	-	-	-
1570	Dakota State University	7,508,030.00	7,508,030.00	-	(0.00)	1,957,469.00	860,436.37	-	1,097,032.63	18,423,457.00	18,286,032.23	-	137,424.77
1570	Dakota State University (ARRA)	-	-	-	-	799,609.00	775,542.23	-	24,066.77	-	-	-	-
1580	SD School for the Deaf	3,015,290.00	3,015,221.75	-	68.25	138,546.00	47,393.94	-	91,152.06	425,339.00	356,178.41	-	69,160.59
1590	SD School for the Blind and Visually Imp	2,672,581.00	2,672,581.00	-	-	312,581.00	290,088.09	-	22,492.91	237,124.00	60,253.34	-	176,870.66
Total Department 15		170,207,630.00	170,189,852.52	15,753.06	2,024.42	171,747,008.00	100,429,825.34	-	71,317,182.66	350,839,017.00	291,547,904.80	4,167,631.10	55,123,481.10
1611	Adjutant General	815,191.00	814,982.00	209.00	-	11,205.00	-	-	11,205.00	26,103.00	5,312.54	-	20,790.46
1621	Army Guard	1,646,703.00	1,534,185.49	112,417.95	99.56	28,572,130.00	28,073,388.57	147,316.01	351,425.42	-	-	-	-
1621	Army Guard (ARRA)	-	-	-	-	500,000.00	440,000.00	60,000.00	-	-	-	-	-
1624	Air Guard	363,679.00	363,678.12	-	0.88	4,475,230.00	4,411,965.87	15,068.76	48,195.37	-	-	-	-
1641	Veterans' Benefits and Services	1,032,015.00	1,032,012.20	-	2.80	273,520.00	174,834.69	-	98,685.31	-	-	-	-
1651	State Veterans' Home	2,330,830.00	2,330,830.00	-	-	487,500.00	-	-	487,500.00	4,564,767.00	3,331,310.54	-	1,233,456.46
Total Department 16		6,188,418.00	6,075,687.81	112,626.95	103.24	34,319,585.00	33,100,189.13	222,384.77	997,011.10	4,590,870.00	3,336,623.08	-	1,254,246.92
1811	Administration	16,592,532.83	16,021,263.71	571,269.12	0.00	2,533,459.00	1,112,762.47	11.29	1,420,685.24	1,600,753.00	79,994.33	1,200,000.00	320,758.67
1811	Administration (ARRA)	-	-	-	-	2,009,595.17	1,952,146.57	57,448.60	(0.00)	-	-	-	-
1821	Mike Durfee State Prison	10,979,328.71	10,855,617.34	123,246.61	464.76	172,819.00	153,115.52	-	19,703.48	399,388.00	138,750.50	-	260,637.50
1821	Mike Durfee State Prison (ARRA)	-	-	-	-	1,760,082.29	1,329,847.29	430,235.00	-	-	-	-	-
1822	State Penitentiary	15,513,176.64	15,421,244.48	91,931.58	0.58	501,998.00	302,300.39	5,763.61	193,934.00	244,748.00	152,519.67	-	92,228.33
1822	State Penitentiary (ARRA)	-	-	-	-	2,775,969.36	2,068,719.36	707,250.00	-	-	-	-	-
1823	Women's Prison	2,760,137.15	2,739,030.68	20,252.52	853.95	275,951.00	168,383.69	-	107,567.31	151,814.00	20,916.49	-	130,897.51
1823	Women's Prison (ARRA)	-	-	-	-	547,302.85	408,838.05	138,464.80	-	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	3,681,499.00	2,209,861.26	4,402.78	1,467,234.96
1825	Community Service	4,192,529.00	4,192,528.25	-	0.75	124,213.00	17,515.23	-	106,697.77	3,185,621.00	1,042,638.99	7,135.00	2,135,847.01
1825	Community Service (ARRA)	-	-	-	-	376,669.00	376,669.00	-	-	-	-	-	-
1827	Parole Services	3,293,176.54	3,204,590.91	87,793.28	792.35	26,579.00	-	-	26,579.00	269,697.00	74,677.14	-	195,019.86
1827	Parole Services (ARRA)	-	-	-	-	418,115.46	418,115.46	-	-	-	-	-	-
1831	Juvenile Community Corrections	13,214,770.26	13,156,119.36	58,650.90	(0.00)	8,065,164.00	7,484,479.37	-	580,684.63	625,387.00	172,227.67	-	453,159.33
1831	Juvenile Community Corrections (ARRA)	-	-	-	-	2,173,845.74	1,340,172.93	814,202.00	19,470.81	-	-	-	-
1834	Youth Challenge Center	1,177,883.10	1,168,382.14	2,224.90	7,276.06	-	-	-	-	14,942.00	-	-	14,942.00
1834	Youth Challenge Center (ARRA)	-	-	-	-	198,684.90	198,684.90	-	-	-	-	-	-
1835	Patrick Henry Brady Academy	1,199,434.76	1,197,753.13	1,522.30	159.33	-	-	-	-	14,280.00	-	-	14,280.00
1835	Patrick Henry Brady Academy (ARRA)	-	-	-	-	210,739.24	210,739.24	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad.	4,621,639.79	4,601,435.27	20,204.52	0.00	535,251.00	535,251.00	-	-	188,000.00	2,543.69	-	185,456.31
1836	State Treatment and Rehabilitation Acad. (ARRA)	-	-	-	-	833,360.21	453,145.21	380,215.00	-	-	-	-	-
1838	QUEST/ExCEL	1,307,095.22	1,304,869.35	2,224.90	0.97	-	-	-	-	12,650.00	1,902.31	-	10,747.69
1838	QUEST/ExCEL (ARRA)	-	-	-	-	228,870.78	228,870.78	-	-	-	-	-	-
Total Department 18		74,851,704.00	73,862,834.62	979,320.63	9,548.75	23,768,669.00	18,759,756.46	2,533,590.30	2,475,322.24	10,388,779.00	3,896,032.05	1,211,537.78	5,281,209.17
1900	Secretary	1,026,676.00	1,026,676.00	-	-	807,035.00	726,579.07	-	80,455.93	1,421.00	-	-	1,421.00

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1900	Secretary (ARRA)	-	-	-	-	15,514.00	-	-	15,514.00	-	-	-	-
1910	Developmental Disabilities	31,001,599.00	31,001,599.00	-	(0.00)	63,025,750.00	62,244,879.20	-	780,870.80	50,000.00	49,548.83	-	451.17
1910	Developmental Disabilities (ARRA)	-	-	-	-	13,037,469.00	7,755,428.58	5,282,000.00	40.42	-	-	-	-
1911	SDDC - Redfield	7,050,232.00	7,050,232.00	-	0.00	14,619,748.00	13,629,853.54	-	989,894.46	2,352,298.00	2,199,531.58	-	152,766.42
1911	SDDC - Redfield (ARRA)	-	-	-	-	3,806,169.00	1,878,727.72	1,926,400.00	1,041.28	-	-	-	-
1940	Alcohol and Drug Abuse	10,353,278.00	10,344,482.00	8,796.00	0.00	11,681,791.00	10,767,973.70	-	913,817.30	866,801.00	787,071.00	-	79,730.00
1940	Alcohol and Drug Abuse (ARRA)	-	-	-	-	782,533.00	357,046.81	423,942.00	1,544.19	-	-	-	-
1950	Rehabilitation Services	3,409,625.00	3,409,625.00	-	-	14,379,450.00	14,073,592.73	-	305,857.27	675,376.00	519,877.60	-	155,498.40
1950	Rehabilitation Services (ARRA)	-	-	-	-	884,444.00	479,665.78	404,700.00	78.22	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	970,680.00	946,675.94	-	24,004.06
1961	Board of Counselor Examiners - Informational	-	-	-	-	-	-	-	-	77,390.00	76,328.52	-	1,061.48
1962	Board of Psychology Examiners - Informational	-	-	-	-	-	-	-	-	76,329.00	52,724.40	-	23,604.60
1963	Board of Social Work Examiners - Informational	-	-	-	-	-	-	-	-	93,260.00	84,095.28	-	9,164.72
1964	Certification Board for A & D - Informational	-	-	-	-	-	-	-	-	144,288.00	134,161.30	-	10,126.70
1970	Services/Blind and Visually Impaired	774,117.00	774,117.00	-	-	2,201,906.00	2,141,079.01	-	60,826.99	311,446.00	147,271.60	2,523.82	161,650.58
1970	Services/Blind and Visually Impaired (ARRA)	-	-	-	-	15,170.00	14,629.31	-	540.69	-	-	-	-
1980	Human Services Center	30,125,283.00	29,775,283.00	350,000.00	0.00	11,271,182.00	11,023,799.88	-	247,382.12	606,420.00	283,448.85	-	322,971.15
1980	Human Services Center (ARRA)	-	-	-	-	1,587,493.00	557,312.99	1,030,000.00	180.01	-	-	-	-
1981	Community Mental Health	14,293,360.00	14,293,360.00	-	0.00	11,577,259.00	11,420,798.52	-	156,460.48	1,104,466.00	1,060,122.94	-	44,343.06
1981	Community Mental Health (ARRA)	-	-	-	-	2,380,524.00	1,145,166.54	1,234,400.00	957.46	-	-	-	-
Total Department 19		98,034,170.00	97,675,374.00	358,796.00	0.00	152,073,437.00	138,216,533.38	10,301,442.00	3,555,461.62	7,330,175.00	6,340,857.84	2,523.82	986,793.34
2010	Financial and Technical Assistance	2,187,181.00	2,182,904.32	4,276.68	0.00	1,816,527.00	1,493,054.56	24,766.96	298,705.48	815,446.00	428,247.87	49,599.00	337,599.13
2010	Financial and Technical Assistance (ARRA)	-	-	-	-	38,829,100.00	16,018,584.01	-	22,810,515.99	-	-	-	-
2020	Environmental Services	3,608,180.00	3,608,116.22	63.78	0.00	4,865,399.00	4,305,243.88	350,109.71	210,045.41	2,514,463.00	2,182,067.08	519.92	331,876.00
2020	Environmental Services (ARRA)	-	-	-	-	3,160,000.00	1,441,680.49	-	1,718,319.51	-	-	-	-
2040	Regulated Response Fund - Informational	-	-	-	-	-	-	-	-	1,750,000.00	62,310.84	122,742.12	1,564,947.04
2050	Livestock Cleanup Fund - Informational	-	-	-	-	-	-	-	-	765,000.00	33,568.50	-	731,431.50
Total Department 20		5,795,361.00	5,791,020.54	4,340.46	0.00	48,671,026.00	23,258,562.94	374,876.67	25,037,586.39	5,844,909.00	2,706,194.29	172,861.04	2,965,853.67
2610	Public Utilities Commission (PUC)	512,356.00	494,801.70	-	17,554.30	136,000.00	134,348.08	182.83	1,469.09	3,891,035.00	3,136,876.10	4,930.83	749,228.07
2610	Public Utilities Commission (PUC) (ARRA)	-	-	-	-	8,000.00	4,192.40	-	3,807.60	-	-	-	-
Total Department 26		512,356.00	494,801.70	-	17,554.30	144,000.00	138,540.48	182.83	5,276.69	3,891,035.00	3,136,876.10	4,930.83	749,228.07
270	State Bar Association - Informational	-	-	-	-	-	-	-	-	533,322.00	-	-	533,322.00
271	Unified Judicial System	35,318,709.00	34,312,848.77	919,021.47	86,838.76	492,769.00	382,211.80	-	110,557.20	6,685,758.00	4,086,057.26	192,415.25	2,407,285.49
Total Department 27		35,318,709.00	34,312,848.77	919,021.47	86,838.76	492,769.00	382,211.80	-	110,557.20	7,219,080.00	4,086,057.26	192,415.25	2,940,607.49
281	Legislative Operations	4,733,376.00	4,679,923.45	23,317.02	30,135.53	-	-	-	-	35,000.00	6,603.05	-	28,396.95
288	Auditor General	2,852,498.00	2,791,853.87	1,097.59	59,546.54	-	-	-	-	-	-	-	-
Total Department 28		7,585,874.00	7,471,777.32	24,414.61	89,682.07	-	-	-	-	35,000.00	6,603.05	-	28,396.95
2900	Legal Services	5,480,258.00	5,477,461.24	2,796.76	(0.00)	1,141,813.00	1,114,243.61	494.00	27,075.39	1,272,957.00	919,276.98	19,623.33	334,056.69
2900	Legal Services (ARRA)	-	-	-	-	701,055.00	616,597.90	-	84,457.10	-	-	-	-
2911	Criminal Investigation	4,183,052.00	4,138,458.27	44,593.73	-	2,382,226.00	2,317,549.74	16,393.68	48,282.58	2,465,186.00	2,099,206.86	15,369.58	350,609.56
2911	Criminal Investigation (ARRA)	-	-	-	-	222,362.00	101,920.19	4,809.10	115,632.71	-	-	-	-
2912	Law Enforcement Training	382,402.00	382,402.00	-	-	-	-	-	-	1,658,745.00	1,501,033.17	73,048.40	84,663.43
2913	911 Training	-	-	-	-	-	-	-	-	204,304.00	185,496.38	-	18,807.62
Total Department 29		10,045,712.00	9,998,321.51	47,390.49	(0.00)	4,447,456.00	4,150,311.44	21,696.78	275,447.78	5,601,192.00	4,705,013.39	108,041.31	788,137.30
3001	Administration	544,722.00	506,409.86	-	38,312.14	-	-	-	-	225,000.00	192,392.12	-	32,607.88
3002	Administration - Informational	-	-	-	-	50,000.00	45,923.71	-	4,076.29	-	-	-	-
Total Department 30		544,722.00	506,409.86	-	38,312.14	50,000.00	45,923.71	-	4,076.29	225,000.00	192,392.12	-	32,607.88
3101	Secretary of State	977,219.00	891,270.80	-	85,948.20	3,130,575.00	482,362.94	-	2,648,212.06	453,973.00	311,323.95	-	142,649.05
Total Department 31		977,219.00	891,270.80	-	85,948.20	3,130,575.00	482,362.94	-	2,648,212.06	453,973.00	311,323.95	-	142,649.05
3201	Treasury Management	506,859.00	437,856.40	-	69,002.60	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	2,894,352.00	2,551,910.30	-	342,441.70
3210	Investment of State Funds	-	-	-	-	-	-	-	-	8,273,037.00	5,820,130.77	-	2,452,906.23
Total Department 32		506,859.00	437,856.40	-	69,002.60	-	-	-	-	11,167,389.00	8,372,041.07	-	2,795,347.93
3300	State Auditor	1,212,001.00	1,152,215.63	5,002.40	54,782.97	-	-	-	-	100,000.00	59,104.65	-	40,895.35
Total Department 33		1,212,001.00	1,152,215.63	5,002.40	54,782.97	-	-	-	-	100,000.00	59,104.65	-	40,895.35
TOTAL GENERAL BILL		1,122,304,350.00	1,091,346,492.22	30,482,293.01	475,564.77	1,951,267,181.00	1,585,247,854.19	135,819,907.43	230,199,419.38	981,880,790.00	799,935,835.57	38,978,788.03	142,966,166.40

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

Program	General	Federal	Other
0125	2,614,390.00	500,000.00	2,994,773.44
0612		1,058,719.00	430,668.81
0621		3,547,720.00	3,115,318.69
111			5,761,104.12
150			4,167,631.10

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
Special Appropriations													
0121	Administrative Services	80,000.00	15,999.92	-	64,000.08	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Info	944,610.00	944,610.00	-	-	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90
0240	Property and Special Taxes	650,000.00	502,938.04	147,061.96	-	-	-	-	-	-	-	-	-
0300	Secretary	25,000.00	25,000.00	-	-	-	-	-	-	-	-	-	-
0311	Fire Suppression	1,230,349.00	1,230,349.00	-	-	-	-	-	-	-	-	-	-
0322	Resource Conservation and Forestry	283,072.14	132,599.92	150,472.22	-	-	-	-	-	1,776,876.85	304,604.25	1,472,272.60	-
0410	Economic Development	-	-	-	-	1,000,000.00	5,696.38	994,303.62	-	-	-	-	-
0421	Division of Research Commerce	1,523,686.23	623,572.57	900,113.66	-	-	-	-	-	-	-	-	-
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	-	-	-	-	5,602,291.69	-	5,602,291.69	-
082	Economic Assistance	1,349,283.57	289,658.28	968,121.66	91,503.63	-	-	-	-	757,861.47	79,387.66	389,620.00	288,853.81
0903	Health Systems Develop. and Reg.	276,379.57	270,088.80	6,290.77	0.00	-	-	-	-	-	-	-	-
111	General Operations	-	-	-	-	-	-	-	-	2,500,000.00	-	-	2,500,000.00
1201	General Administration	1,250,757.30	1,154,293.00	96,464.00	0.30	-	-	-	-	438,406.00	-	438,406.00	-
1211	State Aid to General Education	1,711,290.00	1,711,290.00	-	-	-	-	-	-	-	-	-	-
1221	Curriculum, Career and Technical Ed	-	-	-	-	-	-	-	-	235,051.00	97,269.00	137,782.00	-
1222	Postsecondary Vocational Education	520,974.00	520,958.00	16.00	-	-	-	-	-	-	-	-	-
1431	Emergency Services & Homeland Security	2,227,035.00	2,227,035.00	-	-	-	-	-	-	-	-	-	-
150	Regents Central Office	-	-	-	-	-	-	-	-	2,333,755.00	2,304,092.91	18,414.09	11,248.00
1520	University of South Dakota	-	-	-	-	-	-	-	-	796,000.00	-	-	796,000.00
1530	South Dakota State University	-	-	-	-	2,000,000.00	-	-	2,000,000.00	23,232,581.75	7,924,126.49	14,308,455.26	1,000,000.00
1536	Agricultural Experiment Station	-	-	-	-	114,000.00	-	-	114,000.00	1,497,146.01	569,250.00	919,250.00	8,646.01
1540	SD School of Mines and Technology	-	-	-	-	125,000.00	-	-	125,000.00	7,514,095.45	-	7,164,095.43	350,000.02
1550	Northern State University	-	-	-	-	-	-	-	-	730,750.00	-	696,250.00	34,500.00
1560	Black Hills State University	-	-	-	-	-	-	-	-	5,188,464.00	-	3,218,750.00	1,969,714.00
1570	Dakota State University	-	-	-	-	-	-	-	-	85,500.00	-	-	85,500.00
1621	Army Guard	1,806,500.00	391,903.56	1,414,596.44	-	21,635,280.72	1,573,344.08	20,061,936.64	-	-	-	-	-
1641	Veterans' Benefits and Services	973,547.69	272,887.61	700,660.08	-	-	-	-	-	-	-	-	-
1651	State Veterans' Home	1,005,479.03	577,165.24	428,313.79	-	1,729,502.72	1,138,272.58	591,230.14	-	-	-	-	-
1825	Community Services	1,800,000.00	-	1,800,000.00	-	1,175,000.00	-	1,175,000.00	-	825,001.00	-	825,001.00	-
1940	Alcohol and Drug Abuse	2,838.00	2,838.00	-	-	-	-	-	-	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	200,000.00	293.22	-	199,706.78
1980	Human Services Center	-	-	-	-	-	-	-	-	750,000.00	690,881.12	59,118.88	-
2010	Financial and Technical Assistance	-	-	-	-	8,380,219.92	4,246,537.36	809,149.81	3,324,532.75	-	-	-	-
2030	Water & Environment Fund	-	-	-	-	822,422.81	201,260.90	621,161.91	-	38,272,925.56	7,862,890.04	30,360,035.52	50,000.00
271	Unified Judicial System	-	-	-	-	100,000.00	100,000.00	-	-	-	-	-	-
2810	Legislative Operations	-	-	-	-	-	-	-	-	277,731.21	43,312.30	234,418.91	-
2900	Legal Services Program	-	-	-	-	-	-	-	-	100,000.00	-	100,000.00	-
2911	Criminal Investigation	13.80	-	13.80	-	-	-	-	-	26,402.00	-	402.00	26,000.00
3201	Treasury Management	4,306.26	-	4,306.26	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL APPROPRIATIONS		17,665,121.59	10,893,186.94	6,616,430.64	155,504.01	37,081,426.17	7,265,111.30	24,252,782.12	5,563,532.75	94,174,108.99	20,909,376.09	65,944,563.38	7,320,169.52
Maintenance and Repair - Prior Year													
0125	Statewide Maintenance and Repair	4,648,690.87	4,516,690.87	132,000.00	-	500,000.00	291,957.63	-	208,042.37	3,211,041.00	2,614,737.30	-	596,303.70
0612	Wildlife -Development/Improvement - Info	-	-	-	-	2,089,750.00	867,188.70	89,201.38	1,133,359.92	458,653.00	458,653.00	-	-
0621	State Parks and Recreation - Dev/Imp	145,793.00	145,793.00	-	-	3,943,239.39	3,018,324.34	756,232.23	168,682.82	2,045,844.58	2,045,124.87	-	719.71
1113	Operations	-	-	-	-	-	-	-	-	3,719,974.47	3,719,972.14	-	2.33
1502	Maintenance and Repair	546,581.13	546,581.13	-	-	-	-	-	-	3,768,128.14	3,768,128.14	-	-
TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS		5,341,065.00	5,209,065.00	132,000.00	-	6,532,989.39	4,177,470.67	845,433.61	1,510,085.11	13,203,641.19	12,606,615.45	-	597,025.74
Carry-over Appropriations													
0120	Off-budget Supplies for Resale	-	-	-	-	-	-	-	-	369.70	369.70	-	-
0123	Central Services	-	-	-	-	-	-	-	-	7,344.00	7,314.00	-	30.00
0131	Data Centers	-	-	-	-	-	-	-	-	27,933.72	26,402.72	-	1,531.00
0132	Development	-	-	-	-	-	-	-	-	25,075.60	25,065.06	-	10.54
0133	Telecommunications Services	-	-	-	-	-	-	-	-	252,202.87	251,002.87	-	1,200.00
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	1,830.00	1,830.00	-	-
0141	Personnel Management/Employee Benefits	-	-	-	-	-	-	-	-	12,208.00	12,208.00	-	-
0210	Secretariat	194,064.45	146,944.74	-	47,119.71	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	369,204.00	369,204.00	-	-	1,236,180.56	263,798.96	972,381.60	-
0240	Property and Special Taxes	20,420.27	20,420.27	-	-	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	5,280.00	5,280.00	-	-
0261	Banking	-	-	-	-	-	-	-	-	25,210.00	25,210.00	-	-
0262	Securities	-	-	-	-	-	-	-	-	2,030.00	2,030.00	-	-
0263	Insurance	-	-	-	-	-	-	-	-	9,032.00	9,032.00	-	-
0264	Insurance Fraud Unit - Info	-	-	-	-	-	-	-	-	512.19	512.19	-	-
0281	Instant and On-line Operations - Info	-	-	-	-	-	-	-	-	1,366.00	-	-	1,366.00
0282	Video Lottery	-	-	-	-	-	-	-	-	2,400,000.00	2,400,000.00	-	-
0300	Secretary	2,970.94	2,970.94	-	-	-	-	-	-	-	-	-	-

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
0310	Agriculture Services	1,221.00	1,221.00	-	-	1,725.00	1,725.00	-	-	102,223.71	96,957.33	-	5,266.38
0311	Fire Suppression	-	-	-	-	7,931.69	7,931.69	-	-	-	-	-	-
0322	Resource Conservation and Forestry	19,702.00	19,392.00	-	310.00	-	-	-	-	-	-	-	-
0330	Animal Industry Board	80,379.67	76,818.37	-	3,561.30	-	-	-	-	-	-	-	-
0410	Economic Development	83,498.55	83,300.10	-	198.45	1,300,000.00	1,143,896.80	156,103.20	-	-	-	-	-
0410	Economic Development (ARRA)	-	-	-	-	1,800,000.00	1,146,464.91	625,210.09	28,325.00	-	-	-	-
0420	Tourism	244,121.06	235,611.31	-	8,509.75	-	-	-	-	-	-	-	-
0430	Tribal Government Relations	4,403.38	4,403.38	-	-	-	-	-	-	-	-	-	-
0442	History	3,849.37	3,650.92	-	198.45	-	-	-	-	-	-	-	-
0450	SD Housing Development Authority - Info (ARRA)	-	-	-	-	12,000.00	-	-	12,000.00	-	-	-	-
0601	Administration	-	-	-	-	-	-	-	-	34,587.19	33,540.22	-	1,046.97
0610	Wildlife - Informational	-	-	-	-	33,763.00	23,652.25	-	10,110.75	565,939.01	229,224.83	-	336,714.18
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	2,016,494.00	2,016,494.00	-	-	-	-	-	-
0620	State Parks and Recreation	-	-	-	-	-	-	-	-	231,563.43	226,335.43	-	5,228.00
0621	State Parks and Recreation - Dev/Imp (ARRA)	-	-	-	-	375,000.00	375,000.00	-	-	-	-	-	-
0622	Snowmobile Trails - Informational	-	-	-	-	-	-	-	-	2,108.00	2,108.00	-	-
082	Economic Assistance	10,813.77	10,813.77	-	-	-	-	-	-	-	-	-	-
082	Economic Assistance (ARRA_	-	-	-	-	4,280,000.00	4,280,000.00	-	-	-	-	-	-
083	Medical and Adult Services	6,542,559.45	5,342,559.45	1,200,000.00	-	21,268,187.13	13,318,187.13	7,950,000.00	-	-	-	-	-
084	Children's Services	86,719.00	86,719.00	-	-	42,957.09	40,119.79	-	2,837.30	-	-	-	-
084	Children's Services (ARRA)	-	-	-	-	800,000.00	800,000.00	-	-	-	-	-	-
0901	Administration	-	-	-	-	-	-	-	-	24,450.00	24,450.00	-	-
0903	Health Systems Develop. and Reg.	-	-	-	-	548,444.07	464,413.92	-	84,030.15	-	-	-	-
0904	Health and Medical Services	217,620.00	217,620.00	-	-	62,785.78	62,314.78	-	471.00	292,926.00	77,696.97	-	215,229.03
0905	Laboratory Services	-	-	-	-	11,780.25	11,780.09	-	0.16	-	-	-	-
0906	Correctional Health	-	-	-	-	-	-	-	-	118,655.20	118,655.20	-	-
0907	Tobacco Prevention	-	-	-	-	-	-	-	-	557,815.78	557,815.77	-	0.01
0920	Health Informational Budgets	-	-	-	-	-	-	-	-	2,812.00	2,812.00	-	-
1001	Secretariat Administration	-	-	-	-	1,200.00	1,200.00	-	-	-	-	-	-
1001	Secretariat Administration (ARRA)	-	-	-	-	4,185,000.00	3,726,838.63	360,000.00	98,161.37	-	-	-	-
1004	Unemployment Insurance Service (ARRA)	-	-	-	-	906,500.00	268,992.92	629,500.00	8,007.08	-	-	-	-
1005	Field Operations (ARRA)	-	-	-	-	760,000.00	754,537.87	-	5,462.13	-	-	-	-
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	9,605.99	9,490.25	-	115.74
111	General Operations	-	-	-	-	70,236.75	49,009.46	-	21,227.29	4,620,611.38	3,563,122.67	-	1,057,488.71
111	General Operations (ARRA)	-	-	-	-	638,829.00	638,828.96	-	0.04	-	-	-	-
112	Construction Contracts - Informational (ARRA)	-	-	-	-	4,021,970.67	4,021,970.67	-	-	-	-	-	-
1201	General Administration	-	-	-	-	12.69	12.69	-	-	-	-	-	-
1211	State Aid to General Education	2,136,599.00	2,136,599.00	-	-	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	2,594,823.00	1,616,435.00	978,388.00	-	-	-	-	-	-	-	-	-
1218	Teacher Compensation Assistance Program	-	-	-	-	-	-	-	-	751,883.00	620,483.00	-	131,400.00
1219	Technology in Schools	199,736.03	199,736.03	-	-	-	-	-	-	-	-	-	-
1221	Curriculum, Career and Technical Ed	-	-	-	-	44.95	44.95	-	-	609,295.93	479,814.93	129,468.00	13.00
1232	Ed Resources	304,751.99	210,277.49	94,474.50	-	6,551.34	6,551.34	-	-	-	-	-	-
1232	Ed Resources (ARRA)	-	-	-	-	18,575,570.00	18,575,570.00	-	-	-	-	-	-
1233	Education Services Agencies	-	-	-	-	-	-	-	-	343,085.16	343,080.83	-	4.33
1243	State Library	-	-	-	-	16,493.00	16,493.00	-	-	-	-	-	-
1410	Administration	-	-	-	-	-	-	-	-	1,512.00	1,512.00	-	-
1421	Highway Patrol	70,115.11	70,107.11	-	8.00	923.50	-	-	923.50	1,112,496.81	1,107,869.00	-	4,627.81
1431	Emergency Services & Homeland Security	-	-	-	-	105,600.59	98,545.03	-	7,055.56	-	-	-	-
1441	Inspection and Licensing	18,780.00	18,780.00	-	-	-	-	-	-	6,283.05	6,283.05	-	-
151	South Dakota Scholarships	1,837,819.00	1,055,819.00	782,000.00	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	4,589.98	4,409.68	-	180.30	-	-	-	-	-	-	-	-
1580	SD School for the Deaf	118,777.00	118,777.00	-	-	-	-	-	-	-	-	-	-
1611	Adjutant General	7,524.13	6,175.13	-	1,349.00	-	-	-	-	-	-	-	-
1621	Army Guard	213,350.01	208,750.85	4,599.16	-	32,538.55	32,538.55	-	-	-	-	-	-
1641	Veterans' Benefits and Services	34,931.40	16,379.16	-	18,552.24	-	-	-	-	-	-	-	-
1651	State Veterans' Home	-	-	-	-	-	-	-	-	4,150.00	4,150.00	-	-
1811	Administration	321,975.00	321,975.00	-	-	455,000.00	155,448.77	299,551.23	-	2,075,214.72	27,201.36	2,045,000.00	3,013.36
1820	Adult Corrections	-	-	-	-	-	-	-	-	43,726.33	41,057.05	-	2,669.28
1821	Mike Durfee State Prison	64,893.55	60,573.99	-	4,319.56	-	-	-	-	-	-	-	-
1822	State Penitentiary	18,883.69	18,883.69	-	-	2,441.84	2,441.84	-	-	-	-	-	-
1823	Women's Prison	15,696.86	-	-	15,696.86	-	-	-	-	5,224.00	5,224.00	-	-
1825	Community Services	60,000.00	59,745.05	-	254.95	-	-	-	-	-	-	-	-
1831	Juvenile Community Corrections	645,028.00	645,028.00	-	-	-	-	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad.	1,106.56	1,105.56	-	1.00	-	-	-	-	-	-	-	-
1900	Secretary	11,320.00	11,320.00	-	-	-	-	-	-	-	-	-	-
1910	Developmental Disabilities	252,642.00	252,642.00	-	-	-	-	-	-	-	-	-	-
1911	SDDC - Redfield	778,416.98	778,416.98	-	-	1,395,477.00	1,395,477.00	-	-	-	-	-	-
1940	Alcohol and Drug Abuse	32,233.00	32,233.00	-	-	-	-	-	-	-	-	-	-
1950	Rehabilitation Services	45,708.57	45,708.57	-	-	447.22	-	-	447.22	-	-	-	-
1950	Rehabilitation Services (ARRA)	-	-	-	-	661,673.69	505,065.51	156,600.00	8.18	-	-	-	-
1970	Services/Blind and Visually Impaired	6,386.80	6,386.80	-	-	-	-	-	-	-	-	-	-
1970	Services/Blind and Visually Impaired (ARRA)	-	-	-	-	336,190.51	100,748.31	235,400.00	42.20	-	-	-	-
1980	Human Services Center	50,235.00	50,235.00	-	-	211,026.71	211,026.71	-	-	2,049.00	2,049.00	-	-
1981	Community Mental Health	84,614.25	84,614.25	-	-	-	-	-	-	-	-	-	-
2010	Financial and Technical Assistance	21,523.60	21,523.60	-	-	6,282.65	6,282.65	-	-	-	-	-	-

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
2020	Environmental Services	38,350.09	38,231.25	-	118.84	93,588.55	93,588.55	-	-	3,155.06	3,155.06	-	-
2610	Public Utilities Commission (PUC)	1,718.00	-	-	1,718.00	-	-	-	-	433.72	-	-	433.72
271	Unified Judicial System	1,034,461.34	864,649.80	-	169,811.54	-	-	-	-	52,968.00	24,468.00	28,500.00	-
2810	Legislative Operations	8,864.73	8,258.25	-	606.48	-	-	-	-	-	-	-	-
2900	Legal Services Program	37,712.75	37,688.74	-	24.01	-	-	-	-	10,394.55	10,329.42	-	65.13
2911	Criminal Investigation	60,492.77	60,395.92	-	96.85	1,037.20	1,037.20	-	-	240.84	240.84	-	-
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	77,128.71	77,125.81	-	2.90
3001	Administration	21,288.51	13,750.00	-	7,538.51	-	-	-	-	-	-	-	-
3101	Secretary of State	-	-	-	-	-	-	-	-	1,024.00	1,024.00	-	-
3201	Treasury Management	3,976.00	3,852.50	-	123.50	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	1,022.00	1,022.00	-	-
TOTAL CARRYOVER APPROPRIATIONS		18,671,667.61	15,331,908.65	3,059,461.66	280,297.30	65,414,908.42	54,723,434.97	10,412,364.52	279,108.93	15,671,159.21	10,728,353.52	3,175,349.60	1,767,456.09

Nonbudgeted Expenditures

0111	Bureau of Finance and Management	-	-	42,659,924.00	-	
0118	Building Authority Construction	-	-	58,445,973.64	-	
0120	Off-budget Supplies for Resale	-	-	12,735,484.35	-	
0134	South Dakota Public Broadcasting	-	-	102,811.21	-	
0140	Bureau of Personnel	-	-	476,387.31	-	
0145	Workers Compensation	-	-	3,431,409.27	-	
0146	Health Insurance	-	-	96,446,853.48	-	
0147	Section 125 Employer Pd Premiums/Claims	-	-	11,813,511.53	-	
0148	Life Insurance	-	-	2,775,016.14	-	
0149	Health Insurance Wellness Program	-	-	357,207.69	3,890.00	
0211	Ethanol Fuel Payments	-	-	7,000,000.00	-	
0261	Banking	-	-	15,435.37	-	
0265	Subsequent Injury Fund	-	-	4,537,212.99	-	
0266	Securities - Not Budgeted	-	-	30,606.62	-	
0310	Agriculture Services	-	-	190,362.13	-	
0311	Fire Suppression	-	-	671,049.99	-	
0410	Economic Development	-	-	0.10	-	
0411	Governor's Revolving	-	-	424,912.35	-	
0911	Health Services	9,420,869.00	-	4,208,324.55	-	
1001	Secretariat Administration	261,575.99	-	123,152.12	-	
1082	SDRS Operations	-	-	623,460,408.98	-	
1111	Finance and Management	-	-	2,357.17	-	
1112	Planning and Engineering	-	-	323,531.87	-	
1202	Revenue Center Mineral Leasing	818,087.62	-	27,000.00	-	
1432	Emergency Management	8,856,674.65	-	3,556,462.06	136,775.67	
150	Board of Regents	-	-	2,650.00	-	
1520	University of South Dakota	-	-	110,064,089.16	-	
1530	South Dakota State University	-	-	119,175,911.93	-	
1540	SD School of Mines and Technology	-	-	26,721,343.68	-	
1550	Northern State University	-	-	9,698,075.86	-	
1560	Black Hills State University	-	-	17,898,386.77	-	
1570	Dakota State University	-	-	6,541,140.31	-	
1580	SD School for the Deaf	-	-	30.96	-	
1611	Adjutant General	-	-	407.82	-	
1621	Army Guard	-	-	139,208.01	-	
1641	Veterans' Benefits and Services	-	-	29,284.05	-	
1651	State Veterans' Home	-	-	52,000.00	-	
1810	City/County M&R	-	-	4,834.28	-	
1820	Adult Corrections	-	-	517,843.56	49,257.43	
1900	Secretary	1,293,872.00	-	19,097.51	-	
1911	SDDC - Redfield	-	-	23,225.68	-	
1970	Services/Blind and Visually Impaired	-	-	48,815.50	-	
1980	Human Services Center	-	-	14,330.03	-	
2041	Misc Continuous Appropriation	289,469.96	-	339,894.41	-	
2900	Legal Services Program	-	-	24,054.79	-	
2950	Drug Buy	-	-	855,851.28	-	
3001	Administration	-	-	8,671,910.74	-	
3201	Treasury Management	-	-	34,000.00	-	
3300	State Auditor	2,940,073.85	-	-	-	
Nonbudgeted Expenditures		23,880,623.07	-	1,174,691,781.25	189,923.10	

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, local fund payments made by Higher Education, investment losses and write-off of loans receivable.