TABLE OF CONTENTS

	Page
Department of Legislative Audit Letter	i-ii
Funds Reviewed by GOAC 2007-2009	1
FY2009 Other Fund Rankings	4
Balances in State's Cash Flow Portfolio	10
Executive Management	
Governor's Office……	13
Bureau of Finance and Management……..	14
Building Authority……	21
Bureau of Administration……	22
Bureau of Information and Telecommunications…….….	43
Bureau of Personnel…….….	50
Department of Revenue and Regulation……..….	57
Department of Agriculture……	87
Department of Tourism……...	119
Department of Game, Fish and Parks……..	131
Department of Social Services…….….	145
Department of Health……..	151
Department of Labor……..….	165
Retirement System…….……	175
Department of Transportation……..….	179
Department of Education……	189
Department of Public Safety…….	197
Department of Military and Veterans' Affairs……..	209
Department of Corrections…….……	217
Department of Human Services……	223
Department of Environment and Natural Resources…….	237
Public Utilities Commission……...	251
Unified Judicial System…….	259
Legislative Research Council……..	265
Attorney General's Office……..	267
School and Public Lands……..	273
Secretary of State……..	283
State Treasurer……..	285
State Investment Council……..	289
State Auditor…….	291
Fiscal Year 2009 Budget versus Actual Report……	293

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

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MARTIN L. GUINDON, CPA
AUDITOR GENERAL

August 11, 2009

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2009 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 1-3 provide a listing of the funds reviewed by the GOAC in 2007-2009 along with the committee's assessment on whether or not a continued review of a fund will be made.

The ranking of the other fund balances for FY2009 appears on pages 4-9. 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 4-9, 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 10-12 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 FY2009 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

FUNDS REVIEWED BY GOAC 2007-2009

Fund Name	2007-08 Assessment: Continue to Review	2007-08 Assessment: No Further Action	State Accounting System Pooled Cash Balance 6/30/2008	State Accounting System Pooled Cash Balance 6/30/2009	2009 Rank	2009 Blue Book Page
Department of Game, Fish and Parks (10/15/07 meeting)						
Company 3121 - GF&P Administration	X		208,654.98	465,950.46	55	131
Company 3122 - Department of Game, Fish and Parks Fund	X		21,780,040.93	22,570,414.82	33	132
Company 3122 - HMC Natural Resources Restoration	X		224,324.88	236,110.51	172	134
Company 3123 - Animal Damage Control Fund	X		464,012.66	53,032.16	147	135
Company 3125 - Parks and Recreation Fund		X	3,986,302.08	4,356,149.26	62	137
Company 3125 - Custer State Park Bond Redemption Fund	X		600,933.25	239,319.37	34	139
Company 3126 - Snowmobile Trails Fund	X		1,534,051.11	1,548,900.84	86	143
Department of Agriculture (10/15/07 meeting)						
Company 3050 - Feed and Remedy Fund		X	708,823.15	640,772.17	83	90
Company 3050 - Pesticide Regulatory Fund	X		533,027.40	529,205.80	148	94
Company 3052 - Rural Rehabilitation Fund		X	5,582,045.03	4,974,269.26	52	97
Company 3054 - Oilseeds Fund		X	315,126.36	353,958.77	64	100
Company 3054 - Soybean Research and Promotion		X	4,736,610.57	5,326,741.59	45	102
Company 3055 - Corn Utilization Council	X		766,967.87	1,070,653.89	74	103
Company 3056 - Forestry Fund	X		689,838.29	801,960.32	35	104
Company 3057 - Brand Fund	X		861,214.17	593,833.96	56	105
Company 3063 - Coordinated Soil and Water Conservation Fund	X		1,718,465.71	2,165,329.12	13	110
Company 3063 - Pesticide Recycling and Disposal Fund	X		229,895.77	317,442.04	54	111
Company 6503 - Veterinary Board		X	102,092.55	137,818.12	50	114
Company 6507 - South Dakota Rodent Control Fund	X		181,997.06	189,213.83	114	115
Department of Revenue and Regulation (10/16/07 meeting)						
Company 3033 - Property Tax Reduction Fund		X	63,626,269.12	63,626,269.12	177	57
Company 3036 - Petroleum Release Compensation Fund	X		5,686,746.36	4,302,771.81	3	58
Company 3076 - License Plate Revolving Fund		X	1,755,897.72	2,303,350.58	9	62
Company 3177 - State Motor Vehicle Fund (DORR)	X		1,945,184.65	220,717.83	63	67
Company 3183 - SD Insurance Agent and Broker Continuing Education Fund		X	47,185.82	47,185.82	78	66
Company 3183 - SD Real Estate Appraiser Fund		X	178,861.05	176,385.35	164	72
Company 3185 - Special Racing Revolving Fund	X		229,696.56	153,959.83	132	75
Company 6516 - Lottery Operating Fund	X		3,100,644.23	3,486,595.35	73	76
Company 6516 - Video Lottery Operating Fund	X		3,516,788.62	4,278,169.96	28	77
Company 6520 - Banking Special Revenue Fund	X		248,591.55	83,590.82	156	78
Company 6520 - Insurance Fraud Prevention Unit Fund		X	127,885.06	292,826.09	32	81
Department of Transportation (10/16/07 meeting)						
Company 3040 - State Highway Fund	X		28,222,555.94	31,331,894.98	61	179
Company 3041 - State Aeronautics Fund	X		7,953,390.04	7,788,177.78	18	181
Company 3042 - Railroad Administration Fund	X		3,033,467.61	3,176,965.93	23	182
Company 3043 - Amtrak	X		919,945.95	1,753,249.64	59	183
Company 3044 - Local Government Transportation Technology Transfer Fund		X	236,025.71	168,922.43	153	184
Company 3044 - Railroad Trust Fund	X		13,267,968.84	13,528,628.54	19	185
Company 6012 - Special Aviation Internal Service Fund	X		(192,266.92)	233,335.33	44	186
Company 6517 - Railroad Authority	X		574,096.72	694,174.85	16	187
Department of Social Services (11/5/07 meeting)						
Company 3079 - Crime Victims' Compensation Fund		X	506,688.49	514,116.43	129	145
Company 3079 - SS-Other/Local Donated	X		7,712,546.72	7,891,888.03	58	146
Company 3080 - Catastrophic County Poor Relief Fund	X		738,334.88	710,318.10	94	147
Department of Tourism and State Development (11/5/07 meeting)						
Company 3016 - Future Fund	X		21,982,841.32	23,596,040.20	14	120
Company 3145 - Historical Preservation Loan and Grant Fund		X	309,376.26	343,211.53	71	124
Company 6510 - Revolving Economic Development and Initiative Fund	X		39,250,829.25	32,305,706.84	7	127
Company 6518 - Science and Technology Authority	X		47,167,373.77	44,967,645.65	42	128
Bureau of Personnel (11/5/07 meeting)						
Company 3035 - Public Employees Insurance System Fund		X	21,371,378.07	24,581,083.54	66	50
Company 3035 - State Employees Workers' Compensation Program Fund	X		2,722,357.88	4,211,902.28	22	51
Company 6521 - South Dakota Risk Pool Fund	X		7,203,034.95	6,973,887.75	81	53
Company 8301 - State Workers Unemployment Compensation		X	32,420.49	153,211.99	60	55

FUNDS REVIEWED BY GOAC 2007-2009

Fund Name	2007-08 Assessment: Continue to Review	2007-08 Assessment: No Further Action	State Accounting System Pooled Cash Balance 6/30/2008	State Accounting System Pooled Cash Balance 6/30/2009	2009 Rank	2009 Blue Book Page
Public Utilities Commission (11/5/07 meeting)						
Company 3014 - Telephone Solicitation Fund	X		199,603.88	208,657.62	79	251
Company 3128 - Grain and Warehouse Fund	X		217,037.40	224,861.89	104	253
Company 3128 - One-Call Notification Fund		X	387,100.84	346,119.91	150	255
Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	X		(95,293.63)	(31,770.55)	137	257
Department of Human Services (11/5/07 meeting)						
Company 3046 - Certification of Interpreters for the Deaf Fund		X	9,987.74	16,005.24	180	223
Company 3046 - Prescription Drug Plan Fund	X		2,438,024.19	2,521,184.53	53	225
Company 3091 - Telecommunication Fund for the Deaf		X	1,552,883.49	1,070,815.79	24	227
Company 8314 - DHS/SBVI business Enterprise Program		X	85,400.32	84,388.71	185	236
Department of Education (11/5/07 meeting)						
Company 3138 - Hagen-Harvey Memorial Scholarship		X	848,091.15	869,100.68	37	190
Company 3138 - Dept. of Education Other	X		1,912,430.86	1,135,189.51	80	194
Company 8501 - Vocational Education Facilities Fund		X	1,500,000.00	1,500,000.00	89	196
Department of Health (10/16/07 & 11/5/07 meeting)						
Company 3047 - Health Special Services Fund		X	2,205,742.28	2,278,321.34	86	151
Company 3049 - Tobacco Prevention and Reduction Trust Fund	X		3,983,404.85	804,864.53	47	152
Company 6503 - Board of Dentistry	X		468,257.05	471,559.52	127	154
Company 6503 - Board of Massage Therapy	X		75,397.10	111,491.93	51	156
Company 6503 - Board of Pharmacy	X		743,083.07	822,330.49	58	159
Company 6503 - Board of Medical and Osteopathic Examiners	X		1,237,665.48	1,444,499.83	38	162
Department of Environment and Natural Resources (11/6/07 meeting)						
Company 3072 - Environment and Natural Resources Fee Fund	X		1,594,637.37	1,559,494.93	131	237
Company 3072 - Regulated Substance Response Fund		X	2,575,501.19	2,780,273.47	11	241
Company 3073 - Water and Environment Fund	X		11,490,936.31	10,597,581.97	37	242
Bureau of Administration (11/6/07 meeting)						
Company 3007 - Statewide M&R Fund		X	2,679,148.84	2,949,854.37	17	24
Company 3029 - Extraordinary Litigation Fund		X	2,175,354.02	1,461,370.90	31	26
Company 6014 - Public Entity Pool for Liability	X		8,130,693.88	9,378,231.33	15	34
Department of Corrections (11/6/07 meeting)						
Company 3011 - Parental Support	X		1,008,320.02	593,046.02	72	217
Company 3023 - Local and Endowment	X		4,224,334.22	5,355,134.01	21	218
Company 6504 - Prison Industries Revolving Fund	X		2,755,141.86	2,046,736.87	41	220
Department of Public Safety (11/6/07 meeting)						
Company 3177 - State Motor Vehicle Fund (DPS)	X		1,111,778.44	764,015.38	75	202
Company 3184 - Motorcycle Safety Education Fund	X		204,595.28	419,137.93	29	204
Company 3184 - Other		X	3,038.86	64,424.32	130	205
Secretary of State (5/13/08 meeting)						
Company 3013 - Financing Statement Filing Fee Fund	X		25,000.00	26,024.00	194	283
Department of Military and Veteran's Affairs (5/13/08 meeting)						
Company 3021 - Veterans' Home Capital Fund		X	115,581.83	238,765.84	20	210
Company 5017 - Resident Trust Fund	X		184,294.27	188,976.27	88	215
Legislative Research Council (5/13/08 meeting)						
Company 6501 - Postage Administration		X	3,709.40	7,095.90	89	266
Attorney General's Office (5/13/08 meeting)						
Company 3000 - Attorney General Other	X		2,520,649.80	4,321,547.68	6	267
Bureau of Finance and Management (5/14/08 meeting)						
Company 6010 - Budgetary Accounting Fund		X	3,682,347.15	3,686,104.83	140	18
Bureau of Information and Telecommunications (5/14/08 meeting)						
Company 6002 - Capitol Communications Systems Internal Service Fund		X	1,797,828.80	1,835,328.99	168	47
South Dakota Building Authority (5/14/08 meeting)						
Company 6013 - Building Authority	X		45,578,883.01	84,800,017.95	16	21
Department of Labor (5/14/08 meeting)						
Company 6503 - SD Board of Technical Professions	X		202,972.45	317,596.85	40	171
Company 8304 - Private Workers Compensation		X	682,486.09	1,099,041.49	111	172

FUNDS REVIEWED BY GOAC 2007-2009

Fund Name	2007-08 Assessment: Continue to Review	2007-08 Assessment: No Further Action	State Accounting System Pooled Cash Balance 6/30/2008	State Accounting System Pooled Cash Balance 6/30/2009	2009 Rank	2009 Blue Book Page
School and Public Lands (5/14/08 meeting)						
Company 5018 - Permanent Fund		X	25,443,669.41	27,008,585.44 *	81	277
Company 8610 - Common School - Permanent Fund		X	126,992,236.76	135,058,532.58 *	70	280
* represents investments in S&PL Portfolio managed by the Investment Council (not part of Cash Flow Portfolio)						
Unified Judicial System (5/14/08 meeting)						
Company 3012 - Court Automation Fund		X	2,148,968.10	2,688,078.79	48	261
Department of Revenue and Regulation (4/21/09 meeting)						
Company 3036 - Petroleum Release Compensation Fund			5,686,746.36	4,302,771.81	3	58
Company 3038 - Tax Relief Fund			2,247,353.16	3,488,412.40	65	61
Company 3076 - License Plate Revolving Fund			1,755,897.72	2,303,350.58	9	62
Company 3177 - State Motor Vehicle Fund (DORR)			1,945,184.65	220,717.83	63	67
Company 3183 - SD Insurance Agent and Broker Continuing Education Fund			47,185.82	47,185.82	78	66
Company 6520 - Insurance Examination Fund			622,139.96	275,628.68	103	80
Company 6520 - Subsequent Injury Fund			1,243,829.75	1,243,829.75	46	84
Department of Agriculture (4/21/09 meeting)						
Company 3002 - Wheat Commission			1,171,232.72	866,057.68	99	87
Company 3050 - Nursery Fund			64,803.44	50,955.26	131	93
Company 3050 - Weed and Pest Control Fund			535,923.82	822,392.73	12	96
Company 3054 - Soybean Research and Promotion			4,736,610.57	5,326,741.59	45	102
Company 3057 - Brand Fund			861,214.17	593,833.96	56	105
Department of Human Services (6/23/09 meeting)						
Company 3046 - DHS - Other Fees			1,639,067.81	1,216,528.34	76	224
Company 3046 - Prescription Drug Plan Fund			2,438,024.19	2,521,184.53	53	225
Company 3091 - Telecommunication Fund for the Deaf			1,552,883.49	1,070,815.79	24	227
Bureau of Administration (6/23/09 meeting)						
Company 3007 - Statewide M&R Fund			2,649,854.37	2,949,854.37	17	24
Company 3113 - Maintenance of Buildings and Grounds			3,372,377.71	1,677,093.74	112	27
Company 6008 - Fleet & Travel Management			(1,011,060.38)	43,802.86	136	33
Company 6014 - Public Entity Pool for Liability			8,130,693.88	9,378,231.33	15	34
Department of Health (6/23/09 meeting)						
Company 3049 - Tobacco Prevention and Reduction Trust Fund			3,983,404.85	804,864.53	47	152
Company 6503 - Board of Medical and Osteopathic Examiners			1,237,665.48	1,444,499.83	38	162

FY2009 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2008 Rank	2009 Rank	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 9220 - Cement Plant Commission	20	NB	13	1	1,001,244.79	1,114,120.20	50,000.00	1,064,120.20	104,940.15	51,313.04	1,035,028.97
Company XXXX - State Drinking Water Revolving Fund **	249	NB	5	2	-	170,870,984.59	62,316,322.69	108,554,661.90	13,196,321.13	2,855,754.31	24,761.28
Company 3036 - Petroleum Release Compensation Fund	58	G/I	39	3	4,302,771.81	4,302,771.81	-	4,302,771.81	1,927,581.47	811,556.02	2,500,000.00
Company XXXX - Water and Pollution Control Revolving Fund **	247	NB	9	4	-	225,612,585.87	75,855,761.30	149,756,824.57	10,008,749.94	4,449,103.18	26,570.33
Company 3004 - Health Care Trust	15	NB	2	5	-	100,702,321.54	-	100,702,321.54	4,969,833.12	4,196,663.13	3,896,329.68
Company 3000 - Attorney General Other	267	G	15	6	4,321,547.68	4,321,547.68	-	4,321,547.68	3,317,103.51	1,490,225.08	11,088.04
Company 6510 - Revolving Economic Development and Initiative Fund	127	G	11	7	32,305,706.84	86,864,642.26	-	86,864,642.26	3,775,781.77	868,574.69	-
Company 3003 - Dakota Cement Trust	14	NB	4	8	-	244,609,521.54	-	244,609,521.54	12,097,879.96	12,181,393.49	13,522,942.00
Company 3076 - License Plate Revolving Fund	62	G	16	9	2,303,350.58	2,303,350.58	-	2,303,350.58	2,186,685.28	889,232.42	-
Company 3005 - Education Enhancement Trust	16	NB	1	10	-	375,410,793.69	-	375,410,793.69	16,190,575.13	17,733,979.85	15,453,421.83
Company 3072 - Regulated Substance Response Fund	241	I	12	11	2,780,273.47	2,780,273.47	-	2,780,273.47	692,645.04	21,930.16	465,942.60
Company 3050 - Weed and Pest Control Fund	96	G	19	12	822,392.73	822,392.73	-	822,392.73	377,176.86	175,208.59	84,500.64
Company 3063 - Coordinated Soil and Water Conservation Fund	110	S	30	13	2,165,329.12	2,165,329.12	-	2,165,329.12	729,114.10	282,250.69	-
Company 3016 - Employer's Investment in South Dakota's Future Fund	120	G	6	14	23,596,040.20	23,596,040.20	-	23,596,040.20	10,978,621.48	8,961,478.62	403,943.98
Company 6014 - Public Entity Pool for Liability	34	G	20	15	9,378,231.33	9,378,231.33	-	9,378,231.33	4,381,245.83	3,133,708.38	-
Company XXXX - Unemployment Compensation **	173	NB	44	15	-	27,160,112.00	28,615.00	27,131,497.00	28,037,171.00	23,409,685.00	244,197.00
Company 8902 - Cement Plant Retirement	19	NB	14	15	-	43,434,799.91	-	43,434,799.91	1,830,569.86	7,864,231.11	1,035,028.97
Company 6517 - Railroad Authority	187	I	51	16	694,174.85	694,174.85	-	694,174.85	120,087.36	9.23	-
Company 6013 - Building Authority	21	I	18	16	84,800,017.95	84,800,017.95	196,120,000.00	(111,319,982.05)	18,775,120.05	46,247,366.34	106,618.77
Company 3007 - Statewide M&R Fund	24	G	24	17	2,949,854.37	2,949,854.37	-	2,949,854.37	279,957.70	9,252.17	-
Company 3041 - State Aeronautics Fund	181	G/I	19	18	7,788,177.78	7,932,824.58	868,179.51	7,064,645.07	1,866,253.70	1,711,212.99	819,774.31
Company 3044 - Railroad Trust Fund	185	G	10	19	13,528,628.54	30,057,123.44	-	30,057,123.44	1,721,718.64	1,335,376.99	33,709.10
Company 3021 - Veterans' Home Capital Fund	210	G	75	20	238,765.84	238,765.84	-	238,765.84	151,854.00	28,669.99	-
Company 3023 - Local and Endowment	218	G/NB	31	21	5,355,134.01	5,355,134.01	-	5,355,134.01	4,183,704.23	3,140,427.67	87,523.23
Company 3035 - State Employees Workers' Compensation Program Fund	51	G/NB	76	22	4,211,902.28	4,211,902.28	-	4,211,902.28	5,230,724.87	3,741,180.47	-
Company 3042 - Railroad Administration Fund	182	G	58	23	3,176,965.93	3,176,965.93	-	3,176,965.93	295,254.74	151,756.42	-
Company 3091 - Telecommunication Fund for the Deaf	227	G	36	24	1,070,815.79	1,070,815.79	-	1,070,815.79	1,428,785.95	900,058.60	1,010,795.05
Company 8901 - S.D. Retirement System Pension	177	G/NB	8	25	5,107,234.96	6,734,777,447.18	17,537.85	6,734,759,909.33	501,868,466.29	946,434,985.50	-
Company 3059 - State Fire Suppression Special Revenue Fund	107	NB	64	26	(1,598,678.91)	(1,598,678.91)	9,261.42	(1,607,940.33)	3,186,392.77	2,440,404.98	657,947.88
Company 8302 - Antitrust Special Revenue Fund	271	NB	60	27	490,946.72	490,946.72	-	490,946.72	59,232.08	7,575.85	-
Company 6516 - Video Lottery Operating Fund	77	G	27	28	4,278,169.96	4,279,679.71	35,382.28	4,244,297.43	2,512,938.53	1,571,280.63	214,000.00
Company 3184 - Motorcycle Safety	204	G	141	29	419,137.93	419,137.93	-	419,137.93	492,758.32	278,215.67	-
Company 5016 - HSC Resident Investment	228	NB	81	30	75,159.71	75,159.71	-	75,159.71	39,434.17	13,860.08	11,003.06
Company 3029 - Extraordinary Litigation Fund	26	I	3	31	1,461,370.90	1,461,370.90	-	1,461,370.90	15,258.27	729,241.39	-
Company 6520 - Insurance Fraud Prevention Unit Fund	81	G/I	78	32	292,826.09	292,826.09	-	292,826.09	361,498.07	196,557.04	-
Company 3122 - Department of Game, Fish and Parks Fund	132	G/I	23	33	22,570,414.82	22,570,414.82	-	22,570,414.82	30,822,770.04	22,781,328.03	7,251,274.75
Company 3125 - Custer State Park Bond Redemption Fund	139	G	43	34	239,319.37	239,319.37	-	239,319.37	1,087,413.82	238,080.52	1,210,947.18
Company 3056 - Forestry Fund	104	G	105	35	801,960.32	811,221.74	3,760.05	807,461.69	426,585.39	311,638.36	4,181.00
Company 3138 - State Institute Fund	192	G	38	36	618,651.28	618,651.28	-	618,651.28	139,180.00	44,965.96	66,506.85
Company 3138 - Hagen-Harvey Memorial Scholarship	190	NB	72	37	869,100.68	869,100.68	-	869,100.68	43,759.53	22,750.00	-
Company 3073 - Water and Environment Fund	242	S	21	37	10,597,581.97	36,234,961.09	-	36,234,961.09	2,503,548.81	10,843,969.34	7,201,737.75
Company 6503 - Board of Medical and Osteopathic Examiners	162	I	40	38	1,444,499.83	1,448,659.12	-	1,448,659.12	1,083,205.60	877,049.40	-
Company 3027 - SDPB - PBC	45	G	151	39	600,304.30	600,304.30	-	600,304.30	2,060,020.00	1,406,552.07	-
Company 6503 - SD Board of Technical Professions	171	I	126	40	317,596.85	317,596.85	-	317,596.85	366,175.66	244,505.76	7,045.50
Company 3054 - Pulse Crops Fund	101	I	45	40	57,601.20	57,601.20	-	57,601.20	19,818.77	2,385.48	-
Company 6504 - Prison Industries Revolving Fund	220	G/NB	59	41	2,046,736.87	2,046,736.87	-	2,046,736.87	2,777,506.60	2,398,388.36	1,087,523.23
Company 6518 - Science and Technology Authority	128	I	7	42	44,967,645.65	44,967,645.65	-	44,967,645.65	22,526,467.88	24,726,196.00	-

FY2009 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2008 Rank	2009 Rank	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3074 - Other Activities	245	G/S	178	43	(41,472.04)	(41,472.04)	-	(41,472.04)	745,253.00	736,712.46	6,256.92
Company 6012 - Special Aviation Internal Service Fund	186	G	115	44	233,335.33	256,534.47	293.76	256,240.71	858,537.57	385,056.64	-
Company 3019 - Education Enhancement Tobacco Tax Fund	189	G	130	44	3,134,770.43	3,134,770.43	-	3,134,770.43	20,555.70	8,182,361.29	9,090,648.36
Company 3054 - Soybean Research and Promotion	102	I	28	45	5,326,741.59	5,326,741.59	-	5,326,741.59	6,187,049.86	5,596,918.84	-
Company 6520 - Subsequent Injury Fund	84	G/NB	26	46	1,243,829.75	1,243,829.75	-	1,243,829.75	290,662.19	1,765,448.67	-
Company 3049 - Tobacco Prevention and Reduction Trust Fund	152	G	55	47	804,864.53	804,864.53	-	804,864.53	32,797,092.75	5,907,807.63	30,067,825.44
Company 3017 - Investment Council Expense Fund	289	G	102	48	2,679,615.18	2,679,615.18	-	2,679,615.18	6,365,868.20	5,552,197.82	-
Company 3012 - Court Automation Fund	261	G	106	48	2,688,078.79	2,688,078.79	-	2,688,078.79	4,324,684.82	3,795,401.79	9,835.66
Company 5008 - City/County M&R	219	NB	68	49	60,290.95	60,290.95	-	60,290.95	12,282.36	1,019.10	-
Company 6503 - Veterinary Board	114	I	132	50	137,818.12	137,818.12	-	137,818.12	77,364.29	41,638.72	-
Company 6503 - Board of Massage Therapy	156	I	103	51	111,491.93	111,491.93	-	111,491.93	76,755.05	40,660.22	-
Company 3052 - Rural Rehabilitation Fund	97	G	42	52	4,974,269.26	8,516,944.15	-	8,516,944.15	519,566.63	617,115.43	3,724.56
Company 3046 - Prescription Drug Plan Fund	225	G	6	53	2,521,184.53	2,521,184.53	-	2,521,184.53	965,769.15	882,608.81	-
Company 3063 - Pesticide Recycling and Disposal Fund	111	NB	63	54	317,442.04	317,442.04	-	317,442.04	249,786.62	162,240.35	-
Company 3121 - G,F&P Administration	131	G	119	55	465,950.46	465,950.46	72,311.59	393,638.87	75,192.25	2,893,457.74	3,075,085.22
Company 3057 - Brand Fund	105	I	35	56	593,833.96	593,833.96	-	593,833.96	87,728.55	355,108.76	-
Company 3026 - SD Public Broadcasting - Other	44	G	161	57	396,257.87	396,257.87	-	396,257.87	1,692,243.88	1,340,589.21	-
Company 3079 - SS-Other/Local Donated	146	G	67	58	7,891,888.03	7,891,888.03	-	7,891,888.03	4,638,290.15	4,458,948.84	-
Company 6503 - Board of Pharmacy	159	I	62	58	822,330.49	822,330.49	-	822,330.49	604,065.88	524,818.46	-
Company 3043 - Amtrak	183	G/I	29	59	1,753,249.64	1,753,249.64	1,211,552.94	541,696.70	240,875.01	-	714,695.00
Company XXXX - Drug Control Fund **	272	NB	74	60	68,027.12	595,515.97	-	595,515.97	1,710,284.25	1,453,275.07	-
Company 8301 - State Workers Unemployment Compensation	55	NB	152	60	153,211.99	153,211.99	-	153,211.99	387,798.88	267,007.38	-
Company 3040 - State Highway Fund	179	G/I	32	61	31,331,894.98	34,124,244.51	295,999.44	33,828,245.07	191,940,210.82	193,846,447.16	6,774,223.79
Company 3125 - Parks and Recreation Fund	137	G	145	62	4,356,149.26	4,356,149.26	5,436.00	4,350,713.26	14,327,687.43	12,950,465.25	1,012,811.00
Company 3146 - State Library	195	G	122	62	35,846.05	35,846.05	-	35,846.05	12,546.71	4,942.75	-
Company 3177 - State Motor Vehicle Fund (DORR)	67	G	49	63	220,717.83	220,717.83	-	220,717.83	6,720,125.75	7,352,969.81	467,093.61
Company 3054 - Oilseeds Fund	100	I	90	64	353,958.77	353,958.77	-	353,958.77	236,028.71	197,196.30	-
Company 3038 - Tax Relief Fund	61	B (4)	55	65	3,488,412.40	3,488,412.40	-	3,488,412.40	1,241,059.24	-	-
Company 3035 - Public Employees Insurance System Fund	50	G/NB	92	66	24,581,083.54	24,919,083.54	15,789.35	24,903,294.19	108,638,618.18	105,429,664.17	-
Company 3149 - Veterans' Freedom Memorial Fund	214	G	183	67	7,672.71	7,672.71	-	7,672.71	1,511.53	124.75	-
Company 3015 - Private Activities Bond Fund	13	G	77	68	472,104.90	472,104.90	-	472,104.90	288,189.55	-	1,498,348.70
Company 8610 - Common School - Interest and Income	281	NB	37	69	-	6,943,908.39	-	6,943,908.39	10,062,979.77	10,996,684.37	-
Company 8610 - Common School - Permanent Fund	280	NB	66	70	-	135,509,307.58	-	135,509,307.58	8,066,295.82	-	-
Company 3145 - Historical Preservation Loan and Grant Fund	124	G	61	71	343,211.53	343,211.53	-	343,211.53	21,797.37	87,962.10	100,000.00
Company 3011 - Parental Support	217	G	16	72	593,046.02	593,046.02	-	593,046.02	426,325.85	841,599.85	-
Company 6516 - Lottery Operating Fund	76	I	128	73	3,486,595.35	4,758,777.60	615,449.08	4,143,328.52	41,689,791.55	31,417,710.48	10,039,192.00
Company 3055 - Corn Utilization Council	103	I	99	74	1,070,653.89	1,070,653.89	-	1,070,653.89	3,964,720.29	3,661,034.27	-
Company 3177 - State Motor Vehicle Fund (DPS)	202	G	46	75	764,015.38	765,105.38	-	765,105.38	4,186,970.10	3,815,598.97	165,052.91
Company 3149 - Veterans Affairs Division Special Revenue Fund	213	NB	108	75	110,503.02	113,243.77	-	113,243.77	18,460.25	11,975.00	-
Company 3046 - DHS - Other Fees	224	G	48	76	1,216,528.34	1,216,528.34	381,552.49	834,975.85	2,730,636.10	3,778,728.06	244,000.00
Company 3018 - Health Care Tobacco Tax Fund	17	G	206	77	2,262,029.00	2,262,029.00	-	2,262,029.00	20,661.16	-	2,241,367.84
Company 6515 - State Fair Fund	116	G	155	78	447,243.01	472,208.01	2,877.70	469,330.31	1,952,256.29	1,751,112.14	-
Company 3014 - Telephone Solicitation Fund	251	G	33	79	208,657.62	208,657.62	-	208,657.62	43,570.59	34,516.85	-
Company 3138 - Dept. of Education Other	194	G	41	80	1,135,189.51	1,135,189.51	145.25	1,135,044.26	2,880,605.90	3,666,856.98	10,174.67
Company 6521 - South Dakota Risk Pool Fund	53	G	50	81	6,973,887.75	6,973,887.75	21,711.17	6,952,176.58	5,731,534.62	5,939,053.57	-
Company 5018 - Permanent Fund	277	NB	83	81	-	27,009,017.54	-	27,009,017.54	1,564,916.03	-	-
Company 3178 - Other	126	NB	84	82	237,487.17	237,487.17	-	237,487.17	299,171.51	248,184.44	2,100.00
Company 3050 - Feed and Remedy Fund	90	G	80	83	640,772.17	640,772.17	-	640,772.17	233,934.90	301,985.88	-
Company 3125 - Custer State Park Improvement Fund	141	S	17	84	(173,698.48)	(173,698.48)	-	(173,698.48)	456,514.54	2,827,301.12	6,325,898.18

FY2009 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2008 Rank	2009 Rank	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3147 - National Guard Museum and State Weapons Collection Fund	211	G	114	85	143,482.28	143,482.28	-	143,482.28	7,580.33	5,450.68	-
Company 3047 - Health Special Services Fund	151	G/NB	109	86	2,278,321.34	2,718,333.44	-	2,718,333.44	22,620,005.07	21,785,089.75	402,874.98
Company 3126 - Snowmobile Trails Fund	143	I	57	86	1,548,900.84	1,548,900.84	-	1,548,900.84	901,054.60	858,018.87	28,186.00
Company 8328 - Children's Trust Fund	150	G	133	87	303,067.67	303,067.67	-	303,067.67	112,455.68	183,733.44	24,118.00
Company 3144 - S.D. 911 Coordination Fund	200	G	--	87	110,516.38	110,516.38	-	110,516.38	138,755.71	28,239.33	-
Company 5017 - Resident Trust Fund	215	NB	101	88	188,976.27	188,976.27	-	188,976.27	24,873.95	20,191.95	-
Company 8501 - Vocational Education Facilities Fund	196	G	95	89	1,500,000.00	1,500,000.00	-	1,500,000.00	78,153.12	78,153.12	-
Company 6501 - Postage Administration	266	G	140	89	7,095.90	7,095.90	-	7,095.90	7,364.50	3,978.00	-
Company 3037 - South Dakota Gaming Commission Fund	59	I	104	90	804,808.79	804,808.79	-	804,808.79	15,887,058.25	10,027,582.17	5,970,207.38
Company 6503 - Board of Chiropractic Examiners	160	I	120	91	143,404.01	143,404.01	-	143,404.01	105,592.57	87,054.51	-
Company 6503 - Board of Nursing Facility Administrators	158	I	101	91	98,990.93	98,990.93	-	98,990.93	41,686.03	33,209.59	-
Company 6520 - SD Real Estate Commission	82	I	110	92	654,524.37	654,524.37	-	654,524.37	470,251.28	551,902.43	-
Company 6016 - State Engineer	37	G	170	93	709,242.02	709,242.02	-	709,242.02	961,434.25	891,787.79	-
Company 3080 - Catastrophic County Poor Relief Fund	147	G	42	94	710,318.10	710,318.10	-	710,318.10	204,724.47	232,741.25	-
Company 3178 - Energy Conservation Loan Special Revenue Fund	125	G	89	95	5,441,205.02	10,297,695.49	-	10,297,695.49	403,928.70	-	-
Company 6503 - Board of Nursing	157	I	121	96	746,789.11	750,368.46	-	750,368.46	975,144.61	897,741.57	39,931.45
Company 6503 - Cosmetology Commission	168	I	185	97	97,829.78	97,829.78	-	97,829.78	264,599.17	217,588.28	6,896.69
Company 3053 - American Dairy Association	99	I	127	98	470,151.22	470,151.22	-	470,151.22	1,862,388.80	1,733,585.06	-
Company 6503 - Electrical Commission	169	I	113	99	960,046.59	960,046.59	-	960,046.59	1,296,133.97	1,327,228.02	48,161.92
Company 3002 - Wheat Commission	87	I	47	99	866,057.68	866,057.68	-	866,057.68	1,862,012.20	2,167,187.24	-
Company 3060 - Fire Equipment Fund	108	G	199	100	49,370.86	49,370.86	-	49,370.86	199,650.99	153,028.24	-
Company 6007 - Central Duplicating	32	G/NB	162	101	603,248.54	603,248.54	-	603,248.54	1,699,540.16	1,590,837.13	-
Company 3151 - Livestock Disease Emergency Fund	113	NB	97	102	2,162,675.70	2,162,675.70	-	2,162,675.70	229,435.75	-	-
Company 6520 - Insurance Examination Fund	80	NB	34	103	275,628.68	275,628.68	-	275,628.68	433,664.09	780,175.37	-
Company 3128 - Grain and Warehouse Fund	253	G	106	104	224,861.89	224,861.89	-	224,861.89	89,312.24	81,487.75	-
Company 3128 - Gross Receipts Tax fund	254	G	75	105	1,607,455.19	1,608,005.19	-	1,608,005.19	1,855,860.83	1,802,536.57	-
Company 3128 - Pipeline Safety Account	256	G	181	106	(60,561.93)	(60,561.93)	-	(60,561.93)	57,073.84	123,297.58	-
Company 8303 - Drug Screening	263	G	169	107	12,512.09	12,512.09	-	12,512.09	24,696.63	17,425.38	-
Company 3072 - Environmental Livestock Cleanup Fund	239	I	56	108	1,086,984.63	1,086,984.63	-	1,086,984.63	14,763.75	-	52,112.12
Company 3001 - Public Lands Weed and Pest Fund	273	G	70	109	300,000.00	300,000.00	-	300,000.00	245,989.68	161,489.04	84,500.64
Company XXXX - Inmate Trust Fund **	221	NB	116	110	-	1,923,056.49	149,212.45	1,773,844.04	7,608,514.28	7,446,518.01	-
Company 8304 - Private Workers Compensation	172	G	53	111	1,099,041.49	1,099,041.49	1,145,935.93	(46,894.44)	86,165.54	362,251.61	177,549.53
Company 3113 - Maintenance of Buildings and Grounds	27	G	25	112	1,677,093.74	1,677,093.74	-	1,677,093.74	1,397,357.03	3,111,041.00	18,400.00
Company 8313 - Child Care Fund	149	G	179	113	127,640.03	127,640.03	-	127,640.03	765,626.38	704,128.43	-
Company 6507 - South Dakota Rodent Control Fund	115	G	115	114	189,213.83	189,213.83	-	189,213.83	99,378.99	92,162.22	-
Company 3139 - Archeological Research Center	121	G	79	115	(217,590.72)	(217,590.72)	-	(217,590.72)	1,415,445.59	1,371,614.27	72,810.99
Company 6511 - Federal Surplus Property	41	G/NB	153	116	341,730.97	341,730.97	-	341,730.97	3,087,698.31	2,962,323.14	-
Company 3144 - Special Emergency and Disaster Special Revenue Fund	201	NB	22	117	(57,000.65)	(57,000.65)	-	(57,000.65)	248,346.53	3,605,320.46	2,224,831.11
Company 6004 - Buildings and Grounds	29	G	162	118	698,809.13	698,809.13	-	698,809.13	5,406,504.14	5,267,403.68	18,400.00
Company 6021 - Property Management Internal Service Fund	39	G	186	118	38,611.71	38,611.71	-	38,611.71	244,843.90	205,752.50	-
Company 3183 - SD Insurance Agent and Broker Continuing Education Fund	70	G	42	118	13,439.51	13,439.51	-	13,439.51	125.00	33,871.31	-
Company 3030 - Employment Security Contingency Fund	165	G	164	119	294,507.70	294,507.70	-	294,507.70	338,912.66	-	224,000.00
Company 3009 - Public Buildings Fund	274	G	91	119	-	221,998.31	-	221,998.31	110,678.89	-	-
Company 3062 - Teen Court Grant Program Fund	285	NB	82	119	32,828.20	32,828.20	-	32,828.20	3,284.26	33,000.00	-
Company 6520 - Board of Abstractors	79	I	157	120	15,199.07	15,199.07	-	15,199.07	27,000.00	20,535.88	-
Company 3148 - General Militia Fund and Special Militia Fund	212	NB	125	120	288,280.61	288,280.61	11.89	288,268.72	39,966.67	39,651.19	-
Company 6503 - Board of Examiners of Psychologists	232	I	159	121	60,467.81	60,467.81	-	60,467.81	24,448.09	56,258.23	-
Company 3010 - Law Enforcement Officers Training Fund	270	G	107	122	93,782.19	96,762.19	-	96,762.19	3,770,982.28	3,380,974.27	-

FY2009 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2008 Rank	2009 Rank	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 6001 - Data Processing Internal Service Fund	46	G	85	123	1,658,810.86	1,658,810.86	-	1,658,810.86	20,373,504.48	20,839,979.56	-
Company 6503 - Board of Podiatry Examiners	164	I	145	124	33,631.28	33,631.28	-	33,631.28	3,819.65	14,487.08	-
Company 6503 - Board of Examiners in Optometry	163	I	175	125	33,999.17	33,999.17	-	33,999.17	50,166.18	40,413.09	-
Company 3181 - Banking Special Revenue Fund	68	NB	146	126	28,049.74	28,049.74	-	28,049.74	44,005.47	17,964.25	29,159.36
Company 6503 - Board of Dentistry	154	I	91	127	471,559.52	543,935.60	-	543,935.60	147,227.43	148,084.64	-
Company 8303 - Other	264	G	120	128	16,221.36	16,221.36	-	16,221.36	1,528.84	16,918.76	-
Company 6503 - Board of Accountancy	166	I	114	128	263,473.84	263,473.84	-	263,473.84	283,438.24	311,452.20	6,200.34
Company 3079 - Crime Victims' Compensation Fund	145	G	123	129	514,116.43	514,116.43	-	514,116.43	449,719.79	429,760.19	12,531.66
Company 3184 - Other	205	G	172	130	64,424.32	64,424.32	-	64,424.32	201,089.49	482,304.41	342,600.38
Company 3050 - Nursery Fund	93	G	65	131	50,955.26	50,955.26	-	50,955.26	17,002.10	30,850.28	-
Company 3072 - Environment and Natural Resources Fee Fund	237	G/S	124	131	1,559,494.93	1,559,494.93	-	1,559,494.93	1,838,915.42	2,357,929.39	483,871.53
Company 3185 - Special Racing Revolving Fund	75	I	97	132	153,959.83	153,959.83	-	153,959.83	199,263.27	275,000.00	-
Company 5018 - SD School for the Deaf and the SD School for the Visually Handicapped Maintenance and Repair Funds	278	NB	142	133	-	1,541,978.76	-	1,541,978.76	66,568.50	-	-
Company 3052 - Value Added Finance Authority	98	G	112	134	58,439.83	58,439.83	-	58,439.83	92,659.30	79,357.00	1,651.30
Company 6503 - Plumbing Commission	170	I	165	135	182,462.92	182,462.92	-	182,462.92	459,090.86	522,831.59	17,709.20
Company 6008 - Fleet & Travel Management	33	G/NB	54	136	43,802.86	43,802.86	-	43,802.86	16,845,251.01	15,790,387.77	-
Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	257	G	115	137	(31,770.55)	(31,770.55)	-	(31,770.55)	254,500.58	190,977.50	-
Company 6009 - Personnel - Labor & Mgmt.	52	G	87	138	660,377.05	660,377.05	-	660,377.05	4,098,910.84	4,282,016.69	-
Company 3139 - Historical Society Special Revenue Fund	122	G	141	139	154,136.78	154,136.78	-	154,136.78	192,963.32	250,909.60	-
Company 6010 - Budgetary Accounting Fund	18	G	16	140	3,686,104.83	3,686,104.83	-	3,686,104.83	3,679,536.44	3,676,013.79	-
Company 3050 - Seed Fund	95	G	131	141	64,232.78	64,232.78	-	64,232.78	76,608.67	71,049.34	3,481.52
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	106	NB (2)	112	141	185,188.31	185,188.31	-	185,188.31	1,209,641.98	1,148,687.43	-
Company 6015 - Purchasing and Printing Internal Service Fund	36	G	180	142	57,879.22	57,879.22	-	57,879.22	685,353.37	630,841.93	-
Company 3124 - Land Acquisition and Development Fund	136	I	176	142	15,148.85	15,148.85	-	15,148.85	1,089.84	3,363,959.89	3,343,699.00
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	155	I	166	143	36,846.68	36,846.68	-	36,846.68	10,806.32	18,612.92	-
Company 3000 - 24/7 Sobriety Fund	268	G	--	144	52,610.22	52,610.22	-	52,610.22	467,014.11	429,296.40	-
Company 6508 - DHS Canteen Fund	235	NB	117	145	72,270.49	72,270.49	-	72,270.49	3,793.62	4,207.76	-
Company 3091 - Telecommunication Fund for Other Disabilities	226	G	86	146	50,154.64	50,154.64	-	50,154.64	156,850.85	132,410.62	39,204.95
Company 3123 - Animal Damage Control Fund	135	I	93	147	53,032.16	53,032.16	-	53,032.16	579,051.05	1,522,651.05	532,619.50
Company 3050 - Pesticide Regulatory Fund	94	G	69	148	529,205.80	529,205.80	-	529,205.80	370,656.24	375,833.84	1,356.00
Company 6018 - State Laboratory Fund	153	G	143	148	748,655.42	748,655.42	-	748,655.42	2,906,278.53	2,858,065.05	-
Company 6503 - Board of Alcohol and Drug Professionals	231	I	136	149	140,418.46	140,418.46	-	140,418.46	116,763.80	134,684.38	-
Company 3128 - One-Call Notification Fund	255	G	181	150	346,119.91	346,119.91	-	346,119.91	652,679.19	693,660.12	-
Company 3185 - South Dakota-Bred Racing Fund	74	I	127	151	53,341.98	53,341.98	-	53,341.98	112,080.84	185,600.00	-
Company 6503 - Board of Counselor Examiners	233	I	149	151	85,702.95	85,702.95	-	85,702.95	77,325.64	72,293.13	-
Company 5016 - Redfield Resident Investment	229	NB	118	152	31,773.08	31,773.08	-	31,773.08	26,469.24	59,561.22	-
Company 3044 - Local Government Transportation Technology Transfer Fund	184	NB	73	153	168,922.43	168,922.43	-	168,922.43	178,550.03	372,403.70	173,709.10
Company 3125 - HMC Natural Resources Restoration	140	NB (2)	158	154	648,493.02	648,493.02	-	648,493.02	30,932.99	-	-
Company 3007 - Department of Human Services Building Improvement Fund and the Department of Human Services Building Improvement Fund	22	G	193	155	1,192.30	1,192.30	-	1,192.30	141.66	1,754.03	-
Company 6520 - Banking Special Revenue Fund	78	G	160	156	83,590.82	83,590.82	-	83,590.82	1,664,170.75	1,858,330.84	29,159.36
Company 6019 - BOA Support Services	38	G	191	157	221,268.80	221,268.80	-	221,268.80	889,228.87	863,798.84	-
Company 3050 - Apiary Fund	88	G	147	158	117,481.76	117,481.76	-	117,481.76	84,616.84	82,850.60	-
Company 3072 - Reclamation Fund	240	B/NB	71	159	6,765,469.66	6,765,469.66	-	6,765,469.66	-	-	323,702.03

FY2009 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2008 Rank	2009 Rank	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 6005 - Capitol Communications Systems Internal Service Fund	30	G/NB	100	160	598,712.46	598,712.46	-	598,712.46	4,082,336.00	4,148,536.47	-
Company 3108 - Escheated Personal Property Fund	275	NB	161	160	-	660,038.98	298,679.94	361,359.04	23,582.68	-	-
Company 3006 - Tourism Promotion Fund	119	G	111	161	493,259.90	493,259.90	2,090.46	491,169.44	6,449,288.55	9,726,646.23	3,218,215.29
Company 3012 - Board of Bar Examiners	259	G	94	162	102,132.68	102,132.68	-	102,132.68	49,545.08	49,194.84	-
Company 5018 - Human Services	276	NB	168	163	-	420,174.92	-	420,174.92	18,139.30	-	-
Company 3183 - SD Real Estate Appraiser Fund	72	G	98	164	176,385.35	176,385.35	-	176,385.35	129,108.04	131,583.74	-
Company 6006 - Supply Internal Service Fund	31	G/NB	187	165	93,543.29	93,543.29	-	93,543.29	1,758,395.47	1,866,181.72	2,816.04
Company 3074 - Board of Certification Fund	244	G	148	166	39,801.85	39,801.85	-	39,801.85	18,356.00	19,886.57	-
Company 6011 - Dakota Digital Network	48	G	129	167	614,488.06	614,488.06	-	614,488.06	1,940,212.99	1,904,064.13	-
Company 6002 - Capitol Communications Systems Internal Service Fund	47	G	138	168	1,835,328.99	1,835,328.99	-	1,835,328.99	13,620,877.06	13,583,376.87	-
Company 3050 - Fertilizer Fund	91	G	134	168	89,219.08	89,219.08	-	89,219.08	96,733.56	93,346.12	-
Company 3008 - SDPB/Tower Rent	43	G	189	169	10,034.33	10,034.33	-	10,034.33	88,727.84	81,951.57	-
Company 3021 - State Veterans' Home Operating Fund	209	G	154	170	34,579.28	34,579.28	43,692.78	(9,113.50)	3,390,159.11	3,283,563.05	-
Company 3078 - Cigarette Stamp Purchasing Fund	64	NB	156	171	3,118.63	3,118.63	-	3,118.63	3,118.63	13,775.51	-
Company 3122 - HMC Natural Resources Restoration	134	I	144	172	236,110.51	236,110.51	-	236,110.51	11,785.63	-	-
Company 3048 - Boiler Inspection Fund	198	G	150	173	33,657.25	33,657.25	-	33,657.25	161,370.00	160,644.40	12,775.39
Company 6503 - Board of Barber Examiners	167	I	129	174	25,144.40	25,144.40	-	25,144.40	20,502.20	22,937.28	67.59
Company 3090 - SDRS Supplemental Retirement Admin	175	G	139	175	165,352.35	165,352.35	-	165,352.35	12,884.46	-	-
Company 6502 - Radio Communications Fund	49	G	137	176	49,561.55	49,561.55	-	49,561.55	597,746.09	653,289.69	-
Company 3033 - Property Tax Reduction Fund	57	NB (2)	52	177	63,626,269.12	63,626,269.12	-	63,626,269.12	116,372,701.20	-	116,372,701.20
Company 3183 - Insurance Operating Fund	71	G	189	178	175,000.00	175,000.00	-	175,000.00	7,198,493.05	1,774,417.68	5,424,075.37
Company 3138 - Professional Teachers Practices and Standards Commission	193	G	173	179	29,046.73	29,046.73	-	29,046.73	-	53,953.33	66,506.85
Company 3046 - Fund for Certification of Interpreters for the Deaf	223	G	88	180	16,005.24	16,005.24	-	16,005.24	6,017.50	-	-
Company 5016 - Unclaimed Funds Account	230	NB	195	180	809.53	809.53	-	809.53	625.44	-	11,003.06
Company 3024 - Legislative Capitol Renovation Fund	265	G	96	181	277,731.21	277,731.21	-	277,731.21	-	1,030,268.79	-
Company 6003 - Records Management Internal Service Fund	28	G	184	182	145,396.03	145,396.03	-	145,396.03	297,771.78	304,637.77	-
Company 3076 - Sales and Use Tax Collection Fund	63	G	196	183	-	-	-	0.00	8,825,219.75	8,416,691.35	408,528.40
Company 6022 - Public Safety Inspections Fund	206	G	120	184	286,044.06	286,044.06	-	286,044.06	1,427,259.89	1,368,304.44	60,661.27
Company 8314 - DHS/SBVI Business Enterprise Program	236	NB	171	185	84,388.71	84,388.71	-	84,388.71	101,618.13	102,356.19	273.55
Company 3061 - Conservation District Special Revenue Fund	109	NB (2)	182	186	19,824.76	163,720.59	-	163,720.59	2,958.04	-	-
Company 3150 - Other Disease Control	112	G	167	187	11,956.99	11,956.99	-	11,956.99	-	9,067.49	-
Company 6503 - Board of Social Work Examiners	234	I	135	188	57,392.73	57,392.73	-	57,392.73	75,908.97	76,811.54	-
Company 3010 - 911 Telecommunicator Training Fund	269	G	161	189	6,518.61	6,518.61	-	6,518.61	125,156.92	141,566.61	-
Company 3183 - Securities Operating Fund	73	G	197	190	15,000.00	15,000.00	-	15,000.00	30,069,158.25	396,201.99	29,672,956.26
Company 6509 - Special State Flag Account	40	G	188	190	4,388.65	4,388.65	-	4,388.65	33,742.42	30,287.78	2,816.04
Company 3138 - Postsecondary Technical Credentialing Fund	191	G	190	191	35,355.18	35,355.18	-	35,355.18	2,400.00	-	-
Company 3050 - Honey Industry Fund	92	G	174	192	339.58	339.58	-	339.58	6,966.89	13,618.91	-
Company 3078 - Ethanol Fuel Fund	65	NB	200	193	100,000.00	100,000.00	-	100,000.00	7,707,149.36	7,000,000.00	707,149.36
Company 3013 - Financing Statement Filing Fee Fund	283	G	163	194	26,024.00	26,024.00	-	26,024.00	253,401.00	238,469.95	13,907.05
Company 3012 - Court Appointed Special Advocates Fund	260	G	198	194	22,087.24	22,087.24	-	22,087.24	258,499.36	256,370.49	-
Company 6503 - Board of Funeral Service	161	I	186	194	13,748.56	13,748.56	-	13,748.56	58,625.72	59,495.07	-
Company 3050 - Dairy Inspection Fund	89	G	177	195	3,103.12	3,103.12	-	3,103.12	66,374.00	67,830.78	-
Company 3028 - Equal Access to Our Courts Fund	291		--	196	9,104.65	9,104.65	-	9,104.65	9,104.65	-	-
Company 8324 - Unclaimed Property Trust Fund	287	I	202	197	50,000.00	50,000.00	-	50,000.00	3,298,203.73	3,298,203.73	-
Company 8306 - Oahe Conserv. Subdistrict	246	NB (2)	201	198	339,894.41	339,894.41	-	339,894.41	-	-	-
Company 3007 - State Capital Construction Fund	23	NB (1)	203	199	-	-	-	0.00	6,091,754.44	-	6,091,754.44
Company 3039 - Reimbursement for Referee Services	262	G	204	200	-	-	-	-	701,076.66	701,076.66	-

FY2009 FUND RANKINGS

Fund Name	Blue Book Page	Budget	2008 Rank	2009 Rank	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers
Company 3078 - Wind Energy Tax Fund	66	NB	--	201	-	-	-	-	309,977.40	309,977.40	-
Company 3183 - Investor Education	69	NB	204	202	-	-	-	-	29,929.23	29,929.23	-
Company 6527 - Energy Infrastructure Authority	129	I	--	203	312.11	312.11	-	312.11	-	56,687.89	57,000.00
Company 3007 - Memorial Maintenance Fund	25	NB (2)	205	204	14,125.10	14,125.10	-	14,125.10	-	-	-
Company 3143 - Arts - Donations and Receipts	123	G	194	205	7,489.30	7,489.30	-	7,489.30	-	-	-
Company 3128 - Do Not Call	252	NB (2)	196	206	85.41	85.41	-	85.41	-	-	-
Company 6014 - Risk Management	35	G	192	207	-	-	-	-	-	-	-
Company 8000 - Agency Fund (BOA)	42	NB (3)	206	207	654,773.00	654,773.00	654,773.00	-	-	-	-
Company 8000 - Agency Fund (BOP)	54	NB (3)	206	207	4,749.83	4,749.83	4,749.83	-	-	-	-
Company 8000 - Agency Fund (Treasurer)	286	NB (3)	206	207	877,007.98	877,007.98	877,007.98	-	-	-	-
Company 8000 - Agency Fund (DOA)	117	NB (3)	--	207	-	-	-	0.00	-	-	-
Company 8000 - Agency Fund (DORR)	85	NB (3)	206	207	104,968,521.06	104,968,521.06	104,968,521.06	0.00	-	-	-
Company 8000 - Agency Fund (DPS)	207	NB (3)	206	207	183,908.35	183,908.35	183,908.35	0.00	-	-	-
Company 8000 - Agency Fund (DSS)	148	NB (3)	206	207	4,708,452.20	4,708,452.20	4,708,452.20	0.00	-	-	-
Company 8000 - Agency Fund (SDIC)	290	NB (3)	206	207	29,099,563.51	29,099,563.51	29,099,563.51	0.00	-	-	-
Company 8000 - Agency Fund (SDRS)	176	NB (3)	206	207	52,790.56	52,790.56	52,790.56	0.00	-	-	-
Company 8010 - Permanent Fund - Interest and Income	279	NB (3)	206	207	-	1,677,471.96	1,677,471.96	(0.00)	-	-	-
Company 8000 - Agency Fund (Auditor)	292	NB (3)	--	207	4,836,922.87	4,836,922.87	4,836,922.87	-	-	-	-

** - FY2009's financial information was not available at time rankings were determined. Used FY2008 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.

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009
Company 1000 - State General Fund	44,800,035.21	31,872,623.20
Company 1000 - Budget Reserve Fund	43,247,488.35	43,398,445.61
Federal Funds:		
Company 2000 - Federal Stimulus Funds (ARRA)	-	(23,429.80)
Company 2002 - DENR Federal	(864,423.12)	(1,035,190.67)
Company 2002 - DENR Indirect Costs	931.15	(2,828.26)
Company 2003 - Dept. of Human Services Federal	(835,421.13)	2,202,081.22
Company 2003 - Dept. of Human Services Indirect Costs	(59,985.69)	(148,691.37)
Company 2004 - Dept. of Social Services Federal	(8,821,879.75)	(4,394,838.98)
Company 2006 - Attorney General Federal	(225,513.88)	(108,780.62)
Company 2007 - Secretary of State Federal	11,225,527.10	11,554,891.56
Company 2008 - Tourism and Development Federal	7,426.04	(30,410.25)
Company 2010 - Arts and History Federal	(81,056.96)	(166,629.36)
Company 2012 - Dept. of Labor Federal	321,557.78	268,087.36
Company 2013 - School for the Deaf Federal	24,042.62	(6,910.99)
Company 2014 - School for the Blind and Visually Impaired Federal	(61,498.52)	(42,907.39)
Company 2015 - Dept. of Revenue Federal	-	372,441.42
Company 2016 - Public Utilities Commission Federal	31,534.63	56,417.85
Company 2017 - Dept. of Human Services Federal (NB)	-	(103,774.00)
Company 2018 - Dept. of Health Federal	(276,194.37)	(44,587.27)
Company 2018 - Dept. of Health Indirect Costs	12,092.61	5,416.36
Company 2019 - Dept. of Agriculture Federal	616,763.45	1,091,492.15
Company 2019 - Dept. of Agriculture Indirect Costs	217,995.44	143,052.98
Company 2021 - Dept. of Corrections Federal	2,517,817.14	2,100,664.36
Company 2023 - Dept. of Game, Fish and Parks Federal	630,395.54	298,024.84
Company 2024 - Dept. of Education Federal	73,903.67	(629,431.56)
Company 2024 - Dept. of Education Indirect Costs	(351,411.82)	(275,423.03)
Company 2025 - Dept. of Military and Veterans Affairs Federal	(696,909.76)	(1,033,826.95)
Company 2026 - Animal Industry Board Federal	898,179.93	943,860.61
Company 2027 - Public Safety Federal	(151,119.55)	(170,140.07)
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
Company 2030 - Dept. of Military and Veterans Affiairs Indirect Costs	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	(14,271.54)	(13,613.51)
Company 2033 - Transportation Federal	13,543,491.28	14,125,684.58
Company 2034 - Institutional M & R Federal Fund	1,778,815.15	2,059,508.04
Company 2035 - Emergency Management Federal	36,329.92	(527,181.56)
Other Funds:		
Company 3000 - 24/7 Sobriety Fund	-	52,610.22
Company 3000 - Attorney General Other	2,520,649.80	4,321,547.68
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	300,000.00
Company 3002 - Wheat Commission	1,171,232.72	866,057.68
Company 3006 - Tourism Promotion Fund	552,267.29	493,259.90
Company 3007 - Department of Human Services Building Improvement Fund	2,804.67	1,192.30
Company 3007 - Memorial Maintenance Fund	14,125.10	14,125.10
Company 3007 - Statewide M&R Fund	2,679,148.84	2,949,854.37
Company 3008 - SDPB/Tower Rent	3,258.06	10,034.33
Company 3010 - 911 Telecommunicator Training Fund	22,928.30	6,518.61
Company 3010 - Law Enforcement Officers Training Fund	(298,545.82)	93,782.19
Company 3011 - Corrections - Parental Support	1,008,320.02	593,046.02
Company 3012 - Board of Bar Examiners	101,782.44	102,132.68
Company 3012 - Court Appointed Special Advocates Fund	19,958.37	22,087.24
Company 3012 - Court Automation Fund	2,148,968.10	2,688,078.79
Company 3013 - Financing Statement Filing Fee Fund	25,000.00	26,024.00
Company 3014 - Telephone Solicitation Fund	199,603.88	208,657.62
Company 3015 - Private Activities Bond Fund	1,682,264.05	472,104.90
Company 3016 - Futures Fund	21,982,841.32	23,596,040.20
Company 3017 - Investment Council Expense Fund	1,865,944.80	2,679,615.18
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
Company 3021 - State Veterans' Home Operating Fund	(72,016.78)	34,579.28
Company 3021 - Veterans' Home Capital Fund	115,581.83	238,765.84
Company 3023 - Corrections L&E	4,224,334.22	5,355,134.01
Company 3024 - Legislative Capitol Renovation Fund	1,308,000.00	277,731.21
Company 3026 - SD Public Broadcasting - Other	44,603.20	396,257.87
Company 3027 - SDPB - PBC	(53,163.63)	600,304.30
Company 3028 - Equal Access to Our Courts Fund	-	9,104.65
Company 3029 - Extraordinary Litigation Fund	2,175,354.02	1,461,370.90
Company 3030 - Employment Security Contingency Fund	179,595.04	294,507.70
Company 3033 - Property Tax Reduction Fund	63,626,269.12	63,626,269.12
Company 3035 - Public Employees Insurance System Fund	21,371,378.07	24,581,083.54
Company 3035 - State Employees Workers' Compensation Program Fund	2,722,357.88	4,211,902.28
Company 3036 - Petroleum Release Compensation Fund	5,686,746.36	4,302,771.81
Company 3037 - South Dakota Gaming Commission Fund	915,540.09	804,808.79
Company 3038 - Tax Relief Fund	2,247,353.16	3,488,412.40
Company 3040 - Highway Fund	28,222,555.94	31,331,894.98
Company 3041 - State Aeronautics Fund	7,953,390.04	7,788,177.78
Company 3042 - Railroad Administration Fund	3,033,467.61	3,176,965.93
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
Company 3044 - Railroad Trust Fund	13,267,968.84	13,528,628.54
Company 3046 - Certification of Interpreters for the Deaf Fund	9,987.74	16,005.24
Company 3046 - DHS - Other Fees	1,639,067.81	1,216,528.34
Company 3046 - Prescription Drug Plan Fund	2,438,024.19	2,521,184.53
Company 3047 - Health Special Services Fund	2,205,742.28	2,278,321.34
Company 3048 - Boiler Inspection Fund	45,707.04	33,657.25
Company 3049 - Tobacco Prevention and Reduction Trust Fund	3,983,404.85	804,864.53
Company 3050 - Apiary Fund	115,715.52	117,481.76

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009
Company 3050 - Dairy Inspection Fund	4,559.90	3,103.12
Company 3050 - Feed and Remedy Fund	708,823.15	640,772.17
Company 3050 - Fertilizer Fund	85,831.64	89,219.08
Company 3050 - Honey Industry Fund	6,991.60	339.58
Company 3050 - Nursery Fund	64,803.44	50,955.26
Company 3050 - Pesticide Regulatory Fund	533,027.40	529,205.80
Company 3050 - Seed Fund	55,191.93	64,232.78
Company 3050 - Weed and Pest Control Fund	535,923.82	822,392.73
Company 3052 - Rural Rehabilitation Fund	5,582,045.03	4,974,269.26
Company 3052 - Value Added Finance Authority	46,788.83	58,439.83
Company 3053 - American Dairy Association	341,347.48	470,151.22
Company 3054 - Oilseeds Fund	315,126.36	353,958.77
Company 3054 - Pulse Crops Fund	40,167.91	57,601.20
Company 3054 - Soybean Research and Promotion	4,736,610.57	5,326,741.59
Company 3055 - Corn Utilization Council	766,967.87	1,070,653.89
Company 3056 - Forestry Fund	689,838.29	801,960.32
Company 3057 - Brand Fund	861,214.17	593,833.96
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	124,233.76	185,188.31
Company 3059 - State Fire Suppression Special Revenue Fund	(3,002,614.58)	(1,598,678.91)
Company 3060 - Fire Equipment Fund	2,748.11	49,370.86
Company 3061 - Conservation District Special Revenue Fund	46,280.55	19,824.76
Company 3062 - Teen Court Grant Program Fund	62,543.94	32,828.20
Company 3063 - Coordinated Soil and Water Conservation Fund	1,718,465.71	2,165,329.12
Company 3063 - Pesticide Recycling and Disposal Fund	229,895.77	317,442.04
Company 3072 - Environment and Natural Resources Fee Fund	1,594,246.46	1,559,084.21
Company 3072 - Environmental Livestock Cleanup Fund	1,020,108.76	1,086,984.63
Company 3072 - Reclamation Fund	6,441,767.63	6,765,469.66
Company 3072 - Regulated Substance Response Fund	2,575,501.19	2,780,273.47
Company 3072 - Water & Environment Fund Well Plugging Subfund	390.91	410.72
Company 3073 - Water and Environment Fund	11,490,936.31	10,597,581.97
Company 3074 - Board of Certification Fund	41,332.42	39,801.85
Company 3074 - Other Activities	(56,269.50)	(41,472.04)
Company 3076 - License Plate Revolving Fund	1,755,897.72	2,303,350.58
Company 3078 - Cigarette Stamp Purchasing Fund	13,775.51	3,118.63
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	506,688.49	514,116.43
Company 3079 - SS-Other/Local Donated	7,712,546.72	7,891,888.03
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
Company 3091 - Telecommunication Fund for Other Disabilities	64,919.36	50,154.64
Company 3091 - Telecommunication Fund for the Deaf	1,552,883.49	1,070,815.79
Company 3113 - Maintenance of Buildings and Grounds	3,372,377.71	1,677,093.74
Company 3121 - G,F&P Administration	208,654.98	465,950.46
Company 3122 - Department of Game, Fish and Parks Fund	21,780,040.93	22,570,414.82
Company 3122 - HMC Natural Resources Restoration	224,324.88	236,110.51
Company 3123 - Animal Damage Control Fund	464,012.66	53,032.16
Company 3124 - Land Acquisition and Development Fund	34,319.90	15,148.85
Company 3125 - Custer State Park Bond Redemption Fund	600,933.25	239,319.37
Company 3125 - Custer State Park Improvement Fund	8,522,986.28	(173,698.48)
Company 3125 - HMC Natural Resources Restoration	617,560.03	648,493.02
Company 3125 - Parks and Recreation Fund	3,986,302.08	4,356,149.26
Company 3126 - Snowmobile Trails Fund	1,534,051.11	1,548,900.84
Company 3128 - Do Not Call	85.41	85.41
Company 3128 - Grain and Warehouse Fund	217,037.40	224,861.89
Company 3128 - Gross Receipts Tax fund	1,554,680.93	1,607,455.19
Company 3128 - One-Call Notification Fund	387,100.84	346,119.91
Company 3128 - Pipeline Safety Account	5,661.81	(60,561.93)
Company 3138 - Dept. of Education Other	1,912,430.86	1,135,189.51
Company 3138 - Hagen-Harvey Memorial Scholarship	848,091.15	869,100.68
Company 3138 - Postsecondary Technical Credentialing Fund	32,955.18	35,355.18
Company 3138 - Professional Teachers Practices and Standards Commission	16,493.21	29,046.73
Company 3138 - State Institute Fund	590,944.09	618,651.28
Company 3139 - Archeological Research Center	(334,233.03)	(217,590.72)
Company 3139 - Historical Society Special Revenue Fund	212,083.06	154,136.78
Company 3143 - Arts - Donations and Receipts	7,489.30	7,489.30
Company 3144 - S.D. 911 Coordination Fund	-	110,516.38
Company 3144 - Special Emergency and Disaster Special Revenue Fund	1,075,142.17	(57,000.65)
Company 3145 - Historical Preservation Loan and Grant Fund	309,376.26	343,211.53
Company 3146 - State Library	28,242.09	35,846.05
Company 3147 - National Guard Museum and State Weapons Collection Special Trust Account	141,352.63	143,482.28
Company 3148 - General Militia Fund and Special Militia Fund	287,953.24	288,280.61
Company 3149 - Veterans Affairs Division Special Revenue Fund	105,042.77	110,503.02
Company 3149 - Veterans' Freedom Memorial Fund	6,285.93	7,672.71
Company 3150 - Other Disease Control	21,024.48	11,956.99
Company 3151 - Livestock Disease Emergency Fund	1,933,239.95	2,162,675.70
Company 3177 - State Motor Vehicle Fund	3,056,963.09	984,733.21
Company 3178 - Energy Conservation Loan Special Revenue Fund	4,893,248.31	5,441,205.02
Company 3178 - Other	184,400.10	237,487.17
Company 3181 - Banking and Insurance	31,167.88	28,049.74
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00
Company 3183 - SD Insurance Agent and Broker Continuing Education Fund	47,185.82	13,439.51
Company 3183 - SD Real Estate Appraiser Fund	178,861.05	176,385.35
Company 3183 - Securities Operating Fund	15,000.00	15,000.00
Company 3184 - Motorcycle Safety	204,595.28	419,137.93
Company 3184 - Not Identified	3,038.86	64,424.32
Company 3185 - South Dakota-Bred Racing Fund	126,861.14	53,341.98
Company 3185 - Special Racing Revolving Fund	229,696.56	153,959.83
Company 5008 - City/County M&R	49,027.69	60,290.95
Company 5016 - HSC Resident Investment	38,582.56	75,159.71
Company 5016 - Redfield Resident Investment	64,865.06	31,773.08

Balances in State's Cash Flow Portfolio

Fund	June 2008	June 2009
Company 5016 - Unclaimed Funds Account	11,187.15	809.53
Company 5017 - Resident Trust Fund	184,294.27	188,976.27
Company 6001 - Data Processing Internal Service Fund	2,125,285.94	1,658,810.86
Company 6002 - Capitol Communications Systems Internal Service Fund	1,797,828.80	1,835,328.99
Company 6003 - Records Management Internal Service Fund	152,262.02	145,396.03
Company 6004 - Buildings and Grounds	578,108.67	698,809.13
Company 6005 - Capitol Communications Systems Internal Service Fund	664,912.93	598,712.46
Company 6006 - Supply Internal Service Fund	198,513.50	93,543.29
Company 6007 - Central Duplicating	494,545.51	603,248.54
Company 6008 - Fleet & Travel Management	(1,011,060.38)	43,802.86
Company 6009 - Personnel - Labor & Mgmt.	838,892.90	660,377.05
Company 6010 - Budgetary Accounting Fund	3,682,347.15	3,686,104.83
Company 6011 - Rural Development Telecommunications Network	578,339.20	614,488.06
Company 6012 - Special Aviation Internal Service Fund	(192,266.92)	233,335.33
Company 6013 - Building Authority	45,578,883.01	84,800,017.95
Company 6014 - Risk Management	8,130,693.88	9,378,231.33
Company 6015 - Purchasing and Printing Internal Service Fund	3,367.78	57,879.22
Company 6016 - State Engineer	639,595.56	709,242.02
Company 6018 - State Laboratory Fund	700,441.94	748,655.42
Company 6019 - BOA Support Services	195,838.77	221,268.80
Company 6021 - Property Management Internal Service Fund	(479.69)	38,611.71
Company 6022 - Commerce - Inspections	287,749.88	286,044.06
Company 6501 - Postage Administration	3,709.40	7,095.90
Company 6502 - Radio Communications Fund	105,105.15	49,561.55
Company 6503 - Board of Accountancy	297,688.14	263,473.84
Company 6503 - Board of Alcohol and Drug Professionals	158,339.04	140,418.46
Company 6503 - Board of Barber Examiners	27,647.07	25,144.40
Company 6503 - Board of Dentistry	468,257.05	471,559.52
Company 6503 - Board of Examiners of Psychologists	92,277.95	60,467.81
Company 6503 - Board of Hearing Aids	44,653.28	36,846.68
Company 6503 - Board of Massage Therapy	75,397.10	111,491.93
Company 6503 - Board of Nursing	709,124.60	746,789.11
Company 6503 - Board of Nursing Facility Administrators	90,514.49	98,990.93
Company 6503 - Board of Pharmacy	743,083.07	822,330.49
Company 6503 - Chiropractic Board	124,865.95	143,404.01
Company 6503 - Cosmetology Commission	57,715.58	97,829.78
Company 6503 - Counseling Board	80,670.44	85,702.95
Company 6503 - Electrical Commission	1,039,302.56	960,046.59
Company 6503 - Funeral Board	14,617.91	13,748.56
Company 6503 - Medical & Osteopathic Board	1,237,665.48	1,444,499.83
Company 6503 - Optometry Board	24,246.08	33,999.17
Company 6503 - Plumbing Commission	263,912.85	182,462.92
Company 6503 - Podiatry Examiners	44,298.71	33,631.28
Company 6503 - SD Board of Technical Professions	202,972.45	317,596.85
Company 6503 - Social Work Examiners	58,295.30	57,392.73
Company 6503 - Veterinary Board	102,092.55	137,818.12
Company 6504 - Prison Industries Revolving Fund	2,755,141.86	2,046,736.87
Company 6507 - Rodent and Reptile Control Fund	181,997.06	189,213.83
Company 6508 - Redfield Canteen	72,684.63	72,270.49
Company 6509 - Special State Flag Account	3,750.05	4,388.65
Company 6510 - Revolving Economic Development and Initiative Fund	39,250,829.25	32,305,706.84
Company 6511 - Federal Surplus Property	216,355.80	341,730.97
Company 6515 - State Fair Fund	246,098.86	447,243.01
Company 6516 - Lottery Operating Fund	3,102,470.72	3,488,421.84
Company 6516 - Video Lottery Operating Fund	3,514,962.13	4,276,343.47
Company 6517 - Railroad Authority	574,096.72	694,174.85
Company 6518 - Science and Technology Authority	47,167,373.77	44,967,645.65
Company 6520 - Banking Special Revenue Fund	248,591.55	83,590.82
Company 6520 - Board of Abstractors	8,734.95	15,199.07
Company 6520 - Insurance Examination Fund	622,139.96	275,628.68
Company 6520 - Insurance Fraud Prevention Unit Fund	127,885.06	292,826.09
Company 6520 - SD Real Estate Commission	736,175.52	654,524.37
Company 6520 - Subsequent Injury Fund	2,718,616.23	1,243,829.75
Company 6521 - South Dakota Risk Pool Fund	7,203,034.95	6,973,887.75
Company 6527 - Energy Infrastructure Authority	-	312.11
Company 8000 - Agency Funds	147,782,043.86	145,273,301.71
Company 8301 - State Workers Unemployment Compensation	32,420.49	153,211.99
Company 8302 - Antitrust Special Revenue Fund	439,290.49	490,946.72
Company 8303 - Drug Screening	5,240.84	12,512.09
Company 8303 - Other	31,611.28	16,221.36
Company 8304 - Private Workers Compensation	682,486.09	1,099,041.49
Company 8306 - Oahe Conserv. Subdistrict	339,894.41	339,894.41
Company 8313 - Child Care Fund	122,849.92	127,640.03
Company 8314 - DHS Set-Aside	85,400.32	84,388.71
Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	(95,293.63)	(31,770.55)
Company 8324 - Unclaimed Property Trust Fund	50,000.00	50,000.00
Company 8328 - Children's Trust Fund	350,227.43	303,067.67
Company 8501 - Vocational Education Facilities Fund	1,500,000.00	1,500,000.00
Company 8901 - S.D. Retirement System Pension	5,904,821.38	5,107,234.96
Company 9220 - Cement Plant Commission	2,045,522.06	1,114,120.20
Company 9000 - Warrant Imprest Fund	36,820,464.14	22,062,378.54
Various - Board of Regents	102,103,842.18	184,406,635.80
Held in State's Cash Flow Portolfio	909,948,832.51	1,001,807,687.18

Governors Office

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90
2	Total Assets	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90
8	Total Fund Equity	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90
9	Total Liabilities and Fund Equity	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90
10					
11					
12	Use of Money and Property	14,436.60	22,051.95	49,267.39	77,874.22
13	Sales and Services	523,482.96	103,375.00	304,927.50	210,315.33
14	Total Operating Revenue	537,919.56	125,426.95	354,194.89	288,189.55
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	3,306.24	6,903.77	21,822.50	1,651.30
23	Transfers Out	-	-	-	(1,500,000.00)
24	Net Transfers	3,306.24	6,903.77	21,822.50	(1,498,348.70)
25					
26	Net Change	541,225.80	132,330.72	376,017.39	(1,210,159.15)
27					
28	Beginning Fund Equity	632,690.14	1,173,915.94	1,306,246.66	1,682,264.05
29	Ending Equity	1,173,915.94	1,306,246.66	1,682,264.05	472,104.90

Company: 3015
Company Name: Private Activity Bond Fee
Fund Type: Special Revenue
Fund Name: Private Activities Bond Fund
Purpose: SDCL 1-7-10 created the Private Activities Bond Fund. Source: Fees from the Value Added Finance Authority and the Housing Authority. Use: As recommended by the Governor and approved by the interim appropriation committee or appropriated by the Legislature.

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

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

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

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54
2	Total Assets	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54
8	Total Fund Equity	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54
9	Total Liabilities and Fund Equity	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54
10					
11					
12	Use of Money and Property	25,629,622.57	23,515,632.23	19,166,160.20	12,097,879.96
13	Total Operating Revenue	25,629,622.57	23,515,632.23	19,166,160.20	12,097,879.96
14					
15	Contractual Services	245,489.99	351,082.27	609,961.26	938,245.66
16	Loss on Investment Principal	-	-	-	11,243,147.83
17	Total Operating Expenditures/Expenses	245,489.99	351,082.27	609,961.26	12,181,393.49
18					
19	Transfers In	-	-	-	-
20	Transfers Out	(13,322,170.65)	(12,571,476.00)	(13,184,338.00)	(13,522,942.00)
21	Net Transfers In (Out)	(13,322,170.65)	(12,571,476.00)	(13,184,338.00)	(13,522,942.00)
22					
23	Net Change	12,061,961.93	10,593,073.96	5,371,860.94	(13,606,455.53)
24					
25	Beginning Fund Equity	230,189,080.24	242,251,042.17	252,844,116.13	258,215,977.07
26	Ending Equity	242,251,042.17	252,844,116.13	258,215,977.07	244,609,521.54

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54
2	Total Assets	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54
8	Total Fund Equity	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54
9	Total Liabilities and Fund Equity	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54
10					
11					
12	Use of Money and Property	8,206,798.71	8,561,886.48	7,939,228.47	4,969,833.12
13	Administering Programs	2,585,873.30	-	-	-
14	Total Operating Revenue	10,792,672.01	8,561,886.48	7,939,228.47	4,969,833.12
15					
16	Contractual Services	86,553.12	125,891.75	225,918.29	359,056.87
17	Loss on Investment Principal	-	-	-	3,837,606.26
18	Total Operating Expenditures/Expenses	86,553.12	125,891.75	225,918.29	4,196,663.13
19					
20	Transfers In	-	3,962,604.66	-	-
21	Transfers Out	(3,681,850.11)	(3,801,227.88)	(3,656,090.72)	(3,896,329.68)
22	Net Transfers In (Out)	(3,681,850.11)	161,376.78	(3,656,090.72)	(3,896,329.68)
23					
24	Net Change	7,024,268.78	8,597,371.51	4,057,219.46	(3,123,159.69)
25					
26	Beginning Fund Equity	84,146,621.48	91,170,890.26	99,768,261.77	103,825,481.23
27	Ending Equity	91,170,890.26	99,768,261.77	103,825,481.23	100,702,321.54

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69
2	Total Assets	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69
8	Total Fund Equity	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69
9	Total Liabilities and Fund Equity	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69
10					
11					
12	Use of Money and Property	32,384,618.42	35,014,691.59	27,887,091.15	16,190,575.13
13	Total Operating Revenue	32,384,618.42	35,014,691.59	27,887,091.15	16,190,575.13
14					
15	Contractual Services	669,415.86	799,724.46	1,178,591.70	1,658,948.55
16	Loss on Investment Principal	-	-	-	16,075,031.30
17	Total Operating Expenditures/Expenses	669,415.86	799,724.46	1,178,591.70	17,733,979.85
18					
19	Transfers In	-	3,846,057.46	-	-
20	Transfers Out	(15,005,262.52)	(14,986,027.78)	(14,766,914.67)	(15,453,421.83)
21	Net Transfers In (Out)	(15,005,262.52)	(11,139,970.32)	(14,766,914.67)	(15,453,421.83)
22					
23	Net Change	16,709,940.04	23,074,996.81	11,941,584.78	(16,996,826.55)
24					
25	Beginning Fund Equity	340,681,098.61	357,391,038.65	380,466,035.46	392,407,620.24
26	Ending Equity	357,391,038.65	380,466,035.46	392,407,620.24	375,410,793.69

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
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
13	Total Operating Revenue	-	20,661.16
14			
15	Contractual Services	-	-
16	Total Operating Expenditures/Expenses	-	-
17			
18	Transfers In	9,338,378.46	9,366,122.55
19	Transfers Out	(9,338,378.46)	(7,124,754.71)
20	Net Transfers In (Out)	-	2,241,367.84
21			
22	Net Change	-	2,262,029.00
23			
24	Beginning Fund Equity	-	-
25	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.

Section 30 of SB 203 from the 2008 Session states:
Section 30. The state treasurer shall transfer to the state general fund the moneys from the health care tobacco tax fund collected pursuant to §10-50-52 for the Department of Social Services - medical services.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,207,808.58	7,057,618.06	3,682,347.15	3,686,104.83
2	Accounts Receivable	-	-	235.03	-
3	Total Assets	6,207,808.58	7,057,618.06	3,682,582.18	3,686,104.83
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,610.00	-	202,108.86	-
9	Unreserved Fund Balance	6,206,198.58	7,057,618.06	3,480,473.32	3,686,104.83
10	Total Fund Equity	6,207,808.58	7,057,618.06	3,682,582.18	3,686,104.83
11	Total Liabilities and Fund Equity	6,207,808.58	7,057,618.06	3,682,582.18	3,686,104.83
12					
13					
14	Use of Money and Property	125,229.10	172,261.06	279,116.82	224,584.86
15	Sales and Services	3,341,083.05	3,210,979.28	3,028,859.88	3,445,299.82
16	Other Revenue	10,300.00	9,187.50	12,212.50	9,651.76
17	Total Operating Revenue	3,476,612.15	3,392,427.84	3,320,189.20	3,679,536.44
18					
19	Personal Services and Benefits	579,699.63	672,570.64	761,299.83	1,094,433.73
20	Travel	3,601.75	2,481.35	4,016.85	10,511.05
21	Contractual Services	1,720,159.91	1,728,747.91	1,829,213.25	2,277,296.88
22	Supplies and Materials	70,776.02	74,206.80	64,324.75	71,161.69
23	Capital Outlay	1,934.00	64,609.28	28,238.40	222,610.44
24	Interest Expense	2.30	2.38	-	-
25	Total Operating Expenditures/Expenses	2,376,173.61	2,542,618.36	2,687,093.08	3,676,013.79
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	(4,008,132.00)	-
29	Net Transfers In (Out)	-	-	(4,008,132.00)	-
30					
31	Net Change	1,100,438.54	849,809.48	(3,375,035.88)	3,522.65
32					
33	Beginning Fund Equity	5,112,531.64	6,207,808.58	7,057,618.06	3,682,582.18
34	Prior Period Adjustment	(5,161.60)	-	-	-
35	Ending Equity	6,207,808.58	7,057,618.06	3,682,582.18	3,686,104.83

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.

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91
2	Total Assets	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91
8	Total Fund Equity	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91
9	Total Liabilities and Fund Equity	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91
10					
11					
12	Use of Money and Property	5,555,851.84	4,221,045.05	5,773,955.50	1,830,569.86
13	Total Operating Revenue	5,555,851.84	4,221,045.05	5,773,955.50	1,830,569.86
14					
15	Contractual Services	24,722.54	48,274.76	30,430.96	338,021.93
16	Retirement Payments	2,533,817.76	2,732,849.25	2,889,840.38	3,086,406.55
17	Loss on Investment Principal	77,306.33	88,729.70	164,435.13	4,439,802.63
18	Total Operating Expenditures/Expenses	2,635,846.63	2,869,853.71	3,084,706.47	7,864,231.11
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	2,920,005.21	7,351,191.34	2,689,249.03	(4,998,632.28)
25					
26	Beginning Fund Equity	35,472,986.61	38,392,991.82	45,744,183.16	48,433,432.19
27	Prior Period Adjustment	-	-	-	-
28	Ending Equity	38,392,991.82	45,744,183.16	48,433,432.19	43,434,799.91

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 acturarial assumptions "should be reviewed and modified as appropriate to reflect the best estimate of future liabilities of the plan as the frozen plan matures."

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,995,748.87	1,430,366.53	1,932,646.65	1,001,244.79
2	Restricted Cash	112,875.41	112,875.41	112,875.41	112,875.41
3	Total Assets	2,108,624.28	1,543,241.94	2,045,522.06	1,114,120.20
4					
5	Accounts Payable	-	-	-	-
6	Claims Payable	-	-	-	50,000.00
7	Total Liabilities	-	-	-	50,000.00
8					
9	Designated for Budget Reserve	112,875.41	112,875.41	112,875.41	112,875.41
10	Unreserved Fund Balance	1,995,748.87	1,430,366.53	1,932,646.65	951,244.79
11	Total Fund Equity	2,108,624.28	1,543,241.94	2,045,522.06	1,064,120.20
12	Total Liabilities and Fund Equity	2,108,624.28	1,543,241.94	2,045,522.06	1,114,120.20
13					
14					
15	Use of Money and Property	64,030.96	228,858.32	83,783.08	100,188.01
16	Other Revenue	289,319.00	37,000.00	493,474.92	4,752.14
17	Total Operating Revenue	353,349.96	265,858.32	577,258.00	104,940.15
18					
19	Personal Services and Benefits	6,687.64	7,856.28	6,989.15	6,468.64
20	Travel	-	-	-	-
21	Contractual Services	26,687.03	4,823,368.38	67,988.73	3,998.86
22	Supplies and Materials	-	16.00	-	16.80
	Insurance Claims	-	-	-	40,828.74
23	Total Operating Expenditures/Expenses	33,374.67	4,831,240.66	74,977.88	51,313.04
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	(6,000,000.00)	-	(1,035,028.97)
27	Net Transfers In (Out)	-	(6,000,000.00)	-	(1,035,028.97)
28					
29	Net Change	319,975.29	(10,565,382.34)	502,280.12	(981,401.86)
30					
31	Beginning Fund Equity	1,788,648.99	2,108,624.28	1,543,241.94	2,045,522.06
32	Prior Period Adjustment	-	10,000,000.00	-	-
33	Ending Equity	2,108,624.28	1,543,241.94	2,045,522.06	1,064,120.20

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.

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

Building Authority

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	15,919,937.23	62,077,145.42	45,578,883.01	84,800,017.95
2	Total Assets	15,919,937.23	62,077,145.42	45,578,883.01	84,800,017.95
3					
4	Bonds and Notes Payable	105,459,534.20	157,304,534.20	129,320,000.00	196,120,000.00
5	Total Liabilities	105,459,534.20	157,304,534.20	129,320,000.00	196,120,000.00
6					
7	Unreserved Fund Balance	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)
8	Total Fund Equity	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)
9	Total Liabilities and Fund Equity	15,919,937.23	62,077,145.42	45,578,883.01	84,800,017.95
10					
11					
12	Use of Money and Property	7,566,859.61	8,331,748.15	12,881,070.17	18,346,089.97
13	Other Revenue	21,401.18	24,546.98	18,680.87	14,174.91
14	Bond Proceeds	-	-	-	-
15	Premium on Bonds Issued	-	-	-	414,855.17
16	Proceeds of Refunding Bonds	425,507.98	-	-	-
17	Total Operating Revenue	8,013,768.77	8,356,295.13	12,899,751.04	18,775,120.05
18					
19	Personal Services and Benefits	-	322.95	1,420.98	1,614.75
20	Travel	4,260.78	3,554.46	3,849.48	5,343.17
21	Contractual Services	379,582.31	374,705.13	399,499.87	388,013.21
22	Supplies and Materials	4,975.66	4,554.39	4,283.80	4,949.33
23	Capital Outlay	20,568,325.29	10,019,301.46	16,591,771.77	37,041,739.56
24	Interest Expense	3,097,660.55	3,486,763.47	5,979,287.14	8,805,706.32
25	Total Operating Expenditures/Expenses	24,054,804.59	13,889,201.86	22,980,113.04	46,247,366.34
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(902,764.74)	(154,885.08)	(17,900.41)	(106,618.77)
29	Net Transfers	(902,764.74)	(154,885.08)	(17,900.41)	(106,618.77)
30					
31	Net Change	(16,943,800.56)	(5,687,791.81)	(10,098,262.41)	(27,578,865.06)
32					
33	Beginning Fund Equity	(72,595,796.41)	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)
34	Prior Period Adjustment	-	-	21,584,534.20	-
35	Ending Equity	(89,539,596.97)	(95,227,388.78)	(83,741,116.99)	(111,319,982.05)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,087.81	2,580.53	2,804.67	1,192.30
2	Total Assets	2,087.81	2,580.53	2,804.67	1,192.30
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	2,087.81	2,580.53	2,804.67	1,192.30
8	Total Fund Equity	2,087.81	2,580.53	2,804.67	1,192.30
9	Total Liabilities and Fund Equity	2,087.81	2,580.53	2,804.67	1,192.30
10					
11					
12	Use of Money and Property	643.98	492.72	224.14	141.66
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	643.98	492.72	224.14	141.66
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	19,000.00	-	-	1,754.03
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	19,000.00	-	-	1,754.03
21					
22	Transfers In	-	-	-	-
23	Transfers Out	-	-	-	-
24	Net Transfers In (Out)	-	-	-	-
25					
26	Net Change	(18,356.02)	492.72	224.14	(1,612.37)
27					
28	Beginning Fund Equity	20,443.83	2,087.81	2,580.53	2,804.67
29	Ending Equity	2,087.81	2,580.53	2,804.67	1,192.30

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	-	-	-	-
8	Total Fund Equity	-	-	-	-
9	Total Liabilities and Fund Equity	-	-	-	-
10					
11					
12	Taxes	6,081,699.86	5,846,655.20	6,135,991.46	6,065,526.52
13	Use of Money and Property	15,390.63	15,139.24	19,109.23	26,227.92
14	Total Operating Revenue	6,097,090.49	5,861,794.44	6,155,100.69	6,091,754.44
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	4,008,789.00	4,297,285.00	5,111,689.00	4,495,624.00
23	Transfers Out	(10,105,879.49)	(10,159,079.44)	(11,266,789.69)	(10,587,378.44)
24	Net Transfers In (Out)	(6,097,090.49)	(5,861,794.44)	(6,155,100.69)	(6,091,754.44)
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,063,227.35	2,531,623.50	2,679,148.84	2,949,854.37
2	Total Assets	2,063,227.35	2,531,623.50	2,679,148.84	2,949,854.37
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	1,800,000.00
8	Unreserved Fund Balance	2,063,227.35	2,531,623.50	2,679,148.84	1,149,854.37
9	Total Fund Equity	2,063,227.35	2,531,623.50	2,679,148.84	2,949,854.37
10	Total Liabilities and Fund Equity	2,063,227.35	2,531,623.50	2,679,148.84	2,949,854.37
11					
12					
13	Use of Money and Property	57,159.96	509,065.68	177,198.06	259,656.31
14	Sales and Services	28,327.00	-	-	-
15	Other Revenue	32,465.69	7,203.83	9,068.20	20,301.39
16	Total Operating Revenue	117,952.65	516,269.51	186,266.26	279,957.70
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	65,675.79	24,622.94	10,067.48	2,854.17
22	Capital Outlay	34,584.55	23,250.42	28,673.44	6,398.00
23	Total Operating Expenditures/Expenses	100,260.34	47,873.36	38,740.92	9,252.17
24					
25	Transfers In	50,839.91	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	50,839.91	-	-	-
28					
29	Net Change	68,532.22	468,396.15	147,525.34	270,705.53
30					
31	Beginning Fund Equity	1,994,695.13	2,063,227.35	2,531,623.50	2,679,148.84
32	Ending Equity	2,063,227.35	2,531,623.50	2,679,148.84	2,949,854.37

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90
2	Total Assets	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90
8	Total Fund Equity	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90
9	Total Liabilities and Fund Equity	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90
10					
11					
12	Use of Money and Property	2,947.69	26,597.64	16,452.91	15,258.27
13	Other Revenue	11,827.95	600.00	-	-
14	Total Operating Revenue	14,775.64	27,197.64	16,452.91	15,258.27
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	21,628.08	5,463.75	13,787.13	3,857.64
18	Contractual Services	173,545.86	1,378,371.53	653,735.47	718,805.38
19	Supplies and Materials	-	227.51	6,356.65	6,578.37
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	195,173.94	1,384,062.79	673,879.25	729,241.39
22					
23	Transfers In	-	-	3,201,534.00	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	3,201,534.00	-
26					
27	Net Change	(180,398.30)	(1,356,865.15)	2,544,107.66	(713,983.12)
28					
29	Beginning Fund Equity	1,168,509.81	988,111.51	(368,753.64)	2,175,354.02
30	Ending Equity	988,111.51	(368,753.64)	2,175,354.02	1,461,370.90

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,989,028.09	2,691,543.55	3,372,377.71	1,677,093.74
2	Advances to Other Funds	400,000.00	-	-	-
3	Total Assets	2,389,028.09	2,691,543.55	3,372,377.71	1,677,093.74
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	2,389,028.09	2,691,543.55	1,672,377.71	266,052.74
10	Total Fund Equity	2,389,028.09	2,691,543.55	3,372,377.71	1,677,093.74
11	Total Liabilities and Fund Equity	2,389,028.09	2,691,543.55	3,372,377.71	1,677,093.74
12					
13					
14	Use of Money and Property	-	-	-	-
15	Sales and Services	723,502.68	702,515.46	1,205,888.62	1,397,357.03
16	Total Operating Revenue	723,502.68	702,515.46	1,205,888.62	1,397,357.03
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	38,666.16	-	525,054.46	3,111,041.00
23	Total Operating Expenditures/Expenses	38,666.16	-	525,054.46	3,111,041.00
24					
25	Transfers In	-	-	-	18,400.00
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	18,400.00
28					
29	Net Change	684,836.52	702,515.46	680,834.16	(1,695,283.97)
30					
31	Beginning Fund Equity	1,704,191.57	2,389,028.09	2,691,543.55	3,372,377.71
32	Prior Period Adjustment	-	(400,000.00)	-	-
33	Ending Equity	2,389,028.09	2,691,543.55	3,372,377.71	1,677,093.74

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	158,389.60	156,413.74	152,262.02	145,396.03
2	Total Assets	158,389.60	156,413.74	152,262.02	145,396.03
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	158,389.60	156,413.74	152,262.02	145,396.03
8	Total Fund Equity	158,389.60	156,413.74	152,262.02	145,396.03
9	Total Liabilities and Fund Equity	158,389.60	156,413.74	152,262.02	145,396.03
10					
11					
12	Use of Money and Property	4,862.14	5,665.88	7,532.49	9,511.30
13	Sales and Services	319,589.19	306,919.35	303,441.13	288,260.48
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	324,451.33	312,585.23	310,973.62	297,771.78
16					
17	Personal Services and Benefits	164,648.72	166,141.97	156,645.61	160,394.34
18	Travel	1,432.13	-	93.90	56.64
19	Contractual Services	146,462.82	136,340.85	140,188.39	126,311.22
20	Supplies and Materials	11,889.50	12,078.27	18,197.44	17,875.57
21	Capital Outlay	82.52	-	-	-
22	Total Operating Expenditures/Expenses	324,515.69	314,561.09	315,125.34	304,637.77
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(64.36)	(1,975.86)	(4,151.72)	(6,865.99)
29					
30	Beginning Fund Equity	158,453.96	158,389.60	156,413.74	152,262.02
31	Ending Equity	158,389.60	156,413.74	152,262.02	145,396.03

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	443,097.59	527,418.24	578,108.67	698,809.13
2	Total Assets	443,097.59	527,418.24	578,108.67	698,809.13
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,183.30	9,342.00	-	7,344.00
8	Unreserved Fund Balance	440,914.29	518,076.24	578,108.67	691,465.13
9	Total Fund Equity	443,097.59	527,418.24	578,108.67	698,809.13
10	Total Liabilities and Fund Equity	443,097.59	527,418.24	578,108.67	698,809.13
11					
12					
13	Use of Money and Property	7,127.54	10,622.05	11,259.26	9,759.14
14	Sales and Services	4,190,785.28	5,123,451.70	5,193,271.28	5,391,894.82
15	Other Revenue	3,486.36	12,250.14	17,317.76	4,850.18
16	Total Operating Revenue	4,201,399.18	5,146,323.89	5,221,848.30	5,406,504.14
17					
18	Personal Services and Benefits	2,387,093.02	2,613,956.88	2,668,663.38	2,856,613.73
19	Travel	2,270.97	3,405.82	992.86	421.70
20	Contractual Services	1,148,993.70	1,692,276.98	1,609,096.72	1,631,616.78
21	Supplies and Materials	748,531.13	702,483.76	833,066.81	767,711.11
22	Capital Outlay	55,650.52	49,872.82	59,251.38	10,731.46
23	Interest Expense	35.76	6.98	86.72	308.90
24	Total Operating Expenditures/Expenses	4,342,575.10	5,062,003.24	5,171,157.87	5,267,403.68
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	(18,400.00)
28	Net Transfers In (Out)	-	-	-	(18,400.00)
29					
30	Net Change	(141,175.92)	84,320.65	50,690.43	120,700.46
31					
32	Beginning Fund Equity	584,273.51	443,097.59	527,418.24	578,108.67
33	Ending Equity	443,097.59	527,418.24	578,108.67	698,809.13

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	552,013.51	386,409.62	664,912.93	598,712.46
2	Total Assets	552,013.51	386,409.62	664,912.93	598,712.46
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	552,013.51	386,409.62	664,912.93	598,712.46
9	Total Fund Equity	552,013.51	386,409.62	664,912.93	598,712.46
10	Total Liabilities and Fund Equity	552,013.51	386,409.62	664,912.93	598,712.46
11					
12					
13	Use of Money and Property	9,480.82	10,924.42	12,874.85	16,998.03
14	Sales and Services	3,717,563.60	3,883,128.09	4,202,843.74	4,058,773.97
15	Other Revenue	48.85	3,199.00	-	6,564.00
16	Total Operating Revenue	3,727,093.27	3,897,251.51	4,215,718.59	4,082,336.00
17					
18	Personal Services and Benefits	331,680.97	353,393.15	334,638.33	348,915.03
19	Travel	1,735.55	200.44	1,554.37	-
20	Contractual Services	157,052.84	178,128.31	177,879.92	217,205.74
21	Supplies and Materials	3,279,515.92	3,426,441.30	3,423,142.66	3,582,415.70
22	Capital Outlay	66,569.38	104,677.00	-	-
23	Interest Expense	-	15.20	-	-
24	Total Operating Expenditures/Expenses	3,836,554.66	4,062,855.40	3,937,215.28	4,148,536.47
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(109,461.39)	(165,603.89)	278,503.31	(66,200.47)
31					
32	Beginning Fund Equity	661,474.90	552,013.51	386,409.62	664,912.93
33	Ending Equity	552,013.51	386,409.62	664,912.93	598,712.46

Company: 6005
Company Name: Central Mail Services
Fund Name: Capitol Communications Systems Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 4-8-18 created the Capitol Communications Systems Internal Service Fund to encompass the operations of the capitol telephone system, the capitol mail system, and any and all other capitol communication systems. The Commissioner of the Bureau of Administration is authorized to apportion all expenses encountered in the operation of the capitol communications systems to all state departments, agencies, and institutions who utilize such systems.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	187,624.49	185,053.62	198,513.50	93,543.29
2	Total Assets	187,624.49	185,053.62	198,513.50	93,543.29
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	369.70
8	Unreserved Fund Balance	187,624.49	185,053.62	198,513.50	93,173.59
9	Total Fund Equity	187,624.49	185,053.62	198,513.50	93,543.29
10	Total Liabilities and Fund Equity	187,624.49	185,053.62	198,513.50	93,543.29
11					
12					
13	Use of Money and Property	6,210.13	8,095.71	11,375.77	12,544.24
14	Sales and Services	1,655,320.81	1,687,755.97	1,737,115.60	1,745,817.63
15	Other Revenue	-	-	108.00	33.60
16	Total Operating Revenue	1,661,530.94	1,695,851.68	1,748,599.37	1,758,395.47
17					
18	Personal Services and Benefits	84,275.23	89,148.75	97,229.05	103,150.09
19	Travel	-	-	-	-
20	Contractual Services	89,422.81	90,876.72	98,931.06	106,821.59
21	Supplies and Materials	1,517,993.42	1,518,234.08	1,538,530.38	1,656,210.04
22	Capital Outlay	1,044.38	163.00	449.00	-
23	Interest Expense	0.80	-	-	-
24	Total Operating Expenditures/Expenses	1,692,736.64	1,698,422.55	1,735,139.49	1,866,181.72
25					
26	Transfers In	-	-	-	2,816.04
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	2,816.04
29					
30	Net Change	(31,205.70)	(2,570.87)	13,459.88	(104,970.21)
31					
32	Beginning Fund Equity	218,830.19	187,624.49	185,053.62	198,513.50
33	Ending Equity	187,624.49	185,053.62	198,513.50	93,543.29

Company: 6006
Company Name: Central Supply
Fund Name: Supply Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 5-24-11 created a Supply Internal Service Fund for the purpose of supplying office materials to the various departments. The payment for supplies purchased for the various departments shall be made once each month to a supply internal service fund, which is hereby created.

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

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6007 - Central Duplicating

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	465,170.33	524,034.78	494,545.51	603,248.54
2	Total Assets	465,170.33	524,034.78	494,545.51	603,248.54
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	475.67	-
8	Unreserved Fund Balance	465,170.33	524,034.78	494,069.84	603,248.54
9	Total Fund Equity	465,170.33	524,034.78	494,545.51	603,248.54
10	Total Liabilities and Fund Equity	465,170.33	524,034.78	494,545.51	603,248.54
11					
12					
13	Use of Money and Property	12,310.86	13,505.93	20,495.17	26,428.13
14	Sales and Services	1,697,836.10	1,714,506.47	1,601,658.34	1,673,112.03
15	Other Revenue	12,600.00	-	-	-
16	Total Operating Revenue	1,722,746.96	1,728,012.40	1,622,153.51	1,699,540.16
17					
18	Personal Services and Benefits	389,443.91	380,991.01	391,763.24	421,617.57
19	Travel	-	-	173.24	-
20	Contractual Services	879,164.76	911,826.15	898,727.09	813,989.03
21	Supplies and Materials	376,005.03	374,487.61	359,395.37	355,230.53
22	Capital Outlay	23,096.35	1,623.76	1,583.84	-
23	Interest Expense	4.09	219.42	-	-
24	Total Operating Expenditures/Expenses	1,667,714.14	1,669,147.95	1,651,642.78	1,590,837.13
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	55,032.82	58,864.45	(29,489.27)	108,703.03
31					
32	Beginning Fund Equity	410,137.51	465,170.33	524,034.78	494,545.51
33	Ending Equity	465,170.33	524,034.78	494,545.51	603,248.54

Company: 6007
Company Name: Central Duplicating
Fund Name: Central Duplicating
Fund Type: Internal Service
Purpose: This fund was established to account for costs associated with and revenues received for providing duplicating services to state agencies.

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

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6008 - Fleet & Travel Management

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,209,499.66	898,233.10	(1,011,060.38)	43,802.86
2	Accounts Receivable	-	-	-	-
2	Total Assets	1,209,499.66	898,233.10	(1,011,060.38)	43,802.86
3					
3	Due to Other Funds	-	-	-	-
4	Advances From Other Funds	400,000.00	-	-	-
4	Total Liabilities	400,000.00	-	-	-
5					
5	Reserve for Encumbrances	197,618.00	267.24	1,723,321.73	-
6	Unreserved Fund Balance	611,881.66	897,965.86	(2,734,382.11)	43,802.86
6	Total Fund Equity	809,499.66	898,233.10	(1,011,060.38)	43,802.86
7	Total Liabilities and Fund Equity	1,209,499.66	898,233.10	(1,011,060.38)	43,802.86
7					
8					
8	Use of Money and Property	32,112.22	60,563.32	67,463.32	9,079.31
9	Sales and Services	14,937,419.15	13,994,457.04	12,935,093.34	15,976,065.47
9	Other Revenue	979,419.82	968,231.60	1,029,254.81	860,106.23
10	Total Operating Revenue	15,948,951.19	15,023,251.96	14,031,811.47	16,845,251.01
10					
11	Personal Services and Benefits	497,193.94	543,081.50	564,397.78	568,065.88
11	Travel	11,561.75	13,148.01	14,520.60	4,207.79
12	Contractual Services	1,635,246.87	1,662,941.77	1,727,626.74	2,492,754.36
12	Supplies and Materials	6,929,865.82	7,437,144.17	8,530,422.10	7,492,399.41
13	Capital Outlay	7,512,101.43	5,408,971.24	4,838,470.83	4,849,955.50
13	Interest Expense	277,757.69	269,231.83	265,666.90	383,004.83
14	Total Operating Expenditures/Expenses	16,863,727.50	15,334,518.52	15,941,104.95	15,790,387.77
14					
15	Transfers In	-	-	-	-
15	Transfers Out	-	-	-	-
16	Net Transfers In (Out)	-	-	-	-
16					
17	Net Change	(914,776.31)	(311,266.56)	(1,909,293.48)	1,054,863.24
17					
18	Beginning Fund Equity	1,724,275.97	809,499.66	898,233.10	(1,011,060.38)
18	Prior Period Adjustment	-	400,000.00	-	-
19	Ending Equity	809,499.66	898,233.10	(1,011,060.38)	43,802.86

Company: 6008
Company Name: Fleet & Travel Management
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33
2	Total Assets	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33
9	Total Fund Equity	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33
10	Total Liabilities and Fund Equity	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33
11					
12					
13	Use of Money and Property	240,315.77	322,202.67	460,676.88	483,748.75
14	Sales and Services	2,733,758.00	1,385,812.50	84.00	3,737,725.50
15	Other Revenue	4,551.37	15,126.00	47,930.51	159,771.58
16	Total Operating Revenue	2,978,625.14	1,723,141.17	508,691.39	4,381,245.83
17					
18	Personal Services and Benefits	272,626.65	299,946.42	349,421.70	323,234.67
19	Travel	16,132.44	33,360.15	34,427.18	27,810.40
20	Contractual Services	1,873,637.69	1,996,476.46	2,308,505.49	1,962,283.71
21	Supplies and Materials	4,207.97	3,230.26	14,071.14	25,001.02
22	Capital Outlay	18,678.48	30.00	365.51	-
23	Insurance Claims	407,980.51	178,602.26	747,500.00	795,378.58
24	Total Operating Expenditures/Expenses	2,593,263.74	2,511,645.55	3,454,291.02	3,133,708.38
25					
26	Transfers In	-	-	17,808.43	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	17,808.43	-
29					
30	Net Change	385,361.40	(788,504.38)	(2,927,791.20)	1,247,537.45
31					
32	Beginning Fund Equity	11,461,628.06	11,846,989.46	11,058,485.08	8,130,693.88
33	Ending Equity	11,846,989.46	11,058,485.08	8,130,693.88	9,378,231.33

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 a fund for public entity pool for liability. Source: Billings to state agencies. Use: Payment of valid tort claims against all member public entities of the state and their officers and employees for all liability they may incur based upon negligence in the operation of motor vehicles or negligence in performing other acts within an employee's scope of employment and federal claims.

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	33,481.21	17,808.43	-	-
2	Total Assets	33,481.21	17,808.43	-	-
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	33,481.21	17,808.43	-	-
8	Total Fund Equity	33,481.21	17,808.43	-	-
9	Total Liabilities and Fund Equity	33,481.21	17,808.43	-	-
10					
11					
12	Use of Money and Property	532.53	515.36	-	-
13	Sales and Services	75,493.00	83,311.20	-	-
14	Total Operating Revenue	76,025.53	83,826.56	-	-
15					
16	Personal Services and Benefits	52,198.63	55,076.13	-	-
17	Travel	4,682.54	7,843.61	-	-
18	Contractual Services	14,624.23	24,835.80	-	-
19	Supplies and Materials	3,829.04	11,743.80	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	75,334.44	99,499.34	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	(17,808.43)	-
25	Net Transfers In (Out)	-	-	(17,808.43)	-
26					
27	Net Change	691.09	(15,672.78)	(17,808.43)	-
28					
29	Beginning Fund Equity	32,790.12	33,481.21	17,808.43	-
30	Ending Equity	33,481.21	17,808.43	-	-

Company: 6014
Company Name: Risk Management (BOA)
Fund Name: Risk Management
Fund Type: Internal Service
Purpose: This fund was administratively established to account for the costs associated with and revenue received from providing a risk management program and safety and loss control techniques.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
Remaining balance was transferred the PEPL fund.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6015 - Purchasing and Printing Internal Service Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	153,714.83	64,902.40	3,367.78	57,879.22
2	Total Assets	153,714.83	64,902.40	3,367.78	57,879.22
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	7,641.00	-	-	-
8	Unreserved Fund Balance	146,073.83	64,902.40	3,367.78	57,879.22
9	Total Fund Equity	153,714.83	64,902.40	3,367.78	57,879.22
10	Total Liabilities and Fund Equity	153,714.83	64,902.40	3,367.78	57,879.22
11					
12					
13	Use of Money and Property	3,026.00	5,216.11	5,297.91	3,027.64
14	Sales and Services	535,215.11	501,503.91	536,351.32	660,341.27
15	Other Revenue	3,461.27	675.00	5,516.86	21,984.46
16	Total Operating Revenue	541,702.38	507,395.02	547,166.09	685,353.37
17					
18	Personal Services and Benefits	409,312.58	431,876.57	455,955.63	489,058.82
19	Travel	6,900.06	2,056.49	86.06	47.00
20	Contractual Services	148,014.23	145,811.16	138,912.08	139,813.72
21	Supplies and Materials	5,190.77	4,371.92	5,098.28	1,775.66
22	Capital Outlay	7,157.22	12,091.31	8,648.66	146.73
23	Total Operating Expenditures/Expenses	576,574.86	596,207.45	608,700.71	630,841.93
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(34,872.48)	(88,812.43)	(61,534.62)	54,511.44
30					
31	Beginning Fund Equity	188,587.31	153,714.83	64,902.40	3,367.78
32	Ending Equity	153,714.83	64,902.40	3,367.78	57,879.22

Company: 6015
Company Name: Purchasing and Printing
Fund Name: Purchasing and Printing Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 5-23-10.2 created the Purchasing and Printing Internal Service Fund. Source: Payments received from the administration of the purchasing and printing system. Use: The commissioner of administration shall apportion all expenses incurred in the administration of the purchasing and printing system to all state departments, agencies, and institutions utilizing such system.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6016 - State Engineer

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	584,708.85	640,403.89	639,595.56	709,242.02
2	Total Assets	584,708.85	640,403.89	639,595.56	709,242.02
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	3,285.00	-	-
8	Unreserved Fund Balance	584,708.85	637,118.89	639,595.56	709,242.02
9	Total Fund Equity	584,708.85	640,403.89	639,595.56	709,242.02
10	Total Liabilities and Fund Equity	584,708.85	640,403.89	639,595.56	709,242.02
11					
12					
13	Use of Money and Property	15,966.75	17,335.09	23,056.44	30,241.85
14	Sales and Services	751,226.00	845,752.10	797,322.00	931,192.40
15	Total Operating Revenue	767,192.75	863,087.19	820,378.44	961,434.25
16					
17	Personal Services and Benefits	615,933.74	624,526.16	644,505.02	704,765.74
18	Travel	39,521.71	58,511.51	54,171.50	57,137.99
19	Contractual Services	97,977.97	103,504.35	105,326.28	115,321.79
20	Supplies and Materials	15,898.54	17,060.13	11,923.58	13,273.28
21	Capital Outlay	5,903.36	3,790.00	5,260.39	1,288.99
22	Total Operating Expenditures/Expenses	775,235.32	807,392.15	821,186.77	891,787.79
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(8,042.57)	55,695.04	(808.33)	69,646.46
29					
30	Beginning Fund Equity	592,751.42	584,708.85	640,403.89	639,595.56
31	Ending Equity	584,708.85	640,403.89	639,595.56	709,242.02

Company: 6016
Company Name: State Engineer
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	227,868.99	198,535.81	195,838.77	221,268.80
2	Accounts Receivable	-	-	-	-
3	Total Assets	227,868.99	198,535.81	195,838.77	221,268.80
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	1,318.00	-
9	Unreserved Fund Balance	227,868.99	198,535.81	194,520.77	221,268.80
10	Total Fund Equity	227,868.99	198,535.81	195,838.77	221,268.80
11	Total Liabilities and Fund Equity	227,868.99	198,535.81	195,838.77	221,268.80
12					
13					
14	Use of Money and Property	4,201.58	3,499.22	5,972.58	5,228.87
15	Sales and Services	650,000.00	690,000.00	800,000.00	884,000.00
16	Total Operating Revenue	654,201.58	693,499.22	805,972.58	889,228.87
17					
18	Personal Services and Benefits	590,917.12	635,779.89	707,788.45	765,031.95
19	Travel	4,603.93	7,342.64	10,284.55	12,105.51
20	Contractual Services	64,105.19	63,192.46	70,505.65	72,685.54
21	Supplies and Materials	9,507.58	11,922.33	11,108.94	12,465.38
22	Capital Outlay	4,511.95	4,595.08	8,982.03	1,510.46
23	Interest Expense	5.00	-	-	-
24	Total Operating Expenditures/Expenses	673,650.77	722,832.40	808,669.62	863,798.84
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(19,449.19)	(29,333.18)	(2,697.04)	25,430.03
31					
32	Beginning Fund Equity	247,318.18	227,868.99	198,535.81	195,838.77
33	Ending Equity	227,868.99	198,535.81	195,838.77	221,268.80

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	69,461.12	30,368.30	(479.69)	38,611.71
2	Total Assets	69,461.12	30,368.30	(479.69)	38,611.71
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	69,461.12	30,368.30	(479.69)	38,611.71
8	Total Fund Equity	69,461.12	30,368.30	(479.69)	38,611.71
9	Total Liabilities and Fund Equity	69,461.12	30,368.30	(479.69)	38,611.71
10					
11					
12	Use of Money and Property	-	-	-	645.70
13	Sales and Services	205,014.81	205,550.50	204,022.10	244,198.20
14	Total Operating Revenue	205,014.81	205,550.50	204,022.10	244,843.90
15					
16	Personal Services and Benefits	127,244.11	151,559.07	128,903.99	127,041.45
17	Travel	1,113.60	888.83	1,998.86	1,528.63
18	Contractual Services	70,332.40	83,370.58	85,264.95	63,318.05
19	Supplies and Materials	9,100.08	8,647.36	14,738.43	13,227.24
20	Capital Outlay	1,044.38	163.00	3,949.00	613.00
21	Interest Expense	-	14.48	14.86	24.13
22	Total Operating Expenditures/Expenses	208,834.57	244,643.32	234,870.09	205,752.50
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(3,819.76)	(39,092.82)	(30,847.99)	39,091.40
29					
30	Beginning Fund Equity	73,280.88	69,461.12	30,368.30	(479.69)
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	69,461.12	30,368.30	(479.69)	38,611.71

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,700.60	2,149.75	3,750.05	4,388.65
2	Total Assets	1,700.60	2,149.75	3,750.05	4,388.65
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,700.60	2,149.75	3,750.05	4,388.65
8	Total Fund Equity	1,700.60	2,149.75	3,750.05	4,388.65
9	Total Liabilities and Fund Equity	1,700.60	2,149.75	3,750.05	4,388.65
10					
11					
12	Use of Money and Property	-	-	-	-
13	Sales and Services	42,415.43	40,246.89	39,703.77	33,742.42
14	Total Operating Revenue	42,415.43	40,246.89	39,703.77	33,742.42
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	4.77	-	-	-
19	Supplies and Materials	38,655.70	39,797.74	38,103.47	30,287.78
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	38,660.47	39,797.74	38,103.47	30,287.78
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	(2,816.04)
25	Net Transfers In (Out)	-	-	-	(2,816.04)
26					
27	Net Change	3,754.96	449.15	1,600.30	638.60
28					
29	Beginning Fund Equity	(2,054.36)	1,700.60	2,149.75	3,750.05
30	Ending Equity	1,700.60	2,149.75	3,750.05	4,388.65

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	314,327.24	142,225.91	216,355.80	341,730.97
2	Total Assets	314,327.24	142,225.91	216,355.80	341,730.97
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	314,327.24	142,225.91	216,355.80	341,730.97
8	Total Fund Equity	314,327.24	142,225.91	216,355.80	341,730.97
9	Total Liabilities and Fund Equity	314,327.24	142,225.91	216,355.80	341,730.97
10					
11					
12	Use of Money and Property	9,594.72	10,816.06	13,363.93	16,945.45
13	Sales and Services	4,036,051.81	3,333,951.71	3,941,652.97	3,025,139.97
14	Other Revenue	93,082.99	91,160.73	95,997.86	45,612.89
15	Total Operating Revenue	4,138,729.52	3,435,928.50	4,051,014.76	3,087,698.31
16					
17	Personal Services and Benefits	492,645.92	528,585.34	534,486.97	539,639.30
18	Travel	10,186.79	10,788.29	12,788.08	8,463.24
19	Contractual Services	944,639.10	1,039,523.17	727,647.27	716,264.91
20	Supplies and Materials	2,605,030.93	2,022,111.81	2,698,671.93	1,697,955.69
21	Capital Outlay	31,115.10	7,021.22	3,286.67	-
22	Interest Expense	-	-	3.95	-
23	Total Operating Expenditures/Expenses	4,083,617.84	3,608,029.83	3,976,884.87	2,962,323.14
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	55,111.68	(172,101.33)	74,129.89	125,375.17
30					
31	Beginning Fund Equity	259,215.56	314,327.24	142,225.91	216,355.80
32	Ending Equity	314,327.24	142,225.91	216,355.80	341,730.97

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	941,668.76	819,255.12	760,926.47	654,773.00
2	Total Assets	941,668.76	819,255.12	760,926.47	654,773.00
3					
4	Due to Other Funds	941,668.76	819,255.12	760,926.47	654,377.10
5	Other Liabilities	-	-	-	395.90
5	Total Liabilities	941,668.76	819,255.12	760,926.47	654,773.00

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	86,183.62	1,367.72	3,258.06	10,034.33
2	Total Assets	86,183.62	1,367.72	3,258.06	10,034.33
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	86,183.62	1,367.72	3,258.06	10,034.33
9	Total Fund Equity	86,183.62	1,367.72	3,258.06	10,034.33
10	Total Liabilities and Fund Equity	86,183.62	1,367.72	3,258.06	10,034.33
11					
12					
13	Use of Money and Property	100,594.21	95,770.96	98,920.41	88,727.84
14	Sales and Services	-	-	-	-
15	Total Operating Revenue	100,594.21	95,770.96	98,920.41	88,727.84
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	81,114.59	110,440.46	38,944.61	69,201.57
20	Supplies and Materials	3,066.00	10,915.90	16,146.48	-
21	Capital Outlay	40,686.96	59,230.50	41,938.98	12,750.00
22	Total Operating Expenditures/Expenses	124,867.55	180,586.86	97,030.07	81,951.57
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(24,273.34)	(84,815.90)	1,890.34	6,776.27
29					
30	Beginning Fund Equity	110,456.96	86,183.62	1,367.72	3,258.06
31	Ending Equity	86,183.62	1,367.72	3,258.06	10,034.33

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	205,836.84	325,427.87	44,603.20	396,257.87
2	Total Assets	205,836.84	325,427.87	44,603.20	396,257.87
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	9,435.00	1,830.00
8	Unreserved Fund Balance	205,836.84	325,427.87	35,168.20	394,427.87
9	Total Fund Equity	205,836.84	325,427.87	44,603.20	396,257.87
10	Total Liabilities and Fund Equity	205,836.84	325,427.87	44,603.20	396,257.87
11					
12					
13	Use of Money and Property	25,449.22	41,754.79	42,463.40	33,390.59
14	Sales and Services	25,262.14	123,354.73	87,216.04	68,619.78
15	Administering Programs	1,216,376.91	1,320,283.00	1,481,894.04	1,586,645.36
16	Other Revenue	-	30,747.74	2,230.00	3,588.15
17	Total Operating Revenue	1,267,088.27	1,516,140.26	1,613,803.48	1,692,243.88
18					
19	Personal Services and Benefits	226,284.30	225,306.12	120,315.54	199,295.17
20	Travel	177,187.10	179,062.05	233,396.98	153,529.19
21	Contractual Services	651,210.25	837,781.24	1,136,660.59	800,835.94
22	Supplies and Materials	125,683.55	104,100.76	128,777.71	124,984.03
23	Capital Outlay	386,611.45	50,299.06	275,472.73	61,944.88
24	Interest Expense	-	-	4.60	-
25	Total Operating Expenditures/Expenses	1,566,976.65	1,396,549.23	1,894,628.15	1,340,589.21
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(299,888.38)	119,591.03	(280,824.67)	351,654.67
32					
33	Beginning Fund Equity	505,725.22	205,836.84	325,427.87	44,603.20
34	Ending Equity	205,836.84	325,427.87	44,603.20	396,257.87

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	277,258.49	282,163.31	(53,163.63)	600,304.30
2	Total Assets	277,258.49	282,163.31	(53,163.63)	600,304.30
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	277,258.49	282,163.31	(53,163.63)	600,304.30
9	Total Fund Equity	277,258.49	282,163.31	(53,163.63)	600,304.30
10	Total Liabilities and Fund Equity	277,258.49	282,163.31	(53,163.63)	600,304.30
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	1,659,164.88	1,784,558.83	1,615,436.80	2,060,020.00
15	Total Operating Revenue	1,659,164.88	1,784,558.83	1,615,436.80	2,060,020.00
16					
17	Personal Services and Benefits	445,757.80	443,520.43	512,630.97	549,705.70
18	Travel	68,883.36	2,288.79	7,599.30	33,198.88
19	Contractual Services	962,490.25	644,458.71	729,924.13	475,547.61
20	Supplies and Materials	41,814.22	67,555.79	63,749.02	34,863.68
21	Capital Outlay	783,525.50	621,830.29	636,860.32	313,236.20
22	Total Operating Expenditures/Expenses	2,302,471.13	1,779,654.01	1,950,763.74	1,406,552.07
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(643,306.25)	4,904.82	(335,326.94)	653,467.93
29					
30	Beginning Fund Equity	920,564.74	277,258.49	282,163.31	(53,163.63)
31	Ending Equity	277,258.49	282,163.31	(53,163.63)	600,304.30

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,428,568.53	1,440,404.96	2,125,285.94	1,658,810.86
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,428,568.53	1,440,404.96	2,125,285.94	1,658,810.86
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	669,405.44	503,424.72	332,173.48	53,009.32
9	Unreserved Fund Balance	759,163.09	936,980.24	1,793,112.46	1,605,801.54
10	Total Fund Equity	1,428,568.53	1,440,404.96	2,125,285.94	1,658,810.86
11	Total Liabilities and Fund Equity	1,428,568.53	1,440,404.96	2,125,285.94	1,658,810.86
12					
13					
14	Use of Money and Property	32,015.20	16,374.20	19,198.84	62,279.63
15	Sales and Services	16,856,360.39	17,241,496.09	18,965,289.89	20,286,879.41
16	Other Revenue	15.00	37,004.45	19,028.63	24,345.44
17	Total Operating Revenue	16,888,390.59	17,294,874.74	19,003,517.36	20,373,504.48
18					
19	Personal Services and Benefits	11,219,309.32	11,774,005.66	12,279,001.99	13,359,528.71
20	Travel	78,876.34	81,546.11	77,358.06	64,976.36
21	Contractual Services	3,958,060.68	4,135,606.97	4,412,098.32	4,976,074.84
22	Supplies and Materials	193,652.74	249,178.79	251,960.87	148,010.68
23	Capital Outlay	1,421,810.79	2,020,469.45	1,304,883.71	2,252,905.16
24	Interest Expense	8,107.53	22,215.33	26,174.00	38,483.81
25	Total Operating Expenditures/Expenses	16,879,817.40	18,283,022.31	18,351,476.95	20,839,979.56
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	8,573.19	11,836.43	684,880.98	(466,475.08)
32					
33	Beginning Fund Equity	1,419,995.34	1,428,568.53	1,440,404.96	2,125,285.94
34	Ending Equity	1,428,568.53	1,440,404.96	2,125,285.94	1,658,810.86

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,431,162.95	1,666,001.68	1,797,828.80	1,835,328.99
2	Accounts Receivable	2,271.00	-	-	-
3	Total Assets	2,433,433.95	1,666,001.68	1,797,828.80	1,835,328.99
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	231,453.15	160,238.18	179,635.99	1,893.90
9	Unreserved Fund Balance	2,201,980.80	1,505,763.50	1,618,192.81	1,833,435.09
10	Total Fund Equity	2,433,433.95	1,666,001.68	1,797,828.80	1,835,328.99
11	Total Liabilities and Fund Equity	2,433,433.95	1,666,001.68	1,797,828.80	1,835,328.99
12					
13					
14	Use of Money and Property	68,164.20	66,002.47	78,852.90	87,772.10
15	Sales and Services	12,676,447.83	13,329,420.01	12,643,943.99	13,528,900.12
16	Other Revenue	809.91	3,470.40	1,840.73	4,204.84
17	Total Operating Revenue	12,745,421.94	13,398,892.88	12,724,637.62	13,620,877.06
18					
19	Personal Services and Benefits	4,193,601.15	4,337,940.95	4,500,450.17	4,570,074.36
20	Travel	164,860.39	153,358.65	144,755.84	146,840.84
21	Contractual Services	7,996,243.99	7,559,666.99	7,409,472.62	8,279,043.97
22	Supplies and Materials	171,813.03	150,639.59	177,615.75	117,351.84
23	Capital Outlay	712,741.99	964,728.85	327,669.55	470,059.86
24	Interest Expense	68.93	6.12	6.00	6.00
25	Total Operating Expenditures/Expenses	13,239,329.48	13,166,341.15	12,559,969.93	13,583,376.87
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	(493,907.54)	(767,432.27)	131,827.12	37,500.19
32					
33	Beginning Fund Equity	2,927,341.49	2,433,433.95	1,666,001.68	1,797,828.80
34	Ending Equity	2,433,433.95	1,666,001.68	1,797,828.80	1,835,328.99

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	490,634.47	533,564.25	578,339.20	614,488.06
2	Total Assets	490,634.47	533,564.25	578,339.20	614,488.06
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,602.00	18,561.54	250,308.97
8	Unreserved Fund Balance	490,634.47	531,962.25	559,777.66	364,179.09
9	Total Fund Equity	490,634.47	533,564.25	578,339.20	614,488.06
10	Total Liabilities and Fund Equity	490,634.47	533,564.25	578,339.20	614,488.06
11					
12					
13	Use of Money and Property	7,296.80	7,699.06	12,172.58	19,932.94
14	Sales and Services	851,875.76	820,058.96	777,495.56	1,920,280.05
15	Other Revenue	-	5,744.44	-	-
16	Total Operating Revenue	859,172.56	833,502.46	789,668.14	1,940,212.99
17					
18	Personal Services and Benefits	321,999.86	331,659.60	345,263.11	345,983.84
19	Travel	11,757.86	6,331.25	6,418.75	9,582.48
20	Contractual Services	438,097.90	429,278.51	366,743.44	322,131.88
21	Supplies and Materials	11,988.99	11,801.57	6,507.45	12,356.39
22	Capital Outlay	10,173.96	11,496.75	19,960.44	1,214,009.54
23	Interest Expense	-	5.00	-	-
24	Total Operating Expenditures/Expenses	794,018.57	790,572.68	744,893.19	1,904,064.13
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	65,153.99	42,929.78	44,774.95	36,148.86
31					
32	Beginning Fund Equity	425,480.48	490,634.47	533,564.25	578,339.20
33	Ending Equity	490,634.47	533,564.25	578,339.20	614,488.06

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	466,926.83	488,307.25	105,105.15	49,561.55
2	Total Assets	466,926.83	488,307.25	105,105.15	49,561.55
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	466,926.83	488,307.25	105,105.15	49,561.55
9	Total Fund Equity	466,926.83	488,307.25	105,105.15	49,561.55
10	Total Liabilities and Fund Equity	466,926.83	488,307.25	105,105.15	49,561.55
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	500,232.00	534,580.40	577,768.96	597,193.82
15	Administering Programs	534,967.12	-	-	-
16	Other Revenue	-	-	-	552.27
17	Total Operating Revenue	1,035,199.12	534,580.40	577,768.96	597,746.09
18					
19	Personal Services and Benefits	-	-	3,881.45	3,495.92
20	Travel	1,509.07	3,031.96	6,136.44	4,692.52
21	Contractual Services	417,818.13	509,195.78	858,897.77	645,066.43
22	Supplies and Materials	307.30	3.23	57.99	34.82
23	Capital Outlay	621,074.35	969.01	91,997.41	-
24	Total Operating Expenditures/Expenses	1,040,708.85	513,199.98	960,971.06	653,289.69
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(5,509.73)	21,380.42	(383,202.10)	(55,543.60)
31					
32	Beginning Fund Equity	472,436.56	466,926.83	488,307.25	105,105.15
33	Ending Equity	466,926.83	488,307.25	105,105.15	49,561.55

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	25,866,544.06	23,295,624.08	21,371,378.07	24,581,083.54
2	Deferred Charges and Other Assets	338,000.00	338,000.00	338,000.00	338,000.00
3	Total Assets	26,204,544.06	23,633,624.08	21,709,378.07	24,919,083.54
4					
5	Deferred Revenue	13,939.21	14,712.97	16,035.65	15,789.35
6	Total Liabilities	13,939.21	14,712.97	16,035.65	15,789.35
7					
8	Reserve for Encumbrances	6,660.70	2,605.15	10,421.06	-
9	Unreserved Fund Balance	26,183,944.15	23,616,305.96	21,682,921.36	24,903,294.19
10	Total Fund Equity	26,190,604.85	23,618,911.11	21,693,342.42	24,903,294.19
11	Total Liabilities and Fund Equity	26,204,544.06	23,633,624.08	21,709,378.07	24,919,083.54
12					
13					
14	Use of Money and Property	708,136.82	861,967.97	1,167,004.54	1,243,807.33
15	Sales and Services	89,230,350.18	96,263,594.92	102,408,591.57	104,914,858.31
16	Other Revenue	754,671.81	1,336,229.04	1,201,518.05	2,479,952.54
17	Total Operating Revenue	90,693,158.81	98,461,791.93	104,777,114.16	108,638,618.18
18					
19	Personal Services and Benefits	362,843.89	384,591.24	464,804.98	523,345.57
20	Travel	6,976.68	9,230.32	15,621.71	21,726.93
21	Contractual Services	6,682,820.31	7,000,091.63	7,811,407.69	7,482,213.89
22	Supplies and Materials	95,997.15	112,931.19	133,141.44	145,398.16
23	Capital Outlay	247.40	8,710.16	9,626.54	3,174.95
24	Other Expense	-	-	-	-
25	Interest Expense	1,103.12	590.67	-	-
26	Insurance Claims	84,862,972.50	93,517,340.46	98,273,240.49	97,253,804.67
27	Total Operating Expenditures/Expenses	92,012,961.05	101,033,485.67	106,707,842.85	105,429,664.17
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(1,319,802.24)	(2,571,693.74)	(1,930,728.69)	3,208,954.01
34					
35	Beginning Fund Equity	27,476,947.69	26,190,604.85	23,618,911.11	21,693,342.42
36	Prior Period Adjustment	33,459.40	-	5,160.00	997.76
37	Ending Equity	26,190,604.85	23,618,911.11	21,693,342.42	24,903,294.19

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28
2	Total Assets	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28
9	Total Fund Equity	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28
10	Total Liabilities and Fund Equity	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28
11					
12					
13	Use of Money and Property	117,433.99	137,149.42	159,775.04	169,163.57
14	Sales and Services	3,017,579.89	2,954,451.76	3,235,824.75	5,013,920.93
15	Other Revenue	66,088.43	-	15,788.58	47,640.37
16	Total Operating Revenue	3,201,102.31	3,091,601.18	3,411,388.37	5,230,724.87
17					
18	Personal Services and Benefits	110,688.90	123,107.11	132,840.75	162,601.14
19	Travel	361.60	468.34	1,621.36	-
20	Contractual Services	140,673.70	123,365.71	135,954.55	105,151.30
21	Supplies and Materials	5,991.26	6,554.51	6,332.43	5,143.73
22	Capital Outlay	-	1,724.63	6,769.67	2,725.00
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Insurance Claims	3,711,016.93	3,651,103.56	3,445,771.43	3,465,559.30
26	Total Operating Expenditures/Expenses	3,968,732.39	3,906,323.86	3,729,290.19	3,741,180.47
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(767,630.08)	(814,722.68)	(317,901.82)	1,489,544.40
33					
34	Beginning Fund Equity	4,646,946.30	3,857,489.82	3,040,259.70	2,722,357.88
35	Prior Period Adjustment	(21,826.40)	(2,507.44)	-	-
36	Ending Equity	3,857,489.82	3,040,259.70	2,722,357.88	4,211,902.28

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.

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	554,011.52	432,594.56	838,892.90	660,377.05
2	Total Assets	554,011.52	432,594.56	838,892.90	660,377.05
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	27,019.18	14,450.57	200,549.54	12,208.00
8	Unreserved Fund Balance	526,992.34	418,143.99	638,343.36	648,169.05
9	Total Fund Equity	554,011.52	432,594.56	838,892.90	660,377.05
10	Total Liabilities and Fund Equity	554,011.52	432,594.56	838,892.90	660,377.05
11					
12					
13	Use of Money and Property	8,146.21	14,329.63	21,558.54	27,852.69
14	Sales and Services	3,586,650.81	3,665,036.23	4,237,485.13	4,070,995.67
15	Other Revenue	10.00	-	-	62.48
16	Total Operating Revenue	3,594,807.02	3,679,365.86	4,259,043.67	4,098,910.84
17					
18	Personal Services and Benefits	2,508,723.20	2,748,358.28	2,852,261.71	2,908,552.04
19	Travel	70,656.06	79,993.36	85,348.30	60,568.13
20	Contractual Services	671,986.18	711,222.51	722,788.52	1,128,518.15
21	Supplies and Materials	141,046.01	139,703.09	139,083.99	138,228.98
22	Capital Outlay	38,189.20	119,596.99	48,102.81	45,792.18
23	Interest Expense	4,012.65	1,908.59	-	357.21
24	Total Operating Expenditures/Expenses	3,434,613.30	3,800,782.82	3,847,585.33	4,282,016.69
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	160,193.72	(121,416.96)	411,458.34	(183,105.85)
31					
32	Beginning Fund Equity	393,817.80	554,011.52	432,594.56	838,892.90
33	Prior Period Adjustment	-	-	(5,160.00)	4,590.00
34	Ending Equity	554,011.52	432,594.56	838,892.90	660,377.05

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,815,083.09	6,819,489.27	7,203,034.95	6,973,887.75
2	Total Assets	5,815,083.09	6,819,489.27	7,203,034.95	6,973,887.75
3					
4	Deferred Revenue	7,771.80	38,635.82	35,846.92	21,711.17
5	Total Liabilities	7,771.80	38,635.82	35,846.92	21,711.17
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	5,807,311.29	6,780,853.45	7,167,188.03	6,952,176.58
9	Total Fund Equity	5,807,311.29	6,780,853.45	7,167,188.03	6,952,176.58
10	Total Liabilities and Fund Equity	5,815,083.09	6,819,489.27	7,203,034.95	6,973,887.75
11					
12					
13	Use of Money and Property	118,043.66	173,259.57	259,907.61	358,556.54
14	Sales and Services	4,304,366.16	5,138,063.74	5,031,558.02	5,264,331.55
15	Other Revenue	8,440.29	-	1,606.60	108,646.53
16	Total Operating Revenue	4,430,850.11	5,311,323.31	5,293,072.23	5,731,534.62
17					
18	Personal Services and Benefits	-	-	-	6,139.57
19	Travel	1,295.65	1,066.86	3,304.35	5,354.85
20	Contractual Services	235,497.88	321,604.45	252,163.62	175,802.40
21	Supplies and Materials	-	-	-	5,050.44
22	Capital Outlay	-	-	-	-
23	Insurance Claims	3,456,837.42	4,006,374.74	4,651,269.68	5,746,706.31
24	Total Operating Expenditures/Expenses	3,693,630.95	4,329,046.05	4,906,737.65	5,939,053.57
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	737,219.16	982,277.26	386,334.58	(207,518.95)
31					
32	Beginning Fund Equity	5,082,893.33	5,807,311.29	6,780,853.45	7,167,188.03
33	Prior Period Adjustment	(12,801.20)	(8,735.10)	-	(7,492.50)
34	Ending Equity	5,807,311.29	6,780,853.45	7,167,188.03	6,952,176.58

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,436.12	1,995.44	3,010.23	4,749.83
2	Total Assets	1,436.12	1,995.44	3,010.23	4,749.83
3					
4	Escrow Payable	1,436.12	1,995.44	3,010.23	4,749.83
5	Total Liabilities	1,436.12	1,995.44	3,010.23	4,749.83

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	95,496.04	225,950.76	32,420.49	153,211.99
2	Total Assets	95,496.04	225,950.76	32,420.49	153,211.99
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	95,496.04	225,950.76	32,420.49	153,211.99
9	Total Fund Equity	95,496.04	225,950.76	32,420.49	153,211.99
10	Total Liabilities and Fund Equity	95,496.04	225,950.76	32,420.49	153,211.99
11					
12					
13	Use of Money and Property	6,328.49	4,006.42	6,237.08	8,020.70
14	Sales and Services	255,932.75	345,575.91	78,745.54	379,778.18
15	Total Operating Revenue	262,261.24	349,582.33	84,982.62	387,798.88
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	265,274.85	219,127.61	278,512.89	267,007.38
23	Total Operating Expenditures/Expenses	265,274.85	219,127.61	278,512.89	267,007.38
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(3,013.61)	130,454.72	(193,530.27)	120,791.50
30					
31	Beginning Fund Equity	98,509.65	95,496.04	225,950.76	32,420.49
32	Ending Equity	95,496.04	225,950.76	32,420.49	153,211.99

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12
2	Total Assets	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12
9	Total Fund Equity	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12
10	Total Liabilities and Fund Equity	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12
11					
12					
13	Taxes	5,249,828.64	5,999,668.59	6,498,916.47	7,031,847.57
14	Use of Money and Property	-	-	-	-
15	Sales and Services	109,451,208.56	110,419,655.56	111,043,344.72	109,340,853.63
16	Total Operating Revenue	114,701,037.20	116,419,324.15	117,542,261.19	116,372,701.20
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	-	-	-
25					
26	Transfers In	38,000,000.00	3,846,057.46	9,063,720.28	9,090,648.36
27	Transfers Out	(150,088,667.20)	(125,178,592.61)	(152,255,981.47)	(125,463,349.56)
28	Net Transfers In (Out)	(112,088,667.20)	(121,332,535.15)	(143,192,261.19)	(116,372,701.20)
29					
30	Net Change	2,612,370.00	(4,913,211.00)	(25,650,000.00)	-
31					
32	Beginning Fund Equity	91,577,110.12	94,189,480.12	89,276,269.12	63,626,269.12
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	94,189,480.12	89,276,269.12	63,626,269.12	63,626,269.12

Company: 3033
Company Name: Property Tax Reduction
Fund Name: Property Tax Reduction Fund
Fund Type: Special Revenue
Purpose: SDCL 10-13-44 created the Property Tax Reduction Fund . Sources: SDCL 4-7-39 states that after the Budget Reserve Fund has been fully funded, all remaining unobligated cash in the General Fund is deposited into this fund if the amount in the Property Tax Reduction Fund does not exceed 15% of the prior year's general fund appropriation. SDCL 42-7A-63 authorizes that the state's percentage of net machine income shall be directly deposited to the Property Tax Reduction Fund, except for one-half of one percent of net machine income authorized for deposit into the Video Lottery Operating Fund. SDCL 10-33A-5.1 authorizes 40% of the telecommunications tax to be deposited to this fund. Uses: 10-13-44. The Commissioner of Finance and Management may transfer moneys available from the Property Tax Reduction Fund to the General Fund necessary to provide property tax relief through State Aid to Education.

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

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

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3036 - Petroleum Release Compensation Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,710,699.17	5,723,679.98	5,686,746.36	4,302,771.81
2	Total Assets	5,710,699.17	5,723,679.98	5,686,746.36	4,302,771.81
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,465.00	-	4,724.78	-
8	Unreserved Fund Balance	5,707,234.17	5,723,679.98	5,682,021.58	4,302,771.81
9	Total Fund Equity	5,710,699.17	5,723,679.98	5,686,746.36	4,302,771.81
10	Total Liabilities and Fund Equity	5,710,699.17	5,723,679.98	5,686,746.36	4,302,771.81
11					
12					
13	Taxes	1,646,000.07	1,582,385.73	1,978,766.53	1,641,622.80
14	Use of Money and Property	160,976.81	170,787.13	247,648.79	285,222.67
15	Other Revenue	50,000.00	8,521.50	-	736.00
16	Total Operating Revenue	1,856,976.88	1,761,694.36	2,226,415.32	1,927,581.47
17					
18	Personal Services and Benefits	280,217.11	307,313.77	311,964.86	323,570.53
19	Travel	16,681.73	12,313.07	15,531.95	10,987.12
20	Contractual Services	193,471.87	218,584.11	263,437.75	250,752.47
21	Supplies and Materials	7,762.67	5,282.69	7,099.81	8,251.29
22	Grants and Subsidies	952,354.56	1,197,665.61	664,624.81	210,747.25
23	Capital Outlay	1,006.92	7,554.30	689.76	7,247.36
24	Total Operating Expenditures/Expenses	1,451,494.86	1,748,713.55	1,263,348.94	811,556.02
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	405,482.02	12,980.81	(36,933.62)	(1,383,974.55)
31					
32	Beginning Fund Equity	5,305,217.15	5,710,699.17	5,723,679.98	5,686,746.36
33	Ending Equity	5,710,699.17	5,723,679.98	5,686,746.36	4,302,771.81

Company: 3036
Company Name: Petroleum Release Compensation
Fund Name: Petroleum Release Compensation Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-13-18 created the Petroleum Release Compensation Fund. Source: Portion of petroleum release compensation and tank inspection fee authorized by 34A-13- 20, interest income and any other monies received. Use: Costs of operating program (34A-13-27).

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

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

Department of Revenue and Regulation

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	774,342.48	786,590.08	915,540.09	804,808.79
2	Total Assets	774,342.48	786,590.08	915,540.09	804,808.79
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,064.48	-	-	-
8	Unreserved Fund Balance	772,278.00	786,590.08	915,540.09	804,808.79
9	Total Fund Equity	774,342.48	786,590.08	915,540.09	804,808.79
10	Total Liabilities and Fund Equity	774,342.48	786,590.08	915,540.09	804,808.79
11					
12					
13	Taxes	7,086,954.48	7,700,607.09	8,291,326.65	8,060,984.76
14	Licenses, Permits and Fees	6,510,346.72	7,462,594.98	7,548,890.19	7,734,399.01
15	Fines, Forfeits and Penalties	7,000.00	430.00	13,006.99	6,100.00
16	Use of Money and Property	47,262.58	52,555.28	67,887.92	85,574.48
17	Sales and Services	6.50	6.50	-	-
18	Other Revenue	94.66	-	-	-
19	Total Operating Revenue	13,651,664.94	15,216,193.85	15,921,111.75	15,887,058.25
20					
21	Personal Services and Benefits	689,930.19	796,532.80	810,653.11	883,272.70
22	Travel	58,304.06	86,013.83	82,173.28	54,529.45
23	Contractual Services	350,304.99	388,463.97	366,440.58	356,223.83
24	Supplies and Materials	31,314.34	28,915.38	32,070.39	33,935.40
25	Grants and Subsidies	8,170,256.64	8,514,381.03	8,717,577.32	8,692,308.04
26	Capital Outlay	14,846.87	14,516.11	8,868.01	7,312.75
27	Other Expense	2,887.56	240.64	-	-
28	Total Operating Expenditures/Expenses	9,317,844.65	9,829,063.76	10,017,782.69	10,027,582.17
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(4,308,534.45)	(5,374,882.49)	(5,774,379.05)	(5,970,207.38)
32	Net Transfers In (Out)	(4,308,534.45)	(5,374,882.49)	(5,774,379.05)	(5,970,207.38)
33					
34	Net Change	25,285.84	12,247.60	128,950.01	(110,731.30)
35					
36	Beginning Fund Equity	749,056.64	774,342.48	786,590.08	915,540.09
37	Ending Equity	774,342.48	786,590.08	915,540.09	804,808.79

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 FY2009 were $2,621,992.09 to the General Fund, $3,218,215.29 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
1	Cash Pooled with State Treasurer	883,065.88	2,247,353.16	3,488,412.40
2	Total Assets	883,065.88	2,247,353.16	3,488,412.40
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
9	Total Fund Equity	883,065.88	2,247,353.16	3,488,412.40
10	Total Liabilities and Fund Equity	883,065.88	2,247,353.16	3,488,412.40
11				
12				
13	Taxes	883,065.88	1,358,554.27	1,184,666.67
14	Use of Money and Property	-	5,733.01	56,392.57
15	Total Operating Revenue	883,065.88	1,364,287.28	1,241,059.24
16				
17	Personal Services and Benefits	-	-	-
18	Travel	-	-	-
19	Contractual Services	-	-	-
20	Supplies and Materials	-	-	-
21	Capital Outlay	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-
23				
24	Transfers In	-	-	-
25	Transfers Out	-	-	-
26	Net Transfers In (Out)	-	-	-
27				
28	Net Change	883,065.88	1,364,287.28	1,241,059.24
29				
30	Beginning Fund Equity	-	883,065.88	2,247,353.16
31	Ending Equity	883,065.88	2,247,353.16	3,488,412.40

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.

Department of Revenue and Regulation

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	33,716.52	277,618.51	1,755,897.72	2,303,350.58
2	Total Assets	33,716.52	277,618.51	1,755,897.72	2,303,350.58
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	500,000.00	-	-	-
8	Unreserved Fund Balance	(466,283.48)	277,618.51	1,755,897.72	2,303,350.58
9	Total Fund Equity	33,716.52	277,618.51	1,755,897.72	2,303,350.58
10	Total Liabilities and Fund Equity	33,716.52	277,618.51	1,755,897.72	2,303,350.58
11					
12					
13	Licenses, Permits and Fees	2,049,167.15	2,042,135.48	2,162,157.30	2,119,118.03
14	Use of Money and Property	33,896.81	57,420.52	37,595.82	67,567.25
15	Total Operating Revenue	2,083,063.96	2,099,556.00	2,199,753.12	2,186,685.28
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	966,369.07	919,187.41	416,375.49	438,875.68
20	Supplies and Materials	2,947,804.36	936,466.60	305,098.42	450,356.74
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	205,464.00	-	-	-
23	Total Operating Expenditures/Expenses	4,119,637.43	1,855,654.01	721,473.91	889,232.42
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(2,036,573.47)	243,901.99	1,478,279.21	1,297,452.86
30					
31	Beginning Fund Equity	2,070,289.99	33,716.52	277,618.51	1,755,897.72
32	Prior Period Adjustment	-	-	-	(750,000.00)
33	Ending Equity	33,716.52	277,618.51	1,755,897.72	2,303,350.58

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

Budget Information: Included in the General Appropriations Bill.

Department of Revenue and Regulation

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	378,180.69	488,988.04	279,701.73	3,960.00
8	Unreserved Fund Balance	(378,180.69)	(488,988.04)	(279,701.73)	(3,960.00)
9	Total Fund Equity	-	0.00	(0.00)	0.00
10	Total Liabilities and Fund Equity	-	0.00	(0.00)	0.00
11					
12					
13	Taxes	7,954,797.66	8,319,709.69	8,762,390.95	8,824,706.73
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	19.65	-	513.02
16	Total Operating Revenue	7,954,797.66	8,319,729.34	8,762,390.95	8,825,219.75
17					
18	Personal Services and Benefits	5,290,595.13	5,378,661.35	5,724,840.63	5,971,419.02
19	Travel	349,285.70	379,999.61	384,493.36	319,436.62
20	Contractual Services	1,190,252.49	1,335,886.93	1,388,775.42	1,436,706.13
21	Supplies and Materials	450,957.90	461,731.30	548,106.33	526,128.71
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	131,676.01	61,593.52	112,557.32	163,000.87
24	Total Operating Expenditures/Expenses	7,412,767.23	7,617,872.71	8,158,773.06	8,416,691.35
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(542,030.43)	(701,856.63)	(603,617.89)	(408,528.40)
28	Net Transfers In (Out)	(542,030.43)	(701,856.63)	(603,617.89)	(408,528.40)
29					
30	Net Change	-	0.00	(0.00)	0.00
31					
32	Beginning Fund Equity	-	-	-	-
33	Ending Equity	-	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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,195.32	35,372.44	13,775.51	3,118.63
2	Total Assets	5,195.32	35,372.44	13,775.51	3,118.63
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	5,195.32	35,372.44	13,775.51	3,118.63
9	Total Fund Equity	5,195.32	35,372.44	13,775.51	3,118.63
10	Total Liabilities and Fund Equity	5,195.32	35,372.44	13,775.51	3,118.63
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	34,186.72	30,177.12	13,775.51	3,118.63
15	Total Operating Revenue	34,186.72	30,177.12	13,775.51	3,118.63
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	40,290.00	-	35,372.44	13,775.51
24	Total Operating Expenditures/Expenses	40,290.00	-	35,372.44	13,775.51
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(6,103.28)	30,177.12	(21,596.93)	(10,656.88)
31					
32	Beginning Fund Equity	11,298.60	5,195.32	35,372.44	13,775.51
33	Ending Equity	5,195.32	35,372.44	13,775.51	3,118.63

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

		FY2006	FY2007	FY2008	FY2009
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	7,727,699.96	7,429,040.91	7,796,685.47	7,707,149.36
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	7,727,699.96	7,429,040.91	7,796,685.47	7,707,149.36
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	7,000,000.00	6,916,666.60	7,083,333.40	7,000,000.00
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	7,000,000.00	6,916,666.60	7,083,333.40	7,000,000.00
25					
26	Transfers In	2,587,105.14	2,600,724.34	2,884,298.17	2,710,368.85
27	Transfers Out	(3,314,805.10)	(3,113,098.65)	(3,597,650.24)	(3,417,518.21)
28	Net Transfers In (Out)	(727,699.96)	(512,374.31)	(713,352.07)	(707,149.36)
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
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	309,977.40
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,566,448.57	1,336,550.97	1,945,184.65	220,717.83
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	1,566,448.57	1,336,550.97	1,945,184.65	220,717.83
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	254,623.14	218,537.61	113,116.38	1,124,384.18
9	Unreserved Fund Balance	1,311,825.43	1,118,013.36	1,832,068.27	(903,666.35)
10	Total Fund Equity	1,566,448.57	1,336,550.97	1,945,184.65	220,717.83
11	Total Liabilities and Fund Equity	1,566,448.57	1,336,550.97	1,945,184.65	220,717.83
12					
13					
14	Taxes	2,727,967.88	2,686,386.35	2,800,807.53	2,696,500.40
15	Licenses, Permits and Fees	5,015,261.90	5,108,295.43	4,040,022.55	3,875,038.85
16	Use of Money and Property	64,628.49	75,612.10	114,088.98	147,758.50
17	Sales and Services	50.00	50.00	75.00	-
18	Other Revenue	1,150.00	1,774.65	900.00	828.00
19	Total Operating Revenue	7,809,058.27	7,872,118.53	6,955,894.06	6,720,125.75
20					
21	Personal Services and Benefits	2,571,423.26	2,770,447.98	2,905,176.98	3,175,306.13
22	Travel	107,734.50	101,519.14	96,492.28	112,226.75
23	Contractual Services	1,985,373.42	2,915,234.72	2,281,940.65	2,323,259.17
24	Supplies and Materials	442,107.19	474,316.15	487,636.45	567,228.38
25	Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
26	Capital Outlay	129,424.59	33,892.10	85,817.40	141,680.28
27	Total Operating Expenditures/Expenses	6,269,332.06	7,328,679.19	6,890,332.86	7,352,969.81
28					
29	Transfers In	-	-	1,033,269.10	1,033,269.10
30	Transfers Out	(690,164.81)	(565,539.89)	(384,011.02)	(1,500,362.71)
31	Net Transfers In (Out)	(690,164.81)	(565,539.89)	649,258.08	(467,093.61)
32					
33	Net Change	849,561.40	(22,100.55)	714,819.28	(1,099,937.67)
34					
35	Beginning Fund Equity	1,021,804.06	1,566,448.57	1,336,550.97	1,945,184.65
36	Prior Period Adjustment	(304,916.89)	(207,797.05)	(106,185.60)	(624,529.15)
37	Ending Equity	1,566,448.57	1,336,550.97	1,945,184.65	220,717.83

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	33,497.40	43,691.83	31,167.88	28,049.74
2	Total Assets	33,497.40	43,691.83	31,167.88	28,049.74
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	33,497.40	43,691.83	31,167.88	28,049.74
9	Total Fund Equity	33,497.40	43,691.83	31,167.88	28,049.74
10	Total Liabilities and Fund Equity	33,497.40	43,691.83	31,167.88	28,049.74
11					
12					
13	Licenses, Permits and Fees	73,818.93	70,546.13	41,718.26	44,005.47
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	73,818.93	70,546.13	41,718.26	44,005.47
16					
17	Personal Services and Benefits	4.83	5.52	9.04	-
18	Travel	10,473.32	6,104.03	5,588.14	-
19	Contractual Services	9,523.01	7,726.99	11,732.32	2,469.40
20	Supplies and Materials	-	-	44.00	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	8,056.98	16,136.29	18,428.07	15,494.85
24	Total Operating Expenditures/Expenses	28,058.14	29,972.83	35,801.57	17,964.25
25					
26	Transfers In	-	7,556.57	-	-
27	Transfers Out	(30,784.08)	(37,935.44)	(18,440.64)	(29,159.36)
28	Net Transfers In (Out)	(30,784.08)	(30,378.87)	(18,440.64)	(29,159.36)
29					
30	Net Change	14,976.71	10,194.43	(12,523.95)	(3,118.14)
31					
32	Beginning Fund Equity	18,520.69	33,497.40	43,691.83	31,167.88
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	33,497.40	43,691.83	31,167.88	28,049.74

Company: 3181
Company Name: Banking Special Revenue Fund
Fund Name: Banking Special Revenue Fund
Fund Type: Special Revenue
Purpose: Fund created for deposit of monies received from banks for articles of incorporation per 51A-3-7. Used for defraying cost of processing applications. Excess refunded, shortage billed.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3183 - Investor Education

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	-	-
9	Total Fund Equity	-	-	-	-
10	Total Liabilities and Fund Equity	-	-	-	-
11					
12					
13	Use of Money and Property	-	-	-	-
14	Other Revenue	22,633.96	30,689.64	29,693.85	29,929.23
15	Total Operating Revenue	22,633.96	30,689.64	29,693.85	29,929.23
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	241.60
19	Contractual Services	75.00	50.00	75.00	85.63
20	Supplies and Materials	3,658.96	4,289.64	4,418.85	4,402.00
21	Grants and Subsidies	18,900.00	26,350.00	25,200.00	25,200.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	22,633.96	30,689.64	29,693.85	29,929.23
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	-	-	-	-
30					
31	Beginning Fund Equity	-	-	-	-
32	Ending Equity	-	-	-	-

Company: 3183
Company Name: Insurance and Securities
Fund Name: Investor Education
Fund Type: Special Revenue
Purpose: SDCL 47-31B-601 authorizes the director to develop and implement investor education initiatives to inform the public about investing in securities, with particular emphasis on the prevention and detection of securities fraud. In developing and implementing these initiatives, the director may collaborate with public and nonprofit organizations with an interest in investor education. The director may accept a grant or donation from a person that is not affiliated with the securities industry or from a nonprofit organization, regardless of whether the organization is affiliated with the securities industry, to develop and implement investor education initiatives.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 3183 - SD Insurance Producers Continuing Education

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	17,466.80	(45,872.18)	47,185.82	13,439.51
2	Total Assets	17,466.80	(45,872.18)	47,185.82	13,439.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	17,466.80	(45,872.18)	47,185.82	13,439.51
9	Total Fund Equity	17,466.80	(45,872.18)	47,185.82	13,439.51
10	Total Liabilities and Fund Equity	17,466.80	(45,872.18)	47,185.82	13,439.51
11					
12					
13	Licenses, Permits and Fees	87,776.00	20.00	93,100.00	125.00
14	Use of Money and Property	1,529.82	-	-	-
15	Total Operating Revenue	89,305.82	20.00	93,100.00	125.00
16					
17	Personal Services and Benefits	61,095.31	63,358.98	-	33,871.31
18	Travel	-	-	42.00	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	61,095.31	63,358.98	42.00	33,871.31
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	28,210.51	(63,338.98)	93,058.00	(33,746.31)
30					
31	Beginning Fund Equity	(10,743.71)	17,466.80	(45,872.18)	47,185.82
32	Ending Equity	17,466.80	(45,872.18)	47,185.82	13,439.51

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

		FY2006	FY2007	FY2008	FY2009
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
8	Unreserved Fund Balance	175,000.00	173,626.00	163,073.35	165,968.00
9	Total Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
10	Total Liabilities and Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
11					
12					
13	Licenses, Permits and Fees	3,143,502.02	8,042,496.41	6,768,620.28	7,158,991.09
14	Use of Money and Property	21,417.45	12,578.42	34,474.09	39,501.96
15	Sales and Services	-	10.00	-	-
16	Other Revenue	400.75	-	-	-
17	Total Operating Revenue	3,165,320.22	8,055,084.83	6,803,094.37	7,198,493.05
18					
19	Personal Services and Benefits	1,271,312.30	1,294,126.47	1,444,000.83	1,452,238.44
20	Travel	23,021.05	26,591.11	16,597.81	16,899.13
21	Contractual Services	198,084.15	239,728.17	227,328.56	240,820.47
22	Supplies and Materials	65,167.72	77,640.60	77,892.46	46,182.46
23	Capital Outlay	17,648.85	7,755.00	4,716.50	18,277.18
24	Total Operating Expenditures/Expenses	1,575,234.07	1,645,841.35	1,770,536.16	1,774,417.68
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(1,586,180.48)	(6,409,043.48)	(5,032,558.21)	(5,424,075.37)
28	Net Transfers In (Out)	(1,586,180.48)	(6,409,043.48)	(5,032,558.21)	(5,424,075.37)
29					
30	Net Change	3,905.67	200.00	-	-
31					
32	Beginning Fund Equity	171,094.33	175,000.00	175,000.00	175,000.00
33	Prior Period Adjustment	-	(200.00)	-	-
34	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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	119,349.55	150,072.72	178,861.05	176,385.35
2	Total Assets	119,349.55	150,072.72	178,861.05	176,385.35
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	832.48	-
8	Unreserved Fund Balance	119,349.55	150,072.72	178,028.57	176,385.35
9	Total Fund Equity	119,349.55	150,072.72	178,861.05	176,385.35
10	Total Liabilities and Fund Equity	119,349.55	150,072.72	178,861.05	176,385.35
11					
12					
13	Licenses, Permits and Fees	109,045.00	110,750.00	120,605.00	108,710.00
14	Fines, Forfeits and Penalties	4,275.00	4,225.00	4,908.04	4,875.00
15	Use of Money and Property	4,589.45	5,241.00	7,015.12	10,273.04
16	Sales and Services	7,900.00	5,750.00	7,500.00	5,250.00
17	Total Operating Revenue	125,809.45	125,966.00	140,028.16	129,108.04
18					
19	Personal Services and Benefits	70,117.61	72,944.72	75,139.01	96,643.22
20	Travel	4,368.46	2,730.95	8,997.55	6,974.35
21	Contractual Services	15,224.74	15,010.87	21,146.94	22,100.25
22	Supplies and Materials	5,286.57	4,556.29	5,616.13	5,033.44
23	Capital Outlay	2,310.00	-	340.20	832.48
24	Total Operating Expenditures/Expenses	97,307.38	95,242.83	111,239.83	131,583.74
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	28,502.07	30,723.17	28,788.33	(2,475.70)
31					
32	Beginning Fund Equity	90,847.48	119,349.55	150,072.72	178,861.05
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	119,349.55	150,072.72	178,861.05	176,385.35

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

		FY2006	FY2007	FY2008	FY2009
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
8	Unreserved Fund Balance	15,000.00	15,000.00	12,221.43	12,970.00
9	Total Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
10	Total Liabilities and Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
11					
12					
13	Taxes	15,891,575.00	17,052,300.00	18,665,100.00	17,938,150.00
14	Licenses, Permits and Fees	9,316,159.04	10,207,612.62	11,321,438.61	11,053,358.10
15	Fines, Forfeits and Penalties	18,826.27	221,850.00	4,000.00	844,147.86
16	Use of Money and Property	113,206.53	85,952.51	106,125.04	223,180.29
17	Sales and Services	2,485.00	4,100.00	8,600.00	9,451.00
18	Other Revenue	-	-	2,235.49	871.00
19	Total Operating Revenue	25,342,251.84	27,571,815.13	30,107,499.14	30,069,158.25
20					
21	Personal Services and Benefits	291,583.13	315,771.94	332,746.41	336,350.30
22	Travel	6,435.23	13,582.96	7,151.43	3,913.48
23	Contractual Services	29,309.71	42,061.97	29,273.54	33,421.89
24	Supplies and Materials	15,260.47	9,186.17	21,188.72	19,737.75
25	Capital Outlay	3,685.78	1,209.63	4,161.83	2,778.57
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	346,274.32	381,812.67	394,521.93	396,201.99
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(24,995,951.52)	(27,190,002.46)	(29,712,977.21)	(29,672,956.26)
31	Net Transfers In (Out)	(24,995,951.52)	(27,190,002.46)	(29,712,977.21)	(29,672,956.26)
32					
33	Net Change	26.00	-	-	-
34					
35	Beginning Fund Equity	14,974.00	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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	274,117.47	197,550.35	126,861.14	53,341.98
2	Total Assets	274,117.47	197,550.35	126,861.14	53,341.98
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	274,117.47	197,550.35	126,861.14	53,341.98
9	Total Fund Equity	274,117.47	197,550.35	126,861.14	53,341.98
10	Total Liabilities and Fund Equity	274,117.47	197,550.35	126,861.14	53,341.98
11					
12					
13	Use of Money and Property	14,415.91	13,568.14	14,190.63	12,768.60
14	Sales and Services	122,325.89	142,864.74	131,720.16	99,312.24
15	Total Operating Revenue	136,741.80	156,432.88	145,910.79	112,080.84
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	273,000.00	233,000.00	216,600.00	185,600.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	273,000.00	233,000.00	216,600.00	185,600.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(136,258.20)	(76,567.12)	(70,689.21)	(73,519.16)
30					
31	Beginning Fund Equity	410,375.67	274,117.47	197,550.35	126,861.14
32	Ending Equity	274,117.47	197,550.35	126,861.14	53,341.98

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	471,906.33	371,536.84	229,696.56	153,959.83
2	Total Assets	471,906.33	371,536.84	229,696.56	153,959.83
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	471,906.33	371,536.84	229,696.56	153,959.83
9	Total Fund Equity	471,906.33	371,536.84	229,696.56	153,959.83
10	Total Liabilities and Fund Equity	471,906.33	371,536.84	229,696.56	153,959.83
11					
12					
13	Use of Money and Property	15,617.23	18,736.96	23,153.14	22,699.75
14	Sales and Services	191,344.14	216,643.55	192,656.58	176,563.52
15	Total Operating Revenue	206,961.37	235,380.51	215,809.72	199,263.27
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	289,250.00	335,750.00	357,650.00	275,000.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	289,250.00	335,750.00	357,650.00	275,000.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(82,288.63)	(100,369.49)	(141,840.28)	(75,736.73)
30					
31	Beginning Fund Equity	554,194.96	471,906.33	371,536.84	229,696.56
32	Ending Equity	471,906.33	371,536.84	229,696.56	153,959.83

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

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

Department of Revenue and Regulation

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	3,428,610.78	3,669,377.26	3,100,644.23	3,486,595.35
2	Cash and Cash Equivalents	14,933.36	19,558.13	12,000.95	12,003.84
3	Restricted Receivables	-	976,243.25	903,736.45	789,584.88
4	Accounts Receivable	18,216.85	16,256.98	502,666.90	470,593.53
5	Total Assets	3,461,760.99	4,681,435.62	4,519,048.53	4,758,777.60
6					
7	Accounts Payable	613,164.83	835,044.08	607,009.08	604,599.08
8	Due to Other Funds	476.90	1,418.00	1,600.00	1,600.00
9	Due to Other Governments	(2,500.00)	-	-	9,250.00
10	Total Liabilities	611,141.73	836,462.08	608,609.08	615,449.08
11					
12	Reserve for Encumbrances	21,248.57	9,952.56	3,150.00	1,366.00
13	Unreserved Fund Balance	2,829,370.69	3,835,020.98	3,907,289.45	4,141,962.52
14	Total Fund Equity	2,850,619.26	3,844,973.54	3,910,439.45	4,143,328.52
15	Total Liabilities and Fund Equity	3,461,760.99	4,681,435.62	4,519,048.53	4,758,777.60
16					
17					
18	Licenses, Permits and Fees	89,300.00	80,750.00	84,300.00	102,900.00
19	Use of Money and Property	187,347.30	222,938.63	347,893.14	461,914.43
20	Sales and Services	39,212,971.63	39,700,293.09	42,967,231.89	40,991,567.88
21	Other Revenue	43,866.90	128,195.04	128,235.10	133,409.24
22	Total Operating Revenue	39,533,485.83	40,132,176.76	43,527,660.13	41,689,791.55
23					
24	Personal Services and Benefits	908,749.39	959,736.53	1,003,550.59	1,025,161.83
25	Travel	122,136.49	122,681.25	122,982.50	138,649.39
26	Contractual Services	6,778,482.44	7,064,435.94	6,987,747.70	6,964,441.08
27	Supplies and Materials	920,199.75	569,205.98	508,097.46	545,395.06
28	Capital Outlay	174,874.61	39,048.32	31,262.97	48,440.25
29	Other Expense	46,017.03	50,623.00	39,707.00	43,906.00
30	Bad Debts Expense	-	-	-	-
31	Insurance Claims	-	275.01	433.00	231.00
32	Lottery Prizes	21,423,893.83	21,188,687.75	23,166,622.00	22,651,485.87
33	Total Operating Expenditures/Expenses	30,374,353.54	29,994,693.78	31,860,403.22	31,417,710.48
34					
35	Transfers In	-	-	-	-
36	Transfers Out	(8,977,218.00)	(10,116,761.00)	(11,600,333.00)	(10,039,192.00)
37	Net Transfers In (Out)	(8,977,218.00)	(10,116,761.00)	(11,600,333.00)	(10,039,192.00)
38					
39	Net Change	181,914.29	20,721.98	66,923.91	232,889.07
40					
41	Beginning Fund Equity	2,668,704.97	2,850,619.26	3,844,973.54	3,910,439.45
42	Prior Period Adjustment	-	973,632.30	(1,458.00)	-
43	Ending Equity	2,850,619.26	3,844,973.54	3,910,439.45	4,143,328.52

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,570,718.68	3,254,409.95	3,516,788.62	4,278,169.96
2	Accounts Receivable	13,451.65	2,308.12	15,233.19	1,509.75
3	Total Assets	2,584,170.33	3,256,718.07	3,532,021.81	4,279,679.71
4					
5	Accounts Payable	582.28	582.28	582.28	582.28
6	Other Liabilities	21,800.00	22,700.00	14,800.00	34,800.00
7	Total Liabilities	22,382.28	23,282.28	15,382.28	35,382.28
8					
9	Reserve for Encumbrances	-	3,853.08	7,636.00	2,400,000.00
10	Unreserved Fund Balance	2,561,788.05	3,229,582.71	3,509,003.53	1,844,297.43
11	Total Fund Equity	2,561,788.05	3,233,435.79	3,516,639.53	4,244,297.43
12	Total Liabilities and Fund Equity	2,584,170.33	3,256,718.07	3,532,021.81	4,279,679.71
13					
14					
15	Licenses, Permits and Fees	1,158,800.00	1,191,803.00	1,194,150.00	1,202,750.00
16	Fines, Forfeits and Penalties	-	-	-	20,000.00
17	Use of Money and Property	71,478.23	82,994.85	136,152.71	181,310.77
18	Sales and Services	1,109,189.75	1,118,697.07	1,124,425.96	1,108,872.06
19	Other Revenue	13.77	-	-	5.70
20	Total Operating Revenue	2,339,481.75	2,393,494.92	2,454,728.67	2,512,938.53
21					
22	Personal Services and Benefits	444,394.94	393,050.65	380,411.82	430,236.92
23	Travel	18,101.70	7,625.53	13,439.05	3,397.63
24	Contractual Services	1,132,376.99	1,057,055.78	1,037,357.34	1,087,206.31
25	Supplies and Materials	22,575.91	15,626.23	21,642.08	15,818.99
26	Capital Outlay	7,690.92	18,962.49	6,132.64	34,620.78
27	Total Operating Expenditures/Expenses	1,625,140.46	1,492,320.68	1,458,982.93	1,571,280.63
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(180,833.01)	(229,526.50)	(714,000.00)	(214,000.00)
31	Net Transfers In (Out)	(180,833.01)	(229,526.50)	(714,000.00)	(214,000.00)
32					
33	Net Change	533,508.28	671,647.74	281,745.74	727,657.90
34					
35	Beginning Fund Equity	2,028,279.77	2,561,788.05	3,233,435.79	3,516,639.53
36	Prior Period Adjustment	-	-	1,458.00	-
37	Ending Equity	2,561,788.05	3,233,435.79	3,516,639.53	4,244,297.43

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	905,902.06	564,085.08	248,591.55	83,590.82
2	Total Assets	905,902.06	564,085.08	248,591.55	83,590.82
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	24,452.56	31,853.58	213,405.00	25,210.00
8	Unreserved Fund Balance	881,449.50	532,231.50	35,186.55	58,380.82
9	Total Fund Equity	905,902.06	564,085.08	248,591.55	83,590.82
10	Total Liabilities and Fund Equity	905,902.06	564,085.08	248,591.55	83,590.82
11					
12					
13	Licenses, Permits and Fees	1,687,427.64	952,718.32	1,426,374.06	1,506,588.25
14	Fines, Forfeits and Penalties	155,000.00	-	-	-
15	Use of Money and Property	1,796.13	12,359.41	33,877.67	30,322.99
16	Sales and Services	6,253.99	57,113.33	52,679.63	127,259.51
17	Other Revenue	16,062.73	325.00	-	-
18	Total Operating Revenue	1,866,540.49	1,022,516.06	1,512,931.36	1,664,170.75
19					
20	Personal Services and Benefits	836,622.11	1,029,920.47	1,237,830.77	1,224,711.27
21	Travel	111,251.30	128,940.45	149,173.06	167,260.26
22	Contractual Services	136,312.50	167,152.50	398,282.22	411,320.95
23	Supplies and Materials	11,787.68	17,997.19	25,892.90	19,307.91
24	Capital Outlay	24,571.15	32,838.57	35,686.58	35,730.45
25	Total Operating Expenditures/Expenses	1,120,544.74	1,376,849.18	1,846,865.53	1,858,330.84
26					
27	Transfers In	30,784.08	30,378.87	18,440.64	29,159.36
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	30,784.08	30,378.87	18,440.64	29,159.36
30					
31	Net Change	776,779.83	(323,954.25)	(315,493.53)	(165,000.73)
32					
33	Beginning Fund Equity	129,122.23	905,902.06	564,085.08	248,591.55
34	Prior Period Adjustment	-	(17,862.73)	-	-
35	Ending Equity	905,902.06	564,085.08	248,591.55	83,590.82

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,717.86	2,032.07	8,734.95	15,199.07
2	Total Assets	6,717.86	2,032.07	8,734.95	15,199.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,717.86	2,032.07	8,734.95	15,199.07
9	Total Fund Equity	6,717.86	2,032.07	8,734.95	15,199.07
10	Total Liabilities and Fund Equity	6,717.86	2,032.07	8,734.95	15,199.07
11					
12					
13	Licenses, Permits and Fees	18,000.00	12,000.00	35,000.00	27,000.00
14	Use of Money and Property	158.80	135.91	36.19	-
15	Sales and Services	-	-	240.00	-
16	Total Operating Revenue	18,158.80	12,135.91	35,276.19	27,000.00
17					
18	Personal Services and Benefits	14,016.03	14,535.96	14,027.65	14,082.61
19	Travel	-	801.69	2,417.19	2,818.51
20	Contractual Services	-	1,484.05	12,128.47	2,643.82
21	Supplies and Materials	-	-	-	537.93
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Interest Expense	-	-	-	453.01
25	Total Operating Expenditures/Expenses	14,016.03	16,821.70	28,573.31	20,535.88
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	4,142.77	(4,685.79)	6,702.88	6,464.12
32					
33	Beginning Fund Equity	2,575.09	6,717.86	2,032.07	8,734.95
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	6,717.86	2,032.07	8,734.95	15,199.07

Company: 6520
Company Name: Revenue and Regulation - Enterprise
Fund Name: Boards and Commissions
Fund Type: Enterprise
Purpose: This fund accounts for various licensing boards. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

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

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

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 6520 - Insurance Examination Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	492,989.83	435,804.45	622,139.96	275,628.68
2	Total Assets	492,989.83	435,804.45	622,139.96	275,628.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	492,989.83	435,804.45	622,139.96	275,628.68
9	Total Fund Equity	492,989.83	435,804.45	622,139.96	275,628.68
10	Total Liabilities and Fund Equity	492,989.83	435,804.45	622,139.96	275,628.68
11					
12					
13	Licenses, Permits and Fees	837,900.00	418,200.00	416,100.00	417,300.00
14	Use of Money and Property	8,637.48	6,257.47	10,067.69	16,364.09
15	Total Operating Revenue	846,537.48	424,457.47	426,167.69	433,664.09
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	371,294.68	481,642.85	239,832.18	780,175.37
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	371,294.68	481,642.85	239,832.18	780,175.37
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	475,242.80	(57,185.38)	186,335.51	(346,511.28)
30					
31	Beginning Fund Equity	17,747.03	492,989.83	435,804.45	622,139.96
32	Ending Equity	492,989.83	435,804.45	622,139.96	275,628.68

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	221,924.65	323,484.74	127,885.06	292,826.09
2	Total Assets	221,924.65	323,484.74	127,885.06	292,826.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,472.30	512.19
8	Unreserved Fund Balance	221,924.65	323,484.74	126,412.76	292,313.90
9	Total Fund Equity	221,924.65	323,484.74	127,885.06	292,826.09
10	Total Liabilities and Fund Equity	221,924.65	323,484.74	127,885.06	292,826.09
11					
12					
13	Licenses, Permits and Fees	346,250.00	330,500.00	7,000.00	349,750.00
14	Use of Money and Property	5,803.23	8,919.14	10,309.82	11,748.07
15	Other Revenue	1,120.00	-	-	-
16	Total Operating Revenue	353,173.23	339,419.14	17,309.82	361,498.07
17					
18	Personal Services and Benefits	158,833.74	166,148.74	170,140.28	154,451.57
19	Travel	11,371.62	10,842.25	8,716.33	6,106.16
20	Contractual Services	54,123.78	54,444.12	29,019.15	25,595.75
21	Supplies and Materials	6,127.62	5,662.45	4,934.03	5,944.34
22	Capital Outlay	2,799.57	761.49	99.71	4,459.22
23	Total Operating Expenditures/Expenses	233,256.33	237,859.05	212,909.50	196,557.04
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	119,916.90	101,560.09	(195,599.68)	164,941.03
30					
31	Beginning Fund Equity	102,007.75	221,924.65	323,484.74	127,885.06
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	221,924.65	323,484.74	127,885.06	292,826.09

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	725,931.97	702,613.73	736,175.52	654,524.37
2	Total Assets	725,931.97	702,613.73	736,175.52	654,524.37
3					
4	Accounts Payable	-	-	-	-
5	Escrow Payable	6,428.00	-	-	-
6	Total Liabilities	6,428.00	-	-	-
7					
8	Reserve for Encumbrances	-	2,199.23	129.00	-
9	Unreserved Fund Balance	719,503.97	700,414.50	736,046.52	654,524.37
10	Total Fund Equity	719,503.97	702,613.73	736,175.52	654,524.37
11	Total Liabilities and Fund Equity	725,931.97	702,613.73	736,175.52	654,524.37
12					
13					
14	Licenses, Permits and Fees	432,785.91	335,721.62	457,306.24	328,974.72
15	Fines, Forfeits and Penalties	7,750.00	3,500.00	1,750.00	4,500.00
16	Use of Money and Property	17,616.37	22,863.91	35,224.33	45,466.93
17	Sales and Services	16,200.00	13,178.00	13,023.00	10,655.00
18	Other Revenue	107,736.59	90,340.60	81,067.24	80,654.63
19	Total Operating Revenue	582,088.87	465,604.13	588,370.81	470,251.28
20					
21	Personal Services and Benefits	205,788.16	225,185.31	260,110.72	283,244.55
22	Travel	38,443.45	41,639.64	52,953.74	42,342.17
23	Contractual Services	159,533.56	194,252.00	209,969.31	201,409.97
24	Supplies and Materials	32,376.57	19,846.96	25,174.49	21,905.65
25	Capital Outlay	7,620.77	1,570.46	6,600.76	3,000.09
26	Total Operating Expenditures/Expenses	443,762.51	482,494.37	554,809.02	551,902.43
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	138,326.36	(16,890.24)	33,561.79	(81,651.15)
33					
34	Beginning Fund Equity	581,177.61	719,503.97	702,613.73	736,175.52
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	719,503.97	702,613.73	736,175.52	654,524.37

Company: 6520
Company Name: Revenue and Regulation - Enterprise
Fund Name: Boards and Commissions
Fund Type: Enterprise
Purpose: This fund accounts for various licensing boards. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

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

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

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

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

Department of Revenue and Regulation

State Accounting System - Other Fund Balances
Company 6520 - Subsequent Injury Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	453,206.77	554,800.45	2,718,616.23	1,243,829.75
2	Total Assets	453,206.77	554,800.45	2,718,616.23	1,243,829.75
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	453,206.77	554,800.45	2,718,616.23	1,243,829.75
9	Total Fund Equity	453,206.77	554,800.45	2,718,616.23	1,243,829.75
10	Total Liabilities and Fund Equity	453,206.77	554,800.45	2,718,616.23	1,243,829.75
11					
12					
13	Taxes	7,928,213.84	5,311,871.06	5,447,724.15	218,614.15
14	Use of Money and Property	31,659.81	32,591.19	52,476.29	72,048.04
15	Other Revenue	-	57,244.69	-	-
16	Total Operating Revenue	7,959,873.65	5,401,706.94	5,500,200.44	290,662.19
17					
18	Personal Services and Benefits	21,095.48	21,199.14	22,667.28	23,961.71
19	Travel	-	-	-	-
20	Contractual Services	941.38	808.43	680.89	860.50
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Insurance Claims	8,264,355.15	5,278,105.69	3,313,036.49	1,740,626.46
25	Total Operating Expenditures/Expenses	8,286,392.01	5,300,113.26	3,336,384.66	1,765,448.67
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(326,518.36)	101,593.68	2,163,815.78	(1,474,786.48)
32					
33	Beginning Fund Equity	779,725.13	453,206.77	554,800.45	2,718,616.23
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	453,206.77	554,800.45	2,718,616.23	1,243,829.75

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	63,374,789.70	80,835,785.14	109,057,614.38	104,968,521.06
2	Total Assets	63,374,789.70	80,835,785.14	109,057,614.38	104,968,521.06
3					
4	Accounts Payable	179.86	-	-	124,159.00
5	Due to Other Funds	19,549,588.16	22,436,551.50	26,543,517.95	24,250,652.05
6	Due to Other Governments	39,311,959.34	47,362,222.11	60,454,879.11	53,128,588.96
7	Other Liabilities	4,513,062.34	11,037,011.53	22,059,217.32	27,465,121.05
8	Total Liabilities	63,374,789.70	80,835,785.14	109,057,614.38	104,968,521.06

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	877,148.77	646,111.09	1,171,232.72	866,057.68
2	Cash and Cash Equivalents	3,681.64	-	-	-
3	Total Assets	880,830.41	646,111.09	1,171,232.72	866,057.68
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	880,830.41	646,111.09	1,171,232.72	866,057.68
10	Total Fund Equity	880,830.41	646,111.09	1,171,232.72	866,057.68
11	Total Liabilities and Fund Equity	880,830.41	646,111.09	1,171,232.72	866,057.68
12					
13					
14	Licenses, Permits and Fees	1,892,994.40	1,305,046.79	2,223,913.05	1,805,586.40
15	Use of Money and Property	15,633.58	23,119.17	37,616.44	56,425.80
16	Total Operating Revenue	1,908,627.98	1,328,165.96	2,261,529.49	1,862,012.20
17					
18	Personal Services and Benefits	173,768.73	176,203.64	184,300.86	186,187.24
19	Travel	23,095.31	41,720.34	34,363.09	34,208.00
20	Contractual Services	736,500.54	482,054.67	1,170,035.96	1,218,670.00
21	Supplies and Materials	10,340.93	9,107.14	3,460.85	6,408.00
22	Grants and Subsidies	501,675.13	534,327.65	107,775.00	357,675.00
23	Capital Outlay	-	-	-	-
24	Other Expense	190,966.65	315,790.20	236,472.10	364,039.00
25	Total Operating Expenditures/Expenses	1,636,347.29	1,559,203.64	1,736,407.86	2,167,187.24
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	272,280.69	(231,037.68)	525,121.63	(305,175.04)
32					
33	Beginning Fund Equity	608,549.72	880,830.41	646,111.09	1,171,232.72
34	Prior Period Adjustment	-	(3,681.64)	-	-
35	Ending Equity	880,830.41	646,111.09	1,171,232.72	866,057.68

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	120,693.93	126,898.49	115,715.52	117,481.76
2	Total Assets	120,693.93	126,898.49	115,715.52	117,481.76
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	1,475.00
8	Unreserved Fund Balance	120,693.93	126,898.49	115,715.52	116,006.76
9	Total Fund Equity	120,693.93	126,898.49	115,715.52	117,481.76
10	Total Liabilities and Fund Equity	120,693.93	126,898.49	115,715.52	117,481.76
11					
12					
13	Licenses, Permits and Fees	80,491.30	78,035.09	76,868.00	78,616.80
14	Use of Money and Property	2,953.80	3,434.68	4,989.94	5,902.04
15	Other Revenue	10.00	78.00	46.00	98.00
16	Total Operating Revenue	83,455.10	81,547.77	81,903.94	84,616.84
17					
18	Personal Services and Benefits	67,921.78	65,164.72	65,148.14	65,377.09
19	Travel	4,406.70	1,901.70	4,150.28	1,820.77
20	Contractual Services	12,969.87	9,662.34	21,925.83	12,767.49
21	Supplies and Materials	2,163.50	2,354.45	1,730.66	2,324.25
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	132.00	561.00
24	Total Operating Expenditures/Expenses	87,461.85	79,083.21	93,086.91	82,850.60
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(4,006.75)	2,464.56	(11,182.97)	1,766.24
31					
32	Beginning Fund Equity	124,700.68	120,693.93	126,898.49	115,715.52
33	Prior Period Adjustment	-	3,740.00	-	-
34	Ending Equity	120,693.93	126,898.49	115,715.52	117,481.76

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

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances
Company 3050 - Dairy Inspection Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	139,642.85	102,606.60	4,559.90	3,103.12
2	Total Assets	139,642.85	102,606.60	4,559.90	3,103.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	139,642.85	102,606.60	4,559.90	3,103.12
9	Total Fund Equity	139,642.85	102,606.60	4,559.90	3,103.12
10	Total Liabilities and Fund Equity	139,642.85	102,606.60	4,559.90	3,103.12
11					
12					
13	Licenses, Permits and Fees	85,700.00	77,500.00	61,200.00	65,225.00
14	Other Revenue	1,207.00	1,110.00	2,782.00	1,149.00
15	Total Operating Revenue	86,907.00	78,610.00	63,982.00	66,374.00
16					
17	Personal Services and Benefits	-	60,133.24	101,799.53	6,889.02
18	Travel	-	9,142.54	9,343.36	1,268.73
19	Contractual Services	18,506.03	42,954.77	46,959.69	59,207.02
20	Supplies and Materials	99.75	3,349.10	2,594.54	466.01
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	66.60	1,331.58	-
23	Total Operating Expenditures/Expenses	18,605.78	115,646.25	162,028.70	67,830.78
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	68,301.22	(37,036.25)	(98,046.70)	(1,456.78)
30					
31	Beginning Fund Equity	71,341.63	139,642.85	102,606.60	4,559.90
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	139,642.85	102,606.60	4,559.90	3,103.12

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	857,374.84	779,449.31	708,823.15	640,772.17
2	Total Assets	857,374.84	779,449.31	708,823.15	640,772.17
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	4,305.00	-	-
8	Unreserved Fund Balance	857,374.84	775,144.31	708,823.15	640,772.17
9	Total Fund Equity	857,374.84	779,449.31	708,823.15	640,772.17
10	Total Liabilities and Fund Equity	857,374.84	779,449.31	708,823.15	640,772.17
11					
12					
13	Taxes	-	-	-	-
14	Licenses, Permits and Fees	214,894.34	121,350.35	288,458.62	192,199.13
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	23,716.76	27,358.04	35,912.13	41,735.77
17	Sales and Services	-	-	-	-
18	Administering Programs	-	-	-	-
19	Other Revenue	-	264.00	6.00	-
20	Total Operating Revenue	238,611.10	148,972.39	324,376.75	233,934.90
21					
22	Personal Services and Benefits	57,021.85	54,404.28	20,645.18	52,971.36
23	Travel	1,359.66	755.90	1,328.00	996.96
24	Contractual Services	208,244.56	168,658.08	362,143.41	244,769.98
25	Supplies and Materials	2,998.03	3,079.66	6,581.32	2,997.58
26	Grants and Subsidies	-	-	-	-
27	Capital Outlay	1,465.00	-	4,305.00	-
28	Other Expense	-	-	-	250.00
29	Interest Expense	-	-	-	-
30	Bad Debts Expense	-	-	-	-
31	Total Operating Expenditures/Expenses	271,089.10	226,897.92	395,002.91	301,985.88
32					
33	Transfers In	-	-	-	-
34	Transfers Out	-	-	-	-
35	Net Transfers In (Out)	-	-	-	-
36					
37	Net Change	(32,478.00)	(77,925.53)	(70,626.16)	(68,050.98)
38					
39	Beginning Fund Equity	889,852.84	857,374.84	779,449.31	708,823.15
40	Prior Period Adjustment	-	-	-	-
41	Ending Equity	857,374.84	779,449.31	708,823.15	640,772.17

Company: 3050
Company Name: Agriculture Services
Fund Name: Feed and Remedy Fund
Fund Type: Special Revenue
Purpose: SDCL 39-14-45 created the Feed and Remedy Fund. Source: Fees collected pursuant to 39-14-40.1, 39-14-43 and 39-14-44. Use: Defray the expenses of all activities associated with administering the feed and remedy program. Unexpended funds and interest shall remain in the fund until appropriated.

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	175,941.00	65,456.61	85,831.64	89,219.08
2	Total Assets	175,941.00	65,456.61	85,831.64	89,219.08
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	2,576.00
8	Unreserved Fund Balance	175,941.00	65,456.61	85,831.64	86,643.08
9	Total Fund Equity	175,941.00	65,456.61	85,831.64	89,219.08
10	Total Liabilities and Fund Equity	175,941.00	65,456.61	85,831.64	89,219.08
11					
12					
13	Licenses, Permits and Fees	111,049.63	87,114.58	111,254.31	93,543.72
14	Use of Money and Property	11,082.25	-	5,886.23	3,074.85
15	Other Revenue	-	-	5.00	114.99
16	Total Operating Revenue	122,131.88	87,114.58	117,145.54	96,733.56
17					
18	Personal Services and Benefits	141,497.12	96,202.23	24,349.80	22,797.83
19	Travel	3,486.35	2,035.44	343.82	793.68
20	Contractual Services	141,569.10	96,676.57	71,352.11	69,140.34
21	Supplies and Materials	22,806.73	2,444.73	699.78	489.27
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	1,465.00	240.00	-	-
24	Other Expense	-	-	25.00	125.00
25	Total Operating Expenditures/Expenses	310,824.30	197,598.97	96,770.51	93,346.12
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(188,692.42)	(110,484.39)	20,375.03	3,387.44
32					
33	Beginning Fund Equity	364,633.42	175,941.00	65,456.61	85,831.64
34	Ending Equity	175,941.00	65,456.61	85,831.64	89,219.08

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	785.93	298.53	6,991.60	339.58
2	Total Assets	785.93	298.53	6,991.60	339.58
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	785.93	298.53	6,991.60	339.58
9	Total Fund Equity	785.93	298.53	6,991.60	339.58
10	Total Liabilities and Fund Equity	785.93	298.53	6,991.60	339.58
11					
12					
13	Licenses, Permits and Fees	6,894.00	6,842.00	6,576.00	6,808.19
14	Use of Money and Property	156.61	88.35	117.07	158.70
15	Total Operating Revenue	7,050.61	6,930.35	6,693.07	6,966.89
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	6,334.77	7,243.75	-	13,618.91
20	Supplies and Materials	50.31	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	6,385.08	7,243.75	-	13,618.91
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	665.53	(313.40)	6,693.07	(6,652.02)
30					
31	Beginning Fund Equity	120.40	785.93	298.53	6,991.60
32	Prior Period Adjustment	-	(174.00)	-	-
33	Ending Equity	785.93	298.53	6,991.60	339.58

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	52,329.66	33,876.54	64,803.44	50,955.26
2	Total Assets	52,329.66	33,876.54	64,803.44	50,955.26
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	52,329.66	33,876.54	64,803.44	50,955.26
9	Total Fund Equity	52,329.66	33,876.54	64,803.44	50,955.26
10	Total Liabilities and Fund Equity	52,329.66	33,876.54	64,803.44	50,955.26
11					
12					
13	Licenses, Permits and Fees	59,440.58	12,278.70	57,700.53	14,571.00
14	Use of Money and Property	152.59	672.85	1,593.33	2,408.10
15	Other Revenue	-	22.00	427.50	23.00
16	Total Operating Revenue	59,593.17	12,973.55	59,721.36	17,002.10
17					
18	Personal Services and Benefits	42.88	25,873.82	24,341.94	26,269.72
19	Travel	1,104.62	435.84	638.83	267.66
20	Contractual Services	5,556.93	4,906.63	3,439.45	3,974.10
21	Supplies and Materials	728.20	210.38	374.24	338.80
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	7,432.63	31,426.67	28,794.46	30,850.28
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	52,160.54	(18,453.12)	30,926.90	(13,848.18)
31					
32	Beginning Fund Equity	169.12	52,329.66	33,876.54	64,803.44
33	Ending Equity	52,329.66	33,876.54	64,803.44	50,955.26

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
SL 2009 ch 197 increased fees.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	391,978.13	453,959.62	533,027.40	529,205.80
2	Total Assets	391,978.13	453,959.62	533,027.40	529,205.80
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	7,243.71
8	Unreserved Fund Balance	391,978.13	453,959.62	533,027.40	521,962.09
9	Total Fund Equity	391,978.13	453,959.62	533,027.40	529,205.80
10	Total Liabilities and Fund Equity	391,978.13	453,959.62	533,027.40	529,205.80
11					
12					
13	Licenses, Permits and Fees	350,710.23	249,437.15	335,846.70	270,037.41
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	9,027.74	18,583.90	66,894.29	89,168.71
16	Other Revenue	4,508.08	3,726.00	4,282.50	11,450.12
17	Total Operating Revenue	364,246.05	271,747.05	407,023.49	370,656.24
18					
19	Personal Services and Benefits	165,181.17	120,249.07	156,633.74	183,259.90
20	Travel	3,194.37	2,379.76	3,621.88	3,991.72
21	Contractual Services	105,075.42	68,837.95	102,279.70	107,735.75
22	Supplies and Materials	17,281.80	6,554.82	13,697.26	10,292.72
23	Capital Outlay	13,932.51	37.96	-	34.54
24	Other Expense	25.00	-	90.00	2,054.00
25	Interest Expense	-	-	51,633.13	68,465.21
26	Total Operating Expenditures/Expenses	304,690.27	198,059.56	327,955.71	375,833.84
27					
28	Transfers In	-	-	-	1,356.00
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	1,356.00
31					
32	Net Change	59,555.78	73,687.49	79,067.78	(3,821.60)
33					
34	Beginning Fund Equity	332,422.35	391,978.13	453,959.62	533,027.40
35	Prior Period Adjustment	-	(11,706.00)	-	-
36	Ending Equity	391,978.13	453,959.62	533,027.40	529,205.80

Company: 3050
Company Name: Agriculture Services
Fund Name: Pesticide Regulatory Fund
Fund Type: Special Revenue
Purpose: SDCL 38-21-57 created the Pesticide Regulatory Fund. Source: ($40) of each pesticide registration fee. Use: Defray the expenses of all activities associated with administering the pesticide program. Unexpended funds and interest shall remain in the fund until appropriated.

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	-	75,842.70	55,191.93	64,232.78
2	Total Assets	-	75,842.70	55,191.93	64,232.78
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
9	Total Fund Equity	-	75,842.70	55,191.93	64,232.78
10	Total Liabilities and Fund Equity	-	75,842.70	55,191.93	64,232.78
11					
12					
13	Licenses, Permits and Fees	23,650.00	79,280.00	25,250.00	73,050.00
14	Use of Money and Property	966.44	502.70	1,344.33	3,558.67
15	Other Revenue	30.00	30.00	27.00	-
16	Total Operating Revenue	24,646.44	79,812.70	26,621.33	76,608.67
17					
18	Personal Services and Benefits	27,767.30	1,095.12	30,095.10	48,580.55
19	Travel	678.15	131.60	815.42	773.92
20	Contractual Services	16,352.75	2,493.98	14,666.55	19,616.00
21	Supplies and Materials	2,215.46	249.30	1,645.03	2,078.87
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	50.00	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	47,013.66	3,970.00	47,272.10	71,049.34
27					
28	Transfers In	-	-	-	3,481.52
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	3,481.52
31					
32	Net Change	(22,367.22)	75,842.70	(20,650.77)	9,040.85
33					
34	Beginning Fund Equity	22,367.22	-	75,842.70	55,191.93
35	Ending Equity	-	75,842.70	55,191.93	64,232.78

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
SL 2009 ch 197 increased fees.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Weed and Pest Control Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	296,786.51	248,443.29	535,923.82	822,392.73
2	Total Assets	296,786.51	248,443.29	535,923.82	822,392.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	296,786.51	248,443.29	535,923.82	822,392.73
9	Total Fund Equity	296,786.51	248,443.29	535,923.82	822,392.73
10	Total Liabilities and Fund Equity	296,786.51	248,443.29	535,923.82	822,392.73
11					
12					
13	Licenses, Permits and Fees	258,691.57	227,087.25	369,910.21	363,059.91
14	Use of Money and Property	7,750.07	8,632.36	11,953.91	14,116.95
15	Other Revenue	20.00	-	-	-
16	Total Operating Revenue	266,461.64	235,719.61	381,864.12	377,176.86
17					
18	Personal Services and Benefits	8,326.29	8,359.28	7,113.18	10,004.28
19	Travel	-	-	799.34	5,031.36
20	Contractual Services	1,532.68	1,715.68	1,712.81	3,461.54
21	Supplies and Materials	217.93	196.85	198.99	208.69
22	Grants and Subsidies	243,105.26	277,531.02	167,792.60	155,547.72
23	Capital Outlay	9,012.50	-	-	-
24	Other Expense	-	-	50.00	955.00
25	Total Operating Expenditures/Expenses	262,194.66	287,802.83	177,666.92	175,208.59
26					
27	Transfers In	-	-	83,283.33	84,500.64
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	83,283.33	84,500.64
30					
31	Net Change	4,266.98	(52,083.22)	287,480.53	286,468.91
32					
33	Beginning Fund Equity	292,519.53	296,786.51	248,443.29	535,923.82
34	Prior Period Adjustment	-	3,740.00	-	-
35	Ending Equity	296,786.51	248,443.29	535,923.82	822,392.73

Company: 3050
Company Name: Agriculture Services
Fund Name: Weed and Pest Control Fund
Fund Type: Special Revenue
Purpose: SDCL 38-22-35 created the Weed and Pest Control Fund. Source: ($42.50) of each pesticide registration fee. Use: Weed and pest control projects. The commission may also expend funds to pay for the costs of administering the Weed and Pest Control Fund not to exceed three percent of the allowable expenditure for each fiscal year and for administrative expenses incurred by the commission.

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3052 - Rural Rehabilitation Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,169,531.86	5,097,463.31	5,582,045.03	4,974,269.26
2	Loans and Notes Receivable	2,983,225.24	3,760,051.77	3,079,524.59	3,542,674.89
3	Total Assets	9,152,757.10	8,857,515.08	8,661,569.62	8,516,944.15
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	7,589.27	6,729.00	11,210.96	-
9	Unreserved Fund Balance	9,145,167.83	8,850,786.08	8,650,358.66	8,516,944.15
10	Total Fund Equity	9,152,757.10	8,857,515.08	8,661,569.62	8,516,944.15
11	Total Liabilities and Fund Equity	9,152,757.10	8,857,515.08	8,661,569.62	8,516,944.15
12					
13					
14	Licenses, Permits and Fees	11,161.37	25,459.25	25,103.00	30,982.50
15	Use of Money and Property	335,199.98	386,467.03	441,738.18	487,139.40
16	Sales and Services	8,090.90	1,725.87	1,556.25	1,201.54
17	Other Revenue	37,739.82	387.78	10,273.98	243.19
18	Total Operating Revenue	392,192.07	414,039.93	478,671.41	519,566.63
19					
20	Personal Services and Benefits	324,396.74	348,142.24	333,578.37	272,644.26
21	Travel	40,651.63	47,286.32	66,468.09	52,949.29
22	Contractual Services	131,584.03	227,479.48	216,059.26	215,026.98
23	Supplies and Materials	41,672.93	34,523.54	31,151.48	41,511.31
24	Grants and Subsidies	65,900.00	32,650.00	26,450.27	34,900.00
25	Capital Outlay	5,656.96	3,150.37	909.40	83.59
26	Bad Debts Expense	3,727.46	-	-	-
27	Total Operating Expenditures/Expenses	613,589.75	693,231.95	674,616.87	617,115.43
28					
29	Transfers In	-	-	-	3,724.56
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	3,724.56
32					
33	Net Change	(221,397.68)	(279,192.02)	(195,945.46)	(93,824.24)
34					
35	Beginning Fund Equity	9,374,154.78	9,152,757.10	8,857,515.08	8,661,569.62
36	Prior Period Adjustment	-	(16,050.00)	-	(50,801.23)
37	Ending Equity	9,152,757.10	8,857,515.08	8,661,569.62	8,516,944.15

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	-	12,796.29	46,788.83	58,439.83
2	Total Assets	-	12,796.29	46,788.83	58,439.83
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	0.00	12,796.29	46,788.83	58,439.83
9	Total Fund Equity	0.00	12,796.29	46,788.83	58,439.83
10	Total Liabilities and Fund Equity	0.00	12,796.29	46,788.83	58,439.83
11					
12					
13	Licenses, Permits and Fees	34,694.80	45,091.41	165,292.85	92,659.30
14	Total Operating Revenue	34,694.80	45,091.41	165,292.85	92,659.30
15					
16	Personal Services and Benefits	16,224.20	52.94	14,555.95	67,788.06
17	Travel	-	67.56	1,383.29	3,252.58
18	Contractual Services	22,644.22	24,663.67	92,913.23	7,807.83
19	Supplies and Materials	715.13	607.18	625.34	508.53
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	39,583.55	25,391.35	109,477.81	79,357.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(3,306.24)	(6,903.77)	(21,822.50)	(1,651.30)
26	Net Transfers In (Out)	(3,306.24)	(6,903.77)	(21,822.50)	(1,651.30)
27					
28	Net Change	(8,194.99)	12,796.29	33,992.54	11,651.00
29					
30	Beginning Fund Equity	8,194.99	-	12,796.29	46,788.83
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	0.00	12,796.29	46,788.83	58,439.83

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	518,817.52	584,951.05	341,347.48	470,151.22
2	Total Assets	518,817.52	584,951.05	341,347.48	470,151.22
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	518,817.52	584,951.05	341,347.48	470,151.22
9	Total Fund Equity	518,817.52	584,951.05	341,347.48	470,151.22
10	Total Liabilities and Fund Equity	518,817.52	584,951.05	341,347.48	470,151.22
11					
12					
13	Licenses, Permits and Fees	1,467,849.59	1,552,564.15	1,665,807.52	1,839,576.61
14	Use of Money and Property	6,521.13	11,526.63	20,725.90	22,787.19
15	Sales and Services	25.00	25.00	25.00	25.00
16	Total Operating Revenue	1,474,395.72	1,564,115.78	1,686,558.42	1,862,388.80
17					
18	Personal Services and Benefits	-	259.74	-	-
19	Travel	-	136.40	-	-
20	Contractual Services	1,296,654.09	1,497,405.87	1,930,124.58	1,733,444.68
21	Supplies and Materials	297.12	180.24	37.41	140.38
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	1,296,951.21	1,497,982.25	1,930,161.99	1,733,585.06
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	177,444.51	66,133.53	(243,603.57)	128,803.74
31					
32	Beginning Fund Equity	341,373.01	518,817.52	584,951.05	341,347.48
33	Ending Equity	518,817.52	584,951.05	341,347.48	470,151.22

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	235,745.96	283,551.96	315,126.36	353,958.77
2	Cash and Cash Equivalents	5,351.90	-	-	-
3	Total Assets	241,097.86	283,551.96	315,126.36	353,958.77
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	241,097.86	283,551.96	315,126.36	353,958.77
10	Total Fund Equity	241,097.86	283,551.96	315,126.36	353,958.77
11	Total Liabilities and Fund Equity	241,097.86	283,551.96	315,126.36	353,958.77
12					
13					
14	Licenses, Permits and Fees	155,469.53	184,305.18	201,508.97	222,546.19
15	Use of Money and Property	4,101.34	5,379.35	9,382.39	13,482.52
16	Total Operating Revenue	159,570.87	189,684.53	210,891.36	236,028.71
17					
18	Personal Services and Benefits	-	-	-	193.77
19	Travel	166.40	1,250.42	1,334.87	512.34
20	Contractual Services	17,198.88	40,395.10	40,312.53	190,486.22
21	Supplies and Materials	33.58	405.30	13.26	3.97
22	Grants and Subsidies	129,795.00	84,827.71	127,656.30	6,000.00
23	Capital Outlay	-	-	-	-
24	Other Expense	10,000.00	15,000.00	10,000.00	-
25	Total Operating Expenditures/Expenses	157,193.86	141,878.53	179,316.96	197,196.30
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	2,377.01	47,806.00	31,574.40	38,832.41
32					
33	Beginning Fund Equity	238,720.85	241,097.86	283,551.96	315,126.36
34	Prior Period Adjustment	-	(5,351.90)	-	-
35	Ending Equity	241,097.86	283,551.96	315,126.36	353,958.77

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	4,304.79	42,861.17	40,167.91	57,601.20
2	Total Assets	4,304.79	42,861.17	40,167.91	57,601.20
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	4,304.79	42,861.17	40,167.91	57,601.20
9	Total Fund Equity	4,304.79	42,861.17	40,167.91	57,601.20
10	Total Liabilities and Fund Equity	4,304.79	42,861.17	40,167.91	57,601.20
11					
12					
13	Licenses, Permits and Fees	4,305.92	38,548.96	26,416.18	18,401.70
14	Use of Money and Property	-	31.07	507.88	1,417.07
15	Total Operating Revenue	4,305.92	38,580.03	26,924.06	19,818.77
16					
17	Personal Services and Benefits	-	-	-	839.67
18	Travel	-	-	-	275.39
19	Contractual Services	1.13	23.65	1,528.24	1,270.42
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	1.13	23.65	1,528.24	2,385.48
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	4,304.79	38,556.38	25,395.82	17,433.29
30					
31	Beginning Fund Equity	-	4,304.79	42,861.17	40,167.91
32	Prior Period Adjustment	-	-	(28,089.08)	-
33	Ending Equity	4,304.79	42,861.17	40,167.91	57,601.20

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,205,424.99	2,684,664.48	4,736,610.57	5,326,741.59
2	Cash and Cash Equivalents	7,122.45	-	-	-
3	Total Assets	2,212,547.44	2,684,664.48	4,736,610.57	5,326,741.59
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	2,212,547.44	2,684,664.48	4,736,610.57	5,326,741.59
10	Total Fund Equity	2,212,547.44	2,684,664.48	4,736,610.57	5,326,741.59
11	Total Liabilities and Fund Equity	2,212,547.44	2,684,664.48	4,736,610.57	5,326,741.59
12					
13					
14	Licenses, Permits and Fees	3,129,467.73	3,733,886.10	6,770,941.65	6,008,430.12
15	Use of Money and Property	56,580.76	71,391.75	103,730.06	178,619.74
16	Total Operating Revenue	3,186,048.49	3,805,277.85	6,874,671.71	6,187,049.86
17					
18	Personal Services and Benefits	165,129.76	172,090.92	176,142.48	154,000.35
19	Travel	489.16	-	-	-
20	Contractual Services	1,696,947.23	1,942,551.62	3,365,236.96	2,863,948.77
21	Supplies and Materials	8,147.33	8,319.91	32,953.71	12,727.27
22	Grants and Subsidies	1,325,069.50	1,203,075.91	1,248,392.47	2,566,242.45
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	3,195,782.98	3,326,038.36	4,822,725.62	5,596,918.84
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(9,734.49)	479,239.49	2,051,946.09	590,131.02
31					
32	Beginning Fund Equity	2,222,281.93	2,212,547.44	2,684,664.48	4,736,610.57
33	Prior Period Adjustment	-	(7,122.45)	-	-
34	Ending Equity	2,212,547.44	2,684,664.48	4,736,610.57	5,326,741.59

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,837,349.71	1,403,629.60	766,967.87	1,070,653.89
2	Cash and Cash Equivalents	30,000.00	-	-	-
3	Total Assets	2,867,349.71	1,403,629.60	766,967.87	1,070,653.89
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	2,867,349.71	1,403,629.60	766,967.87	1,070,653.89
10	Total Fund Equity	2,867,349.71	1,403,629.60	766,967.87	1,070,653.89
11	Total Liabilities and Fund Equity	2,867,349.71	1,403,629.60	766,967.87	1,070,653.89
12					
13					
14	Licenses, Permits and Fees	3,387,663.92	3,103,371.72	3,716,136.24	3,850,643.75
15	Use of Money and Property	78,921.48	93,248.96	127,224.14	114,076.54
16	Total Operating Revenue	3,466,585.40	3,196,620.68	3,843,360.38	3,964,720.29
17					
18	Personal Services and Benefits	97,161.96	91,753.41	95,443.36	88,762.04
19	Travel	-	-	-	-
20	Contractual Services	3,053,222.54	4,538,587.38	4,412,667.83	3,572,272.23
21	Supplies and Materials	33.58	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	3,150,418.08	4,630,340.79	4,508,111.19	3,661,034.27
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	316,167.32	(1,433,720.11)	(664,750.81)	303,686.02
32					
33	Beginning Fund Equity	2,551,182.39	2,867,349.71	1,403,629.60	766,967.87
34	Prior Period Adjustment	-	(30,000.00)	28,089.08	-
35	Ending Equity	2,867,349.71	1,403,629.60	766,967.87	1,070,653.89

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	737,506.09	728,874.73	689,838.29	801,960.32
2	Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3	Total Assets	746,767.51	738,136.15	699,099.71	811,221.74
4					
5	Accounts Payable	894.05	1,669.05	2,404.05	3,760.05
6	Total Liabilities	894.05	1,669.05	2,404.05	3,760.05
7					
8	Reserve for Encumbrances	-	2,321.20	-	-
9	Unreserved Fund Balance	745,873.46	734,145.90	696,695.66	807,461.69
10	Total Fund Equity	745,873.46	736,467.10	696,695.66	807,461.69
11	Total Liabilities and Fund Equity	746,767.51	738,136.15	699,099.71	811,221.74
12					
13					
14	Use of Money and Property	118,301.96	102,768.37	177,489.86	135,226.80
15	Sales and Services	169,042.48	288,918.50	213,813.52	200,079.16
16	Administering Programs	11,015.14	16,710.93	51,252.86	31,857.43
17	Other Revenue	73.98	2,630.03	3,032.51	59,422.00
18	Total Operating Revenue	298,433.56	411,027.83	445,588.75	426,585.39
19					
20	Personal Services and Benefits	185,735.99	54,349.02	96,280.12	53,363.39
21	Travel	10,650.38	5,973.01	10,648.67	4,858.03
22	Contractual Services	147,445.24	114,611.63	107,918.61	104,958.22
23	Supplies and Materials	68,661.97	175,991.85	181,269.68	109,671.91
24	Grants and Subsidies	-	-	86,657.35	38,786.81
25	Capital Outlay	-	-	2,381.20	-
26	Other Expense	-	-	60.00	-
27	Interest Expense	-	-	144.56	-
28	Total Operating Expenditures/Expenses	412,493.58	350,925.51	485,360.19	311,638.36
29					
30	Transfers In	14,060.17	-	-	-
31	Transfers Out	-	(69,508.68)	-	(4,181.00)
32	Net Transfers In (Out)	14,060.17	(69,508.68)	-	(4,181.00)
33					
34	Net Change	(99,999.85)	(9,406.36)	(39,771.44)	110,766.03
35					
36	Beginning Fund Equity	845,873.31	745,873.46	736,467.10	696,695.66
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	745,873.46	736,467.10	696,695.66	807,461.69

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,333,418.94	1,158,678.76	861,214.17	593,833.96
2	Total Assets	1,333,418.94	1,158,678.76	861,214.17	593,833.96
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,333,418.94	1,158,678.76	861,214.17	593,833.96
9	Total Fund Equity	1,333,418.94	1,158,678.76	861,214.17	593,833.96
10	Total Liabilities and Fund Equity	1,333,418.94	1,158,678.76	861,214.17	593,833.96
11					
12					
13	Licenses, Permits and Fees	140,602.00	71,567.00	41,549.00	24,907.00
14	Use of Money and Property	22,144.15	42,282.47	59,669.69	61,042.23
15	Sales and Services	13,658.00	4,354.00	3,020.54	1,771.00
16	Other Revenue	-	-	6.00	8.32
17	Total Operating Revenue	176,404.15	118,203.47	104,245.23	87,728.55
18					
19	Personal Services and Benefits	190,056.83	203,887.56	231,407.21	252,112.29
20	Travel	17,137.84	16,690.79	16,562.38	15,165.27
21	Contractual Services	55,206.37	59,645.70	86,948.02	64,088.42
22	Supplies and Materials	33,864.11	7,282.69	6,700.77	10,287.30
23	Grants and Subsidies	1,000.00	1,500.00	1,500.00	1,000.00
24	Capital Outlay	5,291.61	3,162.48	8,403.34	12,065.72
25	Other Expense	456.87	774.43	188.10	389.76
26	Total Operating Expenditures/Expenses	303,013.63	292,943.65	351,709.82	355,108.76
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	(50,000.00)	-
30	Net Transfers In (Out)	-	-	(50,000.00)	-
31					
32	Net Change	(126,609.48)	(174,740.18)	(297,464.59)	(267,380.21)
33					
34	Beginning Fund Equity	1,460,028.42	1,333,418.94	1,158,678.76	861,214.17
35	Ending Equity	1,333,418.94	1,158,678.76	861,214.17	593,833.96

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	112,051.40	112,569.99	124,233.76	185,188.31
2	Total Assets	112,051.40	112,569.99	124,233.76	185,188.31
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	112,051.40	112,569.99	124,233.76	185,188.31
9	Total Fund Equity	112,051.40	112,569.99	124,233.76	185,188.31
10	Total Liabilities and Fund Equity	112,051.40	112,569.99	124,233.76	185,188.31
11					
12					
13	Licenses, Permits and Fees	4,362.97	518.59	11,663.77	76,072.38
14	Sales and Services	-	-	-	1,133,569.60
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	4,362.97	518.59	11,663.77	1,209,641.98
17					
18	Personal Services and Benefits	-	-	50,000.00	927,607.79
19	Travel	-	-	-	102,764.23
20	Contractual Services	-	-	-	51,496.55
21	Supplies and Materials	-	-	-	51,756.46
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	42.40
24	Other Expense	-	-	-	15,020.00
25	Total Operating Expenditures/Expenses	-	-	50,000.00	1,148,687.43
26					
27	Transfers In	-	-	50,000.00	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	50,000.00	-
30					
31	Net Change	4,362.97	518.59	11,663.77	60,954.55
32					
33	Beginning Fund Equity	107,688.43	112,051.40	112,569.99	124,233.76
34	Ending Equity	112,051.40	112,569.99	124,233.76	185,188.31

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.

Additional Information:

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3059 - State Fire Suppression Special Revenue Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	(2,855,469.36)	(3,389,858.98)	(3,002,614.58)	(1,598,678.91)
2	Total Assets	(2,855,469.36)	(3,389,858.98)	(3,002,614.58)	(1,598,678.91)
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	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)
10	Total Fund Equity	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)
11	Total Liabilities and Fund Equity	(2,855,469.36)	(3,389,858.98)	(3,002,614.58)	(1,598,678.91)
12					
13					
14	Use of Money and Property	1,500.00	1,000.00	1,625.00	1,500.00
15	Sales and Services	653,719.14	3,711,185.77	4,351,252.30	3,179,324.46
16	Other Revenue	14.00	1,300,200.00	-	5,568.31
17	Total Operating Revenue	655,233.14	5,012,385.77	4,352,877.30	3,186,392.77
18					
19	Personal Services and Benefits	669,708.76	717,519.73	782,022.33	553,763.94
20	Travel	44,523.60	47,243.53	59,014.10	115,416.04
21	Contractual Services	2,718,301.95	5,216,000.27	6,960,957.19	1,712,261.42
22	Supplies and Materials	109,941.57	254,006.09	214,783.76	51,918.33
23	Grants and Subsidies	-	-	-	200.00
24	Capital Outlay	-	7,000.00	-	-
25	Other Expense	-	261.77	-	6,829.18
26	Interest Expense	1,173.69	-	5,133.52	16.07
27	Total Operating Expenditures/Expenses	3,543,649.57	6,242,031.39	8,021,910.90	2,440,404.98
28					
29	Transfers In	756,270.00	695,256.00	4,056,278.00	657,947.88
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	756,270.00	695,256.00	4,056,278.00	657,947.88
32					
33	Net Change	(2,132,146.43)	(534,389.62)	387,244.40	1,403,935.67
34					
35	Beginning Fund Equity	(732,584.35)	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	(2,864,730.78)	(3,399,120.40)	(3,011,876.00)	(1,607,940.33)

Company: 3059
Company Name: State Fire Suppression Fund
Fund Name: State Fire Suppression Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 41-20-5 created the State Fire Suppression Special Revenue Fund. Source: General Fund Appropriations; payments of costs incurred in suppressing forest fires as authorized by 41-20-4; any damages paid from judgments or settlements and civil actions. Use: Payment of costs incurred by the State Wildland Fire Coordinator in suppressing forest fires.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
2008 Session Law chapter 220 revised 41-20-5 to include as a purpose of the fund, suppressing and extinguishing emergency rangeland fires and for payment of costs by the Governor in authorizing fire prevention measures.

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

		FY2006	FY2007	FY2008	FY2009
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	0.00	4,087.62	2,748.11	49,370.86
9	Total Fund Equity	0.00	4,087.62	2,748.11	49,370.86
10	Total Liabilities and Fund Equity	0.00	4,087.62	2,748.11	49,370.86
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	144,672.57	65,793.09	68,613.38	199,650.99
15	Other Revenue	-	-	69.94	-
16	Total Operating Revenue	144,672.57	65,793.09	68,683.32	199,650.99
17					
18	Personal Services and Benefits	53,128.08	53,453.17	52,352.04	54,438.61
19	Travel	1,573.43	788.52	725.99	3,300.92
20	Contractual Services	51,576.42	19,310.90	8,488.16	40,116.93
21	Supplies and Materials	113,073.17	14,375.85	8,330.44	55,171.78
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	41,811.44	376.67	126.20	-
24	Total Operating Expenditures/Expenses	261,162.54	88,305.11	70,022.83	153,028.24
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(116,489.97)	(22,512.02)	(1,339.51)	46,622.75
31					
32	Beginning Fund Equity	116,489.97	-	-	2,748.11
33	Prior Period Adjustment	-	26,599.64	4,087.62	-
34	Ending Equity	0.00	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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	17,844.49	38,749.24	46,280.55	19,824.76
2	Loans and Notes Receivable	136,039.21	121,340.29	114,249.68	143,895.83
3	Total Assets	153,883.70	160,089.53	160,530.23	163,720.59
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	153,883.70	160,089.53	160,530.23	163,720.59
10	Total Fund Equity	153,883.70	160,089.53	160,530.23	163,720.59
11	Total Liabilities and Fund Equity	153,883.70	160,089.53	160,530.23	163,720.59
12					
13					
14	Use of Money and Property	1,389.37	6,205.83	3,387.44	2,958.04
15	Total Operating Revenue	1,389.37	6,205.83	3,387.44	2,958.04
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	1,389.37	6,205.83	3,387.44	2,958.04
30					
31	Beginning Fund Equity	152,494.33	153,883.70	160,089.53	160,530.23
32	Prior Period Adjustment	-	-	(2,946.74)	232.32
33	Ending Equity	153,883.70	160,089.53	160,530.23	163,720.59

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,880,933.22	1,571,972.24	1,718,465.71	2,165,329.12
2	Total Assets	1,880,933.22	1,571,972.24	1,718,465.71	2,165,329.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	476,876.85
8	Unreserved Fund Balance	1,880,933.22	1,571,972.24	1,718,465.71	1,688,452.27
9	Total Fund Equity	1,880,933.22	1,571,972.24	1,718,465.71	2,165,329.12
10	Total Liabilities and Fund Equity	1,880,933.22	1,571,972.24	1,718,465.71	2,165,329.12
11					
12					
13	Taxes	457,546.54	420,438.34	385,552.59	335,388.74
14	Licenses, Permits and Fees	-	-	268,223.01	324,862.13
15	Use of Money and Property	50,793.23	52,596.68	65,528.60	68,863.23
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	508,339.77	473,035.02	719,304.20	729,114.10
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	-	-	-	-
22	Supplies and Materials	152.46	-	-	3,474.00
23	Grants and Subsidies	470,047.27	641,996.00	432,810.73	278,116.69
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	660.00
26	Total Operating Expenditures/Expenses	470,199.73	641,996.00	432,810.73	282,250.69
27					
28	Transfers In	173,436.08	-	-	-
29	Transfers Out	(140,000.00)	(140,000.00)	(140,000.00)	-
30	Net Transfers In (Out)	33,436.08	(140,000.00)	(140,000.00)	-
31					
32	Net Change	71,576.12	(308,960.98)	146,493.47	446,863.41
33					
34	Beginning Fund Equity	1,809,357.10	1,880,933.22	1,571,972.24	1,718,465.71
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	1,880,933.22	1,571,972.24	1,718,465.71	2,165,329.12

Company: 3063
Company Name: Pesticide Recycling and Disposal
Fund Name: Coordinated Soil and Water Conservation Fund
Fund Type: Special Revenue
Purpose: SDCL 38-7-25 created the Coordinated 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 10-47A-11, $60 biennial pesticide registration fee (38-20A-59), and all public and private sources including legislative appropriations or federal grants. Use: Under the Coordinated 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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	288,245.75	166,409.31	229,895.77	317,442.04
2	Total Assets	288,245.75	166,409.31	229,895.77	317,442.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	90,929.00
8	Unreserved Fund Balance	288,245.75	166,409.31	229,895.77	226,513.04
9	Total Fund Equity	288,245.75	166,409.31	229,895.77	317,442.04
10	Total Liabilities and Fund Equity	288,245.75	166,409.31	229,895.77	317,442.04
11					
12					
13	Licenses, Permits and Fees	-	-	-	215,284.81
14	Use of Money and Property	13,276.03	11,709.25	10,698.94	11,742.46
15	Sales and Services	-	6,743.60	184,908.34	22,759.35
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	13,276.03	18,452.85	195,607.28	249,786.62
18					
19	Personal Services and Benefits	58,151.78	59,758.33	50,059.15	83,025.32
20	Travel	5,827.85	1,105.06	1,477.65	1,797.59
21	Contractual Services	82,241.00	76,881.38	78,504.10	67,682.22
22	Supplies and Materials	2,089.25	2,544.52	2,079.92	9,295.22
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	440.00
26	Total Operating Expenditures/Expenses	148,309.88	140,289.29	132,120.82	162,240.35
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(135,033.85)	(121,836.44)	63,486.46	87,546.27
33					
34	Beginning Fund Equity	423,279.60	288,245.75	166,409.31	229,895.77
35	Ending Equity	288,245.75	166,409.31	229,895.77	317,442.04

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	13,544.41	5,701.94	21,024.48	11,956.99
2	Total Assets	13,544.41	5,701.94	21,024.48	11,956.99
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	13,544.41	5,701.94	21,024.48	11,956.99
9	Total Fund Equity	13,544.41	5,701.94	21,024.48	11,956.99
10	Total Liabilities and Fund Equity	13,544.41	5,701.94	21,024.48	11,956.99
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	-	-	-	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	332.85	785.79	-	-
19	Contractual Services	5,195.61	7,035.80	9,059.96	8,931.62
20	Supplies and Materials	141.31	20.88	17.50	135.87
21	Grants and Subsidies	-	-	35,600.00	-
22	Capital Outlay	1,556.47	-	-	-
23	Total Operating Expenditures/Expenses	7,226.24	7,842.47	44,677.46	9,067.49
24					
25	Transfers In	-	-	60,000.00	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	60,000.00	-
28					
29	Net Change	(7,226.24)	(7,842.47)	15,322.54	(9,067.49)
30					
31	Beginning Fund Equity	20,770.65	13,544.41	5,701.94	21,024.48
32	Ending Equity	13,544.41	5,701.94	21,024.48	11,956.99

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

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3151 - Livestock Disease Emergency Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70
2	Total Assets	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70
9	Total Fund Equity	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70
10	Total Liabilities and Fund Equity	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70
11					
12					
13	Licenses, Permits and Fees	129,381.79	157,724.80	163,661.09	136,895.45
14	Use of Money and Property	34,612.51	43,521.76	66,490.85	92,540.30
15	Total Operating Revenue	163,994.30	201,246.56	230,151.94	229,435.75
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	13,404.25	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	13,404.25	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	150,590.05	201,246.56	230,151.94	229,435.75
30					
31	Beginning Fund Equity	1,351,251.40	1,501,841.45	1,703,088.01	1,933,239.95
32	Ending Equity	1,501,841.45	1,703,088.01	1,933,239.95	2,162,675.70

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	90,622.58	113,328.94	102,092.55	137,818.12
2	Total Assets	90,622.58	113,328.94	102,092.55	137,818.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	90,622.58	113,328.94	102,092.55	137,818.12
9	Total Fund Equity	90,622.58	113,328.94	102,092.55	137,818.12
10	Total Liabilities and Fund Equity	90,622.58	113,328.94	102,092.55	137,818.12
11					
12					
13	Licenses, Permits and Fees	46,800.00	59,830.00	27,545.03	70,935.00
14	Use of Money and Property	2,062.65	2,636.52	3,160.46	4,929.29
15	Sales and Services	2,000.00	2,000.00	1,700.00	1,500.00
16	Total Operating Revenue	50,862.65	64,466.52	32,405.49	77,364.29
17					
18	Personal Services and Benefits	968.85	851.61	968.85	968.85
19	Travel	4,042.38	3,882.95	3,909.27	4,356.75
20	Contractual Services	32,684.53	35,952.77	37,747.99	34,881.15
21	Supplies and Materials	899.42	1,072.83	1,015.77	1,431.97
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	38,595.18	41,760.16	43,641.88	41,638.72
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	12,267.47	22,706.36	(11,236.39)	35,725.57
31					
32	Beginning Fund Equity	78,355.11	90,622.58	113,328.94	102,092.55
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	90,622.58	113,328.94	102,092.55	137,818.12

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	240,636.21	300,031.43	181,997.06	189,213.83
2	Total Assets	240,636.21	300,031.43	181,997.06	189,213.83
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	240,636.21	300,031.43	181,997.06	189,213.83
9	Total Fund Equity	240,636.21	300,031.43	181,997.06	189,213.83
10	Total Liabilities and Fund Equity	240,636.21	300,031.43	181,997.06	189,213.83
11					
12					
13	Use of Money and Property	5,854.44	7,723.92	12,399.43	16,776.49
14	Sales and Services	136,557.40	255,978.00	190,925.75	82,602.50
15	Other Revenue	2,520.00	-	-	-
16	Total Operating Revenue	144,931.84	263,701.92	203,325.18	99,378.99
17					
18	Personal Services and Benefits	16,170.55	34,510.27	34,833.98	11,694.74
19	Travel	21.00	122.80	208.86	85.80
20	Contractual Services	16,814.70	12,876.65	169,369.72	20,416.19
21	Supplies and Materials	90,699.68	156,627.39	116,946.99	59,965.49
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	27,739.53	169.59	-	-
24	Total Operating Expenditures/Expenses	151,445.46	204,306.70	321,359.55	92,162.22
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(6,513.62)	59,395.22	(118,034.37)	7,216.77
31					
32	Beginning Fund Equity	247,149.83	240,636.21	300,031.43	181,997.06
33	Ending Equity	240,636.21	300,031.43	181,997.06	189,213.83

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	427,222.47	329,405.71	246,098.86	447,243.01
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	452,187.47	354,370.71	271,063.86	472,208.01
5					
6	Accounts Payable	2,842.78	2,877.70	2,877.70	2,877.70
7	Total Liabilities	2,842.78	2,877.70	2,877.70	2,877.70
8					
9	Reserve for Encumbrances	1,488.00	5,034.00	408.16	-
10	Unreserved Fund Balance	447,856.69	346,459.01	267,778.00	469,330.31
11	Total Fund Equity	449,344.69	351,493.01	268,186.16	469,330.31
12	Total Liabilities and Fund Equity	452,187.47	354,370.71	271,063.86	472,208.01
13					
14					
15	Licenses, Permits and Fees	762,951.67	709,530.92	744,066.30	878,607.10
16	Use of Money and Property	438,336.34	335,453.70	307,625.40	363,271.65
17	Sales and Services	340,921.57	255,530.98	350,303.80	443,279.90
18	Administering Programs	25,000.00	8,083.52	28,648.66	41,398.93
19	Other Revenue	158,876.17	113,650.94	218,904.44	225,698.71
20	Total Operating Revenue	1,726,085.75	1,422,250.06	1,649,548.60	1,952,256.29
21					
22	Personal Services and Benefits	932,027.59	722,093.37	721,568.61	1,042.85
23	Travel	16,983.84	6,137.60	4,516.30	11,488.70
24	Contractual Services	1,354,754.56	585,924.39	769,337.08	1,358,884.52
25	Supplies and Materials	243,669.84	147,934.90	153,389.90	334,379.28
26	Capital Outlay	12,046.23	27,525.04	48,944.33	2,648.21
27	Other Expense	36,581.30	30,486.44	35,099.23	42,668.58
28	Interest Expense	2,505.90	-	-	-
29	Total Operating Expenditures/Expenses	2,598,569.26	1,520,101.74	1,732,855.45	1,751,112.14
30					
31	Transfers In	994,000.00	-	-	-
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	994,000.00	-	-	-
34					
35	Net Change	121,516.49	(97,851.68)	(83,306.85)	201,144.15
36					
37	Beginning Fund Equity	327,828.20	449,344.69	351,493.01	268,186.16
38	Ending Equity	449,344.69	351,493.01	268,186.16	469,330.31

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	7,177.53	188.94	-	-
2	Total Assets	7,177.53	188.94	-	-
3					
4	Accounts Payable	7,177.53	188.94	-	-
5		7,177.53	188.94		
6	Total Liabilities	7,177.53	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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	244,578.53	345,042.31	552,267.29	493,259.90
2	Total Assets	244,578.53	345,042.31	552,267.29	493,259.90
3					
4	Accounts Payable	2,075.46	1,850.46	1,955.46	2,090.46
5	Total Liabilities	2,075.46	1,850.46	1,955.46	2,090.46
6					
7	Reserve for Encumbrances	29,442.70	7,159.20	25,678.50	-
8	Unreserved Fund Balance	213,060.37	336,032.65	524,633.33	491,169.44
9	Total Fund Equity	242,503.07	343,191.85	550,311.83	491,169.44
10	Total Liabilities and Fund Equity	244,578.53	345,042.31	552,267.29	493,259.90
11					
12					
13	Taxes	4,965,607.65	5,150,529.38	5,694,433.60	5,741,636.06
14	Use of Money and Property	32,178.55	31,138.86	33,020.28	38,398.88
15	Sales and Services	357,859.83	310,644.86	507,960.50	648,590.98
16	Administering Programs	36,104.22	19,848.00	26,416.19	20,000.00
17	Other Revenue	28,089.12	177.01	6,040.22	662.63
18	Total Operating Revenue	5,419,839.37	5,512,338.11	6,267,870.79	6,449,288.55
19					
20	Personal Services and Benefits	1,044,030.46	1,062,193.00	1,219,868.57	1,280,571.96
21	Travel	191,691.73	213,775.08	266,782.71	159,692.58
22	Contractual Services	5,923,460.35	6,181,270.83	6,996,839.60	7,503,226.81
23	Supplies and Materials	641,430.57	603,014.61	491,265.14	520,265.71
24	Grants and Subsidies	256,104.22	226,098.00	240,166.19	246,250.00
25	Capital Outlay	41,782.71	61,637.73	19,554.00	16,639.17
26	Total Operating Expenditures/Expenses	8,098,500.04	8,347,989.25	9,234,476.21	9,726,646.23
27					
28	Transfers In	2,703,858.54	2,953,914.92	3,173,725.40	3,218,215.29
29	Transfers Out	(40,000.00)	(17,575.00)	-	-
30	Net Transfers In (Out)	2,663,858.54	2,936,339.92	3,173,725.40	3,218,215.29
31					
32	Net Change	(14,802.13)	100,688.78	207,119.98	(59,142.39)
33					
34	Beginning Fund Equity	257,305.20	242,503.07	343,191.85	550,311.83
35	Ending Equity	242,503.07	343,191.85	550,311.83	491,169.44

Company: 3006
Company Name: Dept. of Tourism - Other
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20
2	Total Assets	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20
9	Total Fund Equity	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20
10	Total Liabilities and Fund Equity	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20
11					
12					
13	Taxes	8,387,257.54	8,945,000.00	10,256,411.45	9,985,925.89
14	Use of Money and Property	377,579.05	447,184.77	681,857.09	960,240.83
15	Sales and Services	12,000.00	-	-	-
16	Other Revenue	-	200,204.08	19,920.30	32,454.76
17	Total Operating Revenue	8,776,836.59	9,592,388.85	10,958,188.84	10,978,621.48
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	7,120.47
21	Contractual Services	28,621.00	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	6,360,706.55	6,703,857.25	6,160,459.93	8,935,602.09
24	Capital Outlay	-	680.40	-	-
25	Total Operating Expenditures/Expenses	6,389,327.55	6,802,544.30	6,194,972.66	8,961,478.62
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(937,719.20)	(1,067,247.45)	(607,673.14)	(403,943.98)
29	Net Transfers In (Out)	(937,719.20)	(1,067,247.45)	(607,673.14)	(403,943.98)
30					
31	Net Change	1,449,789.84	1,722,597.10	4,155,543.04	1,613,198.88
32					
33	Beginning Fund Equity	14,654,911.34	16,104,701.18	17,827,298.28	21,982,841.32
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	16,104,701.18	17,827,298.28	21,982,841.32	23,596,040.20

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,042.87	(43,788.41)	(334,233.03)	(217,590.72)
2	Total Assets	1,042.87	(43,788.41)	(334,233.03)	(217,590.72)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	8,758.00	8,612.00	447.22	-
8	Unreserved Fund Balance	(7,715.13)	(52,400.41)	(334,680.25)	(217,590.72)
9	Total Fund Equity	1,042.87	(43,788.41)	(334,233.03)	(217,590.72)
10	Total Liabilities and Fund Equity	1,042.87	(43,788.41)	(334,233.03)	(217,590.72)
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	1,493,680.81	1,104,005.51	1,157,517.21	1,415,424.13
15	Other Revenue	-	-	550.85	21.46
16	Total Operating Revenue	1,493,680.81	1,104,005.51	1,158,068.06	1,415,445.59
17					
18	Personal Services and Benefits	420,449.12	411,486.74	448,545.51	475,894.46
19	Travel	152,597.61	113,007.06	152,332.32	142,476.12
20	Contractual Services	672,731.51	602,951.86	791,615.96	714,672.75
21	Supplies and Materials	42,476.66	31,513.55	61,136.77	36,133.26
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	94,732.63	48,415.36	34,457.76	2,437.68
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	1,382,987.53	1,207,374.57	1,488,088.32	1,371,614.27
26					
27	Transfers In	121,393.00	58,537.78	39,575.64	72,810.99
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	121,393.00	58,537.78	39,575.64	72,810.99
30					
31	Net Change	232,086.28	(44,831.28)	(290,444.62)	116,642.31
32					
33	Beginning Fund Equity	(231,043.41)	1,042.87	(43,788.41)	(334,233.03)
41	Ending Equity	1,042.87	(43,788.41)	(334,233.03)	(217,590.72)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	239,087.83	230,858.31	212,083.06	154,136.78
2	Total Assets	239,087.83	230,858.31	212,083.06	154,136.78
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	5,299.18	-
8	Unreserved Fund Balance	239,087.83	230,858.31	206,783.88	154,136.78
9	Total Fund Equity	239,087.83	230,858.31	212,083.06	154,136.78
10	Total Liabilities and Fund Equity	239,087.83	230,858.31	212,083.06	154,136.78
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	189,871.83	181,863.42	182,207.05	192,963.32
15	Other Revenue	119.94	-	-	-
16	Total Operating Revenue	189,991.77	181,863.42	182,207.05	192,963.32
17					
18	Personal Services and Benefits	53,675.00	47,084.91	47,761.07	71,266.39
19	Travel	5,225.01	5,899.32	4,988.21	6,097.96
20	Contractual Services	93,182.54	55,821.22	90,648.69	68,821.24
21	Supplies and Materials	42,882.31	36,107.22	41,650.29	44,446.84
22	Grants and Subsidies	-	-	-	25,000.00
23	Capital Outlay	3,243.93	43,346.30	14,533.04	33,351.46
24	Other Expense	1,638.61	1,597.68	1,401.00	1,925.71
25	Total Operating Expenditures/Expenses	199,847.40	189,856.65	200,982.30	250,909.60
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	(236.29)	-	-
29	Net Transfers In (Out)	-	(236.29)	-	-
30					
31	Net Change	(9,855.63)	(8,229.52)	(18,775.25)	(57,946.28)
32					
33	Beginning Fund Equity	248,943.46	239,087.83	230,858.31	212,083.06
34	Ending Equity	239,087.83	230,858.31	212,083.06	154,136.78

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,539.30	7,289.30	7,489.30	7,489.30
2	Total Assets	6,539.30	7,289.30	7,489.30	7,489.30
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,539.30	7,289.30	7,489.30	7,489.30
9	Total Fund Equity	6,539.30	7,289.30	7,489.30	7,489.30
10	Total Liabilities and Fund Equity	6,539.30	7,289.30	7,489.30	7,489.30
11					
12					
13	Use of Money and Property	-	-	-	-
14	Other Revenue	800.00	750.00	200.00	-
15	Total Operating Revenue	800.00	750.00	200.00	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	800.00	750.00	200.00	-
30					
31	Beginning Fund Equity	5,739.30	6,539.30	7,289.30	7,489.30
32	Ending Equity	6,539.30	7,289.30	7,489.30	7,489.30

Company: 3143
Company Name: Fine Arts
Fund Name: Fine Arts
Fund Type: Special Revenue
Purpose: Administratively created fund used to account for local income other than state and local sources for the purpose of providing supplemental support for arts activities.

Budget Information: Included in the General Appropriations Bill.

Department of Tourism and State Development

State Accounting System - Other Fund Balances

Company 3145 - Historical Preservation Loan and Grant Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	323,012.03	367,275.33	309,376.26	343,211.53
2	Total Assets	323,012.03	367,275.33	309,376.26	343,211.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	323,012.03	367,275.33	309,376.26	343,211.53
9	Total Fund Equity	323,012.03	367,275.33	309,376.26	343,211.53
10	Total Liabilities and Fund Equity	323,012.03	367,275.33	309,376.26	343,211.53
11					
12					
13	Use of Money and Property	10,907.31	11,462.57	15,807.13	18,967.37
14	Other Revenue	-	-	-	2,830.00
15	Total Operating Revenue	10,907.31	11,462.57	15,807.13	21,797.37
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	143,669.58	67,199.27	173,706.20	87,962.10
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	143,669.58	67,199.27	173,706.20	87,962.10
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	(32,762.27)	44,263.30	(57,899.07)	33,835.27
30					
31	Beginning Fund Equity	355,774.30	323,012.03	367,275.33	309,376.26
32	Ending Equity	323,012.03	367,275.33	309,376.26	343,211.53

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	9,024,627.13	8,741,948.03	4,893,248.31	5,441,205.02
2	Loans and Notes Receivable	60,281.58	744,065.99	5,000,518.48	249,395.38
3	Advances to Other Funds	-	-	-	4,607,095.09
4	Total Assets	9,084,908.71	9,486,014.02	9,893,766.79	10,297,695.49
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	9,084,908.71	9,486,014.02	9,893,766.79	10,297,695.49
11	Total Fund Equity	9,084,908.71	9,486,014.02	9,893,766.79	10,297,695.49
12	Total Liabilities and Fund Equity	9,084,908.71	9,486,014.02	9,893,766.79	10,297,695.49
13					
14					
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	237,582.01	278,452.31	392,980.77	403,928.70
17	Administering Programs	31,072.15	122,653.00	14,772.00	-
18	Total Operating Revenue	268,654.16	401,105.31	407,752.77	403,928.70
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	69.88	-	-	-
23	Supplies and Materials	-	-	-	-
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	-	-	-	-
26	Total Operating Expenditures/Expenses	69.88	-	-	-
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	268,584.28	401,105.31	407,752.77	403,928.70
33					
34	Beginning Fund Equity	8,816,324.43	9,084,908.71	9,486,014.02	9,893,766.79
35	Ending Equity	9,084,908.71	9,486,014.02	9,893,766.79	10,297,695.49

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	91,684.57	99,991.57	184,400.10	237,487.17
2	Total Assets	91,684.57	99,991.57	184,400.10	237,487.17
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	91,684.57	99,991.57	184,400.10	237,487.17
9	Total Fund Equity	91,684.57	99,991.57	184,400.10	237,487.17
10	Total Liabilities and Fund Equity	91,684.57	99,991.57	184,400.10	237,487.17
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	49,088.45	51,239.99	53,947.94	73,308.31
15	Other Revenue	168,035.00	172,089.99	268,151.00	225,863.20
16	Total Operating Revenue	217,123.45	223,329.98	322,098.94	299,171.51
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	14,117.31	26,120.86	42,663.04	46,069.19
20	Contractual Services	150,973.92	176,488.91	160,898.36	167,602.75
21	Supplies and Materials	18,189.66	12,413.21	34,129.01	34,512.50
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	183,280.89	215,022.98	237,690.41	248,184.44
25					
26	Transfers In	-	-	-	2,100.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	2,100.00
29					
30	Net Change	33,842.56	8,307.00	84,408.53	53,087.07
31					
32	Beginning Fund Equity	57,842.01	91,684.57	99,991.57	184,400.10
33	Ending Equity	91,684.57	99,991.57	184,400.10	237,487.17

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	41,296,142.59	38,198,048.05	39,250,829.25	32,305,706.84
2	Loans and Notes Receivable	38,622,622.98	43,494,910.54	44,706,605.93	54,558,935.42
3	Total Assets	79,918,765.57	81,692,958.59	83,957,435.18	86,864,642.26
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	4,620.00	2,190.00	-	-
9	Unreserved Fund Balance	79,914,145.57	81,690,768.59	83,957,435.18	86,864,642.26
10	Total Fund Equity	79,918,765.57	81,692,958.59	83,957,435.18	86,864,642.26
11	Total Liabilities and Fund Equity	79,918,765.57	81,692,958.59	83,957,435.18	86,864,642.26
12					
13					
14	Taxes	222,396.09	199,252.62	182,817.48	159,988.77
15	Use of Money and Property	2,158,348.47	2,338,856.95	2,959,510.78	3,461,865.69
16	Sales and Services	108,768.09	86,662.55	111,442.61	152,504.80
17	Other Revenue	116.52	-	-	1,422.51
18	Total Operating Revenue	2,489,629.17	2,624,772.12	3,253,770.87	3,775,781.77
19					
20	Personal Services and Benefits	341,410.86	335,844.65	391,667.46	396,542.45
21	Travel	19,023.90	23,196.79	24,843.53	20,922.96
22	Contractual Services	181,648.11	200,645.86	202,069.18	233,319.95
23	Supplies and Materials	9,860.92	11,059.94	8,300.85	5,739.79
24	Grants and Subsidies	87,469.04	284,175.38	345,823.26	198,850.54
25	Capital Outlay	-	4,663.10	16,590.00	13,199.00
26	Bad Debts Expense	229,795.56	470,401.00	-	-
27	Total Operating Expenditures/Expenses	869,208.39	1,329,986.72	989,294.28	868,574.69
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	(3,317.38)	-	-
31	Net Transfers In (Out)	-	(3,317.38)	-	-
32					
33	Net Change	1,620,420.78	1,291,468.02	2,264,476.59	2,907,207.08
34					
35	Beginning Fund Equity	78,209,403.12	79,918,765.57	81,692,958.59	83,957,435.18
36	Prior Period Adjustment	88,941.67	482,725.00	-	-
37	Ending Equity	79,918,765.57	81,692,958.59	83,957,435.18	86,864,642.26

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65
2	Total Assets	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65
9	Total Fund Equity	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65
10	Total Liabilities and Fund Equity	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65
11					
12					
13	Use of Money and Property	306,163.70	763,920.64	1,376,809.56	2,020,350.49
14	Other Revenue	200,000.00	367,323.53	24,126,559.08	20,506,117.39
15	Total Operating Revenue	506,163.70	1,131,244.17	25,503,368.64	22,526,467.88
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	480,774.05	126,946.25	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	445,000.00	1,835,000.00	11,395,413.75	24,726,196.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	445,000.00	2,315,774.05	11,522,360.00	24,726,196.00
24					
25	Transfers In	20,633,176.00	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	20,633,176.00	-	-	-
28					
29	Net Change	20,694,339.70	(1,184,529.88)	13,981,008.64	(2,199,728.12)
30					
31	Beginning Fund Equity	13,676,555.31	34,370,895.01	33,186,365.13	47,167,373.77
32	Ending Equity	34,370,895.01	33,186,365.13	47,167,373.77	44,967,645.65

Company: 6518
Company Name: Science & Technology Authority (STA)
Fund Name: Science and Technology Authority
Fund Type: Component Unit – Business Type
Purpose: SDCL 1-16H-4 created the South Dakota Science and Technology Authority as a body corporate and politic. Source: The SDSTA received $13,623,068 in General Fund appropriations from the legislature. The SDSTA also receives a federal HUD grant that is used to maintain the physical integrity of the mine and has received a $15 million gift from Mr. T. Denny Sanford. Uses: To foster and facilitate scientific and technological investigation, experimentation, and development by creating a mechanism through which laboratory, experimental, and development facilities, both nonprofit and for-profit, both governmental and nongovernmental, may be acquired, developed, constructed, funded, maintained, and operated.

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

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

Department of Tourism and State Development
State Accounting System - Other Fund Balances
Company 6527 - South Dakota Energy Infrastructure Authority

		FY2009
1	Cash Pooled with State Treasurer	312.11
2	Total Assets	312.11
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	312.11
9	Total Fund Equity	312.11
10	Total Liabilities and Fund Equity	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	-
32	Ending Equity	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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	148,353.55	355,817.32	208,654.98	465,950.46
2	Total Assets	148,353.55	355,817.32	208,654.98	465,950.46
3					
4	Accounts Payable	71,788.24	102,313.24	71,835.84	72,311.59
5	Total Liabilities	71,788.24	102,313.24	71,835.84	72,311.59
6					
7	Reserve for Encumbrances	21,434.40	25,648.38	29,542.48	34,587.19
8	Unreserved Fund Equity	55,130.91	227,855.70	107,276.66	359,051.68
9	Total Fund Equity	76,565.31	253,504.08	136,819.14	393,638.87
10	Total Liabilities and Fund Equity	148,353.55	355,817.32	208,654.98	465,950.46
11					
12	Licenses, Permits and Fees	-	-	-	-
13	Sales and Services	-	2,616.99	-	-
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
17	Total Operating Revenue	-	77,928.49	79,392.89	75,192.25
18					
19	Personal Services and Benefits	1,471,990.87	1,568,419.12	1,560,579.08	1,575,928.14
20	Travel	121,735.40	114,799.85	96,450.86	77,958.64
21	Contractual Services	856,871.85	762,575.15	904,657.55	864,453.48
22	Supplies and Materials	377,699.62	367,100.42	363,869.49	351,074.80
23	Capital Outlay	21,832.65	29,615.74	23,043.01	23,975.18
24	Other Expense	-	-	6,293.95	-
25	Interest Expense	-	3.20	-	67.50
26	Total Operating Expenditures	2,850,130.39	2,842,513.48	2,954,893.94	2,893,457.74
27					
28	Transfers In	2,931,069.00	3,093,778.00	3,119,794.00	3,114,415.07
29	Transfers Out	(34,420.20)	(152,254.24)	(360,977.89)	(39,329.85)
30	Net Transfers In (Out)	2,896,648.80	2,941,523.76	2,758,816.11	3,075,085.22
31					
32	Net Change	46,518.41	176,938.77	(116,684.94)	256,819.73
33					
34	Beginning Fund Balance	30,046.90	76,565.31	253,504.08	136,819.14
35	Ending Fund Balance	76,565.31	253,504.08	136,819.14	393,638.87

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - Department of Game, Fish and Parks Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	14,458,366.55	18,033,228.05	21,780,040.93	22,570,414.82
2	Accounts Receivable	332.00	2,826.25	206.63	-
3	Total Assets	14,458,698.55	18,036,054.30	21,780,247.56	22,570,414.82
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	374,463.47	282,923.26	478,634.38	1,024,592.01
9	Unreserved Fund Equity	14,084,235.08	17,753,131.04	21,301,613.18	21,545,822.81
10	Total Fund Equity	14,458,698.55	18,036,054.30	21,780,247.56	22,570,414.82
11	Total Liabilities and Fund Equity	14,458,698.55	18,036,054.30	21,780,247.56	22,570,414.82
12					
13	Licenses, Permits and Fees	25,892,148.04	27,177,594.70	27,732,579.39	28,098,497.80
14	Use of Money and Property	462,115.87	549,082.24	1,184,325.73	1,601,612.15
15	Sales and Services	296,116.47	264,891.63	403,264.63	189,945.84
16	Administering Programs	84,272.77	60,549.27	169,635.18	611,753.66
17	Other Revenue	280,500.48	339,199.65	415,232.58	320,960.59
18	Total Operating Revenue	27,015,153.63	28,391,317.49	29,905,037.51	30,822,770.04
19					
20	Personal Services and Benefits	9,727,159.49	9,743,088.95	10,206,951.02	10,631,569.64
21	Travel	441,853.34	430,916.54	494,108.16	422,886.72
22	Contractual Services	6,957,910.48	6,160,469.32	6,191,203.35	6,820,120.76
23	Supplies and Materials	1,721,199.51	1,603,497.45	1,735,190.28	1,915,240.53
24	Grants and Subsidies	211,468.38	257,594.58	323,106.49	456,330.82
25	Capital Outlay	1,987,622.72	2,282,987.09	1,900,662.96	2,532,822.78
26	Other Expense	41,412.55	3,837.14	22,472.02	2,340.87
27	Interest Expense	148.22	29.89	359.36	15.91
28	Insurance Claims	-	-	6.46	-
29	Total Operating Expenditures	21,088,774.69	20,482,420.96	20,874,060.10	22,781,328.03
30					
31	Transfers In	2,057,295.97	712,283.94	529,654.43	81,484.59
32	Transfers Out	(6,686,955.80)	(4,876,666.72)	(5,816,364.98)	(7,332,759.34)
33	Net Transfers In (Out)	(4,629,659.83)	(4,164,382.78)	(5,286,710.55)	(7,251,274.75)
34					
35	Net Change	1,296,719.11	3,744,513.75	3,744,266.86	790,167.26
36					
37	Beginning Fund Balance	13,161,979.44	14,458,698.55	18,036,054.30	21,780,247.56
38	Prior Period Adjustment	-	(167,158.00)	(73.60)	-
39	Ending Fund Balance	14,458,698.55	18,036,054.30	21,780,247.56	22,570,414.82

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

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

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.

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

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - HMC Natural Resources Restoration

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	3,151,122.31	183,288.33	224,324.88	236,110.51
2	Total Assets	3,151,122.31	183,288.33	224,324.88	236,110.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	3,151,122.31	183,288.33	224,324.88	236,110.51
9	Total Fund Equity	3,151,122.31	183,288.33	224,324.88	236,110.51
10	Total Liabilities and Fund Equity	3,151,122.31	183,288.33	224,324.88	236,110.51
11					
12	Use of Money and Property	81,303.45	95,696.02	41,036.55	11,785.63
13	Total Operating Revenue	81,303.45	95,696.02	41,036.55	11,785.63
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	81,303.45	(2,967,833.98)	41,036.55	11,785.63
28					
29	Beginning Fund Balance	3,069,818.86	3,151,122.31	183,288.33	224,324.88
30	Ending Fund Balance	3,151,122.31	183,288.33	224,324.88	236,110.51

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

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	642,615.50	373,687.29	464,012.66	53,032.16
2	Total Assets	642,615.50	373,687.29	464,012.66	53,032.16
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	12,307.40	7,347.66	18,386.82	-
8	Unreserved Fund Equity	630,308.10	366,339.63	445,625.84	53,032.16
9	Total Fund Equity	642,615.50	373,687.29	464,012.66	53,032.16
10	Total Liabilities and Fund Equity	642,615.50	373,687.29	464,012.66	53,032.16
11					
12	Licenses, Permits and Fees	323,174.17	298,643.47	317,356.25	287,006.44
13	Use of Money and Property	6,322.99	12,400.64	19,986.24	17,987.84
14	Sales and Services	1,341.00	5,347.42	3,094.50	737.00
15	Administering Programs	127,154.53	152,150.53	152,884.69	152,832.77
16	Other Revenue	6,397.79	379.97	580.00	120,487.00
17	Total Operating Revenue	464,390.48	468,922.03	493,901.68	579,051.05
18					
19	Personal Services and Benefits	377,529.93	654,719.97	555,556.58	766,643.36
20	Travel	38,093.19	35,478.99	29,060.40	35,546.85
21	Contractual Services	402,630.06	533,294.39	534,423.44	626,313.47
22	Supplies and Materials	76,668.71	70,195.57	68,561.10	72,768.31
23	Capital Outlay	174,940.29	47,440.22	157,235.85	21,379.06
24	Other Expense	-	-	-	-
25	Total Operating Expenditures	1,069,862.18	1,341,129.14	1,344,837.37	1,522,651.05
26					
27	Transfers In	623,425.40	637,695.90	974,512.06	606,004.10
28	Transfers Out	(18,371.00)	(34,417.00)	(33,251.00)	(73,384.60)
29	Net Transfers In (Out)	605,054.40	603,278.90	941,261.06	532,619.50
30					
31	Net Change	(417.30)	(268,928.21)	90,325.37	(410,980.50)
32					
33	Beginning Fund Balance	643,032.80	642,615.50	373,687.29	464,012.66
34	Ending Fund Balance	642,615.50	373,687.29	464,012.66	53,032.16

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.

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.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	31,601.55	49,019.92	34,319.90	15,148.85
2	Total Assets	31,601.55	49,019.92	34,319.90	15,148.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	31,601.55	49,019.92	34,319.90	15,148.85
9	Total Fund Equity	31,601.55	49,019.92	34,319.90	15,148.85
10	Total Liabilities and Fund Equity	31,601.55	49,019.92	34,319.90	15,148.85
11					
12	Use of Money and Property	3,046.69	2,235.31	916.43	816.80
13	Other Revenue	5,863.45	1,658.36	48,309.48	273.04
14	Total Operating Revenue	8,910.14	3,893.67	49,225.91	1,089.84
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	679,284.49	746,324.31	729,421.89	793,737.07
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	710,602.80	310,228.99	655,596.04	2,570,222.82
22	Total Operating Expenditures	1,389,887.29	1,056,553.30	1,385,017.93	3,363,959.89
23					
24	Transfers In	1,400,000.00	1,100,000.00	1,350,000.00	3,370,000.00
25	Transfers Out	(27,477.00)	(29,922.00)	(28,908.00)	(26,301.00)
26	Net Transfers In (Out)	1,372,523.00	1,070,078.00	1,321,092.00	3,343,699.00
27					
28	Net Change	(8,454.15)	17,418.37	(14,700.02)	(19,171.05)
29					
30	Beginning Fund Balance	40,055.70	31,601.55	49,019.92	34,319.90
31	Ending Fund Balance	31,601.55	49,019.92	34,319.90	15,148.85

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.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	4,702,027.30	3,968,837.63	3,986,302.08	4,356,149.26
2	Total Assets	4,702,027.30	3,968,837.63	3,986,302.08	4,356,149.26
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	-	-	-	5,436.00
6	Total Liabilities	-	-	-	5,436.00
7					
8	Reserve for Encumbrances	559,908.26	602,429.87	353,939.71	7,878,999.70
9	Unreserved Fund Equity	4,142,119.04	3,366,407.76	3,632,362.37	(3,528,286.44)
10	Total Fund Equity	4,702,027.30	3,968,837.63	3,986,302.08	4,350,713.26
11	Total Liabilities and Fund Equity	4,702,027.30	3,968,837.63	3,986,302.08	4,356,149.26
12					
13	Taxes	1,471,316.00	1,483,143.20	1,487,455.20	1,513,061.09
14	Licenses, Permits and Fees	8,938,496.92	8,791,582.79	9,570,443.69	10,715,234.56
15	Use of Money and Property	425,306.60	487,399.38	435,024.71	1,536,432.83
16	Sales and Services	667,085.42	488,779.97	556,613.11	393,802.78
17	Administering Programs	71,716.59	233,072.58	137,918.28	29,117.21
18	Other Revenue	109,060.37	38,757.22	91,980.02	140,038.96
19	Total Operating Revenue	###########	11,522,735.14	12,279,435.01	14,327,687.43
20					
21	Personal Services and Benefits	4,258,725.86	4,349,846.62	4,626,490.50	4,811,087.84
22	Travel	98,555.81	102,155.29	98,607.34	80,140.98
23	Contractual Services	2,877,599.51	3,290,688.75	3,045,853.43	3,728,267.25
24	Supplies and Materials	1,208,993.34	1,163,875.06	1,368,819.50	1,258,746.27
25	Capital Outlay	1,956,172.69	2,771,166.79	2,556,593.55	2,828,850.15
26	Other Expense	160,393.83	171,078.00	195,395.78	243,337.96
27	Interest Expense	282.06	88.30	432.98	34.80
28	Total Operating Expenditures	###########	11,848,898.81	11,892,193.08	12,950,465.25
29					
30	Transfers In	146,066.84	-	100,000.00	263,200.00
31	Transfers Out	(419,923.33)	(407,026.00)	(469,777.48)	(1,276,011.00)
32	Net Transfers In (Out)	(273,856.49)	(407,026.00)	(369,777.48)	(1,012,811.00)
33					
34	Net Change	848,402.31	(733,189.67)	17,464.45	364,411.18
35					
36	Beginning Fund Balance	3,853,624.99	4,702,027.30	3,968,837.63	3,986,302.08
37	Prior Period Adjustment	-	-	-	-
38	Ending Fund Balance	4,702,027.30	3,968,837.63	3,986,302.08	4,350,713.26

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

Budget Information: Included in the General Appropriations Bill.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Parks and Recreation Fund

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

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,152,500.47	1,216,875.39	600,933.25	239,319.37
2	Total Assets	1,152,500.47	1,216,875.39	600,933.25	239,319.37
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	117,000.00	-
8	Unreserved Fund Equity	1,152,500.47	1,216,875.39	483,933.25	239,319.37
9	Total Fund Equity	1,152,500.47	1,216,875.39	600,933.25	239,319.37
10	Total Liabilities and Fund Equity	1,152,500.47	1,216,875.39	600,933.25	239,319.37
11					
12	Use of Money and Property	911,271.62	831,172.74	861,516.53	1,087,413.82
13	Total Operating Revenue	911,271.62	831,172.74	861,516.53	1,087,413.82
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	40,234.40	47,496.14	77,374.35	62,766.27
18	Supplies and Materials	-	-	71.45	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	261,640.28	345,756.42	509,034.81	175,314.25
21	Total Operating Expenditures	301,874.68	393,252.56	586,480.61	238,080.52
22					
23	Transfers In	-	-	57,955.48	-
24	Transfers Out	(466,619.68)	(373,545.26)	(948,933.54)	(1,210,947.18)
25	Net Transfers In (Out)	(466,619.68)	(373,545.26)	(890,978.06)	(1,210,947.18)
26					
27	Net Change	142,777.26	64,374.92	(615,942.14)	(361,613.88)
28					
29	Beginning Fund Balance	1,009,723.21	1,152,500.47	1,216,875.39	600,933.25
30	Ending Fund Balance	1,152,500.47	1,216,875.39	600,933.25	239,319.37

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - HMC Natural Resources Recovery Fund

		FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	600,000.00	617,560.03	648,493.02
2	Total Assets	600,000.00	617,560.03	648,493.02
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
9	Total Fund Equity	600,000.00	617,560.03	648,493.02
10	Total Liabilities and Fund Equity	600,000.00	617,560.03	648,493.02
11				
12	Taxes	-	-	-
13	Licenses, Permits and Fees	-	-	-
14	Use of Money and Property	-	17,560.03	30,932.99
15	Sales and Services	-	-	-
16	Total Operating Revenue	-	17,560.03	30,932.99
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
30				
31	Beginning Fund Balance	-	600,000.00	617,560.03
32	Ending Fund Balance	600,000.00	617,560.03	648,493.02

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

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

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Custer State Park Improvement Fund

		FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	12,000,000.00	8,522,986.28	(173,698.48)
2	Total Assets	12,000,000.00	8,522,986.28	(173,698.48)
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)
9	Total Fund Equity	12,000,000.00	8,522,986.28	(173,698.48)
10	Total Liabilities and Fund Equity	12,000,000.00	8,522,986.28	(173,698.48)
11				
12	Taxes	-	-	-
13	Licenses, Permits and Fees	-	-	-
14	Use of Money and Property	-	93,393.47	456,514.54
15	Sales and Services	-	-	-
16	Administering Programs	-	-	-
17	Other Revenue	-	-	-
18	Total Operating Revenue	-	93,393.47	456,514.54
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)
31	Net Transfers In (Out)	12,000,000.00	-	(6,325,898.18)
32				
33	Net Change	12,000,000.00	(3,477,013.72)	(8,696,684.76)
34				
35	Beginning Fund Balance	-	12,000,000.00	8,522,986.28
36	Prior Period Adjustment	-	-	-
37	Ending Fund Balance	12,000,000.00	8,522,986.28	(173,698.48)

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.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,360,050.75	1,450,868.62	1,534,051.11	1,548,900.84
2	Total Assets	1,360,050.75	1,450,868.62	1,534,051.11	1,548,900.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	7,653.78	18,636.00	36,516.99	2,108.00
8	Unreserved Fund Equity	1,352,396.97	1,432,232.62	1,497,534.12	1,546,792.84
9	Total Fund Equity	1,360,050.75	1,450,868.62	1,534,051.11	1,548,900.84
10	Total Liabilities and Fund Equity	1,360,050.75	1,450,868.62	1,534,051.11	1,548,900.84
11					
12	Taxes	327,195.00	327,195.00	350,927.50	336,352.50
13	Licenses, Permits and Fees	357,560.27	296,077.93	378,851.50	403,618.95
14	Use of Money and Property	37,764.06	45,840.14	66,669.53	87,448.77
15	Sales and Services	14,709.00	14,589.50	20,548.04	44,079.38
16	Other Revenue	-	38,991.00	240.65	29,555.00
17	Total Operating Revenue	737,228.33	722,693.57	817,237.22	901,054.60
18					
19	Personal Services and Benefits	265,568.41	259,714.34	289,397.87	329,657.07
20	Travel	14,117.89	16,957.48	9,066.22	14,903.66
21	Contractual Services	102,028.53	105,308.72	107,678.24	136,958.36
22	Supplies and Materials	96,257.65	96,237.23	137,380.28	148,449.48
23	Grants and Subsidies	102,381.27	105,100.46	107,303.75	152,913.63
24	Capital Outlay	9,379.20	22,687.47	52,019.37	75,136.67
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures	589,732.95	606,005.70	702,845.73	858,018.87
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(24,863.00)	(25,870.00)	(31,209.00)	(28,186.00)
30	Net Transfers In (Out)	(24,863.00)	(25,870.00)	(31,209.00)	(28,186.00)
31					
32	Net Change	122,632.38	90,817.87	83,182.49	14,849.73
33					
34	Beginning Fund Balance	1,237,418.37	1,360,050.75	1,450,868.62	1,534,051.11
35	Ending Fund Balance	1,360,050.75	1,450,868.62	1,534,051.11	1,548,900.84

Company: 3126
Company Name: Snowmobile Trails Fund
Fund Name: Parks and Recreation Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 32-5-9.2 created the Snowmobile Trails Fund. Source: Two dollars of each fee collected under 32-5-9.1 shall be credited to the Motor Vehicle Fund and the balance of the license fees and the three percent initial registration tax shall be credited to the Snowmobile Trails Fund. Transfer to the Snowmobile Trails Fund each July an amount equal to the product of multiplying the number of licensed snowmobiles as of July 1st, times 125 gallons, times the rate of tax provided for motor fuels under this chapter. Use: Establish state snowmobile trails and areas.

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

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

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Social Services

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	504,036.98	545,365.74	506,688.49	514,116.43
2	Total Assets	504,036.98	545,365.74	506,688.49	514,116.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	504,036.98	545,365.74	506,688.49	514,116.43
9	Total Fund Equity	504,036.98	545,365.74	506,688.49	514,116.43
10	Total Liabilities and Fund Equity	504,036.98	545,365.74	506,688.49	514,116.43
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	443,330.37	449,956.76	462,392.91	420,724.82
15	Use of Money and Property	16,072.87	16,139.83	23,563.42	28,604.97
16	Other Revenue	349.45	322.50	-	390.00
17	Total Operating Revenue	459,752.69	466,419.09	485,956.33	449,719.79
18					
19	Personal Services and Benefits	91,221.66	86,923.38	94,767.32	105,853.02
20	Travel	948.32	2,010.39	2,060.65	5,034.09
21	Contractual Services	9,173.70	8,160.62	9,370.97	12,708.85
22	Supplies and Materials	-	791.18	43.55	136.29
23	Grants and Subsidies	400,619.06	307,497.28	405,599.53	306,027.94
24	Capital Outlay	302.28	-	-	-
25	Total Operating Expenditures/Expenses	502,265.02	405,382.85	511,842.02	429,760.19
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(12,233.38)	(19,707.48)	(12,791.56)	(12,531.66)
29	Net Transfers In (Out)	(12,233.38)	(19,707.48)	(12,791.56)	(12,531.66)
30					
31	Net Change	(54,745.71)	41,328.76	(38,677.25)	7,427.94
32					
33	Beginning Fund Equity	558,835.19	504,036.98	545,365.74	506,688.49
34	Prior Period Adjustment	(52.50)	-	-	-
35	Ending Equity	504,036.98	545,365.74	506,688.49	514,116.43

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,385,262.05	7,911,677.26	7,712,546.72	7,891,888.03
2	Total Assets	6,385,262.05	7,911,677.26	7,712,546.72	7,891,888.03
3					
4	Accounts Payable	7,728.90	-	-	-
5	Total Liabilities	7,728.90	-	-	-
6					
7	Reserve for Encumbrances	1,252,812.81	-	1,769.00	368,241.47
8	Unreserved Fund Balance	5,124,720.34	7,911,677.26	7,710,777.72	7,523,646.56
9	Total Fund Equity	6,377,533.15	7,911,677.26	7,712,546.72	7,891,888.03
10	Total Liabilities and Fund Equity	6,385,262.05	7,911,677.26	7,712,546.72	7,891,888.03
11					
12					
13	Use of Money and Property	13,185.77	16,222.66	540,113.34	29,263.56
14	Administering Programs	3,092,807.07	2,421,187.98	3,066,141.98	3,806,496.84
15	Other Revenue	2,650,829.03	3,229,336.11	1,302,286.68	802,529.75
16	Total Operating Revenue	5,756,821.87	5,666,746.75	4,908,542.00	4,638,290.15
17					
18	Personal Services and Benefits	8.55	871,877.76	1,539,014.09	1,042,294.85
19	Travel	2,976.21	9,747.40	8,014.77	17,125.81
20	Contractual Services	416,323.43	647,150.31	1,324,952.23	1,218,585.19
21	Supplies and Materials	7,994.78	78,013.00	27,788.47	122,793.35
22	Grants and Subsidies	2,645,123.43	2,523,311.37	2,207,902.98	2,058,149.64
23	Capital Outlay	5,078.70	2,502.80	-	-
24	Total Operating Expenditures/Expenses	3,077,505.10	4,132,602.64	5,107,672.54	4,458,948.84
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	2,679,316.77	1,534,144.11	(199,130.54)	179,341.31
31					
32	Beginning Fund Equity	3,698,216.38	6,377,533.15	7,911,677.26	7,712,546.72
33	Ending Equity	6,377,533.15	7,911,677.26	7,712,546.72	7,891,888.03

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	538,945.69	631,195.15	738,334.88	710,318.10
2	Total Assets	538,945.69	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	538,945.69	631,195.15	738,334.88	710,318.10
9	Total Fund Equity	538,945.69	631,195.15	738,334.88	710,318.10
10	Total Liabilities and Fund Equity	538,945.69	631,195.15	738,334.88	710,318.10
11					
12					
13	Licenses, Permits and Fees	297,139.67	428,678.35	326,409.58	204,724.47
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	297,139.67	428,678.35	326,409.58	204,724.47
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	578,562.13	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	578,562.13	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	(281,422.46)	92,249.46	107,139.73	(28,016.78)
31					
32	Beginning Fund Equity	820,368.15	538,945.69	631,195.15	738,334.88
33	Ending Equity	538,945.69	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.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
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

Department of Social Services

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	8,149,277.82	2,168,596.22	2,561,454.91	4,708,452.20
2	Total Assets	8,149,277.82	2,168,596.22	2,561,454.91	4,708,452.20
3					
4	Other Liabilities	8,149,277.82	2,168,596.22	2,561,454.91	4,708,452.20
5	Total Liabilities	8,149,277.82	2,168,596.22	2,561,454.91	4,708,452.20

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	143,882.38	160,648.62	122,849.92	127,640.03
2	Total Assets	143,882.38	160,648.62	122,849.92	127,640.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	143,882.38	160,648.62	122,849.92	127,640.03
9	Total Fund Equity	143,882.38	160,648.62	122,849.92	127,640.03
10	Total Liabilities and Fund Equity	143,882.38	160,648.62	122,849.92	127,640.03
11					
12					
13	Use of Money and Property	3,669.43	3,787.51	5,445.25	7,178.39
14	Other Revenue	914,817.85	863,909.96	754,159.76	758,447.99
15	Total Operating Revenue	918,487.28	867,697.47	759,605.01	765,626.38
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	818,990.01	829,821.65	743,715.22	704,128.43
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	818,990.01	829,821.65	743,715.22	704,128.43
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	99,497.27	37,875.82	15,889.79	61,497.95
30					
31	Beginning Fund Equity	88,552.63	143,882.38	160,648.62	122,849.92
32	Prior Period Adjustment	(44,167.52)	(21,109.58)	(53,688.49)	(56,707.84)
33	Ending Equity	143,882.38	160,648.62	122,849.92	127,640.03

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	405,986.02	356,720.86	350,227.43	303,067.67
2	Total Assets	405,986.02	356,720.86	350,227.43	303,067.67
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	405,986.02	356,720.86	350,227.43	303,067.67
9	Total Fund Equity	405,986.02	356,720.86	350,227.43	303,067.67
10	Total Liabilities and Fund Equity	405,986.02	356,720.86	350,227.43	303,067.67
11					
12					
13	Licenses, Permits and Fees	106,418.71	112,517.56	103,782.98	93,487.28
14	Use of Money and Property	15,690.45	14,874.28	17,207.49	18,968.40
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	122,109.16	127,391.84	120,990.47	112,455.68
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	4,267.36	-	3,410.05	-
20	Contractual Services	232,637.40	199,565.00	85,895.91	31,678.92
21	Supplies and Materials	5,995.24	-	2,391.39	29.58
22	Grants and Subsidies	-	-	63,496.55	152,024.94
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	242,900.00	199,565.00	155,193.90	183,733.44
25					
26	Transfers In	19,772.00	25,724.00	27,710.00	24,118.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	19,772.00	25,724.00	27,710.00	24,118.00
29					
30	Net Change	(101,018.84)	(46,449.16)	(6,493.43)	(47,159.76)
31					
32	Beginning Fund Equity	507,004.86	405,986.02	356,720.86	350,227.43
33	Prior Period Adjustment	-	(2,816.00)	-	-
34	Ending Equity	405,986.02	356,720.86	350,227.43	303,067.67

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,867,372.59	2,280,716.17	2,205,742.28	2,278,321.34
2	Cash and Cash Equivalents	265,576.53	324,480.65	79,350.82	440,012.10
3	Total Assets	3,132,949.12	2,605,196.82	2,285,093.10	2,718,333.44
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	416,193.40	42,182.27	334,110.14	436,031.20
9	Unreserved Fund Balance	2,716,755.72	2,563,014.55	1,950,982.96	2,282,302.24
10	Total Fund Equity	3,132,949.12	2,605,196.82	2,285,093.10	2,718,333.44
11	Total Liabilities and Fund Equity	3,132,949.12	2,605,196.82	2,285,093.10	2,718,333.44
12					
13					
14	Taxes	36,132.02	1,400.59	-	17.28
15	Licenses, Permits and Fees	6,491,781.95	6,701,783.72	7,799,423.29	7,595,478.19
16	Fines, Forfeits and Penalties	-	-	-	-
17	Use of Money and Property	53.80	-	-	-
18	Administering Programs	12,830,481.38	12,905,585.00	13,785,520.33	14,463,789.53
19	Other Revenue	127,566.82	148,137.31	293,686.64	560,720.07
20	Total Operating Revenue	19,486,015.97	19,756,906.62	21,878,630.26	22,620,005.07
21					
22	Personal Services and Benefits	5,562,935.08	5,260,902.63	6,266,744.36	6,058,629.85
23	Travel	102,977.92	74,966.24	117,363.46	101,071.12
24	Contractual Services	2,085,184.76	2,518,835.07	2,502,394.60	2,289,818.85
25	Supplies and Materials	1,216,889.18	1,399,019.49	891,827.95	1,058,394.05
26	Grants and Subsidies	9,897,962.50	10,439,131.51	11,888,673.24	12,183,384.96
27	Capital Outlay	283,865.30	172,663.42	92,367.45	93,790.92
28	Other Expense	34,802.19	-	-	-
29	Interest Expense	-	47.96	63.07	-
30	Total Operating Expenditures/Expenses	19,184,616.93	19,865,566.32	21,759,434.13	21,785,089.75
31					
32	Transfers In	11,957.80	1,529.17	7,139.89	50,852.34
33	Transfers Out	(708,967.45)	(420,621.77)	(446,439.74)	(453,727.32)
34	Net Transfers In (Out)	(697,009.65)	(419,092.60)	(439,299.85)	(402,874.98)
35					
36	Net Change	(395,610.61)	(527,752.30)	(320,103.72)	432,040.34
37					
38	Beginning Fund Equity	3,528,559.73	3,132,949.12	2,605,196.82	2,285,093.10
39	Prior Period Adjustment	-	-	-	1,200.00
40	Ending Equity	3,132,949.12	2,605,196.82	2,285,093.10	2,718,333.44

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

Company: 3047
Company Name: Tobacco Prevention and Reduction
Fund Name: Tobacco Prevention and Reduction Trust Fund
Fund Type: Special Revenue
Purpose: SDCL 34-46-12 created the Tobacco Prevention and Reduction Trust Fund. Source/Use: Any money from gifts, grants or other funds, interest earned on money in the fund. Per SDCL 10-50-52, the disposition of the proceeds from the taxation of tobacco products is as follows:

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Health

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	863,470.66	784,171.84	700,441.94	748,655.42
2	Total Assets	863,470.66	784,171.84	700,441.94	748,655.42
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	5,244.94	2,500.00	256.32	-
8	Unreserved Fund Balance	858,225.72	781,671.84	700,185.62	748,655.42
9	Total Fund Equity	863,470.66	784,171.84	700,441.94	748,655.42
10	Total Liabilities and Fund Equity	863,470.66	784,171.84	700,441.94	748,655.42
11					
12					
13	Licenses, Permits and Fees	3,231,620.50	3,018,495.88	2,888,811.13	2,861,500.54
14	Use of Money and Property	22,976.70	28,467.20	41,701.97	43,771.08
15	Other Revenue	-	100.00	756.10	1,006.91
16	Total Operating Revenue	3,254,597.20	3,047,063.08	2,931,269.20	2,906,278.53
17					
18	Personal Services and Benefits	1,171,566.94	1,214,611.48	1,190,606.44	1,144,904.00
19	Travel	12,340.01	13,854.24	10,265.18	12,242.51
20	Contractual Services	866,266.95	863,464.80	814,452.81	679,047.79
21	Supplies and Materials	1,045,778.53	974,336.39	988,607.06	995,735.80
22	Grants and Subsidies	150.00	-	-	-
23	Capital Outlay	80,108.35	60,012.33	2,897.61	25,591.25
24	Other Expense	-	34.00	8,170.00	269.50
25	Interest Expense	18.29	48.66	-	274.20
26	Total Operating Expenditures/Expenses	3,176,229.07	3,126,361.90	3,014,999.10	2,858,065.05
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	78,368.13	(79,298.82)	(83,729.90)	48,213.48
33					
34	Beginning Fund Equity	785,102.53	863,470.66	784,171.84	700,441.94
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	863,470.66	784,171.84	700,441.94	748,655.42

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	469,373.17	527,763.53	468,257.05	471,559.52
2	Cash and Cash Equivalents	-	751.28	76,535.76	72,376.08
3	Total Assets	469,373.17	528,514.81	544,792.81	543,935.60
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	469,373.17	528,514.81	544,792.81	543,935.60
10	Total Fund Equity	469,373.17	528,514.81	544,792.81	543,935.60
11	Total Liabilities and Fund Equity	469,373.17	528,514.81	544,792.81	543,935.60
12					
13					
14	Licenses, Permits and Fees	22,000.00	99,890.00	126,851.00	121,510.00
15	Use of Money and Property	12,075.50	14,751.48	20,549.22	25,717.43
16	Total Operating Revenue	34,075.50	114,641.48	147,400.22	147,227.43
17					
18	Personal Services and Benefits	4,327.61	4,066.83	5,490.15	4,199.04
19	Travel	-	10,722.26	17,616.52	13,914.38
20	Contractual Services	2,465.74	81,786.14	96,246.10	102,362.45
21	Supplies and Materials	1,579.70	7,231.05	8,449.45	8,574.77
22	Grants and Subsidies	19,000.00	5,400.00	3,320.00	-
23	Capital Outlay	-	-	-	-
24	Insurance Claims	-	-	-	19,034.00
25	Total Operating Expenditures/Expenses	27,373.05	109,206.28	131,122.22	148,084.64
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	6,702.45	5,435.20	16,278.00	(857.21)
32					
33	Beginning Fund Equity	462,670.72	469,373.17	528,514.81	544,792.81
34	Prior Period Adjustment	-	53,706.44	-	-
35	Ending Equity	469,373.17	528,514.81	544,792.81	543,935.60

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

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

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

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Hearing Aid Dispensers and Audiologists

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	41,215.94	45,300.07	44,653.28	36,846.68
2	Total Assets	41,215.94	45,300.07	44,653.28	36,846.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	41,215.94	45,300.07	44,653.28	36,846.68
9	Total Fund Equity	41,215.94	45,300.07	44,653.28	36,846.68
10	Total Liabilities and Fund Equity	41,215.94	45,300.07	44,653.28	36,846.68
11					
12					
13	Licenses, Permits and Fees	17,650.00	19,400.00	19,000.00	8,650.00
14	Use of Money and Property	1,027.85	1,200.73	1,715.88	2,156.32
15	Other Revenue	1,284.52	-	-	-
16	Total Operating Revenue	19,962.37	20,600.73	20,715.88	10,806.32
17					
18	Personal Services and Benefits	581.31	-	582.00	-
19	Travel	2,294.32	-	2,453.76	-
20	Contractual Services	15,912.16	16,101.35	16,316.56	18,145.99
21	Supplies and Materials	388.34	415.25	1,510.36	466.93
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	499.99	-
24	Total Operating Expenditures/Expenses	19,176.13	16,516.60	21,362.67	18,612.92
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	786.24	4,084.13	(646.79)	(7,806.60)
31					
32	Beginning Fund Equity	40,429.70	41,215.94	45,300.07	44,653.28
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	41,215.94	45,300.07	44,653.28	36,846.68

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Hearing Aid Dispensers and Audiologists
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Hearing Aid Dispensers and Audiologists authorized by SDCL 36-24. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Health

State Accounting System - Other Fund Balances
Company 6503 - Board of Massage Therapy

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	(21,914.56)	60,891.69	75,397.10	111,491.93
2	Total Assets	(21,914.56)	60,891.69	75,397.10	111,491.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(21,914.56)	60,891.69	75,397.10	111,491.93
9	Total Fund Equity	(21,914.56)	60,891.69	75,397.10	111,491.93
10	Total Liabilities and Fund Equity	(21,914.56)	60,891.69	75,397.10	111,491.93
11					
12					
13	Licenses, Permits and Fees	-	139,090.00	49,588.00	73,900.00
14	Use of Money and Property	-	-	374.08	2,855.05
15	Total Operating Revenue	-	139,090.00	49,962.08	76,755.05
16					
17	Personal Services and Benefits	2,072.24	1,819.68	1,361.13	843.03
18	Travel	3,299.44	3,072.76	2,783.62	2,217.18
19	Contractual Services	16,542.88	50,483.93	31,311.92	37,543.91
20	Supplies and Materials	-	793.50	-	56.10
21	Capital Outlay	-	-	-	-
22	Interest Expense	-	113.88	-	-
23	Total Operating Expenditures/Expenses	21,914.56	56,283.75	35,456.67	40,660.22
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(21,914.56)	82,806.25	14,505.41	36,094.83
30					
31	Beginning Fund Equity	-	(21,914.56)	60,891.69	75,397.10
32	Ending Equity	(21,914.56)	60,891.69	75,397.10	111,491.93

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	845,171.33	782,906.91	709,124.60	746,789.11
2	Cash and Cash Equivalents	-	3,501.92	3,772.27	3,579.35
3	Total Assets	845,171.33	786,408.83	712,896.87	750,368.46
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,702.00	1,196.00	6,882.67	1,322.00
9	Unreserved Fund Balance	843,469.33	785,212.83	706,014.20	749,046.46
10	Total Fund Equity	845,171.33	786,408.83	712,896.87	750,368.46
11	Total Liabilities and Fund Equity	845,171.33	786,408.83	712,896.87	750,368.46
12					
13					
14	Licenses, Permits and Fees	568,242.93	906,496.68	785,980.79	808,175.34
15	Fines, Forfeits and Penalties	-	-	8,950.00	8,600.00
16	Use of Money and Property	18,477.15	22,766.19	32,678.22	35,853.58
17	Sales and Services	152,845.06	-	13,075.77	8,102.56
18	Administering Programs	-	-	108,841.04	114,413.13
19	Total Operating Revenue	739,565.14	929,262.87	949,525.82	975,144.61
20					
21	Personal Services and Benefits	419,624.23	444,010.31	476,131.95	501,456.19
22	Travel	1,012.82	22,339.57	31,193.89	14,006.55
23	Contractual Services	217,930.40	434,602.12	469,447.87	331,666.37
24	Supplies and Materials	6,353.48	33,783.09	36,913.20	43,067.69
25	Grants and Subsidies	33,242.02	-	1,824.00	-
26	Capital Outlay	9,622.65	56,106.76	7,726.87	7,544.77
27	Other Expense	19,006.59	-	-	-
28	Total Operating Expenditures/Expenses	706,792.19	990,841.85	1,023,237.78	897,741.57
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	(39,931.45)
32	Net Transfers In (Out)	-	-	-	(39,931.45)
33					
34	Net Change	32,772.95	(61,578.98)	(73,711.96)	37,471.59
35					
36	Beginning Fund Equity	812,398.38	845,171.33	786,408.83	712,896.87
37	Prior Period Adjustment	-	2,816.48	200.00	-
38	Ending Equity	845,171.33	786,408.83	712,896.87	750,368.46

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Various - see below
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Nursing authorized by SDCL 36-9 and 36-9A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

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

Department of Health

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	107,446.04	112,435.75	90,514.49	98,990.93
2	Total Assets	107,446.04	112,435.75	90,514.49	98,990.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	107,446.04	112,435.75	90,514.49	98,990.93
9	Total Fund Equity	107,446.04	112,435.75	90,514.49	98,990.93
10	Total Liabilities and Fund Equity	107,446.04	112,435.75	90,514.49	98,990.93
11					
12					
13	Licenses, Permits and Fees	4,487.00	37,220.00	5,725.00	36,100.00
14	Use of Money and Property	3,412.17	3,746.12	4,919.43	5,451.53
15	Sales and Services	168.00	336.00	112.00	-
16	Other Revenue	161.50	301.50	64.50	134.50
17	Total Operating Revenue	8,228.67	41,603.62	10,820.93	41,686.03
18					
19	Personal Services and Benefits	388.61	1,170.73	324.09	452.13
20	Travel	1,128.96	2,995.86	2,871.83	628.90
21	Contractual Services	28,508.07	32,336.89	29,546.27	32,119.54
22	Supplies and Materials	-	110.43	-	9.02
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	30,025.64	36,613.91	32,742.19	33,209.59
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(21,796.97)	4,989.71	(21,921.26)	8,476.44
32					
33	Beginning Fund Equity	129,243.01	107,446.04	112,435.75	90,514.49
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	107,446.04	112,435.75	90,514.49	98,990.93

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Various - see below
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Nursing Facility Administrators authorized by SDCL 36-28. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

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

Department of Health

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	601,319.06	640,977.36	743,083.07	822,330.49
2	Total Assets	601,319.06	640,977.36	743,083.07	822,330.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	601,319.06	640,977.36	743,083.07	822,330.49
9	Total Fund Equity	601,319.06	640,977.36	743,083.07	822,330.49
10	Total Liabilities and Fund Equity	601,319.06	640,977.36	743,083.07	822,330.49
11					
12					
13	Licenses, Permits and Fees	328,048.00	337,621.75	563,407.00	568,183.00
14	Fines, Forfeits and Penalties	2,075.00	950.00	925.00	1,150.00
15	Use of Money and Property	12,891.01	16,281.70	24,538.98	34,732.88
16	Total Operating Revenue	343,014.01	354,853.45	588,870.98	604,065.88
17					
18	Personal Services and Benefits	229,889.98	251,412.37	247,525.22	290,114.53
19	Travel	20,272.38	25,141.50	25,734.43	29,930.19
20	Contractual Services	24,101.45	31,001.35	197,857.57	197,772.97
21	Supplies and Materials	5,097.65	5,807.54	8,368.25	6,553.77
22	Capital Outlay	1,614.00	1,832.39	7,279.80	447.00
23	Total Operating Expenditures/Expenses	280,975.46	315,195.15	486,765.27	524,818.46
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	62,038.55	39,658.30	102,105.71	79,247.42
30					
31	Beginning Fund Equity	539,280.51	601,319.06	640,977.36	743,083.07
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	601,319.06	640,977.36	743,083.07	822,330.49

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Various - see below
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Pharmacy authorized by SDCL 36-11. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

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

Department of Health

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	100,101.07	103,978.45	124,865.95	143,404.01
2	Cash and Cash Equivalents	-	3,693.82	-	-
3	Total Assets	100,101.07	107,672.27	124,865.95	143,404.01
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	100,101.07	107,672.27	124,865.95	143,404.01
10	Total Fund Equity	100,101.07	107,672.27	124,865.95	143,404.01
11	Total Liabilities and Fund Equity	100,101.07	107,672.27	124,865.95	143,404.01
12					
13					
14	Licenses, Permits and Fees	64,700.00	95,478.40	83,637.60	91,075.00
15	Use of Money and Property	2,362.40	3,022.93	4,341.18	6,160.57
16	Sales and Services	-	-	8,762.60	8,357.00
17	Total Operating Revenue	67,062.40	98,501.33	96,741.38	105,592.57
18					
19	Personal Services and Benefits	40,646.79	44,256.74	48,205.71	50,888.16
20	Travel	-	12,310.22	11,740.43	10,706.88
21	Contractual Services	2,837.25	34,052.09	16,347.29	22,779.52
22	Supplies and Materials	5.53	3,369.59	3,254.27	2,679.95
23	Grants and Subsidies	18,000.00	-	-	-
24	Capital Outlay	2,777.00	374.29	-	-
25	Total Operating Expenditures/Expenses	64,266.57	94,362.93	79,547.70	87,054.51
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	2,795.83	4,138.40	17,193.68	18,538.06
32					
33	Beginning Fund Equity	97,305.24	100,101.07	107,672.27	124,865.95
34	Prior Period Adjustment	-	3,432.80	-	-
35	Ending Equity	100,101.07	107,672.27	124,865.95	143,404.01

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	26,728.16	12,191.32	14,617.91	13,748.56
2	Total Assets	26,728.16	12,191.32	14,617.91	13,748.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	26,728.16	12,191.32	14,617.91	13,748.56
9	Total Fund Equity	26,728.16	12,191.32	14,617.91	13,748.56
10	Total Liabilities and Fund Equity	26,728.16	12,191.32	14,617.91	13,748.56
11					
12					
13	Licenses, Permits and Fees	32,055.00	31,840.00	57,760.00	57,840.00
14	Use of Money and Property	1,512.02	1,359.07	1,114.15	785.72
15	Other Revenue	-	536.19	-	-
16	Total Operating Revenue	33,567.02	33,735.26	58,874.15	58,625.72
17					
18	Personal Services and Benefits	3,212.83	3,569.95	7,466.52	7,970.84
19	Travel	2,532.49	3,849.80	4,389.32	5,259.54
20	Contractual Services	45,923.11	39,136.43	42,992.12	44,915.83
21	Supplies and Materials	1,262.11	1,715.92	1,599.60	1,348.86
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	459.63	-	-	-
24	Total Operating Expenditures/Expenses	53,390.17	48,272.10	56,447.56	59,495.07
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(19,823.15)	(14,536.84)	2,426.59	(869.35)
31					
32	Beginning Fund Equity	46,551.31	26,728.16	12,191.32	14,617.91
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	26,728.16	12,191.32	14,617.91	13,748.56

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	554,819.18	943,964.11	1,237,665.48	1,444,499.83
2	Cash and Cash Equivalents	-	4,274.45	4,837.44	4,159.29
3	Total Assets	554,819.18	948,238.56	1,242,502.92	1,448,659.12
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	3,075.79	1,490.00
9	Unreserved Fund Balance	554,819.18	948,238.56	1,239,427.13	1,447,169.12
10	Total Fund Equity	554,819.18	948,238.56	1,242,502.92	1,448,659.12
11	Total Liabilities and Fund Equity	554,819.18	948,238.56	1,242,502.92	1,448,659.12
12					
13					
14	Licenses, Permits and Fees	680,213.00	998,118.60	782,028.43	868,288.79
15	Fines, Forfeits and Penalties	-	-	255.00	-
16	Use of Money and Property	7,233.15	9,143.02	26,640.99	48,113.81
17	Sales and Services	-	-	219,504.00	166,803.00
18	Total Operating Revenue	687,446.15	1,007,261.62	1,028,428.42	1,083,205.60
19					
20	Personal Services and Benefits	165,197.70	269,262.39	298,588.51	324,634.44
21	Travel	3.72	34,902.38	37,383.26	39,926.67
22	Contractual Services	18,719.47	280,635.80	372,526.85	484,939.36
23	Supplies and Materials	280.70	28,822.17	23,006.69	19,578.44
24	Grants and Subsidies	202,000.00	-	-	-
25	Capital Outlay	63,866.47	4,979.09	2,658.75	7,970.49
26	Total Operating Expenditures/Expenses	450,068.06	618,601.83	734,164.06	877,049.40
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	237,378.09	388,659.79	294,264.36	206,156.20
33					
34	Beginning Fund Equity	317,441.09	554,819.18	948,238.56	1,242,502.92
35	Prior Period Adjustment	-	4,759.59	-	-
36	Ending Equity	554,819.18	948,238.56	1,242,502.92	1,448,659.12

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Various - see below
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Medical and Osteopathic Examiners authorized by SDCL 36-4. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

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

Department of Health

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	10,727.46	30,205.52	24,246.08	33,999.17
2	Total Assets	10,727.46	30,205.52	24,246.08	33,999.17
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	10,727.46	30,205.52	24,246.08	33,999.17
9	Total Fund Equity	10,727.46	30,205.52	24,246.08	33,999.17
10	Total Liabilities and Fund Equity	10,727.46	30,205.52	24,246.08	33,999.17
11					
12					
13	Licenses, Permits and Fees	35,864.06	61,528.70	32,398.24	48,264.58
14	Use of Money and Property	749.29	778.85	1,200.93	1,901.60
15	Total Operating Revenue	36,613.35	62,307.55	33,599.17	50,166.18
16					
17	Personal Services and Benefits	1,232.87	1,041.93	1,429.70	1,101.86
18	Travel	3,132.53	2,792.12	1,999.29	1,743.83
19	Contractual Services	38,467.47	38,703.06	35,746.62	37,567.40
20	Supplies and Materials	812.15	292.38	383.00	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	43,645.02	42,829.49	39,558.61	40,413.09
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(7,031.67)	19,478.06	(5,959.44)	9,753.09
30					
31	Beginning Fund Equity	17,759.13	10,727.46	30,205.52	24,246.08
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	10,727.46	30,205.52	24,246.08	33,999.17

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	48,836.01	47,853.13	44,298.71	33,631.28
3	Total Assets	48,836.01	47,853.13	44,298.71	33,631.28
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	48,836.01	47,853.13	44,298.71	33,631.28
10	Total Fund Equity	48,836.01	47,853.13	44,298.71	33,631.28
11	Total Liabilities and Fund Equity	48,836.01	47,853.13	44,298.71	33,631.28
12					
13					
15	Licenses, Permits and Fees	10,895.00	10,360.00	9,360.00	1,550.00
17	Use of Money and Property	1,340.35	1,532.12	1,996.13	2,269.65
21	Total Operating Revenue	12,235.35	11,892.12	11,356.13	3,819.65
22					
23	Personal Services and Benefits	-	259.05	323.86	-
24	Travel	-	20.52	837.30	804.60
25	Contractual Services	15,121.75	12,377.69	13,065.61	13,626.41
26	Supplies and Materials	357.24	217.74	683.78	56.07
27	Grants and Subsidies	-	-	-	-
28	Capital Outlay	-	-	-	-
31	Total Operating Expenditures/Expenses	15,478.99	12,875.00	14,910.55	14,487.08
32					
33	Transfers In	-	-	-	-
34	Transfers Out	-	-	-	-
35	Net Transfers In (Out)	-	-	-	-
36					
37	Net Change	(3,243.64)	(982.88)	(3,554.42)	(10,667.43)
38					
39	Beginning Fund Equity	52,079.65	48,836.01	47,853.13	44,298.71
40	Prior Period Adjustment	-	-	-	-
41	Ending Equity	48,836.01	47,853.13	44,298.71	33,631.28

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Various - see below
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Podiatry Examiners authorized by SDCL 36-8. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

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

Department of Labor

State Accounting System - Other Fund Balances

Company 3030 - Employment Security Contingency Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	151,053.35	150,804.10	179,595.04	294,507.70
2	Total Assets	151,053.35	150,804.10	179,595.04	294,507.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	151,053.35	150,804.10	179,595.04	294,507.70
9	Total Fund Equity	151,053.35	150,804.10	179,595.04	294,507.70
10	Total Liabilities and Fund Equity	151,053.35	150,804.10	179,595.04	294,507.70
11					
12					
13	Fines, Forfeits and Penalties	216,681.02	252,962.70	236,106.20	333,734.52
14	Use of Money and Property	2,509.18	2,603.38	3,684.74	5,178.14
15	Total Operating Revenue	219,190.20	255,566.08	239,790.94	338,912.66
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	222,366.86	-	-	-
23	Total Operating Expenditures/Expenses	222,366.86	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	(255,815.33)	(211,000.00)	(224,000.00)
27	Net Transfers In (Out)	-	(255,815.33)	(211,000.00)	(224,000.00)
28					
29	Net Change	(3,176.66)	(249.25)	28,790.94	114,912.66
30					
31	Beginning Fund Equity	154,230.01	151,053.35	150,804.10	179,595.04
32	Ending Equity	151,053.35	150,804.10	179,595.04	294,507.70

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	249,956.11	270,248.15	297,688.14	263,473.84
2	Total Assets	249,956.11	270,248.15	297,688.14	263,473.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	249,956.11	270,248.15	297,688.14	263,473.84
9	Total Fund Equity	249,956.11	270,248.15	297,688.14	263,473.84
10	Total Liabilities and Fund Equity	249,956.11	270,248.15	297,688.14	263,473.84
11					
12					
13	Licenses, Permits and Fees	229,076.35	245,827.50	244,772.69	264,684.26
14	Use of Money and Property	7,222.14	8,747.01	12,845.00	17,244.32
15	Other Revenue	717.46	-	-	1,509.66
16	Total Operating Revenue	237,015.95	254,574.51	257,617.69	283,438.24
17					
18	Personal Services and Benefits	99,464.21	105,016.94	109,161.79	115,852.39
19	Travel	17,259.74	14,312.31	14,381.04	16,564.78
20	Contractual Services	82,112.61	98,595.31	90,348.18	171,511.68
21	Supplies and Materials	5,561.14	7,871.28	6,301.80	6,565.85
22	Capital Outlay	2,297.40	3,283.20	4,943.25	957.50
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	206,695.10	229,079.04	225,136.06	311,452.20
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(4,419.88)	(5,203.43)	(5,041.64)	(6,200.34)
28	Net Transfers In (Out)	(4,419.88)	(5,203.43)	(5,041.64)	(6,200.34)
29					
30	Net Change	25,900.97	20,292.04	27,439.99	(34,214.30)
31					
32	Beginning Fund Equity	224,055.14	249,956.11	270,248.15	297,688.14
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	249,956.11	270,248.15	297,688.14	263,473.84

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	15,781.11	17,908.78	27,647.07	25,144.40
2	Total Assets	15,781.11	17,908.78	27,647.07	25,144.40
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	15,781.11	17,908.78	27,647.07	25,144.40
9	Total Fund Equity	15,781.11	17,908.78	27,647.07	25,144.40
10	Total Liabilities and Fund Equity	15,781.11	17,908.78	27,647.07	25,144.40
11					
12					
13	Licenses, Permits and Fees	19,274.00	24,485.00	30,785.00	19,687.00
14	Use of Money and Property	622.31	518.43	474.71	815.20
15	Total Operating Revenue	19,896.31	25,003.43	31,259.71	20,502.20
16					
17	Personal Services and Benefits	1,451.77	1,253.88	926.10	1,302.35
18	Travel	2,418.98	2,343.23	2,746.32	2,488.10
19	Contractual Services	17,784.68	18,088.10	17,302.95	19,146.83
20	Supplies and Materials	968.82	1,142.05	492.57	-
21	Capital Outlay	-	-	-	-
22	Other Expense	-	-	-	-
23	Total Operating Expenditures/Expenses	22,624.25	22,827.26	21,467.94	22,937.28
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(71.53)	(48.50)	(53.48)	(67.59)
27	Net Transfers In (Out)	(71.53)	(48.50)	(53.48)	(67.59)
28					
29	Net Change	(2,799.47)	2,127.67	9,738.29	(2,502.67)
30					
31	Beginning Fund Equity	18,580.58	15,781.11	17,908.78	27,647.07
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	15,781.11	17,908.78	27,647.07	25,144.40

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	58,602.42	52,846.74	57,715.58	97,829.78
2	Total Assets	58,602.42	52,846.74	57,715.58	97,829.78
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	145.00	-
8	Unreserved Fund Balance	58,602.42	52,846.74	57,570.58	97,829.78
9	Total Fund Equity	58,602.42	52,846.74	57,715.58	97,829.78
10	Total Liabilities and Fund Equity	58,602.42	52,846.74	57,715.58	97,829.78
11					
12					
13	Licenses, Permits and Fees	110,962.00	160,354.00	178,476.00	200,288.00
14	Fines, Forfeits and Penalties	8,775.00	16,525.00	28,965.00	37,876.00
15	Use of Money and Property	3,207.32	2,741.49	2,414.65	2,460.42
16	Other Revenue	23,506.25	23,178.50	25,118.67	23,974.75
17	Total Operating Revenue	146,450.57	202,798.99	234,974.32	264,599.17
18					
19	Personal Services and Benefits	115,118.91	118,195.03	128,439.50	128,922.31
20	Travel	32,988.82	30,543.99	38,763.89	37,005.95
21	Contractual Services	57,379.46	41,694.95	45,831.95	41,829.95
22	Supplies and Materials	9,086.49	11,676.74	9,813.06	9,685.07
23	Capital Outlay	1,216.16	690.00	1,310.00	145.00
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	215,789.84	202,800.71	224,158.40	217,588.28
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(5,211.61)	(5,753.96)	(5,947.08)	(6,896.69)
29	Net Transfers In (Out)	(5,211.61)	(5,753.96)	(5,947.08)	(6,896.69)
30					
31	Net Change	(74,550.88)	(5,755.68)	4,868.84	40,114.20
32					
33	Beginning Fund Equity	133,153.30	58,602.42	52,846.74	57,715.58
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	58,602.42	52,846.74	57,715.58	97,829.78

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	928,680.49	987,105.13	1,039,302.56	960,046.59
2	Total Assets	928,680.49	987,105.13	1,039,302.56	960,046.59
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,117.34	-	1,925.41	-
8	Unreserved Fund Balance	925,563.15	987,105.13	1,037,377.15	960,046.59
9	Total Fund Equity	928,680.49	987,105.13	1,039,302.56	960,046.59
10	Total Liabilities and Fund Equity	928,680.49	987,105.13	1,039,302.56	960,046.59
11					
12					
13	Licenses, Permits and Fees	1,348,761.68	1,269,483.97	1,362,321.04	1,208,329.86
14	Fines, Forfeits and Penalties	12,816.00	29,835.00	7,127.00	34,138.76
15	Use of Money and Property	27,012.30	27,138.93	40,631.96	51,624.93
16	Sales and Services	3,459.58	1,159.76	1,110.33	1,910.42
17	Other Revenue	64.24	-	523.82	130.00
18	Total Operating Revenue	1,392,113.80	1,327,617.66	1,411,714.15	1,296,133.97
19					
20	Personal Services and Benefits	882,285.45	837,117.02	892,891.95	887,592.68
21	Travel	300,213.57	268,324.65	276,701.28	295,952.85
22	Contractual Services	86,328.23	82,564.68	85,368.36	95,655.35
23	Supplies and Materials	50,037.41	37,998.10	59,430.75	42,700.79
24	Capital Outlay	5,511.41	1,754.27	4,710.48	5,326.35
25	Other Expense	150.00	-	-	-
26	Total Operating Expenditures/Expenses	1,324,526.07	1,227,758.72	1,319,102.82	1,327,228.02
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(39,858.62)	(41,434.30)	(40,413.90)	(48,161.92)
30	Net Transfers In (Out)	(39,858.62)	(41,434.30)	(40,413.90)	(48,161.92)
31					
32	Net Change	27,729.11	58,424.64	52,197.43	(79,255.97)
33					
34	Beginning Fund Equity	900,911.38	928,680.49	987,105.13	1,039,302.56
35	Prior Period Adjustment	40.00	-	-	-
36	Ending Equity	928,680.49	987,105.13	1,039,302.56	960,046.59

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

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

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

Department of Labor

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	294,826.63	275,651.76	263,912.85	182,462.92
2	Total Assets	294,826.63	275,651.76	263,912.85	182,462.92
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	762.00	157.99	4,745.18	-
8	Unreserved Fund Balance	294,064.63	275,493.77	259,167.67	182,462.92
9	Total Fund Equity	294,826.63	275,651.76	263,912.85	182,462.92
10	Total Liabilities and Fund Equity	294,826.63	275,651.76	263,912.85	182,462.92
11					
12					
13	Licenses, Permits and Fees	465,970.00	434,394.00	447,717.00	420,538.00
14	Use of Money and Property	5,360.85	8,482.25	12,568.08	15,446.86
15	Sales and Services	31,833.00	17,895.00	19,030.00	22,885.00
16	Other Revenue	733.20	469.20	604.48	221.00
17	Total Operating Revenue	503,897.05	461,240.45	479,919.56	459,090.86
18					
19	Personal Services and Benefits	269,701.26	300,985.51	319,486.64	330,723.07
20	Travel	90,847.44	95,755.21	85,624.79	94,513.97
21	Contractual Services	39,753.81	36,867.87	35,004.72	52,940.41
22	Supplies and Materials	36,995.91	30,654.80	29,884.11	36,930.86
23	Capital Outlay	7,703.20	710.42	5,984.38	6,574.91
24	Other Expense	1,297.16	709.64	930.63	1,148.37
25	Total Operating Expenditures/Expenses	446,298.78	465,683.45	476,915.27	522,831.59
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(12,082.21)	(14,731.87)	(14,743.20)	(17,709.20)
29	Net Transfers In (Out)	(12,082.21)	(14,731.87)	(14,743.20)	(17,709.20)
30					
31	Net Change	45,516.06	(19,174.87)	(11,738.91)	(81,449.93)
32					
33	Beginning Fund Equity	249,310.57	294,826.63	275,651.76	263,912.85
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	294,826.63	275,651.76	263,912.85	182,462.92

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	147,205.96	248,235.53	202,972.45	317,596.85
2	Total Assets	147,205.96	248,235.53	202,972.45	317,596.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,810.00	309.22	-
8	Unreserved Fund Balance	147,205.96	245,425.53	202,663.23	317,596.85
9	Total Fund Equity	147,205.96	248,235.53	202,972.45	317,596.85
10	Total Liabilities and Fund Equity	147,205.96	248,235.53	202,972.45	317,596.85
11					
12					
13	Licenses, Permits and Fees	195,138.14	331,991.67	213,377.50	343,510.00
14	Fines, Forfeits and Penalties	3,620.00	7,820.00	5,900.00	11,620.00
15	Use of Money and Property	3,594.85	4,542.67	7,691.05	11,045.66
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	202,352.99	344,354.34	226,968.55	366,175.66
18					
19	Personal Services and Benefits	122,318.53	130,609.21	149,165.21	131,978.98
20	Travel	23,028.84	19,807.71	18,222.90	19,684.99
21	Contractual Services	75,386.60	74,952.60	85,497.34	85,847.55
22	Supplies and Materials	8,375.89	8,942.65	8,693.29	6,888.91
23	Capital Outlay	4,399.32	2,592.77	3,976.40	105.33
24	Total Operating Expenditures/Expenses	233,509.18	236,904.94	265,555.14	244,505.76
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(5,454.36)	(6,419.83)	(6,923.41)	(7,045.50)
28	Net Transfers In (Out)	(5,454.36)	(6,419.83)	(6,923.41)	(7,045.50)
29					
30	Net Change	(36,610.55)	101,029.57	(45,510.00)	114,624.40
31					
32	Beginning Fund Equity	183,816.51	147,205.96	248,235.53	202,972.45
33	Prior Period Adjustment	-	-	246.92	-
34	Ending Equity	147,205.96	248,235.53	202,972.45	317,596.85

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	206,830.42	596,956.94	682,486.09	1,099,041.49
2	Total Assets	206,830.42	596,956.94	682,486.09	1,099,041.49
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	-	-	275,744.93	1,145,935.93
6	Other Liabilities	-	-	-	-
7	Total Liabilities	-	-	275,744.93	1,145,935.93
8					
9	Reserve for Encumbrances	5,880.00	-	-	-
10	Unreserved Fund Balance	200,950.42	596,956.94	406,741.16	(46,894.44)
11	Total Fund Equity	206,830.42	596,956.94	406,741.16	(46,894.44)
12	Total Liabilities and Fund Equity	206,830.42	596,956.94	682,486.09	1,099,041.49
13					
14					
15	Fines, Forfeits and Penalties	25,939.00	25,330.00	88,250.00	18,350.00
16	Use of Money and Property	4,632.50	6,521.38	15,981.31	30,808.14
17	Other Revenue	55,124.25	348,055.90	80,330.12	37,007.40
18	Total Operating Revenue	85,695.75	379,907.28	184,561.43	86,165.54
19					
20	Personal Services and Benefits	174,333.81	118,792.65	124,183.50	130,075.61
21	Travel	3,827.52	7,954.55	4,554.98	2,629.97
22	Contractual Services	137,290.24	105,823.73	159,863.20	172,579.45
23	Supplies and Materials	7,345.46	4,822.96	14,754.64	3,614.85
24	Grants and Subsidies	-	58.33	290.64	34,535.28
25	Capital Outlay	8,602.20	9,187.64	29,027.99	448.00
26	Insurance Claims	-	-	-	18,368.45
27	Total Operating Expenditures/Expenses	331,399.23	246,639.86	332,674.95	362,251.61
28					
29	Transfers In	265,434.00	263,179.00	259,906.76	258,988.00
30	Transfers Out	(7,891.04)	(6,319.90)	(5,441.37)	(436,537.53)
31	Net Transfers In (Out)	257,542.96	256,859.10	254,465.39	(177,549.53)
32					
33	Net Change	11,839.48	390,126.52	106,351.87	(453,635.60)
34					
35	Beginning Fund Equity	194,703.14	206,830.42	596,956.94	406,741.16
36	Prior Period Adjustment	287.80	-	(296,567.65)	-
37	Ending Equity	206,830.42	596,956.94	406,741.16	(46,894.44)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash and Cash Equivalents	18,780,558.00	20,376,245.00	26,138,660.00	-
2	Accounts Receivable	913,469.00	745,473.00	823,762.00	-
3	Due From Other Funds	36,065.00	58,322.00	48,756.00	-
4	Due From Other Governments	192,350.00	193,045.00	148,934.00	-
5	Total Assets	19,922,442.00	21,373,085.00	27,160,112.00	-
6					
7	Due to Other Funds	45,242.00	20,531.00	28,615.00	-
8	Total Liabilities	45,242.00	20,531.00	28,615.00	-
9					
10	Restricted for Unemployment Compensation	19,877,200.00	21,352,554.00	27,131,497.00	-
11	Total Fund Equity	19,877,200.00	21,352,554.00	27,131,497.00	-
12	Total Liabilities and Fund Equity	19,922,442.00	21,373,085.00	27,160,112.00	-
13					
14					
15	Unemployment Insurance Taxes	22,069,257.00	24,560,063.00	28,037,171.00	-
16	Total Operating Revenue	22,069,257.00	24,560,063.00	28,037,171.00	-
17					
18	Insurance Claims	25,777,807.00	23,974,221.00	23,409,685.00	-
19	Total Operating Expenses	25,777,807.00	23,974,221.00	23,409,685.00	-
20					
21	Operating Income (Loss)	(3,708,550.00)	585,842.00	4,627,486.00	-
22					
23	Nonoperating Revenue:				
24	Investment Income	1,193,955.00	1,117,763.00	1,395,647.00	-
25					
26	Income (Loss) Before Transfers	(2,514,595.00)	1,703,605.00	6,023,133.00	-
27					
28	Transfers In	222,367.00	-	-	-
29	Transfers Out	(241,825.00)	(228,251.00)	(244,190.00)	-
30	Net Transfers In (Out)	(19,458.00)	(228,251.00)	(244,190.00)	-
31					
32	Net Change	(2,534,053.00)	1,475,354.00	5,778,943.00	-
33					
34	Beginning Fund Equity	22,411,253.00	19,877,200.00	21,352,554.00	-
35	Ending Equity	19,877,200.00	21,352,554.00	27,131,497.00	-

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 FY2009 are not yet available.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

South Dakota Retirement System

State Accounting System - Other Fund Balances

Company 3090 - SD Supplemental Retirement Admin

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	141,615.52	153,114.34	152,467.89	165,352.35
2	Total Assets	141,615.52	153,114.34	152,467.89	165,352.35
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	12,000.00	-	-	-
8	Unreserved Fund Balance	129,615.52	153,114.34	152,467.89	165,352.35
9	Total Fund Equity	141,615.52	153,114.34	152,467.89	165,352.35
10	Total Liabilities and Fund Equity	141,615.52	153,114.34	152,467.89	165,352.35
11					
12					
13	Use of Money and Property	5,793.24	7,648.51	10,215.65	12,884.46
14	Other Revenue	63,349.95	74,600.31	3,087.90	-
15	Total Operating Revenue	69,143.19	82,248.82	13,303.55	12,884.46
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	2,750.00	2,750.00	-	-
19	Contractual Services	41,000.00	54,000.00	13,950.00	-
20	Supplies and Materials	14,000.00	14,000.00	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	57,750.00	70,750.00	13,950.00	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	11,393.19	11,498.82	(646.45)	12,884.46
29					
30	Beginning Fund Equity	130,222.33	141,615.52	153,114.34	152,467.89
31	Ending Equity	141,615.52	153,114.34	152,467.89	165,352.35

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	581,827.51	491,040.52	444,185.22	52,790.56
2	Total Assets	581,827.51	491,040.52	444,185.22	52,790.56
3					
4	Accounts Payable	581,827.51	491,040.52	444,185.22	52,790.56
5	Total Liabilities	581,827.51	491,040.52	444,185.22	52,790.56

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,996,962.52	5,217,030.56	5,904,821.38	5,107,234.96
2	Investments	6,045,387,080.17	6,625,855,419.00	7,173,437,384.82	6,729,670,212.22
3	Total Assets	6,048,384,042.69	6,631,072,449.56	7,179,342,206.20	6,734,777,447.18
4					
5	Accounts Payable	22,965.02	44,167.75	15,777.66	17,537.85
6	Total Liabilities	22,965.02	44,167.75	15,777.66	17,537.85
7					
8	Reserve for Encumbrances	227,971.29	235,970.06	30,967.62	9,605.99
9	Unreserved Fund Balance	6,048,133,106.38	6,630,792,311.75	7,179,295,460.92	6,734,750,303.34
10	Total Fund Equity	6,048,361,077.67	6,631,028,281.81	7,179,326,428.54	6,734,759,909.33
11	Total Liabilities and Fund Equity	6,048,384,042.69	6,631,072,449.56	7,179,342,206.20	6,734,777,447.18
12					
13					
14	Use of Money and Property	837,772,435.81	713,225,251.96	739,711,786.14	310,666,343.91
15	Sales and Services	286.00	156.80	104.80	-
16	Retirement Trust Revenue	166,061,857.23	173,767,803.82	183,326,889.59	191,201,623.83
17	Other Revenue	3,013.12	2,997.05	-	498.55
18	Total Operating Revenue	1,003,837,592.16	886,996,209.63	923,038,780.53	501,868,466.29
19					
20	Personal Services and Benefits	1,498,941.24	1,569,500.04	1,619,081.56	1,719,533.28
21	Travel	65,321.22	67,079.07	66,565.87	63,121.65
22	Contractual Services	16,946,261.06	20,154,880.95	71,490,889.47	46,739,107.54
23	Supplies and Materials	212,968.69	196,393.08	322,433.96	273,268.07
24	Capital Outlay	47,116.60	50,683.78	39,540.46	39,423.58
25	Other Expense	73,646.48	22,940.58	8,051.99	12,635.64
26	Retirement Payments	259,926,283.73	282,267,527.99	301,197,190.49	331,055,415.11
27	Loss on Investment Principal	-	-	-	566,532,480.63
28	Total Operating Expenditures/Expenses	278,770,539.02	304,329,005.49	374,743,753.80	946,434,985.50
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	725,067,053.14	582,667,204.14	548,295,026.73	(444,566,519.21)
35					
36	Beginning Fund Equity	5,323,294,024.53	6,048,361,077.67	6,631,028,281.81	7,179,326,428.54
37	Prior Period Adjustment	-	-	3,120.00	-
38	Ending Equity	6,048,361,077.67	6,631,028,281.81	7,179,326,428.54	6,734,759,909.33

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	42,019,222.22	13,534,703.14	28,222,555.94	31,331,894.98
2	Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3	Accounts Receivable	1,428,532.19	398,640.33	788,177.93	2,444,198.64
4	Due From Other Funds	-	-	115,738.33	115,738.33
5	Loans and Notes Receivable	462,604.30	283,593.92	258,152.33	231,562.56
6	Total Assets	43,911,208.71	14,217,787.39	29,385,474.53	34,124,244.51
7					
8	Accounts Payable	835,083.53	322,096.42	380,896.41	293,557.03
9	Due to Other Funds	196.12	66.92	455.12	1,567.41
10	Other Liabilities	1,300.00	2,500.00	2,500.00	875.00
11	Total Liabilities	836,579.65	324,663.34	383,851.53	295,999.44
12					
13	Reserve for Encumbrances	961,129.38	3,460,032.69	5,893,020.37	9,437,197.66
14	Unreserved Fund Balance	42,113,499.68	10,433,091.36	23,108,602.63	24,391,047.41
15	Total Fund Equity	43,074,629.06	13,893,124.05	29,001,623.00	33,828,245.07
16	Total Liabilities and Fund Equity	43,911,208.71	14,217,787.39	29,385,474.53	34,124,244.51
17					
18	Taxes	173,369,985.94	172,355,771.59	182,667,749.16	171,593,705.02
19	Licenses, Permits and Fees	3,377,676.93	3,542,705.65	4,064,827.19	4,313,859.33
20	Use of Money and Property	2,062,824.52	2,146,558.94	1,194,970.46	846,133.80
21	Sales and Services	952,143.53	2,127,143.07	2,056,802.79	1,191,218.63
22	Administering Programs	5,133,092.27	3,760,918.63	3,289,309.94	10,606,109.97
23	Other Revenue	9,280,976.77	2,921,980.58	3,420,877.11	3,389,184.07
24	Total Operating Revenue	194,176,699.96	186,855,078.46	196,694,536.65	191,940,210.82
25					
26	Personal Services and Benefits	53,770,890.27	54,653,356.51	55,722,156.78	57,020,312.43
27	Travel	2,583,368.63	2,394,762.76	2,135,041.64	2,007,721.60
28	Contractual Services	143,905,193.44	121,122,328.60	86,589,467.72	102,463,741.93
29	Supplies and Materials	17,505,822.33	20,095,013.48	21,798,657.57	19,530,644.49
30	Grants and Subsidies	893,701.58	1,115,265.35	1,153,864.47	869,488.17
31	Capital Outlay	20,335,071.80	23,024,567.03	18,022,649.82	11,954,200.37
32	Other Expense	-	-	-	-
33	Interest Expense	559.24	5,700.11	981.21	338.17
34	Insurance Claims	92,700.00	-	-	-
35	Total Operating Expenditures/Expenses	239,087,307.29	222,410,993.84	185,422,819.21	193,846,447.16
36					
37	Transfers In	5,674,227.97	12,411,700.53	6,855,705.05	10,524,956.04
38	Transfers Out	(2,422,625.04)	(6,037,290.16)	(3,220,204.02)	(3,750,732.25)
39	Net Transfers In (Out)	3,251,602.93	6,374,410.37	3,635,501.03	6,774,223.79
40					
41	Net Change	(41,659,004.40)	(29,181,505.01)	14,907,218.47	4,867,987.45
42					
43	Beginning Fund Equity	84,733,633.46	43,074,629.06	13,893,124.05	29,001,623.00
44	Prior Period Adjustment	-	-	201,280.48	(41,365.38)
45	Ending Fund Balance	43,074,629.06	13,893,124.05	29,001,623.00	33,828,245.07

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.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,856,891.68	6,731,032.31	7,953,390.04	7,788,177.78
2	Accounts Receivable	-	3,300.89	130,741.63	144,646.80
3	Advances to Other Funds	398,576.12	256,480.58	200,889.83	-
4	Total Assets	6,255,467.80	6,990,813.78	8,285,021.50	7,932,824.58
5					
6	Accounts Payable	412,709.92	426,100.86	555,642.83	868,179.51
7	Total Liabilities	412,709.92	426,100.86	555,642.83	868,179.51
8					
9	Reserve for Encumbrances	-	5,620.00	-	-
10	Unreserved Fund Balance	5,842,757.88	6,559,092.92	7,729,378.67	7,064,645.07
11	Total Fund Equity	5,842,757.88	6,564,712.92	7,729,378.67	7,064,645.07
12	Total Liabilities and Fund Equity	6,255,467.80	6,990,813.78	8,285,021.50	7,932,824.58
13					
14	Taxes	1,420,778.18	1,533,720.26	1,411,489.33	1,307,765.86
15	Licenses, Permits and Fees	36,732.25	43,396.83	39,447.23	135,614.62
16	Use of Money and Property	128,776.23	175,718.78	363,106.15	380,293.62
17	Sales and Services	519.17	3,719.51	407.45	234.94
18	Administering Programs	29,812.94	18,797.91	1,181.03	21,900.66
19	Other Revenue	9,300.00	2,637.00	30,395.88	20,444.00
20	Total Operating Revenue	1,625,918.77	1,777,990.29	1,846,027.07	1,866,253.70
21					
22	Personal Services and Benefits	247,534.67	256,228.55	265,226.17	207,391.49
23	Travel	21,682.65	16,141.62	22,015.16	26,430.58
24	Contractual Services	684,015.18	751,770.62	638,163.38	1,445,358.85
25	Supplies and Materials	25,609.30	15,688.02	17,460.06	28,432.20
26	Grants and Subsidies	-	-	3,000.00	3,599.87
27	Capital Outlay	1,731.16	3,000.00	1,980,147.08	-
28	Other Expense	-	-	4,839.41	-
29	Total Operating Expenditures/Expenses	980,572.96	1,042,828.81	2,930,851.26	1,711,212.99
30					
31	Transfers In	2,070,436.46	667,859.54	2,265,813.10	231,311.91
32	Transfers Out	(2,088,705.48)	(681,065.98)	(16,323.16)	(1,051,086.22)
33	Net Transfers In (Out)	(18,269.02)	(13,206.44)	2,249,489.94	(819,774.31)
34					
35	Net Change	627,076.79	721,955.04	1,164,665.75	(664,733.60)
36					
37	Beginning Fund Equity	5,215,681.09	5,842,757.88	6,564,712.92	7,729,378.67
38	Prior Period Adjustment	-	-	-	-
39	Ending Fund Balance	5,842,757.88	6,564,712.92	7,729,378.67	7,064,645.07

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 3042 - Railroad Administration Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,417,300.69	3,013,744.02	3,033,467.61	3,176,965.93
2	Total Assets	2,417,300.69	3,013,744.02	3,033,467.61	3,176,965.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,810.00	-	-
8	Unreserved Fund Balance	2,417,300.69	3,010,934.02	3,033,467.61	3,176,965.93
9	Total Fund Equity	2,417,300.69	3,013,744.02	3,033,467.61	3,176,965.93
10	Total Liabilities and Fund Equity	2,417,300.69	3,013,744.02	3,033,467.61	3,176,965.93
11					
12	Licenses, Permits and Fees	38,646.25	552,998.17	7,789.50	16,094.50
13	Use of Money and Property	145,398.13	201,226.66	190,607.70	279,098.68
14	Other Revenue	-	-	-	61.56
15	Total Operating Revenue	184,044.38	754,224.83	198,397.20	295,254.74
16					
17	Personal Services and Benefits	140,173.18	113,308.30	105,065.23	80,778.38
18	Travel	12,444.41	7,086.09	5,820.19	5,941.62
19	Contractual Services	80,451.56	33,001.46	196,060.68	63,642.99
20	Supplies and Materials	5,207.64	4,385.65	1,998.08	1,393.43
21	Capital Outlay	-	-	3,270.32	-
22	Total Operating Expenditures/Expenses	238,276.79	157,781.50	312,214.50	151,756.42
23					
24	Transfers In	-	-	133,540.89	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	133,540.89	-
27					
28	Net Change	(54,232.41)	596,443.33	19,723.59	143,498.32
29					
30	Beginning Fund Equity	2,471,533.10	2,417,300.69	3,013,744.02	3,033,467.61
31	Ending Fund Balance	2,417,300.69	3,013,744.02	3,033,467.61	3,176,965.93

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	4,456,202.35	3,169,962.16	919,945.95	1,753,249.64
2	Total Assets	4,456,202.35	3,169,962.16	919,945.95	1,753,249.64
3					
4	Deferred Revenue	7,332,472.81	7,332,472.81	7,332,472.81	1,211,552.94
5	Total Liabilities	7,332,472.81	7,332,472.81	7,332,472.81	1,211,552.94
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)	541,696.70
9	Total Fund Equity	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)	541,696.70
10	Total Liabilities and Fund Equity	4,456,202.35	3,169,962.16	919,945.95	1,753,249.64
11					
12	Use of Money and Property	226,129.50	147,005.85	173,294.99	240,875.01
13	Total Operating Revenue	226,129.50	147,005.85	173,294.99	240,875.01
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	41.33	-	-	-
18	Supplies and Materials	-	-	-	-
19	Capital Outlay	-	-	-	-
20	Total Operating Expenditures/Expenses	41.33	-	-	-
21					
22	Transfers In	735,400.80	-	16,323.16	836,695.63
23	Transfers Out	(304,350.56)	(1,433,246.04)	(2,439,634.36)	(122,000.63)
24	Net Transfers In (Out)	431,050.24	(1,433,246.04)	(2,423,311.20)	714,695.00
25					
26	Net Change	657,138.41	(1,286,240.19)	(2,250,016.21)	955,570.01
27					
28	Beginning Fund Equity	(3,533,408.87)	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)
29	Prior Period Adjustment	-	-	-	5,998,653.55
30	Ending Fund Balance	(2,876,270.46)	(4,162,510.65)	(6,412,526.86)	541,696.70

Company: 3043
Company Name: Public Transit and T3
Fund Name: Amtrak
Fund Type: Special Revenue Fund
Purpose: Amtrak or also referred to as Non-Amtrak is an administratively created fund. Source: Funding received by the state from National Railroad Passenger Corporation as payment for the state not being serviced by Amtrak. Use: Funds are restricted , including any interest earned on the funds, for qualified expenses per the taxpayer relief Act of 1997, Public Law No. 105-34 including; 1) acquisition of equipment, rolling stock, and other capital improvements , the upgrading of maintenance facilities, and the maintenance of existing equipment in intercity passenger rail services or intercity bus service; 2) the purchase of intercity passenger rail service from Amtrak; 3) the payment of interest and principal on obligations incurred for such acquisition, upgrading, maintenance and purchase; 4) capital expenditures related to State-owned rail operations in the state; 5) any project that is eligible to receive funding under section 5309, 5310, or 5311 of title 49, USC; 6) any project that is eligible to receive funding under section 103, 130, 133, 144, 149, or 152 of title 23, USC; 7) the upgrading and maintenance of intercity primary and rural air service facilities, and the purchase of intercity air service between primary and rural airports and regional hubs; 8) the provision of passenger ferryboat service within the state; 9) the provision of harbor improvements within the state, and 10) the payment of interest and principal on obligations incurred for such acquisition, upgrading, maintenance, purchase, expenditures, provision, and projects. Any amount, including interest earned, which remains unused as of 1/1/2010 must be returned.

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

Additional Notes:
In FY2005, $1,359,700.00 in grant funds were moved to the Aeronautics Fund (company 3041) to be used on eligible airport and intercity airline related costs. Unspend monies in the Aeronautics Fund were moved back to this fund in FY2009.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Local Government Transportation Technology Transfer Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	202,557.35	338,012.70	236,025.71	168,922.43
2	Total Assets	202,557.35	338,012.70	236,025.71	168,922.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	202,557.35	338,012.70	236,025.71	168,922.43
9	Total Fund Equity	202,557.35	338,012.70	236,025.71	168,922.43
10	Total Liabilities and Fund Equity	202,557.35	338,012.70	236,025.71	168,922.43
11					
12	Licenses, Permits and Fees	166,394.61	170,207.63	175,603.81	178,550.03
13	Total Operating Revenue	166,394.61	170,207.63	175,603.81	178,550.03
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	261,698.64	190,558.34	207,787.25	372,403.70
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	261,698.64	190,558.34	207,787.25	372,403.70
22					
23	Transfers In	151,841.13	190,558.70	92,717.99	173,709.10
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	151,841.13	190,558.70	92,717.99	173,709.10
26					
27	Net Change	56,537.10	170,207.99	60,534.55	(20,144.57)
28					
29	Beginning Fund Equity	149,099.37	202,557.35	338,012.70	236,025.71
30	Prior Period Adjustment	(3,079.12)	(34,752.64)	(162,521.54)	(46,958.71)
31	Ending Fund Balance	202,557.35	338,012.70	236,025.71	168,922.43

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

Budget Information: Not included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	19,651,187.96	16,381,624.47	13,267,968.84	13,528,628.54
2	Loans and Notes Receivable	6,990,477.83	11,819,338.26	16,427,888.58	16,528,494.90
3	Total Assets	26,641,665.79	28,200,962.73	29,695,857.42	30,057,123.44
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	26,641,665.79	28,200,962.73	29,695,857.42	30,057,123.44
10	Total Fund Equity	26,641,665.79	28,200,962.73	29,695,857.42	30,057,123.44
11	Total Liabilities and Fund Equity	26,641,665.79	28,200,962.73	29,695,857.42	30,057,123.44
12					
13	Use of Money and Property	6,151,179.91	1,117,257.51	1,369,569.00	1,709,908.39
14	Other Revenue	43,731,781.55	507,441.00	152,661.00	11,810.25
15	Total Operating Revenue	49,882,961.46	1,624,698.51	1,522,230.00	1,721,718.64
16					
17	Personal Services and Benefits	8,704.10	3,272.65	3,384.22	2,459.03
18	Travel	459.12	-	-	427.50
19	Contractual Services	685,363.73	57,146.80	23,725.10	1,332,447.52
20	Supplies and Materials	41.50	-	225.99	42.94
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	694,568.45	60,419.45	27,335.31	1,335,376.99
24					
25	Transfers In	3,419,652.03	-	-	-
26	Transfers Out	(48,104,022.52)	(4,982.12)	-	(33,709.10)
27	Net Transfers In (Out)	(44,684,370.49)	(4,982.12)	-	(33,709.10)
28					
29	Net Change	4,504,022.52	1,559,296.94	1,494,894.69	352,632.55
30					
31	Beginning Fund Equity	22,137,643.27	26,641,665.79	28,200,962.73	29,695,857.42
32	Prior Period Adjustment	-	-	-	8,633.47
33	Ending Fund Balance	26,641,665.79	28,200,962.73	29,695,857.42	30,057,123.44

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

Department of Transportation

State Accounting System - Other Fund Balances

Company 6012 - Special Aviation Internal Service Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	(25,891.21)	145,750.36	(192,266.92)	233,335.33
2	Accounts Receivable	9,861.88	12,160.26	(1,208.18)	23,199.14
3	Total Assets	(16,029.33)	157,910.62	(193,475.10)	256,534.47
4					
5	Accounts Payable	293.76	293.76	293.76	293.76
6	Total Liabilities	293.76	293.76	293.76	293.76
7					
8	Reserve for Encumbrances	6,950.00	1,970.00	1,875.00	15,885.00
9	Unreserved Fund Balance	(23,273.09)	155,646.86	(195,643.86)	240,355.71
10	Total Fund Equity	(16,323.09)	157,616.86	(193,768.86)	256,240.71
11	Total Liabilities and Fund Equity	(16,029.33)	157,910.62	(193,475.10)	256,534.47
12					
13	Use of Money and Property	8,822.52	4,224.70	2,734.66	7,709.71
14	Sales and Services	753,133.61	936,887.74	1,021,278.42	849,707.68
15	Other Revenue	78,977.71	3,964.27	180,443.29	1,120.18
16	Total Operating Revenue	840,933.84	945,076.71	1,204,456.37	858,537.57
17					
18	Personal Services and Benefits	171,155.90	167,681.48	198,635.18	126,552.08
19	Travel	12,730.10	12,466.81	18,124.78	14,344.60
20	Contractual Services	125,716.57	118,998.70	110,123.17	90,179.65
21	Supplies and Materials	438,918.30	421,654.90	571,101.53	144,113.63
22	Capital Outlay	124,398.03	50,334.87	657,656.66	9,866.68
23	Interest Expense	-	-	200.77	-
24	Total Operating Expenditures/Expenses	872,918.90	771,136.76	1,555,842.09	385,056.64
25					
26	Transfers In	-		-	-
27	Transfers Out	(552.59)		-	-
28	Net Transfers In (Out)	(552.59)	-	-	-
29					
30	Net Change	(32,537.65)	173,939.95	(351,385.72)	473,480.93
31					
32	Beginning Fund Equity	16,214.56	(16,323.09)	157,616.86	(193,768.86)
33	Prior Period Adjustment	-	-	-	(23,471.36)
34	Ending Fund Balance	(16,323.09)	157,616.86	(193,768.86)	256,240.71

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

Budget Information: Included in the General Appropriations Bill.

Department of Transportation

State Accounting System - Other Fund Balances

Company 6517 - Railroad Authority Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,045,173.83	3,750,268.96	574,096.72	694,174.85
2	Total Assets	6,045,173.83	3,750,268.96	574,096.72	694,174.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,045,173.83	3,750,268.96	574,096.72	694,174.85
9	Total Fund Equity	6,045,173.83	3,750,268.96	574,096.72	694,174.85
10	Total Liabilities and Fund Equity	6,045,173.83	3,750,268.96	574,096.72	694,174.85
11					
12	Use of Money and Property	-	126,967.95	201,349.19	120,087.36
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	-	126,967.95	201,349.19	120,087.36
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	550.46	-	201.00	-
18	Contractual Services	132,275.71	2,421,872.82	3,377,301.72	9.23
19	Supplies and Materials	-	-	18.71	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	132,826.17	2,421,872.82	3,377,521.43	9.23
23					
24	Transfers In	10,099,528.00	-	-	-
25	Transfers Out	(3,921,528.00)	-	-	-
26	Net Transfers In (Out)	6,178,000.00	-	-	-
27					
28	Net Change	6,045,173.83	(2,294,904.87)	(3,176,172.24)	120,078.13
29					
30	Beginning Fund Equity	-	6,045,173.83	3,750,268.96	574,096.72
31	Ending Fund Balance	6,045,173.83	3,750,268.96	574,096.72	694,174.85

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.

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
1	Cash Pooled with State Treasurer	2,205,927.66	3,134,770.43
2	Total Assets	2,205,927.66	3,134,770.43
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	2,377,721.09
8	Unreserved Fund Balance	2,205,927.66	757,049.34
9	Total Fund Equity	2,205,927.66	3,134,770.43
10	Total Liabilities and Fund Equity	2,205,927.66	3,134,770.43
11			
12			
13	Use of Money and Property	-	20,555.70
14	Total Operating Revenue	-	20,555.70
15			
16	Contractual Services	1,329,770.62	1,726,461.22
17	Grants and Subsidies	5,528,022.00	6,455,900.07
18	Total Operating Expenditures/Expenses	6,857,792.62	8,182,361.29
19			
20	Transfers In	9,063,720.28	9,090,648.36
21	Transfers Out	-	-
22	Net Transfers In (Out)	9,063,720.28	9,090,648.36
23			
24	Net Change	2,205,927.66	928,842.77
25			
26	Beginning Fund Equity	-	2,205,927.66
27	Ending Equity	2,205,927.66	3,134,770.43

Company: 3019
Company Name: Education Enhancement Tobacco Tax Fund
Fund Name: Education Enhancement Tobacco Tax Fund
Fund Type: Special Revenue
Purpose: SDCL 4-5-45 created the Education Enhancement Tobacco Tax Fund. Source: Per SDCL 10-50-52 thirty-three percent of any revenue deposited in the Tobacco Prevention and Reduction Trust Fund in excess of five million dollars shall be transferred to the Education Enhancement Tobacco Tax Fund. Use: All moneys in the Education Enhancement Tobacco Tax Fund are subject to appropriation by the Legislature through the General Appropriations Act or Special Appropriations Acts for education enhancement programs. Any interest earned shall be credited to the fund.

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	834,023.71	839,117.86	848,091.15	869,100.68
2	Total Assets	834,023.71	839,117.86	848,091.15	869,100.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	834,023.71	839,117.86	848,091.15	869,100.68
9	Total Fund Equity	834,023.71	839,117.86	848,091.15	869,100.68
10	Total Liabilities and Fund Equity	834,023.71	839,117.86	848,091.15	869,100.68
11					
12	Use of Money and Property	18,324.59	25,844.15	35,473.29	43,759.53
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	18,324.59	25,844.15	35,473.29	43,759.53
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	28,000.00	20,750.00	26,500.00	22,750.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	28,000.00	20,750.00	26,500.00	22,750.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(9,675.41)	5,094.15	8,973.29	21,009.53
29					
30	Beginning Fund Balance	843,699.12	834,023.71	839,117.86	848,091.15
31	Ending Fund Balance	834,023.71	839,117.86	848,091.15	869,100.68

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	28,425.18	30,645.18	32,955.18	35,355.18
2	Total Assets	28,425.18	30,645.18	32,955.18	35,355.18
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	28,425.18	30,645.18	32,955.18	35,355.18
9	Total Fund Equity	28,425.18	30,645.18	32,955.18	35,355.18
10	Total Liabilities and Fund Equity	28,425.18	30,645.18	32,955.18	35,355.18
11					
12	Licenses, Permits and Fees	2,105.00	2,220.00	2,310.00	2,400.00
13	Total Operating Revenue	2,105.00	2,220.00	2,310.00	2,400.00
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	2,105.00	2,220.00	2,310.00	2,400.00
28					
29	Beginning Fund Balance	26,320.18	28,425.18	30,645.18	32,955.18
30	Ending Fund Balance	28,425.18	30,645.18	32,955.18	35,355.18

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: Postsecondary Technical Credentialing Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-39-17.1 created the Postsecondary Technical Credentialing Fund. Source: Fees for credentialing postsecondary technical teachers. Use: Expenses are limited to promulgation of rules, forms and incidental administrative costs associated with the credentialing of postsecondary technical teachers.

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	524,398.79	555,575.16	590,944.09	618,651.28
2	Total Assets	524,398.79	555,575.16	590,944.09	618,651.28
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	524,398.79	555,575.16	590,944.09	618,651.28
9	Total Fund Equity	524,398.79	555,575.16	590,944.09	618,651.28
10	Total Liabilities and Fund Equity	524,398.79	555,575.16	590,944.09	618,651.28
11					
12	Licenses, Permits and Fees	144,413.61	121,795.00	124,500.09	139,180.00
13	Total Operating Revenue	144,413.61	121,795.00	124,500.09	139,180.00
14					
15	Personal Services and Benefits	-	-	-	27,945.51
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	9,300.00
18	Supplies and Materials	2,880.66	-	10,035.79	7,720.45
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	2,880.66	-	10,035.79	44,965.96
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(65,867.21)	(90,618.63)	(79,095.37)	(66,506.85)
25	Net Transfers In (Out)	(65,867.21)	(90,618.63)	(79,095.37)	(66,506.85)
26					
27	Net Change	75,665.74	31,176.37	35,368.93	27,707.19
28					
29	Beginning Fund Balance	448,733.05	524,398.79	555,575.16	590,944.09
30	Ending Fund Balance	524,398.79	555,575.16	590,944.09	618,651.28

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,657.11	2,101.29	16,493.21	29,046.73
2	Total Assets	5,657.11	2,101.29	16,493.21	29,046.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	5,657.11	2,101.29	16,493.21	29,046.73
9	Total Fund Equity	5,657.11	2,101.29	16,493.21	29,046.73
10	Total Liabilities and Fund Equity	5,657.11	2,101.29	16,493.21	29,046.73
11					
12	Use of Money and Property	-	-	-	-
13	Other Revenue	364.00	-	-	-
14	Total Operating Revenue	364.00	-	-	-
15					
16	Personal Services and Benefits	32,395.37	35,817.88	33,554.22	30,496.20
17	Travel	8,510.07	10,746.72	4,125.22	4,273.15
18	Contractual Services	50,345.70	46,707.85	26,735.25	19,090.39
19	Supplies and Materials	1,158.63	902.00	288.76	93.59
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	92,409.77	94,174.45	64,703.45	53,953.33
23					
24	Transfers In	65,867.21	90,618.63	79,095.37	66,506.85
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	65,867.21	90,618.63	79,095.37	66,506.85
27					
28	Net Change	(26,178.56)	(3,555.82)	14,391.92	12,553.52
29					
30	Beginning Fund Balance	31,835.67	5,657.11	2,101.29	16,493.21
31	Ending Fund Balance	5,657.11	2,101.29	16,493.21	29,046.73

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	7,906,977.07	3,919,926.54	1,912,430.86	1,135,189.51
2	Total Assets	7,906,977.07	3,919,926.54	1,912,430.86	1,135,189.51
3					
4	Accounts Payable	145.25	145.25	145.25	145.25
5	Total Liabilities	145.25	145.25	145.25	145.25
6					
7	Reserve for Encumbrances	20,974.22	274,991.41	-	-
8	Unreserved Fund Balance	7,885,857.60	3,644,789.88	1,912,285.61	1,135,044.26
9	Total Fund Equity	7,906,831.82	3,919,781.29	1,912,285.61	1,135,044.26
10	Total Liabilities and Fund Equity	7,906,977.07	3,919,926.54	1,912,430.86	1,135,189.51
11					
12	Licenses, Permits and Fees	-	400.00	24,081.20	29,866.84
13	Use of Money and Property	-	-	-	-
14	Sales and Services	24,920.45	17,432.45	6,694.28	26,632.51
15	Administering Programs	1,128,072.83	2,000.00	73,000.00	184,298.00
16	Other Revenue	2,056,625.28	2,228,139.79	1,519,938.74	2,639,808.55
17	Total Operating Revenue	3,209,618.56	2,247,972.24	1,623,714.22	2,880,605.90
18					
19	Personal Services and Benefits	4,692.47	-	21,405.04	4,925.90
20	Travel	14,342.07	7,691.64	1,801.86	2,975.21
21	Contractual Services	1,490,615.80	2,052,682.13	1,150,517.89	2,296,050.45
22	Supplies and Materials	16,359.29	15,859.23	30,057.52	790.86
23	Grants and Subsidies	1,148,672.83	22,333.06	2,097,594.63	1,352,674.56
24	Capital Outlay	2,001,916.29	76,326.71	375,801.56	9,440.00
25	Other Expense	-	130.00	-	-
26	Total Operating Expenditures	4,676,598.75	2,175,022.77	3,677,178.50	3,666,856.98
27					
28	Transfers In	261,957.67	-	45,968.60	10,174.67
29	Transfers Out	-	(4,060,000.00)	-	-
30	Net Transfers In (Out)	261,957.67	(4,060,000.00)	45,968.60	10,174.67
31					
32	Net Change	(1,205,022.52)	(3,987,050.53)	(2,007,495.68)	(776,076.41)
33					
34	Beginning Fund Balance	9,124,681.17	7,906,831.82	3,919,781.29	1,912,285.61
35	Prior Period Adjustment	(12,826.83)	-	-	(1,164.94)
36	Ending Fund Balance	7,906,831.82	3,919,781.29	1,912,285.61	1,135,044.26

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	204,290.82	170,533.33	28,242.09	35,846.05
2	Total Assets	204,290.82	170,533.33	28,242.09	35,846.05
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	204,290.82	170,533.33	28,242.09	35,846.05
9	Total Fund Equity	204,290.82	170,533.33	28,242.09	35,846.05
10	Total Liabilities and Fund Equity	204,290.82	170,533.33	28,242.09	35,846.05
11					
12	Fines, Forfeits and Penalties	-	5,029.58	4,557.81	1,337.35
13	Sales and Services	4,131.56	37,430.66	501.31	182.79
14	Other Revenue	-	-	6,255.00	11,026.57
15	Total Operating Revenue	4,131.56	42,460.24	11,314.12	12,546.71
16					
17	Personal Services and Benefits	-	-	648.20	-
18	Travel	-	1,728.15	15,206.44	-
19	Contractual Services	567.14	13,109.01	2,423.24	491.34
20	Supplies and Materials	1,287.17	2,788.97	134,055.65	1,956.96
21	Grants and Subsidies	-	57,217.81	1,271.83	2,494.45
22	Capital Outlay	7,081.24	1,373.79	-	-
23	Other Expense	26,164.07	-	-	-
24	Total Operating Expenditures	35,099.62	76,217.73	153,605.36	4,942.75
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(30,968.06)	(33,757.49)	(142,291.24)	7,603.96
31					
32	Beginning Fund Balance	235,258.88	204,290.82	170,533.33	28,242.09
33	Ending Fund Balance	204,290.82	170,533.33	28,242.09	35,846.05

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

		FY2006	FY2007	FY2008	FY2009
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	41,200.64	46,801.48	63,957.84	78,153.12
13	Total Operating Revenue	41,200.64	46,801.48	63,957.84	78,153.12
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	41,200.64	46,801.48	63,957.84	78,153.12
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	41,200.64	46,801.48	63,957.84	78,153.12
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

		FY2006	FY2007	FY2008	FY2009
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	198,598.02	245,634.71	462,780.22	1,112,496.81
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	1,800.00	1,806.39	1,725.00	1,800.00
16	Sales and Services	42,765.92	42,097.47	40,165.15	38,299.52
17	Other Revenue	175,587.43	104,562.63	282,688.53	130,157.58
18	Total Operating Revenue	220,153.35	148,466.49	324,578.68	170,257.10
19					
20	Personal Services and Benefits	12,580,143.38	12,722,961.49	12,743,212.60	12,685,585.28
21	Travel	711,990.04	621,120.63	561,656.81	483,362.08
22	Contractual Services	986,915.04	1,026,870.59	970,238.76	1,044,564.42
23	Supplies and Materials	1,270,937.57	1,467,282.02	1,472,312.04	1,264,661.96
24	Capital Outlay	1,024,902.60	1,630,681.70	1,309,154.28	412,820.50
25	Total Operating Expenditures/Expenses	16,574,888.63	17,468,916.43	17,056,574.49	15,890,994.24
26					
27	Transfers In	132,406.05	199,345.49	165,855.90	317,766.22
28	Transfers Out	(2,200.25)	(1,825.97)	(1.76)	(779.53)
29	Net Transfers In (Out)	130,205.80	197,519.52	165,854.14	316,986.69
30					
31	Net Change	(16,224,529.48)	(17,122,930.42)	(16,566,141.67)	(15,403,750.45)
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	18,102.86	25,622.28	45,707.04	33,657.25
2	Total Assets	18,102.86	25,622.28	45,707.04	33,657.25
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	18,102.86	25,622.28	45,707.04	33,657.25
9	Total Fund Equity	18,102.86	25,622.28	45,707.04	33,657.25
10	Total Liabilities and Fund Equity	18,102.86	25,622.28	45,707.04	33,657.25
11					
12					
13	Licenses, Permits and Fees	156,114.55	171,358.63	187,953.00	161,370.00
14	Total Operating Revenue	156,114.55	171,358.63	187,953.00	161,370.00
15					
16	Contractual Services	150,347.00	158,731.47	160,682.61	160,644.40
17	Supplies and Materials	148.41	132.30	-	-
18	Total Operating Expenditures/Expenses	150,495.41	158,863.77	160,682.61	160,644.40
19					
20	Transfers In	-	-	-	-
21	Transfers Out	(5,860.50)	(4,975.44)	(7,185.63)	(12,775.39)
22	Net Transfers In (Out)	(5,860.50)	(4,975.44)	(7,185.63)	(12,775.39)
23					
24	Net Change	(241.36)	7,519.42	20,084.76	(12,049.79)
25					
26	Beginning Fund Equity	18,344.22	18,102.86	25,622.28	45,707.04
27	Ending Equity	18,102.86	25,622.28	45,707.04	33,657.25

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	-	-	-	-
4	Total Assets	-	-	-	-
5					
6	Accounts Payable	-	-	-	-
10	Total Liabilities	-	-	-	-
11					
12	Reserve for Encumbrances	**This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.**			
13	Unreserved Fund Balance				
14	Total Fund Equity				
15	Total Liabilities and Fund Equity				
16					
17					
19	Use of Money and Property	-	-	-	-
23	Total Operating Revenue	-	-	-	-
24					
25	Personal Services and Benefits	18,930.95	19,458.39	18,842.54	22,723.41
26	Travel	9.00	-	-	-
27	Contractual Services	2,628.66	2,264.53	1,813.22	1,459.35
28	Supplies and Materials	429.79	108.81	460.12	465.86
29	Grants and Subsidies	-	-	-	-
32	Total Operating Expenditures/Expenses	21,998.40	21,831.73	21,115.88	24,648.62
33					
34	Transfers In	-	-	-	-
35	Transfers Out	-	-	-	-
36	Net Transfers In (Out)	-	-	-	-
37					
38	Net Change	(21,998.40)	(21,831.73)	(21,115.88)	(24,648.62)
39					
40	Beginning Fund Equity	**This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.**			
41	Prior Period Adjustment				
42	Ending Equity				

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances
Company 3144 - South Dakota 911 Coordination Fund

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)
2	Total Assets	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)
9	Total Fund Equity	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)
10	Total Liabilities and Fund Equity	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)
11					
12					
13	Use of Money and Property	-	-	2,566.38	-
14	Sales and Services	-	-	-	-
15	Administering Programs	-	4,299,137.00	-	-
16	Other Revenue	-	1,004,085.43	81,526.65	248,346.53
17	Total Operating Revenue	-	5,303,222.43	84,093.03	248,346.53
18					
19	Personal Services and Benefits	407,957.22	739,533.42	288,689.97	707,128.64
20	Travel	81,944.52	118,417.18	43,138.44	55,228.62
21	Contractual Services	260,657.51	770,494.57	266,555.89	189,049.44
22	Supplies and Materials	81,180.62	55,069.98	23,213.00	59,161.04
23	Grants and Subsidies	1,918,088.64	5,981,892.32	2,781,083.19	2,594,752.72
24	Capital Outlay	-	76,773.84	-	-
25	Other Expense	-	-	352.84	-
26	Total Operating Expenditures/Expenses	2,749,828.51	7,742,181.31	3,403,033.33	3,605,320.46
27					
28	Transfers In	3,067,621.98	1,991,805.37	4,565,533.26	2,224,831.11
29	Transfers Out	-	(3,296.33)	-	-
30	Net Transfers In (Out)	3,067,621.98	1,988,509.04	4,565,533.26	2,224,831.11
31					
32	Net Change	317,793.47	(450,449.84)	1,246,592.96	(1,132,142.82)
33					
34	Beginning Fund Equity	(38,794.42)	278,999.05	(171,450.79)	1,075,142.17
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	278,999.05	(171,450.79)	1,075,142.17	(57,000.65)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash on Hand	1,090.00	1,090.00	1,090.00	1,090.00
2	Cash Pooled with State Treasurer	1,189,146.13	1,305,480.06	1,111,778.44	764,015.38
3	Total Assets	1,190,236.13	1,306,570.06	1,112,868.44	765,105.38
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	41,194.36	13,273.55	49,032.83	5,502.00
9	Unreserved Fund Balance	1,149,041.77	1,293,296.51	1,063,835.61	759,603.38
10	Total Fund Equity	1,190,236.13	1,306,570.06	1,112,868.44	765,105.38
11	Total Liabilities and Fund Equity	1,190,236.13	1,306,570.06	1,112,868.44	765,105.38
12					
13					
14	Licenses, Permits and Fees	2,495,453.43	2,478,207.10	2,513,257.59	2,061,852.38
15	Use of Money and Property	1,143.49	1,487.18	1,457.38	934.94
16	Sales and Services	2,034,473.93	2,187,702.00	2,165,218.12	2,120,825.38
17	Other Revenue	13,921.40	4,484.40	4,604.74	3,357.40
18	Total Operating Revenue	4,544,992.25	4,671,880.68	4,684,537.83	4,186,970.10
19					
20	Personal Services and Benefits	2,175,548.70	2,251,187.01	2,309,085.80	2,451,754.32
21	Travel	141,381.64	141,792.17	136,915.32	141,967.27
22	Contractual Services	1,054,717.70	1,049,565.09	1,146,371.75	1,035,073.52
23	Supplies and Materials	155,239.59	196,149.43	191,175.05	152,022.96
24	Capital Outlay	8,388.95	32,731.99	3,896.33	34,780.90
25	Total Operating Expenditures/Expenses	3,535,276.58	3,671,425.69	3,787,444.25	3,815,598.97
26					
27	Transfers In	-	-	6,920.00	3.32
28	Transfers Out	(239,738.88)	(116,578.50)	(263,641.77)	(165,056.23)
29	Net Transfers In (Out)	(239,738.88)	(116,578.50)	(256,721.77)	(165,052.91)
30					
31	Net Change	769,976.79	883,876.49	640,371.81	206,318.22
32					
33	Beginning Fund Equity	1,331,011.04	1,190,236.13	1,306,570.06	1,112,868.44
34	Prior Period Adjustment	(910,751.70)	(767,542.56)	(834,073.43)	(554,081.28)
35	Ending Equity	1,190,236.13	1,306,570.06	1,112,868.44	765,105.38

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

Budget Information: Included in the General Appropriations Bill.

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

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

Additional Information:
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)**

Source: SL 2009, ch 152, § 1.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	86,120.55	260,648.69	204,595.28	419,137.93
2	Total Assets	86,120.55	260,648.69	204,595.28	419,137.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	86,120.55	260,648.69	204,595.28	419,137.93
9	Total Fund Equity	86,120.55	260,648.69	204,595.28	419,137.93
10	Total Liabilities and Fund Equity	86,120.55	260,648.69	204,595.28	419,137.93
11					
12					
13	Licenses, Permits and Fees	298,371.00	384,297.16	417,445.00	480,662.00
14	Use of Money and Property	1,268.06	1,563.65	7,775.19	12,096.32
15	Total Operating Revenue	299,639.06	385,860.81	425,220.19	492,758.32
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	213,230.71	210,632.05	331,364.13	277,254.84
20	Supplies and Materials	716.70	700.62	635.87	960.83
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	149,273.60	-
23	Total Operating Expenditures/Expenses	213,947.41	211,332.67	481,273.60	278,215.67
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	85,691.65	174,528.14	(56,053.41)	214,542.65
30					
31	Beginning Fund Equity	428.90	86,120.55	260,648.69	204,595.28
32	Ending Equity	86,120.55	260,648.69	204,595.28	419,137.93

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	22,317.20	(81,629.03)	3,038.86	64,424.32
2	Total Assets	22,317.20	(81,629.03)	3,038.86	64,424.32
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	4,606.49	4,135.54	1,512.00
8	Unreserved Fund Balance	22,317.20	(86,235.52)	(1,096.68)	62,912.32
9	Total Fund Equity	22,317.20	(81,629.03)	3,038.86	64,424.32
10	Total Liabilities and Fund Equity	22,317.20	(81,629.03)	3,038.86	64,424.32
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	17,341.71	125,968.71	201,089.49
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	17,341.71	125,968.71	201,089.49
17					
18	Personal Services and Benefits	256,271.63	276,724.16	401,414.98	411,026.85
19	Travel	831.17	3,673.83	2,768.53	2,464.49
20	Contractual Services	46,260.79	51,356.09	44,334.16	59,644.02
21	Supplies and Materials	7,316.64	5,401.03	4,471.48	6,716.21
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	1,135.20	1,339.68	2,452.84
24	Total Operating Expenditures/Expenses	310,680.23	338,290.31	454,328.83	482,304.41
25					
26	Transfers In	374,374.11	217,002.37	413,028.01	342,600.38
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	374,374.11	217,002.37	413,028.01	342,600.38
29					
30	Net Change	63,693.88	(103,946.23)	84,667.89	61,385.46
31					
32	Beginning Fund Equity	(41,376.68)	22,317.20	(81,629.03)	3,038.86
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	22,317.20	(81,629.03)	3,038.86	64,424.32

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	159,683.85	202,781.05	287,749.88	286,044.06
2	Total Assets	159,683.85	202,781.05	287,749.88	286,044.06
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	6,384.00	781.05
8	Unreserved Fund Balance	159,683.85	202,781.05	281,365.88	285,263.01
9	Total Fund Equity	159,683.85	202,781.05	287,749.88	286,044.06
10	Total Liabilities and Fund Equity	159,683.85	202,781.05	287,749.88	286,044.06
11					
12					
13	Use of Money and Property	6,222.06	5,756.43	7,074.59	11,263.16
14	Sales and Services	1,174,684.57	1,306,524.38	1,399,594.83	1,415,996.73
15	Other Revenue	29.75	-	-	-
16	Total Operating Revenue	1,180,936.38	1,312,280.81	1,406,669.42	1,427,259.89
17					
18	Personal Services and Benefits	902,957.00	949,568.30	996,960.56	1,058,490.51
19	Travel	179,315.49	177,873.79	179,426.13	204,094.99
20	Contractual Services	90,699.02	88,337.87	77,095.24	87,253.84
21	Supplies and Materials	13,574.53	12,127.36	12,280.15	11,861.44
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	2,547.00	-	6,603.66
24	Total Operating Expenditures/Expenses	1,186,546.04	1,230,454.32	1,265,762.08	1,368,304.44
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(46,734.86)	(38,729.29)	(55,938.51)	(60,661.27)
28	Net Transfers In (Out)	(46,734.86)	(38,729.29)	(55,938.51)	(60,661.27)
29					
30	Net Change	(52,344.52)	43,097.20	84,968.83	(1,705.82)
31					
32	Beginning Fund Equity	212,028.37	159,683.85	202,781.05	287,749.88
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	159,683.85	202,781.05	287,749.88	286,044.06

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	85,964.44	142,549.75	127,822.02	183,908.35
2	Total Assets	85,964.44	142,549.75	127,822.02	183,908.35
3					
4	Due to Other Funds	-	-	-	-
5	Due to Other Governments	150.77	-	-	-
6	Other Liabilities	85,813.67	142,549.75	127,822.02	183,908.35
7	Total Liabilities	85,964.44	142,549.75	127,822.02	183,908.35

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	345,647.39	11,319.69	(72,016.78)	34,579.28
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	345,647.39	11,319.69	(72,016.78)	34,579.28
4					
5	Accounts Payable	-	-	-	-
6	Advances From Other Funds	-	-	-	43,692.78
7	Total Liabilities	-	-	-	43,692.78
8					
9	Reserve for Encumbrances	154,745.00	-	-	-
10	Unreserved Fund Balance	190,902.39	11,319.69	(72,016.78)	(9,113.50)
11	Total Fund Equity	345,647.39	11,319.69	(72,016.78)	(9,113.50)
12	Total Liabilities and Fund Equity	345,647.39	11,319.69	(72,016.78)	34,579.28
13					
14					
15	Use of Money and Property	39,700.39	37,932.23	22,878.65	4,978.54
16	Sales and Services	2,545,560.23	2,741,028.40	3,047,809.91	3,296,814.82
17	Other Revenue	113.00	70,750.21	92,527.93	88,365.75
18	Total Operating Revenue	2,585,373.62	2,849,710.84	3,163,216.49	3,390,159.11
19					
20	Personal Services and Benefits	1,796,755.33	1,927,414.89	2,005,418.32	2,114,254.03
21	Travel	34,251.81	24,008.05	22,214.14	23,563.68
22	Contractual Services	770,886.40	751,084.76	645,981.54	783,279.31
23	Supplies and Materials	561,599.73	460,930.13	571,449.42	345,506.03
24	Capital Outlay	71,908.77	20,600.71	1,489.54	16,960.00
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	3,235,402.04	3,184,038.54	3,246,552.96	3,283,563.05
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(650,028.42)	(334,327.70)	(83,336.47)	106,596.06
33					
34	Beginning Fund Equity	995,675.81	345,647.39	11,319.69	(72,016.78)
35	Prior Period Adjustment	-	-	-	(43,692.78)
36	Ending Equity	345,647.39	11,319.69	(72,016.78)	(9,113.50)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	6,758.00	86,311.80	115,581.83	238,765.84
2	Total Assets	6,758.00	86,311.80	115,581.83	238,765.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	4,150.00
8	Unreserved Fund Balance	6,758.00	86,311.80	115,581.83	234,615.84
9	Total Fund Equity	6,758.00	86,311.80	115,581.83	238,765.84
10	Total Liabilities and Fund Equity	6,758.00	86,311.80	115,581.83	238,765.84
11					
12					
13	Use of Money and Property	17,259.51	12,822.37	11,355.20	16,732.57
14	Sales and Services	61,000.00	37,500.00	-	523.93
15	Other Revenue	177,143.86	212,286.21	69,105.34	134,597.50
16	Total Operating Revenue	255,403.37	262,608.58	80,460.54	151,854.00
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	147,799.90	67,620.68	24,469.05	7,242.44
21	Supplies and Materials	121,019.52	74,058.46	24,212.79	17,969.70
22	Capital Outlay	117,818.18	41,375.64	2,508.67	3,457.85
23	Total Operating Expenditures/Expenses	386,637.60	183,054.78	51,190.51	28,669.99
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(131,234.23)	79,553.80	29,270.03	123,184.01
30					
31	Beginning Fund Equity	137,992.23	6,758.00	86,311.80	115,581.83
32	Ending Equity	6,758.00	86,311.80	115,581.83	238,765.84

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	139,091.22	139,573.82	141,352.63	143,482.28
2	Total Assets	139,091.22	139,573.82	141,352.63	143,482.28
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	139,091.22	139,573.82	141,352.63	143,482.28
9	Total Fund Equity	139,091.22	139,573.82	141,352.63	143,482.28
10	Total Liabilities and Fund Equity	139,091.22	139,573.82	141,352.63	143,482.28
11					
12					
13	Use of Money and Property	3,870.44	4,362.37	5,977.19	7,340.33
14	Administering Programs	505.00	725.00	550.00	240.00
15	Total Operating Revenue	4,375.44	5,087.37	6,527.19	7,580.33
16					
17	Personal Services and Benefits	5,712.97	3,773.70	4,480.89	3,684.18
18	Travel	837.53	684.90	-	85.65
19	Contractual Services	106.08	106.08	213.19	212.85
20	Supplies and Materials	54.30	40.09	54.30	129.00
21	Capital Outlay	-	-	-	1,339.00
22	Total Operating Expenditures/Expenses	6,710.88	4,604.77	4,748.38	5,450.68
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(2,335.44)	482.60	1,778.81	2,129.65
29					
30	Beginning Fund Equity	141,426.66	139,091.22	139,573.82	141,352.63
31	Ending Equity	139,091.22	139,573.82	141,352.63	143,482.28

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Military and Veterans Affairs

State Accounting System - Other Fund Balances

Company 3148 - General Militia Fund and Special Militia Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	289,482.99	243,508.02	287,953.24	288,280.61
2	Total Assets	289,482.99	243,508.02	287,953.24	288,280.61
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	289,482.99	243,508.02	287,953.24	288,268.72
10	Total Fund Equity	289,482.99	243,508.02	287,953.24	288,268.72
11	Total Liabilities and Fund Equity	289,482.99	243,508.02	287,953.24	288,280.61
12					
13					
14	Use of Money and Property	99,167.03	40,860.06	35,291.96	34,201.75
15	Sales and Services	-	-	-	198.11
16	Administering Programs	-	481,131.92	340,283.46	2,816.87
17	Other Revenue	68,973.52	23,175.18	56,315.93	2,749.94
18	Total Operating Revenue	168,140.55	545,167.16	431,891.35	39,966.67
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	42,482.49	42,019.03	16,792.12	24,450.95
23	Supplies and Materials	2,914.81	-	4,331.94	6,756.00
24	Grants and Subsidies	-	5,000.00	2,211.00	-
25	Capital Outlay	97,439.39	544,123.10	364,111.07	8,444.24
26	Total Operating Expenditures/Expenses	142,836.69	591,142.13	387,446.13	39,651.19
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	25,303.86	(45,974.97)	44,445.22	315.48
33					
34	Beginning Fund Equity	264,179.13	289,482.99	243,508.02	287,953.24
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	289,482.99	243,508.02	287,953.24	288,268.72

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.

Additional Information:
2009 Session Laws revised 33-17-3. Fund is now established "for the benefit of South Dakota veterans".

Department of Military and Veterans Affairs

State Accounting System - Other Fund Balances

Company 3149 - Veterans Affairs Division Special Revenue Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	101,353.37	96,089.76	105,042.77	110,503.02
2	Cash and Cash Equivalents	3,426.86	4,226.86	1,715.75	2,740.75
3	Total Assets	104,780.23	100,316.62	106,758.52	113,243.77
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	104,780.23	100,316.62	106,758.52	113,243.77
10	Total Fund Equity	104,780.23	100,316.62	106,758.52	113,243.77
11	Total Liabilities and Fund Equity	104,780.23	100,316.62	106,758.52	113,243.77
12					
13					
14	Use of Money and Property	29,130.68	29,736.39	23,953.01	18,460.25
15	Total Operating Revenue	29,130.68	29,736.39	23,953.01	18,460.25
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	41,960.00	34,200.00	17,511.11	11,975.00
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	41,960.00	34,200.00	17,511.11	11,975.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(12,829.32)	(4,463.61)	6,441.90	6,485.25
29					
30	Beginning Fund Equity	117,609.55	104,780.23	100,316.62	106,758.52
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	104,780.23	100,316.62	106,758.52	113,243.77

Company: 3149
Company Name: Veterans Funds
Fund Name: Veterans Affairs Division Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 33-17-3 created the Veterans Affairs Division Special Revenue Fund. Source: Established in 1967 with all monies that were on hand in the former War Veterans Funds and former Veterans On-The-Job Training Fund. Use: Emergency aid, not to exceed $500, may be used for the purpose of extending aid and assistance to veterans and/or dependents of veterans. Monies may also be paid for compensations and expenses of agency personnel engaged in the examination or investigation of on-the- job training projects, opportunities and conditions and in providing for and assisting veterans to obtain on-the-job training. Any loan repayments and interest thereon or any amount paid or contributed by the U.S. government or any agency thereof are to be paid to this fund.

Budget Information: Not included in the General Appropriations Bill.

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

SL 2009 ch 161 revised use of fund to "benefit of South Dakota veterans".

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,066.37	4,769.08	6,285.93	7,672.71
2	Total Assets	5,066.37	4,769.08	6,285.93	7,672.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	5,066.37	4,769.08	6,285.93	7,672.71
9	Total Fund Equity	5,066.37	4,769.08	6,285.93	7,672.71
10	Total Liabilities and Fund Equity	5,066.37	4,769.08	6,285.93	7,672.71
11					
12					
13	Use of Money and Property	-	-	216.85	311.53
14	Administering Programs	-	-	1,300.00	1,200.00
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	-	1,516.85	1,511.53
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	297.29	-	124.75
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	297.29	-	124.75
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	-	(297.29)	1,516.85	1,386.78
30					
31	Beginning Fund Equity	5,066.37	5,066.37	4,769.08	6,285.93
32	Ending Equity	5,066.37	4,769.08	6,285.93	7,672.71

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	186,012.96	199,891.08	184,294.27	188,976.27
2	Total Assets	186,012.96	199,891.08	184,294.27	188,976.27
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	186,012.96	199,891.08	184,294.27	188,976.27
9	Total Fund Equity	186,012.96	199,891.08	184,294.27	188,976.27
10	Total Liabilities and Fund Equity	186,012.96	199,891.08	184,294.27	188,976.27
11					
12					
13	Use of Money and Property	5,404.81	6,838.87	8,235.63	9,873.95
14	Other Revenue	15,000.00	22,000.00	-	15,000.00
15	Total Operating Revenue	20,404.81	28,838.87	8,235.63	24,873.95
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	54,064.79	14,960.75	5,000.00	-
23	Total Operating Expenditures/Expenses	54,064.79	14,960.75	23,832.44	20,191.95
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(33,659.98)	13,878.12	(15,596.81)	4,682.00
30					
31	Beginning Fund Equity	219,672.94	186,012.96	199,891.08	184,294.27
32	Ending Equity	186,012.96	199,891.08	184,294.27	188,976.27

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

Budget Information: Not included in the General Appropriations Bill.

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	380,625.27	645,072.97	1,008,320.02	593,046.02
2	Total Assets	380,625.27	645,072.97	1,008,320.02	593,046.02
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	2,380.00	-
8	Unreserved Fund Balance	380,625.27	645,072.97	1,005,940.02	593,046.02
9	Total Fund Equity	380,625.27	645,072.97	1,008,320.02	593,046.02
10	Total Liabilities and Fund Equity	380,625.27	645,072.97	1,008,320.02	593,046.02
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	2,426.23	17,358.76	2,467.58	2,442.78
22	Contractual Services	354,645.63	85,560.87	53,858.46	825,759.46
23	Supplies and Materials	38,989.72	81,386.18	15,581.48	13,392.61
24	Grants and Subsidies	46.00	7,199.39	-	-
25	Capital Outlay	-	-	-	-
26	Other Expense	-	-	-	-
27	Interest Expense	-	5.00	-	5.00
28	Total Operating Expenditures/Expenses	396,107.58	191,510.20	71,907.52	841,599.85
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	29,002.41	264,447.70	363,247.05	(415,274.00)
35					
36	Beginning Fund Equity	351,622.86	380,625.27	645,072.97	1,008,320.02
37	Ending Equity	380,625.27	645,072.97	1,008,320.02	593,046.02

Company: 3011
Company Name: Parental Support
Fund Name: Parental Support
Fund Type: Special Revenue
Purpose: Includes the deposit of parental support monies. Use: Operating expenses of the department.
Also includes interest earnings from inmate trust funds which are to be deposited to an Adult Benefit Fund created in 1-15-21 from which goods and services may be purchased for use by the institutional population.

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,836,835.04	2,956,734.19	4,224,334.22	5,355,134.01
2	Total Assets	1,836,835.04	2,956,734.19	4,224,334.22	5,355,134.01
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	65,214.05	404,073.67	60,863.78	1,324,166.05
8	Unreserved Fund Balance	1,771,620.99	2,552,660.52	4,163,470.44	4,030,967.96
9	Total Fund Equity	1,836,835.04	2,956,734.19	4,224,334.22	5,355,134.01
10	Total Liabilities and Fund Equity	1,836,835.04	2,956,734.19	4,224,334.22	5,355,134.01
11					
12					
13	Taxes	-	1,217.66	3,066.35	3,914.98
14	Fines, Forfeits and Penalties	-	-	30,882.80	-
15	Use of Money and Property	212,995.11	238,555.16	251,554.52	265,305.44
16	Sales and Services	2,191,940.73	2,393,391.49	4,057,342.86	2,362,403.04
17	Administering Programs	34,831.33	-	-	-
18	Other Revenue	1,434,318.57	1,787,922.05	1,495,594.92	1,552,080.77
19	Total Operating Revenue	3,874,085.74	4,421,086.36	5,838,441.45	4,183,704.23
20					
21	Personal Services and Benefits	1,150,561.14	894,342.45	1,053,125.84	899,986.22
22	Travel	175,499.96	133,571.99	88,066.27	102,429.17
23	Contractual Services	1,436,221.61	1,240,921.75	840,566.31	1,094,945.95
24	Supplies and Materials	1,073,492.95	906,651.84	853,796.58	998,174.30
25	Grants and Subsidies	353.32	6,881.59	10,200.00	34,524.95
26	Capital Outlay	101,608.01	192,484.12	1,816,032.75	6,407.00
27	Other Expense	7,935.79	5,863.51	3,154.91	3,960.08
28	Interest Expense	-	-	5.00	-
29	Total Operating Expenditures/Expenses	3,945,672.78	3,380,717.25	4,664,947.66	3,140,427.67
30					
31	Transfers In	77,204.45	79,530.04	94,106.24	87,523.23
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	77,204.45	79,530.04	94,106.24	87,523.23
34					
35	Net Change	5,617.41	1,119,899.15	1,267,600.03	1,130,799.79
36					
37	Beginning Fund Equity	1,831,217.63	1,836,835.04	2,956,734.19	4,224,334.22
38	Ending Equity	1,836,835.04	2,956,734.19	4,224,334.22	5,355,134.01

Company: 3023
Company Name: DOC Local & Endowment Funds
Fund Name: Local & Endowment
Fund Type: Special Revenue
Purpose: L&E funds were established/discussed in 4-8-10 and 4-8-13. The DOC also uses authority in 24-2-9, 24-2-25, 24-2-28, 24-2-29, 24-8-9, 24-8-11-24-15A-4, 26-11A-2, 5-24-9.5 and 5-10-6 for revenues deposited to this fund. This fund is also used for deposit of interest apportionment made by S&PL; vocational and community service program monies and expenses; phone revenues, work release, cost of incarceration, room and board, medical copay, commissary, employee rent and miscellaneous.

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	29,855.76	39,061.52	49,027.69	60,290.95
2	Total Assets	29,855.76	39,061.52	49,027.69	60,290.95
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	29,855.76	39,061.52	49,027.69	60,290.95
9	Total Fund Equity	29,855.76	39,061.52	49,027.69	60,290.95
10	Total Liabilities and Fund Equity	29,855.76	39,061.52	49,027.69	60,290.95
11					
12					
13	Use of Money and Property	1,081.46	1,083.40	1,580.97	2,282.36
14	Other Revenue	10,000.00	10,073.54	10,000.00	10,000.00
15	Total Operating Revenue	11,081.46	11,156.94	11,580.97	12,282.36
16					
17	Personal Services and Benefits	-	383.44	-	-
18	Travel	-	-	-	-
19	Contractual Services	2,087.89	568.59	285.14	403.61
20	Supplies and Materials	597.32	999.15	1,329.66	615.49
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	20,255.00	-	-	-
23	Total Operating Expenditures/Expenses	22,940.21	1,951.18	1,614.80	1,019.10
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(11,858.75)	9,205.76	9,966.17	11,263.26
30					
31	Beginning Fund Equity	41,714.51	29,855.76	39,061.52	49,027.69
32	Ending Equity	29,855.76	39,061.52	49,027.69	60,290.95

Company: 5008
Company Name: City/County M&R
Fund Name: City/County M&R
Fund Type: Special Revenue
Purpose: Administratively created fund used to receipt monies from the City of Pierre and Hughes County. Use: Maintenance costs of jointly used areas in Women's Prison.

Budget Information: Not included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,887,697.08	2,604,207.30	2,755,141.86	2,046,736.87
2	Total Assets	1,887,697.08	2,604,207.30	2,755,141.86	2,046,736.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	28,575.39	17,247.91	800,000.00
8	Unreserved Fund Balance	1,887,697.08	2,575,631.91	2,737,893.95	1,246,736.87
9	Total Fund Equity	1,887,697.08	2,604,207.30	2,755,141.86	2,046,736.87
10	Total Liabilities and Fund Equity	1,887,697.08	2,604,207.30	2,755,141.86	2,046,736.87
11					
12					
13	Use of Money and Property	44,993.01	38,578.09	80,835.45	130,024.64
14	Sales and Services	5,593,208.23	3,538,743.19	2,628,320.60	2,637,755.79
15	Other Revenue	20,224.85	10,146.50	14,334.43	9,726.17
16	Total Operating Revenue	5,658,426.09	3,587,467.78	2,723,490.48	2,777,506.60
17					
18	Personal Services and Benefits	912,209.34	907,907.28	1,023,576.13	944,115.52
19	Travel	7,266.54	5,334.16	8,752.20	7,519.01
20	Contractual Services	419,942.06	361,633.63	475,426.80	519,820.97
21	Supplies and Materials	3,619,242.05	1,466,998.39	939,731.06	913,964.54
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	64,755.83	35,312.44	30,962.49	12,966.32
24	Other Expense	504.25	116.52	-	-
25	Interest Expense	-	-	1.00	2.00
26	Total Operating Expenditures/Expenses	5,023,920.07	2,777,302.42	2,478,449.68	2,398,388.36
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(77,204.45)	(93,655.14)	(94,106.24)	(1,087,523.23)
30	Net Transfers In (Out)	(77,204.45)	(93,655.14)	(94,106.24)	(1,087,523.23)
31					
32	Net Change	557,301.57	716,510.22	150,934.56	(708,404.99)
33					
34	Beginning Fund Equity	1,330,395.51	1,887,697.08	2,604,207.30	2,755,141.86
35	Ending Equity	1,887,697.08	2,604,207.30	2,755,141.86	2,046,736.87

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

Department of Corrections

Other Fund Balances

Fund Not on State Accounting System - Inmate Trust

		FY2006	FY2007	FY2008	FY2009
1	Cash and Cash Equivalents	1,717,264.85	1,649,135.51	1,814,934.77	-
2	Due From Other Funds	121,867.47	121,453.33	108,121.72	-
3	Total Assets	1,839,132.32	1,770,588.84	1,923,056.49	-
4					
5	Due to Other Funds	150,027.59	158,741.07	149,212.45	-
6	Total Liabilities	150,027.59	158,741.07	149,212.45	-
7					
8	Net Assets Held in Trust for Other Purposes	1,689,104.73	1,611,847.77	1,773,844.04	-
9	Total Fund Equity	1,689,104.73	1,611,847.77	1,773,844.04	-
10	Total Liabilities and Fund Equity	1,839,132.32	1,770,588.84	1,923,056.49	-
11					
12					
13	Contributions:				
14	From Inmates	7,757,445.58	7,669,585.64	7,608,514.28	-
15					
16	Deductions:				
17	Payments made for Trust Purposes	7,221,196.34	7,746,842.60	7,446,518.01	-
18					
19	Beginning Net Assets	1,152,855.49	1,689,104.73	1,611,847.77	-
20	Ending Net Assets	1,689,104.73	1,611,847.77	1,773,844.04	-

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

Budget Information: Not included in the General Appropriations Bill.

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

The balances above represent the amount reported in the S.D. CAFR (Comprehensive Annual Financial Report).

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,253.46	6,704.20	9,987.74	16,005.24
2	Total Assets	1,253.46	6,704.20	9,987.74	16,005.24
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,253.46	6,704.20	9,987.74	16,005.24
9	Total Fund Equity	1,253.46	6,704.20	9,987.74	16,005.24
10	Total Liabilities and Fund Equity	1,253.46	6,704.20	9,987.74	16,005.24
11					
12					
13	Licenses, Permits and Fees	2,390.00	5,810.00	4,353.76	6,017.50
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	2,390.00	5,810.00	4,353.76	6,017.50
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	1,789.84	66.00	-	-
21	Supplies and Materials	-	18.82	1,070.22	-
22	Grants and Subsidies	-	274.44	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	1,789.84	359.26	1,070.22	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	600.16	5,450.74	3,283.54	6,017.50
31					
32	Beginning Fund Equity	653.30	1,253.46	6,704.20	9,987.74
33	Ending Equity	1,253.46	6,704.20	9,987.74	16,005.24

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,349,216.87	1,628,212.94	1,639,067.81	1,216,528.34
2	Total Assets	1,349,216.87	1,628,212.94	1,639,067.81	1,216,528.34
3					
4	Accounts Payable	-	-	-	-
5	Advances From Other Funds	-	-	-	381,552.49
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
8					
9	Reserve for Encumbrances	-	-	10,857.54	2,049.00
10	Unreserved Fund Balance	1,349,216.87	1,401,725.93	(1,212,298.33)	832,926.85
11	Total Fund Equity	1,349,216.87	1,401,725.93	(1,201,440.79)	834,975.85
12	Total Liabilities and Fund Equity	1,349,216.87	1,628,212.94	1,639,067.81	1,216,528.34
13					
14					
15	Licenses, Permits and Fees	6,600.00	8,885.00	6,375.00	6,090.00
16	Fines, Forfeits and Penalties	17.50	1,223.00	501.43	851.50
17	Use of Money and Property	148,272.36	203,551.24	163,553.06	181,991.50
18	Sales and Services	728,161.38	561,569.69	744,039.34	846,808.16
19	Administering Programs	20,650.15	53,674.00	846,531.43	608,368.45
20	Other Revenue	1,497,014.37	1,587,704.93	1,045,861.17	1,086,526.49
21	Total Operating Revenue	2,400,715.76	2,416,607.86	2,806,861.43	2,730,636.10
22					
23	Personal Services and Benefits	977,797.73	1,098,024.82	1,041,783.04	852,321.85
24	Travel	20,811.16	39,297.63	44,551.44	25,451.09
25	Contractual Services	261,614.18	375,433.91	481,494.92	506,298.18
26	Supplies and Materials	167,443.29	147,054.50	94,420.64	143,722.39
27	Grants and Subsidies	1,446,595.26	695,749.92	1,391,362.99	1,848,137.95
28	Capital Outlay	11,927.62	260,600.75	2,662,268.59	395,402.84
29	Other Expense	8,615.40	7,463.47	7,233.80	7,393.76
30	Total Operating Expenditures/Expenses	2,894,804.64	2,623,625.00	5,723,115.42	3,778,728.06
31					
32	Transfers In	268,389.29	259,526.50	313,087.27	244,000.00
33	Transfers Out	(844.45)	-	-	-
34	Net Transfers In (Out)	267,544.84	259,526.50	313,087.27	244,000.00
35					
36	Net Change	(226,544.04)	52,509.36	(2,603,166.72)	(804,091.96)
37					
38	Beginning Fund Equity	1,575,760.91	1,349,216.57	1,401,725.93	(1,201,440.79)
39	Prior Period Adjustment	-	-	-	2,840,508.60
40	Ending Equity	1,349,216.87	1,401,725.93	(1,201,440.79)	834,975.85

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

Budget Information: Included in the General Appropriations Bill.

Department of Human Services

State Accounting System - Other Fund Balances
Company 3046 - Prescription Drug Plan Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53
2	Total Assets	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53
9	Total Fund Equity	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53
10	Total Liabilities and Fund Equity	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	400,099.15	1,160,425.61	1,056,488.28	965,769.15
15	Total Operating Revenue	400,099.15	1,160,425.61	1,056,488.28	965,769.15
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	43.67	-	729.01
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	115,000.00	57,945.18	631,663.70
22	Capital Outlay	-	-	6,000.00	250,216.10
23	Total Operating Expenditures/Expenses	-	115,043.67	63,945.18	882,608.81
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	400,099.15	1,045,381.94	992,543.10	83,160.34
30					
31	Beginning Fund Equity	-	400,099.15	1,445,481.09	2,438,024.19
32	Ending Equity	400,099.15	1,445,481.09	2,438,024.19	2,521,184.53

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	207,215.27	223,284.86	64,919.36	50,154.64
2	Total Assets	207,215.27	223,284.86	64,919.36	50,154.64
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	207,215.27	223,284.86	64,919.36	50,154.64
9	Total Fund Equity	207,215.27	223,284.86	64,919.36	50,154.64
10	Total Liabilities and Fund Equity	207,215.27	223,284.86	64,919.36	50,154.64
11					
12					
13	Taxes	153,669.35	137,528.06	161,275.67	156,850.85
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	153,669.35	137,528.06	161,275.67	156,850.85
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	122,647.50	121,458.47	109,277.07	132,410.62
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	122,647.50	121,458.47	109,277.07	132,410.62
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(125,655.35)	-	(210,364.10)	(39,204.95)
27	Net Transfers In (Out)	(125,655.35)	-	(210,364.10)	(39,204.95)
28					
29	Net Change	(94,633.50)	16,069.59	(158,365.50)	(14,764.72)
30					
31	Beginning Fund Equity	301,848.77	207,215.27	223,284.86	64,919.36
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	207,215.27	223,284.86	64,919.36	50,154.64

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Human Services

State Accounting System - Other Fund Balances

Company 3091 - Telecommunication Fund for the Deaf

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79
2	Total Assets	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79
9	Total Fund Equity	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79
10	Total Liabilities and Fund Equity	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79
11					
12					
13	Taxes	1,382,963.99	1,237,752.63	1,392,208.00	1,428,785.95
14	Use of Money and Property	-	-	-	-
15	Sales and Services	155.00	215.00	-	-
16	Other Revenue	-	-	60,248.04	-
17	Total Operating Revenue	1,383,118.99	1,237,967.63	1,452,456.04	1,428,785.95
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	715.89	-	-	-
21	Contractual Services	18,035.96	86,332.62	17,542.34	7,751.78
22	Supplies and Materials	211.41	6,952.22	298.30	380.34
23	Grants and Subsidies	668,414.08	1,056,229.09	701,981.10	775,549.23
24	Capital Outlay	93,383.32	392,521.25	96,742.95	116,377.25
25	Total Operating Expenditures/Expenses	780,760.66	1,542,035.18	816,564.69	900,058.60
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(42,317.65)	(50,000.00)	(842,784.73)	(1,010,795.05)
29	Net Transfers In (Out)	(42,317.65)	(50,000.00)	(842,784.73)	(1,010,795.05)
30					
31	Net Change	560,040.68	(354,067.55)	(206,893.38)	(482,067.70)
32					
33	Beginning Fund Equity	1,553,803.74	2,113,844.42	1,759,776.87	1,552,883.49
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	2,113,844.42	1,759,776.87	1,552,883.49	1,070,815.79

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.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	23,453.21	26,093.33	38,582.56	75,159.71
2	Total Assets	23,453.21	26,093.33	38,582.56	75,159.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	23,453.21	26,093.33	38,582.56	75,159.71
9	Total Fund Equity	23,453.21	26,093.33	38,582.56	75,159.71
10	Total Liabilities and Fund Equity	23,453.21	26,093.33	38,582.56	75,159.71
11					
12					
13	Use of Money and Property	1,595.40	1,389.26	5,080.52	5,374.23
14	Sales and Services	9,729.40	13,240.02	17,408.58	19,719.04
15	Other Revenue	-	8.96	928.45	14,340.90
16	Total Operating Revenue	11,324.80	14,638.24	23,417.55	39,434.17
17					
18	Personal Services and Benefits	52.64	767.23	-	-
19	Travel	120.00	184.25	-	604.50
20	Contractual Services	2,959.28	2,397.62	5,931.24	4,289.94
21	Supplies and Materials	13,802.12	5,775.85	4,372.01	6,860.38
22	Grants and Subsidies	5,164.49	2,873.17	625.07	957.26
23	Capital Outlay	-	-	-	1,148.00
24	Total Operating Expenditures/Expenses	22,098.53	11,998.12	10,928.32	13,860.08
25					
26	Transfers In	-	-	-	11,003.06
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	11,003.06
29					
30	Net Change	(10,773.73)	2,640.12	12,489.23	36,577.15
31					
32	Beginning Fund Equity	34,226.94	23,453.21	26,093.33	38,582.56
33	Ending Equity	23,453.21	26,093.33	38,582.56	75,159.71

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	107,136.32	36,656.98	64,865.06	31,773.08
2	Total Assets	107,136.32	36,656.98	64,865.06	31,773.08
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	4,410.00	-
8	Unreserved Fund Balance	107,136.32	36,656.98	60,455.06	31,773.08
9	Total Fund Equity	107,136.32	36,656.98	64,865.06	31,773.08
10	Total Liabilities and Fund Equity	107,136.32	36,656.98	64,865.06	31,773.08
11					
12					
13	Use of Money and Property	4,300.74	4,014.35	-	-
14	Sales and Services	65,387.28	-	-	-
15	Administering Programs	-	-	67,314.45	26,469.24
16	Other Revenue	1,019.80	2,628.60	400.00	-
17	Total Operating Revenue	70,707.82	6,642.95	67,714.45	26,469.24
18					
19	Personal Services and Benefits	8.53	121.84	26.76	-
20	Travel	-	-	351.00	629.13
21	Contractual Services	25,270.64	17,074.20	12,189.80	10,748.22
22	Supplies and Materials	91,684.37	47,375.22	48,524.23	36,497.29
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	12,481.59	15,107.07	19,754.24	11,686.58
25	Total Operating Expenditures/Expenses	129,445.13	79,678.33	80,846.03	59,561.22
26					
27	Transfers In	14,455.20	2,556.04	41,339.66	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	14,455.20	2,556.04	41,339.66	-
30					
31	Net Change	(44,282.11)	(70,479.34)	28,208.08	(33,091.98)
32					
33	Beginning Fund Equity	151,418.43	107,136.32	36,656.98	64,865.06
34	Ending Equity	107,136.32	36,656.98	64,865.06	31,773.08

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	10,481.79	11,003.06	11,187.15	809.53
2	Total Assets	10,481.79	11,003.06	11,187.15	809.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	10,481.79	11,003.06	11,187.15	809.53
9	Total Fund Equity	10,481.79	11,003.06	11,187.15	809.53
10	Total Liabilities and Fund Equity	10,481.79	11,003.06	11,187.15	809.53
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	-	-	-	-
15	Other Revenue	311.47	521.27	184.09	625.44
16	Total Operating Revenue	311.47	521.27	184.09	625.44
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)
29	Net Transfers In (Out)	-	-	-	(11,003.06)
30					
31	Net Change	311.47	521.27	184.09	(10,377.62)
32					
33	Beginning Fund Equity	10,170.32	10,481.79	11,003.06	11,187.15
34	Ending Equity	10,481.79	11,003.06	11,187.15	809.53

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	174,649.31	179,687.66	158,339.04	140,418.46
2	Total Assets	174,649.31	179,687.66	158,339.04	140,418.46
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	174,649.31	179,687.66	158,339.04	140,418.46
9	Total Fund Equity	174,649.31	179,687.66	158,339.04	140,418.46
10	Total Liabilities and Fund Equity	174,649.31	179,687.66	158,339.04	140,418.46
11					
12					
13	Licenses, Permits and Fees	117,773.60	118,577.09	119,843.89	107,608.36
14	Use of Money and Property	3,781.88	5,609.11	7,514.31	9,155.44
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	121,555.48	124,186.20	127,358.20	116,763.80
17					
18	Personal Services and Benefits	55,762.50	59,630.31	67,076.86	74,119.43
19	Travel	15,854.32	8,954.22	9,989.72	6,539.79
20	Contractual Services	45,773.36	42,999.97	56,758.78	47,571.79
21	Supplies and Materials	12,069.49	5,168.19	7,627.08	5,121.17
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	4,082.33	2,395.16	7,192.35	1,322.42
24	Other Expense	-	-	-	-
25	Interest Expense	43.25	-	62.03	9.78
26	Total Operating Expenditures/Expenses	133,585.25	119,147.85	148,706.82	134,684.38
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(325.00)	-	-	-
30	Net Transfers In (Out)	(325.00)	-	-	-
31					
32	Net Change	(12,354.77)	5,038.35	(21,348.62)	(17,920.58)
33					
34	Beginning Fund Equity	187,004.08	174,649.31	179,687.66	158,339.04
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	174,649.31	179,687.66	158,339.04	140,418.46

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	86,289.33	94,122.99	92,277.95	60,467.81
2	Total Assets	86,289.33	94,122.99	92,277.95	60,467.81
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	86,289.33	94,122.99	92,277.95	60,467.81
9	Total Fund Equity	86,289.33	94,122.99	92,277.95	60,467.81
10	Total Liabilities and Fund Equity	86,289.33	94,122.99	92,277.95	60,467.81
11					
12					
13	Licenses, Permits and Fees	37,250.00	43,575.00	40,700.00	20,400.00
14	Use of Money and Property	2,174.61	2,472.85	3,369.48	4,048.09
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	39,424.61	46,047.85	44,069.48	24,448.09
17					
18	Personal Services and Benefits	1,168.12	582.91	389.84	646.59
19	Travel	6,906.78	2,968.04	5,342.82	8,289.78
20	Contractual Services	36,386.14	32,497.37	38,126.93	44,348.14
21	Supplies and Materials	1,554.70	2,102.29	2,054.93	2,392.42
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	63.58	-	381.30
24	Other Expense	-	-	-	200.00
25	Total Operating Expenditures/Expenses	46,015.74	38,214.19	45,914.52	56,258.23
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(6,591.13)	7,833.66	(1,845.04)	(31,810.14)
32					
33	Beginning Fund Equity	92,880.46	86,289.33	94,122.99	92,277.95
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	86,289.33	94,122.99	92,277.95	60,467.81

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	76,032.17	71,876.50	80,670.44	85,702.95
2	Total Assets	76,032.17	71,876.50	80,670.44	85,702.95
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	76,032.17	71,876.50	80,670.44	85,702.95
9	Total Fund Equity	76,032.17	71,876.50	80,670.44	85,702.95
10	Total Liabilities and Fund Equity	76,032.17	71,876.50	80,670.44	85,702.95
11					
12					
13	Licenses, Permits and Fees	63,295.00	58,655.00	71,345.00	69,425.00
14	Use of Money and Property	2,313.00	2,507.23	3,281.04	4,025.64
15	Other Revenue	3,019.40	3,380.00	2,950.00	3,875.00
16	Total Operating Revenue	68,627.40	64,542.23	77,576.04	77,325.64
17					
18	Personal Services and Benefits	1,679.34	2,390.52	2,004.66	969.61
19	Travel	12,792.06	11,274.55	9,918.50	13,164.60
20	Contractual Services	54,123.07	51,211.37	52,754.67	53,841.66
21	Supplies and Materials	4,623.29	3,821.46	4,104.27	4,317.26
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	73,217.76	68,697.90	68,782.10	72,293.13
25					
26	Transfers In	325.00	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	325.00	-	-	-
29					
30	Net Change	(4,265.36)	(4,155.67)	8,793.94	5,032.51
31					
32	Beginning Fund Equity	80,297.53	76,032.17	71,876.50	80,670.44
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	76,032.17	71,876.50	80,670.44	85,702.95

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	44,989.58	38,994.07	58,295.30	57,392.73
2	Total Assets	44,989.58	38,994.07	58,295.30	57,392.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	44,989.58	38,994.07	58,295.30	57,392.73
9	Total Fund Equity	44,989.58	38,994.07	58,295.30	57,392.73
10	Total Liabilities and Fund Equity	44,989.58	38,994.07	58,295.30	57,392.73
11					
12					
14	Licenses, Permits and Fees	59,245.00	64,090.00	96,985.00	73,615.00
16	Use of Money and Property	1,840.50	1,573.99	1,589.70	2,293.97
20	Total Operating Revenue	61,085.50	65,663.99	98,574.70	75,908.97
21					
22	Personal Services and Benefits	904.26	711.18	840.36	322.95
23	Travel	3,821.60	1,315.94	3,986.13	2,251.14
24	Contractual Services	58,777.64	64,418.93	69,643.19	70,317.00
25	Supplies and Materials	4,759.60	5,213.45	4,603.79	3,920.45
26	Grants and Subsidies	-	-	-	-
27	Capital Outlay	-	-	-	-
28	Other Expense	-	-	200.00	-
30	Total Operating Expenditures/Expenses	68,263.10	71,659.50	79,273.47	76,811.54
31					
32	Transfers In	-	-	-	-
33	Transfers Out	-	-	-	-
34	Net Transfers In (Out)	-	-	-	-
35					
36	Net Change	(7,177.60)	(5,995.51)	19,301.23	(902.57)
37					
38	Beginning Fund Equity	52,167.18	44,989.58	38,994.07	58,295.30
39	Prior Period Adjustment	-	-	-	-
40	Ending Equity	44,989.58	38,994.07	58,295.30	57,392.73

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	69,298.56	71,312.63	72,684.63	72,270.49
2	Total Assets	69,298.56	71,312.63	72,684.63	72,270.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	69,298.56	71,312.63	72,684.63	72,270.49
9	Total Fund Equity	69,298.56	71,312.63	72,684.63	72,270.49
10	Total Liabilities and Fund Equity	69,298.56	71,312.63	72,684.63	72,270.49
11					
12					
13	Use of Money and Property	1,831.17	4,404.88	3,711.63	3,793.62
14	Other Revenue	1,463.00	-	-	-
15	Total Operating Revenue	3,294.17	4,404.88	3,711.63	3,793.62
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	2,851.46	2,390.81	2,317.03	3,160.27
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	485.00
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	2,851.46	2,390.81	2,339.63	4,207.76
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	442.71	2,014.07	1,372.00	(414.14)
32					
33	Beginning Fund Equity	68,855.85	69,298.56	71,312.63	72,684.63
34	Ending Equity	69,298.56	71,312.63	72,684.63	72,270.49

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	61,114.22	89,898.23	85,400.32	84,388.71
2	Total Assets	61,114.22	89,898.23	85,400.32	84,388.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	61,114.22	89,898.23	85,400.32	84,388.71
9	Total Fund Equity	61,114.22	89,898.23	85,400.32	84,388.71
10	Total Liabilities and Fund Equity	61,114.22	89,898.23	85,400.32	84,388.71
11					
12					
13	Licenses, Permits and Fees	83,973.22	90,726.21	89,869.19	85,033.18
14	Fines, Forfeits and Penalties	58.79	-	-	-
15	Use of Money and Property	1,503.97	2,115.26	3,076.07	4,355.15
16	Administering Programs	3,488.08	2,168.81	1,861.04	543.85
17	Other Revenue	105.24	1,312.34	580.34	11,685.95
18	Total Operating Revenue	89,129.30	96,322.62	95,386.64	101,618.13
19					
20	Personal Services and Benefits	6,265.64	5,149.66	5,679.21	3,920.84
21	Travel	4,823.05	4,586.66	2,740.75	707.55
22	Contractual Services	58,657.43	47,618.20	83,384.42	58,034.96
23	Supplies and Materials	8,846.79	5,499.51	4,066.49	3,718.25
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	16,061.07	4,160.55	3,413.27	35,974.59
26	Interest Expense	-	7.88	15.04	-
27	Total Operating Expenditures/Expenses	94,653.98	67,022.46	99,299.18	102,356.19
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(677.39)	(516.15)	(585.37)	(273.55)
31	Net Transfers In (Out)	(677.39)	(516.15)	(585.37)	(273.55)
32					
33	Net Change	(6,202.07)	28,784.01	(4,497.91)	(1,011.61)
34					
35	Beginning Fund Equity	67,316.29	61,114.22	89,898.23	85,400.32
36	Ending Equity	61,114.22	89,898.23	85,400.32	84,388.71

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,764,782.07	1,638,570.06	1,594,637.37	1,559,494.93
2	Total Assets	1,764,782.07	1,638,570.06	1,594,637.37	1,559,494.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	40,688.33	10,250.00	21,522.08	127,894.07
8	Unreserved Fund Balance	1,724,093.74	1,628,320.06	1,573,115.29	1,431,600.86
9	Total Fund Equity	1,764,782.07	1,638,570.06	1,594,637.37	1,559,494.93
10	Total Liabilities and Fund Equity	1,764,782.07	1,638,570.06	1,594,637.37	1,559,494.93
11					
12					
13	Taxes	173,645.33	168,177.65	294,772.80	297,710.51
14	Licenses, Permits and Fees	1,582,063.56	1,576,868.95	1,767,181.54	1,538,907.39
15	Fines, Forfeits and Penalties	771.98	815.00	1,070.00	945.00
16	Use of Money and Property	-	-	-	-
17	Sales and Services	546.24	1,367.31	685.80	1,246.02
18	Administering Programs	-	-	-	-
19	Other Revenue	1,026.00	69.19	-	106.50
20	Total Operating Revenue	1,758,053.11	1,747,298.10	2,063,710.14	1,838,915.42
21					
22	Personal Services and Benefits	1,700,691.88	1,637,362.20	1,740,724.40	1,753,308.64
23	Travel	111,632.53	81,527.09	89,779.21	74,847.69
24	Contractual Services	249,439.23	320,401.97	389,708.72	317,857.25
25	Supplies and Materials	37,809.87	32,048.53	33,011.57	25,989.18
26	Grants and Subsidies	207,423.18	132,528.07	316,771.20	149,213.05
27	Capital Outlay	36,833.04	56,730.49	13,234.91	36,063.58
28	Other Expense	2,075.00	1,050.00	1,325.00	650.00
29	Total Operating Expenditures/Expenses	2,345,904.73	2,261,648.35	2,584,555.01	2,357,929.39
30					
31	Transfers In	460,787.34	476,849.33	490,199.84	490,128.45
32	Transfers Out	-	(88,711.09)	(13,287.66)	(6,256.92)
33	Net Transfers In (Out)	460,787.34	388,138.24	476,912.18	483,871.53
34					
35	Net Change	(127,064.28)	(126,212.01)	(43,932.69)	(35,142.44)
36					
37	Beginning Fund Equity	1,891,846.55	1,764,782.07	1,638,570.06	1,594,637.37
38	Prior Period Adjustment	(0.20)	-	-	-
39	Ending Equity	1,764,782.07	1,638,570.06	1,594,637.37	1,559,494.93

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Environment and Natural Resources Fee Fund

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

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

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

SDCL 34A-2-121 created the Surface Water Discharge and Pretreatment Permit Administrative Subfund. Source: Various fees received 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 3072 - Environmental Livestock Cleanup Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63
2	Total Assets	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63
9	Total Fund Equity	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63
10	Total Liabilities and Fund Equity	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63
11					
12					
13	Licenses, Permits and Fees	9,240.00	2,000.00	36,295.63	14,763.75
14	Total Operating Revenue	9,240.00	2,000.00	36,295.63	14,763.75
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	121,800.00	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	121,800.00	-
23					
24	Transfers In	26,117.70	30,979.89	43,892.05	52,112.12
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	26,117.70	30,979.89	43,892.05	52,112.12
27					
28	Net Change	35,357.70	32,979.89	(41,612.32)	66,875.87
29					
30	Beginning Fund Equity	993,383.49	1,028,741.19	1,061,721.08	1,020,108.76
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	1,028,741.19	1,061,721.08	1,020,108.76	1,086,984.63

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Reclamation Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66
2	Total Assets	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66
9	Total Fund Equity	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66
10	Total Liabilities and Fund Equity	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66
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	3,700.00	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	3,700.00	-	-	-
25					
26	Transfers In	153,537.74	180,653.85	254,611.90	323,702.03
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	153,537.74	180,653.85	254,611.90	323,702.03
29					
30	Net Change	149,837.74	180,653.85	294,611.90	323,702.03
31					
32	Beginning Fund Equity	5,816,664.14	5,966,501.88	6,147,155.73	6,441,767.63
33	Ending Equity	5,966,501.88	6,147,155.73	6,441,767.63	6,765,469.66

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Regulated Substance Response Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47
2	Total Assets	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47
9	Total Fund Equity	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47
10	Total Liabilities and Fund Equity	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47
11					
12					
13	Fines, Forfeits and Penalties	71,822.44	258,119.00	330,884.00	98,796.66
14	Use of Money and Property	286,594.57	336,433.25	465,836.42	593,848.38
15	Other Revenue	-	-	958.31	-
16	Total Operating Revenue	358,417.01	594,552.25	797,678.73	692,645.04
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	110,598.34	34,222.32	83,529.47	21,930.16
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	110,598.34	34,222.32	83,529.47	21,930.16
25					
26	Transfers In	5,000.00	-	-	-
27	Transfers Out	(233,410.41)	(272,413.01)	(373,312.98)	(465,942.60)
28	Net Transfers In (Out)	(228,410.41)	(272,413.01)	(373,312.98)	(465,942.60)
29					
30	Net Change	19,408.26	287,916.92	340,836.28	204,772.28
31					
32	Beginning Fund Equity	1,927,339.73	1,946,747.99	2,234,664.91	2,575,501.19
33	Ending Equity	1,946,747.99	2,234,664.91	2,575,501.19	2,780,273.47

Company: 3072
Company Name: Other Funds - Participating
Fund Name: Regulated Substance Response Fund
Fund Type: Special Revenue
Purpose: SDCL 34A-12-3 created the Regulated Substance Response Fund. Source: Appropriation from General Fund; money 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 3073 - Water and Environment Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	14,190,197.45	10,183,512.02	11,490,936.31	10,597,581.97
2	Loans and Notes Receivable	21,871,889.30	25,856,783.32	25,882,707.56	25,637,379.12
3	Total Assets	36,062,086.75	36,040,295.34	37,373,643.87	36,234,961.09
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,757,466.09	1,669,984.44	35,036.48	21,145,176.48
9	Unreserved Fund Balance	34,304,620.66	34,370,310.90	37,338,607.39	15,089,784.61
10	Total Fund Equity	36,062,086.75	36,040,295.34	37,373,643.87	36,234,961.09
11	Total Liabilities and Fund Equity	36,062,086.75	36,040,295.34	37,373,643.87	36,234,961.09
12					
13					
14	Taxes	516,314.88	950,856.00	475,559.87	165,732.91
15	Licenses, Permits and Fees	1,646,043.79	1,633,296.65	1,676,897.25	1,661,141.07
16	Use of Money and Property	495,305.19	522,937.15	597,045.69	676,674.83
17	Administering Programs	-	-	-	-
18	Other Revenue	887.64	-	-	-
19	Total Operating Revenue	2,658,551.50	3,107,089.80	2,749,502.81	2,503,548.81
20					
21	Personal Services and Benefits	-	-	-	-
22	Travel	-	-	-	-
23	Contractual Services	2,075.00	-	-	66,063.90
24	Supplies and Materials	-	-	4,705.25	-
25	Grants and Subsidies	7,179,773.72	10,044,872.42	8,947,791.68	10,777,905.44
26	Capital Outlay	-	-	-	-
27	Bad Debts Expense	-	66,909.59	-	-
28	Total Operating Expenditures/Expenses	7,181,848.72	10,111,782.01	8,952,496.93	10,843,969.34
29					
30	Transfers In	7,299,569.99	7,382,900.80	8,092,342.65	7,601,737.75
31	Transfers Out	(443,657.58)	(400,000.00)	(406,000.00)	(400,000.00)
32	Net Transfers In (Out)	6,855,912.41	6,982,900.80	7,686,342.65	7,201,737.75
33					
34	Net Change	2,332,615.19	(21,791.41)	1,483,348.53	(1,138,682.78)
35					
36	Beginning Fund Equity	33,729,471.56	36,062,086.75	36,040,295.34	37,373,643.87
37	Prior Period Adjustment	-	-	(150,000.00)	-
38	Ending Equity	36,062,086.75	36,040,295.34	37,373,643.87	36,234,961.09

Company: 3073
Company Name: Water and Environment Fund
Fund Name: Water and Environment Fund
Fund Type: Special Revenue
Purpose: SDCL 46A-1-60 established the Water and Environment Fund. This fund shall consist of all moneys from all lawful public and private sources, including Legislative Appropriations, federal grants for capitalization of either a State Water Pollution Control Revolving Fund or a State Drinking Water Revolving Fund or both, interest on investments, and principal and interest on loans made from the fund received by the district that are available for water facilities as provided by this chapter. The Water and Environment Fund need not include any funds which are not required to be deposited therein as provided in § 46A-1-48. 1-40-32 requires that on July 1st of each year, $400,000 or all the interest deposited for the previous year in the Water and Environment Fund established pursuant to § 46A-1-60, whichever is less, shall be transferred from the Water and Environment Fund to the Environment and Natural Resources Fee Fund established pursuant to § 1-40-30.

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	48,509.76	46,800.41	41,332.42	39,801.85
2	Total Assets	48,509.76	46,800.41	41,332.42	39,801.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	48,509.76	46,800.41	41,332.42	39,801.85
9	Total Fund Equity	48,509.76	46,800.41	41,332.42	39,801.85
10	Total Liabilities and Fund Equity	48,509.76	46,800.41	41,332.42	39,801.85
11					
12					
13	Licenses, Permits and Fees	18,382.00	17,442.00	17,624.00	18,356.00
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	18,382.00	17,442.00	17,624.00	18,356.00
16					
17	Personal Services and Benefits	5,765.69	5,175.14	8,670.02	6,296.09
18	Travel	3,058.44	3,052.63	3,059.55	3,162.26
19	Contractual Services	10,082.57	10,921.94	11,356.92	10,428.22
20	Supplies and Materials	-	1.64	5.50	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	18,906.70	19,151.35	23,091.99	19,886.57
24					
25	Transfers In	11,454.60	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	11,454.60	-	-	-
28					
29	Net Change	10,929.90	(1,709.35)	(5,467.99)	(1,530.57)
30					
31	Beginning Fund Equity	37,579.86	48,509.76	46,800.41	41,332.42
32	Ending Equity	48,509.76	46,800.41	41,332.42	39,801.85

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	(136,131.54)	(89,080.86)	(56,269.50)	(41,472.04)
2	Total Assets	(136,131.54)	(89,080.86)	(56,269.50)	(41,472.04)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	233.30	3,250.00	-	3,028,010.07
8	Unreserved Fund Balance	(136,364.84)	(92,330.86)	(56,269.50)	(3,069,482.11)
9	Total Fund Equity	(136,131.54)	(89,080.86)	(56,269.50)	(41,472.04)
10	Total Liabilities and Fund Equity	(136,131.54)	(89,080.86)	(56,269.50)	(41,472.04)
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	1,013,060.25	1,547,824.00	1,738,093.00	745,253.00
15	Total Operating Revenue	1,013,060.25	1,547,824.00	1,738,093.00	745,253.00
16					
17	Personal Services and Benefits	64,708.89	137,369.27	77,800.81	87,273.31
18	Travel	1,782.79	2,133.55	2,553.54	6,197.57
19	Contractual Services	148,493.52	167,703.07	202,586.65	228,724.83
20	Supplies and Materials	1,160.44	1,167.25	1,116.31	1,333.25
21	Grants and Subsidies	892,051.30	1,202,899.17	1,411,511.22	410,157.18
22	Capital Outlay	1,132.99	277.30	-	3,026.32
23	Total Operating Expenditures/Expenses	1,109,329.93	1,511,549.61	1,695,568.53	736,712.46
24					
25	Transfers In	304.88	28,184.48	-	17,587.41
26	Transfers Out	(20,715.75)	(17,408.19)	(9,713.11)	(11,330.49)
27	Net Transfers In (Out)	(20,410.87)	10,776.29	(9,713.11)	6,256.92
28					
29	Net Change	(116,680.55)	47,050.68	32,811.36	14,797.46
30					
31	Beginning Fund Equity	(19,450.99)	(136,131.54)	(89,080.86)	(56,269.50)
32	Ending Equity	(136,131.54)	(89,080.86)	(56,269.50)	(41,472.04)

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

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

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	339,894.41	339,894.41	339,894.41	339,894.41
2	Total Assets	339,894.41	339,894.41	339,894.41	339,894.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	339,894.41	339,894.41	339,894.41	339,894.41
9	Total Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
10	Total Liabilities and Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
11					
12					
13	Use of Money and Property	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	-	-	-	-
29					
30	Beginning Fund Equity	339,894.41	339,894.41	339,894.41	339,894.41
31	Ending Equity	339,894.41	339,894.41	339,894.41	339,894.41

Company: 8306
Company Name: Oahe Conserv. Subdistrict
Fund Name: Oahe Conserv. Subdistrict
Fund Type: Private Purpose Trust
Purpose: The revenue was from taxes imposed by Conservancy Sub-Districts and investment income. Was to be used to pay operating expenses of sub-district. These laws have been repealed but company still exists to pay for outstanding obligations per 46A-3. There has been no disbursements since FY1998.

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

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

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2006	FY2007	FY2008	FY2009
1	Cash and Cash Equivalents	6,689,985.24	4,236,871.71	905,472.53	-
2	Restricted Cash	10,280.85	10,296.17	10,428.60	-
3	Restricted Investments	374,421.62	374,421.62	374,421.62	-
4	Long Term Investments	69,392,291.67	39,007,586.56	63,821,961.63	-
5	Accounts Receivable	-	-	16,977.16	-
6	Interest and Dividends Receivable	2,253,529.52	1,785,551.47	1,676,299.60	-
7	Loans and Notes Receivable	6,270,709.90	14,997,741.71	11,560,195.62	-
8	Long Term Loans and Notes Receivable	109,900,959.52	139,360,290.00	146,407,901.27	-
9	Due From Other Governments	276,696.76	262,283.64	260,780.65	-
10	Deferred Charges and Other Assets	29,664.91	29,664.91	31,697.39	-
11	Deferred Charges - Long Term	443,135.63	413,470.72	546,449.80	-
12	Total Assets	195,641,675.62	200,478,178.51	225,612,585.87	-
13					
14	Accounts Payable	270,430.57	204,559.03	295,633.17	-
15	Accrued Liabilities	13,372.02	13,027.51	12,823.74	-
16	Compensated Absences Payable	17,335.06	23,994.60	3,831.51	-
17	Accrued Interest Payable	940,380.48	994,484.90	1,127,030.85	-
18	Compensated Absences Payable - LT	15,621.33	21,726.82	3,430.63	-
19	Bonds and Notes Payable	1,118,626.11	2,543,626.11	2,638,626.11	-
20	Bonds and Notes Payable - LT	54,996,637.51	52,453,011.40	71,774,385.29	-
21	Total Liabilities	57,372,403.08	56,254,430.37	75,855,761.30	-
22					
23	Restricted for Debt Service	384,702.47	384,717.79	384,850.22	-
24	Unrestricted Net Assets	137,884,570.07	143,839,030.35	149,371,974.35	-
25	Total Fund Equity	138,269,272.54	144,223,748.14	149,756,824.57	-
26	Total Liabilities and Fund Equity	195,641,675.62	200,478,178.51	225,612,585.87	-
27					
28					
29	Use of Money and Property	2,793,101.93	3,357,310.13	3,613,590.33	-
30	Sales and Services	865,922.21	1,121,599.19	1,211,869.78	-
31	Administering Programs	9,272,398.33	2,472,853.20	2,925,462.53	-
32	Total Operating Revenue	12,931,422.47	6,951,762.52	7,750,922.64	-
33					
34	Personal Services and Benefits	186,829.34	209,875.17	176,918.94	-
35	Travel	7,629.31	6,775.84	8,615.63	-
36	Contractual Services	174,802.15	183,664.85	276,912.72	-
37	Supplies and Materials	820.10	1,254.65	1,549.68	-
38	Grants and Subsidies	1,050,303.09	1,096,147.85	1,384,818.97	-
39	Capital Outlay	2,255.74	578.34	-	-
40	Interest Expense	1,835,626.37	2,467,316.76	2,568,589.85	-
41	Depreciation/Amortization	27,342.58	29,664.91	31,697.39	-
42	Total Operating Expenses	3,285,608.68	3,995,278.37	4,449,103.18	-
43					
44	Net Income (Loss)	9,645,813.79	2,956,484.15	3,301,819.46	-
45					
46	Nonoperating Revenue:				
47	Interest Income	4,046,301.21	3,104,403.33	2,257,827.30	-
48					
49	Income (Loss) Before Transfers	13,692,115.00	6,060,887.48	5,559,646.76	-
50					
51	Transfers In	81,250.32	-	-	-
52	Transfers Out	(26,447.01)	(106,411.88)	(26,570.33)	-
53	Net Transfers In (Out)	54,803.31	(106,411.88)	(26,570.33)	-
54					
55	Net Change	13,746,918.31	5,954,475.60	5,533,076.43	-
56					
57	Beginning Net Assets	124,522,354.23	138,269,272.54	144,223,748.14	-
58	Ending Net Assets	138,269,272.54	144,223,748.14	149,756,824.57	-

Department of Environment and Natural Resources
Other Fund Balances
Funds Not on State Accounting System - 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 FY2009 were not yet available.

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2006	FY2007	FY2008	FY2009
1	Cash and Cash Equivalents	2,809,786.06	12,481,801.17	613,553.39	-
2	Restricted Cash	10,880.22	10,858.84	11,032.97	-
3	Restricted Investments	948,229.90	948,229.95	948,062.12	-
4	Long Term Investments	33,429,181.17	22,129,094.28	54,588,934.45	-
5	Accounts Receivable	-	-	13,022.84	-
6	Interest and Dividends Receivable	1,355,100.82	1,207,247.59	1,226,022.43	-
7	Loans and Notes Receivable	5,235,705.88	5,274,831.23	6,213,207.50	-
8	Long Term Loans and Notes Receivable	86,406,452.22	101,090,060.62	106,261,079.55	-
9	Due From Other Governments	564,918.66	385,690.45	372,348.30	-
10	Deferred Charges and Other Assets	34,845.96	34,845.96	36,571.03	-
11	Deferred Charges - Long Term	518,797.34	483,951.38	587,150.01	-
12	Total Assets	131,313,898.23	144,046,611.47	170,870,984.59	-
13					
14	Accounts Payable	73,407.51	107,671.10	172,168.94	-
15	Accrued Liabilities	10,906.85	11,491.36	12,855.33	-
16	Compensated Absences Payable	16,762.74	16,058.37	25,472.07	-
17	Accrued Interest Payable	942,151.82	856,880.73	970,727.16	-
18	Compensated Absences Payable - LT	15,105.58	14,540.65	22,807.06	-
19	Bonds and Notes Payable	1,403,820.77	1,728,820.77	1,788,820.77	-
20	Bonds and Notes Payable - LT	44,801,112.90	43,072,292.13	59,323,471.36	-
21	Total Liabilities	47,263,268.17	45,807,755.11	62,316,322.69	-
22					
23	Restricted for Debt Service	959,110.12	959,088.79	959,095.09	-
24	Unrestricted Net Assets	83,091,519.94	97,279,767.57	107,595,566.81	-
25	Total Fund Equity	84,050,630.06	98,238,856.36	108,554,661.90	-
26	Total Liabilities and Fund Equity	131,313,898.23	144,046,611.47	170,870,984.59	-
27					
28					
29	Use of Money and Property	2,095,287.04	2,624,567.40	2,717,194.40	-
30	Sales and Services	677,956.80	835,055.62	867,927.54	-
31	Administering Programs	10,445,670.45	11,564,593.68	7,970,158.56	-
32	Total Operating Revenue	13,218,914.29	15,024,216.70	11,555,280.50	-
33					
34	Personal Services and Benefits	162,935.23	182,500.98	220,048.50	-
35	Travel	9,754.20	7,396.07	7,993.24	-
36	Contractual Services	203,712.56	266,152.42	201,481.66	-
37	Supplies and Materials	820.14	1,254.55	1,549.71	-
38	Grants and Subsidies	52,242.69	196,316.00	290,264.50	-
39	Capital Outlay	2,255.74	578.34	-	-
40	Interest Expense	2,108,103.23	2,029,747.21	2,097,845.67	-
41	Other Expense	-	-	-	-
42	Depreciation/Amortization	33,545.71	34,845.96	36,571.03	-
43	Total Operating Expenses	2,573,369.50	2,718,791.53	2,855,754.31	-
44					
45	Net Income (Loss)	10,645,544.79	12,305,425.17	8,699,526.19	-
46					
47	Nonoperating Revenue:				
48	Interest Income	2,055,007.98	1,824,869.01	1,641,040.63	-
49					
50	Income (Loss) Before Transfers	12,700,552.77	14,130,294.18	10,340,566.82	-
51					
52	Transfers In	(0.00)	81,250.32	-	-
53	Transfers Out	(106,137.25)	(23,318.20)	(24,761.28)	-
54	Net Transfers In (Out)	(106,137.25)	57,932.12	(24,761.28)	-
55					
56	Net Change	12,594,415.52	14,188,226.30	10,315,805.54	-
57					
58	Beginning Net Assets	71,456,214.54	84,050,630.06	98,238,856.36	-
59	Ending Net Assets	84,050,630.06	98,238,856.36	108,554,661.90	-

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

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

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2009 were not yet available.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3014 - Telephone Solicitation Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	102,482.08	152,475.06	199,603.88	208,657.62
2	Total Assets	102,482.08	152,475.06	199,603.88	208,657.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	102,482.08	152,475.06	199,603.88	208,657.62
8	Total Fund Equity	102,482.08	152,475.06	199,603.88	208,657.62
9	Total Liabilities and Fund Equity	102,482.08	152,475.06	199,603.88	208,657.62
10					
11					
12	Licenses, Permits and Fees	38,850.00	48,400.00	42,250.00	34,799.00
13	Use of Money and Property	1,165.91	2,538.74	5,321.78	8,771.59
14	Total Operating Revenue	40,015.91	50,938.74	47,571.78	43,570.59
15					
16	Personal Services and Benefits	-	-	-	10,821.56
17	Travel	-	-	-	512.54
18	Contractual Services	132.52	318.50	51.10	14,018.10
19	Supplies and Materials	-	627.26	391.86	9,164.65
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	132.52	945.76	442.96	34,516.85
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	39,883.39	49,992.98	47,128.82	9,053.74
28					
29	Beginning Fund Equity	62,598.69	102,482.08	152,475.06	199,603.88
30	Ending Equity	102,482.08	152,475.06	199,603.88	208,657.62

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	80.64	82.65	85.41	85.41
2	Total Assets	80.64	82.65	85.41	85.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	80.64	82.65	85.41	85.41
8	Total Fund Equity	80.64	82.65	85.41	85.41
9	Total Liabilities and Fund Equity	80.64	82.65	85.41	85.41
10					
11					
12	Use of Money and Property	13.08	2.01	2.76	-
13	Total Operating Revenue	13.08	2.01	2.76	-
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	-	-	-
19	Capital Outlay	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	-	-	-	-
23	Transfers Out	-	-	-	-
24	Net Transfers In (Out)	-	-	-	-
25					
26	Net Change	13.08	2.01	2.76	-
27					
28	Beginning Fund Equity	67.56	80.64	82.65	85.41
29	Ending Equity	80.64	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.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Grain and Warehouse Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	146,463.29	203,113.59	217,037.40	224,861.89
2	Total Assets	146,463.29	203,113.59	217,037.40	224,861.89
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	146,463.29	203,113.59	217,037.40	224,861.89
8	Total Fund Equity	146,463.29	203,113.59	217,037.40	224,861.89
9	Total Liabilities and Fund Equity	146,463.29	203,113.59	217,037.40	224,861.89
10					
11					
12	Licenses, Permits and Fees	50,640.30	58,938.20	85,311.00	80,339.00
13	Use of Money and Property	1,344.36	2,748.10	6,267.23	8,973.24
14	Total Operating Revenue	51,984.66	61,686.30	91,578.23	89,312.24
15					
16	Personal Services and Benefits	-	5,000.00	51,694.15	80,529.24
17	Travel	-	-	11,348.19	-
18	Contractual Services	-	36.00	13,414.61	818.20
19	Supplies and Materials	-	-	1,035.22	140.31
20	Capital Outlay	-	-	162.25	-
21	Total Operating Expenditures/Expenses	-	5,036.00	77,654.42	81,487.75
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	51,984.66	56,650.30	13,923.81	7,824.49
28					
29	Beginning Fund Equity	94,478.63	146,463.29	203,113.59	217,037.40
30	Ending Equity	146,463.29	203,113.59	217,037.40	224,861.89

Company: 3128
Company Name: PUC Other Funds - Informational
Fund Name: Grain and Warehouse Fund
Fund Type: Special Revenue
Purpose: SDCL 49-42-8 created the Grain and Warehouse Fund. Source: monies collected under chapters 49-42 and 49-45 and interest earned on the fund. Use: Continuously appropriated for inspections and the business facilities of every grain dealer.

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

Additional 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.

Section 49-42 was repealed by the 2009 Legislature. SDCL 49-43-52 created the Grain and Warehouse Fund and 49-43-53 authorized the transfer of monies in the fund created under 49-42-8 to the fund established by §49-43-52.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Gross Receipts Tax Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,502,212.61	1,374,811.20	1,554,680.93	1,607,455.19
2	Accounts Receivable	-	-	-	550.00
3	Total Assets	1,502,212.61	1,374,811.20	1,554,680.93	1,608,005.19
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	11,154.00	65,476.00	433.72
9	Unreserved Fund Balance	1,502,212.61	1,363,657.20	1,489,204.93	1,607,571.47
10	Total Fund Equity	1,502,212.61	1,374,811.20	1,554,680.93	1,608,005.19
11	Total Liabilities and Fund Equity	1,502,212.61	1,374,811.20	1,554,680.93	1,608,005.19
12					
13					
14	Taxes	1,266,723.89	1,485,906.01	1,679,580.27	1,735,905.29
15	Licenses, Permits and Fees	99,572.09	3,750.00	4,015.29	3,750.00
16	Use of Money and Property	57,203.68	65,695.76	94,174.97	116,205.54
17	Other Revenue	130.00	-	75.00	-
18	Total Operating Revenue	1,423,629.66	1,555,351.77	1,777,845.53	1,855,860.83
19					
20	Personal Services and Benefits	1,333,586.83	1,368,996.18	1,332,401.75	1,452,185.24
21	Travel	87,814.45	67,412.09	69,064.97	89,371.29
22	Contractual Services	197,074.77	222,013.12	152,773.31	221,997.57
23	Supplies and Materials	32,217.53	15,697.63	24,755.21	26,377.88
24	Capital Outlay	16,275.96	8,634.16	18,980.56	12,604.59
25	Total Operating Expenditures/Expenses	1,666,969.54	1,682,753.18	1,597,975.80	1,802,536.57
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(243,339.88)	(127,401.41)	179,869.73	53,324.26
32					
33	Beginning Fund Equity	1,745,552.49	1,502,212.61	1,374,811.20	1,554,680.93
34	Ending Equity	1,502,212.61	1,374,811.20	1,554,680.93	1,608,005.19

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	276,742.16	386,369.16	387,100.84	346,119.91
2	Total Assets	276,742.16	386,369.16	387,100.84	346,119.91
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	276,742.16	386,369.16	387,100.84	346,119.91
8	Total Fund Equity	276,742.16	386,369.16	387,100.84	346,119.91
9	Total Liabilities and Fund Equity	276,742.16	386,369.16	387,100.84	346,119.91
10					
11					
12	Licenses, Permits and Fees	708,226.09	694,384.95	622,482.69	635,085.07
13	Use of Money and Property	5,085.69	8,337.58	9,143.69	17,594.12
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	713,311.78	702,722.53	631,626.38	652,679.19
16					
17	Personal Services and Benefits	8,130.91	10,625.45	8,330.08	9,635.64
18	Travel	18,439.67	36,013.73	19,931.69	24,107.92
19	Contractual Services	634,269.28	512,093.02	576,504.05	630,193.92
20	Supplies and Materials	11,476.40	31,077.73	24,364.74	29,488.87
21	Capital Outlay	-	3,285.60	1,764.14	233.77
22	Total Operating Expenditures/Expenses	672,316.26	593,095.53	630,894.70	693,660.12
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	40,995.52	109,627.00	731.68	(40,980.93)
29					
30	Beginning Fund Equity	235,746.64	276,742.16	386,369.16	387,100.84
31	Ending Equity	276,742.16	386,369.16	387,100.84	346,119.91

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	28,071.11	37,221.78	5,661.81	(60,561.93)
2	Total Assets	28,071.11	37,221.78	5,661.81	(60,561.93)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	28,071.11	37,221.78	5,661.81	(60,561.93)
8	Total Fund Equity	28,071.11	37,221.78	5,661.81	(60,561.93)
9	Total Liabilities and Fund Equity	28,071.11	37,221.78	5,661.81	(60,561.93)
10					
11					
12	Licenses, Permits and Fees	34,718.85	87,494.04	97,028.27	56,469.86
13	Use of Money and Property	788.71	709.25	2,211.36	603.98
14	Total Operating Revenue	35,507.56	88,203.29	99,239.63	57,073.84
15					
16	Personal Services and Benefits	24,835.06	39,438.42	67,712.61	73,401.58
17	Travel	16,937.85	25,405.19	19,529.40	21,779.60
18	Contractual Services	9,923.06	12,134.17	38,259.12	22,117.17
19	Supplies and Materials	449.63	749.30	3,046.42	4,698.70
20	Capital Outlay	-	1,325.54	2,252.05	1,300.53
21	Total Operating Expenditures/Expenses	52,145.60	79,052.62	130,799.60	123,297.58
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	(16,638.04)	9,150.67	(31,559.97)	(66,223.74)
28					
29	Beginning Fund Equity	44,709.15	28,071.11	37,221.78	5,661.81
30	Ending Equity	28,071.11	37,221.78	5,661.81	(60,561.93)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)
2	Total Assets	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)
9	Total Fund Equity	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)
10	Total Liabilities and Fund Equity	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)
11					
12					
13	Licenses, Permits and Fees	65,000.00	426,412.54	163,207.15	254,335.58
14	Use of Money and Property	1,585.32	233.62	-	-
15	Other Revenue	-	-	-	165.00
16	Total Operating Revenue	66,585.32	426,646.16	163,207.15	254,500.58
17					
18	Personal Services and Benefits	115,076.10	168,317.09	207,747.14	121,943.28
19	Travel	1,684.55	863.36	3,248.11	1,421.43
20	Contractual Services	141,123.02	74,666.84	89,275.78	56,599.97
21	Supplies and Materials	-	272.58	6,472.24	583.42
22	Capital Outlay	-	-	-	-
23	Other Expense	-	-	-	3,947.59
24	Interest Expense	-	-	2,600.69	6,481.81
25	Total Operating Expenditures/Expenses	257,883.67	244,119.87	309,343.96	190,977.50
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(191,298.35)	182,526.29	(146,136.81)	63,523.08
32					
33	Beginning Fund Equity	59,615.24	(131,683.11)	50,843.18	(95,293.63)
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	(131,683.11)	50,843.18	(95,293.63)	(31,770.55)

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	80,314.75	88,879.70	101,782.44	102,132.68
2	Total Assets	80,314.75	88,879.70	101,782.44	102,132.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	6,468.00
8	Unreserved Fund Balance	80,314.75	88,879.70	101,782.44	95,664.68
9	Total Fund Equity	80,314.75	88,879.70	101,782.44	102,132.68
10	Total Liabilities and Fund Equity	80,314.75	88,879.70	101,782.44	102,132.68
11					
12					
13	Licenses, Permits and Fees	46,950.00	36,775.00	39,300.00	45,125.00
14	Use of Money and Property	1,166.79	1,911.78	3,198.75	4,420.08
15	Sales and Services	-	-	234.00	-
16	Total Operating Revenue	48,116.79	38,686.78	42,732.75	49,545.08
17					
18	Personal Services and Benefits	9,272.65	10,299.84	10,474.70	32,191.66
19	Travel	4,198.01	2,363.00	3,206.37	2,337.55
20	Contractual Services	5,136.81	3,485.27	3,299.30	2,558.08
21	Supplies and Materials	13,246.25	13,470.32	12,531.84	12,107.55
22	Capital Outlay	1,286.12	503.40	317.80	-
23	Total Operating Expenditures/Expenses	33,139.84	30,121.83	29,830.01	49,194.84
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	14,976.95	8,564.95	12,902.74	350.24
30					
31	Beginning Fund Equity	65,337.80	80,314.75	88,879.70	101,782.44
32	Ending Equity	80,314.75	88,879.70	101,782.44	102,132.68

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	28,067.25	23,499.42	19,958.37	22,087.24
2	Total Assets	28,067.25	23,499.42	19,958.37	22,087.24
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	28,067.25	23,499.42	19,958.37	22,087.24
9	Total Fund Equity	28,067.25	23,499.42	19,958.37	22,087.24
10	Total Liabilities and Fund Equity	28,067.25	23,499.42	19,958.37	22,087.24
11					
12					
13	Fines, Forfeits and Penalties	269,995.34	267,661.52	256,441.85	251,253.63
14	Use of Money and Property	3,344.20	3,933.74	6,335.30	7,245.73
15	Total Operating Revenue	273,339.54	271,595.26	262,777.15	258,499.36
16					
17	Personal Services and Benefits	1.38	325.09	-	258.36
18	Travel	18.00	532.51	318.20	527.13
19	Contractual Services	380.00	285.00	-	585.00
20	Supplies and Materials	-	20.49	-	-
21	Grants and Subsidies	270,000.00	275,000.00	266,000.00	255,000.00
22	Total Operating Expenditures/Expenses	270,399.38	276,163.09	266,318.20	256,370.49
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	2,940.16	(4,567.83)	(3,541.05)	2,128.87
29					
30	Beginning Fund Equity	25,168.86	28,067.25	23,499.42	19,958.37
31	Prior Period Adjustment	(41.77)	-	-	-
32	Ending Equity	28,067.25	23,499.42	19,958.37	22,087.24

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,055,785.66	1,876,313.58	2,148,968.10	2,688,078.79
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,055,785.66	1,876,313.58	2,148,968.10	2,688,078.79
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	600,106.72	1,013,588.11	916,687.87	-
9	Unreserved Fund Balance	455,678.94	862,725.47	1,232,280.23	2,688,078.79
10	Total Fund Equity	1,055,785.66	1,876,313.58	2,148,968.10	2,688,078.79
11	Total Liabilities and Fund Equity	1,055,785.66	1,876,313.58	2,148,968.10	2,688,078.79
12					
13					
14	Licenses, Permits and Fees	1,550,360.89	1,855,643.95	2,087,592.61	2,067,620.56
15	Fines, Forfeits and Penalties	2,135,693.27	2,186,794.98	2,240,117.64	2,156,419.46
16	Use of Money and Property	13,863.70	26,557.57	54,663.16	92,979.00
17	Other Revenue	-	10.10	561.00	7,665.80
18	Total Operating Revenue	3,699,917.86	4,069,006.60	4,382,934.41	4,324,684.82
19					
20	Personal Services and Benefits	849,253.09	956,879.50	976,028.59	1,133,491.57
21	Travel	40,230.29	26,643.85	86,164.86	51,329.25
22	Contractual Services	2,357,867.63	1,762,523.25	2,224,528.79	1,787,538.57
23	Supplies and Materials	9,789.20	4,519.22	14,819.10	25,616.70
24	Capital Outlay	386,335.22	507,860.34	818,182.11	797,425.70
25	Total Operating Expenditures/Expenses	3,643,475.43	3,258,426.16	4,119,723.45	3,795,401.79
26					
27	Transfers In	9,943.38	9,947.48	9,453.56	9,835.66
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	9,943.38	9,947.48	9,453.56	9,835.66
30					
31	Net Change	66,385.81	820,527.92	272,664.52	539,118.69
32					
33	Beginning Fund Equity	989,614.85	1,055,785.66	1,876,313.58	2,148,968.10
34	Prior Period Adjustment	(215.00)	-	(10.00)	(8.00)
35	Ending Equity	1,055,785.66	1,876,313.58	2,148,968.10	2,688,078.79

Company: 3012
Company Name: Unified Judicial System - Other
Fund Name: Court Automation Fund
Fund Type: Special Revenue
Purpose: SDCL 16-2-38 created the Court Automation Fund. Source: Clerk of Court filing fees for various court actions and filings (16-2-39 to 16-2-41.1);clerk of court record search (16-2-29.5); nonresident attorney permitted to practice in state (16-18-2); 3% of victim compensation collections (23A-28B-43); fax filings of papers with clerk of courts (15-6-5) ; . Use: Used to pay necessary costs for court automation projects to improve information or case management systems or the administration of justice (16-2-44).

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3039 - Reimbursement for Referee Services

		FY2006	FY2007	FY2008	FY2009
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	498,901.96	515,541.95	585,497.73	701,076.66
15	Total Operating Revenue	498,901.96	515,541.95	585,497.73	701,076.66
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	498,901.96	515,541.95	585,497.73	701,076.66
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	498,901.96	515,541.95	585,497.73	701,076.66
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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	13,276.50	2,383.24	5,240.84	12,512.09
2	Total Assets	13,276.50	2,383.24	5,240.84	12,512.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	13,276.50	2,383.24	5,240.84	12,512.09
9	Total Fund Equity	13,276.50	2,383.24	5,240.84	12,512.09
10	Total Liabilities and Fund Equity	13,276.50	2,383.24	5,240.84	12,512.09
11					
12					
13	Use of Money and Property	521.89	548.73	432.30	229.33
14	Sales and Services	31,996.75	29,379.88	23,994.73	24,467.30
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	32,518.64	29,928.61	24,427.03	24,696.63
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	17,152.88	18,834.62	10,351.24	8,486.91
21	Supplies and Materials	20,717.97	21,987.25	11,218.19	8,938.47
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	37,870.85	40,821.87	21,569.43	17,425.38
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(5,352.21)	(10,893.26)	2,857.60	7,271.25
31					
32	Beginning Fund Equity	18,628.71	13,276.50	2,383.24	5,240.84
33	Ending Equity	13,276.50	2,383.24	5,240.84	12,512.09

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

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 8303 - Other

		FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	4,412.00	31,611.28	16,221.36
2	Total Assets	4,412.00	31,611.28	16,221.36
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
9	Total Fund Equity	4,412.00	31,611.28	16,221.36
10	Total Liabilities and Fund Equity	4,412.00	31,611.28	16,221.36
11				
12				
13	Use of Money and Property	-	-	28.84
14	Administering Programs	6,397.00	77,038.45	-
15	Other Revenue	30,000.00	1,615.28	1,500.00
16	Total Operating Revenue	36,397.00	78,653.73	1,528.84
17				
18	Personal Services and Benefits	-	-	-
19	Travel	-	-	6.29
20	Contractual Services	31,985.00	51,450.45	15,651.26
21	Supplies and Materials	-	4.00	983.21
22	Grants and Subsidies	-	-	278.00
23	Capital Outlay	-	-	-
24	Total Operating Expenditures/Expenses	31,985.00	51,454.45	16,918.76
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)
31				
32	Beginning Fund Equity	-	4,412.00	31,611.28
33	Ending Equity	4,412.00	31,611.28	16,221.36

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

Budget Information: Included in the General Appropriations Bill.

Legislative Research Council

State Accounting System - Other Fund Balances

Company 3024 - Legislative Capitol Renovation Fund

		FY2008	FY2009
1	Cash Pooled with State Treasurer	1,308,000.00	277,731.21
2	Total Assets	1,308,000.00	277,731.21
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Unreserved Fund Balance	1,308,000.00	277,731.21
8	Total Fund Equity	1,308,000.00	277,731.21
9	Total Liabilities and Fund Equity	1,308,000.00	277,731.21
10			
11			
12	Use of Money and Property	-	-
13	Total Operating Revenue	-	-
14			
15	Contractual Services	40,000.00	969,502.19
16	Supplies and Materials	-	362.86
17	Capital Outlay	-	60,403.74
18	Total Operating Expenditures/Expenses	40,000.00	1,030,268.79
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)
25			
26	Beginning Fund Equity	-	1,308,000.00
27	Ending Equity	1,308,000.00	277,731.21

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	15,649.77	24,152.22	3,709.40	7,095.90
2	Total Assets	15,649.77	24,152.22	3,709.40	7,095.90
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	15,649.77	24,152.22	3,709.40	7,095.90
8	Total Fund Equity	15,649.77	24,152.22	3,709.40	7,095.90
9	Total Liabilities and Fund Equity	15,649.77	24,152.22	3,709.40	7,095.90
10					
11					
12	Sales and Services:				
13	Documents RM Receipts	7,415.00	6,425.00	5,815.00	5,414.00
14	Meeting RM Charges	7,400.00	6,950.00	4,050.00	-
15	Copy Charges	1,370.89	1,927.00	1,329.40	1,950.50
16	Total Operating Revenue	16,185.89	15,302.00	11,194.40	7,364.50
17					
18	Contractual Services:				
19	Computer Services-State	-	-	-	-
20	Equipment Rental	-	6,460.24	-	-
21	Supplies and Materials:				
22	Printing-State	-	-	-	-
23	Printing-Commercial	-	-	7,485.00	3,978.00
24	Postage	404.82	339.31	-	-
25	Total Operating Expenditures/Expenses	404.82	6,799.55	7,485.00	3,978.00
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(3,331.30)	-	(24,152.22)	-
29	Net Transfers In (Out)	(3,331.30)	-	(24,152.22)	-
30					
31	Net Change	12,449.77	8,502.45	(20,442.82)	3,386.50
32					
33	Beginning Fund Equity	3,200.00	15,649.77	24,152.22	3,709.40
34	Ending Equity	15,649.77	24,152.22	3,709.40	7,095.90

Company: 6501
Company Name: LRC Postage Administration
Fund Name: Postage Administration
Fund Type: Enterprise
Purpose: The executive board of the Legislative Research Council is authorized by SDCL 2-7-15.1 to recover up to one-half of the printing costs of legislative bills and journals by establishing uniform fees for the distribution of legislative printed materials, to public agencies, lobbyists and individuals. Fees for estimated mailing costs may also be charged for mailing printed materials. The proceeds shall be used to pay for printing and postage costs, or transferred to the State General Fund. The executive board may also charge based on actual costs for printing statutes from the computerized statutory data base.

Budget Information: Included in the General Appropriations Bill.

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Attorney General Other

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	615,359.92	814,903.35	2,505,757.29	4,321,547.68
2	Total Assets	615,359.92	814,903.35	2,505,757.29	4,321,547.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	110,635.39
8	Unreserved Fund Balance	615,359.92	814,903.35	2,505,757.29	4,210,912.29
9	Total Fund Equity	615,359.92	814,903.35	2,505,757.29	4,321,547.68
10	Total Liabilities and Fund Equity	615,359.92	814,903.35	2,505,757.29	4,321,547.68
11					
12					
13	Fines, Forfeits and Penalties	214,689.05	315,232.38	1,705,697.30	1,868,214.23
14	Use of Money and Property	20,129.53	22,769.20	30,868.89	49,540.39
15	Sales and Services	272,092.94	378,126.00	421,494.22	467,706.06
16	Administering Programs	475,000.00	475,000.00	485,000.00	927,762.97
17	Other Revenue	13,399.69	72,324.54	84,285.16	3,879.86
18	Total Operating Revenue	995,311.21	1,263,452.12	2,727,345.57	3,317,103.51
19					
20	Personal Services and Benefits	728,194.46	787,744.18	799,627.80	858,603.98
21	Travel	40,700.70	34,246.53	33,389.64	86,110.52
22	Contractual Services	164,927.75	199,242.27	155,942.29	229,273.20
23	Supplies and Materials	65,513.45	43,882.30	40,774.31	90,119.08
24	Grants and Subsidies	-	18,221.00	-	149,889.17
25	Capital Outlay	100,758.79	5,929.41	17,335.49	76,229.13
26	Total Operating Expenditures/Expenses	1,100,095.15	1,089,265.69	1,047,069.53	1,490,225.08
27					
28	Transfers In	24,195.00	25,357.00	10,577.90	22,279.78
29	Transfers Out	-	-	-	(33,367.82)
30	Net Transfers In (Out)	24,195.00	25,357.00	10,577.90	(11,088.04)
31					
32	Net Change	(80,588.94)	199,543.43	1,690,853.94	1,815,790.39
33					
34	Beginning Fund Equity	695,948.86	615,359.92	814,903.35	2,505,757.29
35	Ending Equity	615,359.92	814,903.35	2,505,757.29	4,321,547.68

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.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - 24/7 Sobriety Fund

		FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	32,007.20	14,892.51	52,610.22
2	Total Assets	32,007.20	14,892.51	52,610.22
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
9	Total Fund Equity	32,007.20	14,892.51	52,610.22
10	Total Liabilities and Fund Equity	32,007.20	14,892.51	52,610.22
11				
12				
13	Fines, Forfeits and Penalties	49,839.30	193,882.54	465,551.91
14	Use of Money and Property	-	819.42	1,462.20
15	Sales and Services	-	-	-
16	Administering Programs	-	-	-
17	Other Revenue	-	-	-
18	Total Operating Revenue	49,839.30	194,701.96	467,014.11
19				
20	Personal Services and Benefits	-	-	-
21	Travel	-	-	-
22	Contractual Services	17,832.10	208,416.65	422,671.40
23	Supplies and Materials	-	-	-
24	Grants and Subsidies	-	3,400.00	6,625.00
25	Capital Outlay	-	-	-
26	Total Operating Expenditures/Expenses	17,832.10	211,816.65	429,296.40
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
33				
34	Beginning Fund Equity	-	32,007.20	14,892.51
35	Ending Equity	32,007.20	14,892.51	52,610.22

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:

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - 911 Telecommunicator Training Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	23,196.06	8,675.97	22,928.30	6,518.61
2	Total Assets	23,196.06	8,675.97	22,928.30	6,518.61
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,340.00	-	-	-
8	Unreserved Fund Balance	19,856.06	8,675.97	22,928.30	6,518.61
9	Total Fund Equity	23,196.06	8,675.97	22,928.30	6,518.61
10	Total Liabilities and Fund Equity	23,196.06	8,675.97	22,928.30	6,518.61
11					
12					
13	Fines, Forfeits and Penalties	134,995.56	133,838.54	128,221.89	125,156.92
14	Use of Money and Property	-	-	-	-
15	Other Revenue	26.00	-	-	-
16	Total Operating Revenue	135,021.56	133,838.54	128,221.89	125,156.92
17					
18	Personal Services and Benefits	95,035.42	85,400.50	70,637.61	101,254.42
19	Travel	19,213.93	11,727.67	8,688.86	5,479.77
20	Contractual Services	33,082.93	40,890.71	31,316.02	28,039.18
21	Supplies and Materials	11,124.74	4,494.75	3,327.07	6,793.24
22	Capital Outlay	73.92	5,845.00	-	-
23	Total Operating Expenditures/Expenses	158,530.94	148,358.63	113,969.56	141,566.61
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(23,509.38)	(14,520.09)	14,252.33	(16,409.69)
30					
31	Beginning Fund Equity	46,726.32	23,196.06	8,675.97	22,928.30
32	Prior Period Adjustment	(20.88)	-	-	-
33	Ending Equity	23,196.06	8,675.97	22,928.30	6,518.61

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

Budget Information: Included in the General Appropriations Bill.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - Law Enforcement Officers Training Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	(406,681.35)	(646,991.40)	(298,545.82)	93,782.19
2	Accounts Receivable	3,000.00	3,930.00	5,300.00	2,980.00
3	Total Assets	(403,681.35)	(643,061.40)	(293,245.82)	96,762.19
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	60,023.00	55,724.00	118,587.72	150,030.71
9	Unreserved Fund Balance	(463,704.35)	(698,785.40)	(411,833.54)	(53,268.52)
10	Total Fund Equity	(403,681.35)	(643,061.40)	(293,245.82)	96,762.19
11	Total Liabilities and Fund Equity	(403,681.35)	(643,061.40)	(293,245.82)	96,762.19
12					
13					
14	Licenses, Permits and Fees	1,200.00	150.00	350.00	650.00
15	Fines, Forfeits and Penalties	2,700,009.95	2,676,867.24	3,785,723.95	3,759,962.68
16	Use of Money and Property	40,124.16	23,440.62	1,023.34	8,157.77
17	Sales and Services	2,238.76	4,400.00	200.00	50.00
18	Other Revenue	142.72	9,318.63	10,258.25	2,161.83
19	Total Operating Revenue	2,743,715.59	2,714,176.49	3,797,555.54	3,770,982.28
20					
21	Personal Services and Benefits	1,257,632.77	1,428,967.41	1,516,193.18	1,595,913.42
22	Travel	471,401.42	418,661.18	399,554.59	414,263.64
23	Contractual Services	699,420.96	763,482.77	652,514.34	871,685.75
24	Supplies and Materials	284,877.08	302,981.71	386,280.92	304,419.54
25	Grants and Subsidies	49,565.00	23,796.83	45,385.51	42,768.27
26	Capital Outlay	67,596.05	15,666.64	460,858.46	151,923.65
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	2,830,493.28	2,953,556.54	3,460,787.00	3,380,974.27
29					
30	Transfers In	-	-	13,047.04	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	13,047.04	-
33					
34	Net Change	(86,777.69)	(239,380.05)	349,815.58	390,008.01
35					
36	Beginning Fund Equity	(316,548.52)	(403,681.35)	(643,061.40)	(293,245.82)
37	Prior Period Adjustment	(355.14)	-	-	-
38	Ending Equity	(403,681.35)	(643,061.40)	(293,245.82)	96,762.19

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.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 8302 - Antitrust Special Revenue Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	433,703.62	427,601.94	439,290.49	490,946.72
2	Total Assets	433,703.62	427,601.94	439,290.49	490,946.72
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	433,703.62	427,601.94	439,290.49	490,946.72
9	Total Fund Equity	433,703.62	427,601.94	439,290.49	490,946.72
10	Total Liabilities and Fund Equity	433,703.62	427,601.94	439,290.49	490,946.72
11					
12					
13	Fines, Forfeits and Penalties	20,600.61	-	-	36,493.29
14	Use of Money and Property	10,869.93	13,022.76	18,473.50	22,738.79
15	Total Operating Revenue	31,470.54	13,022.76	18,473.50	59,232.08
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	3,093.00	15,160.44	5,461.95	1,688.00
20	Supplies and Materials	1,184.00	3,964.00	1,323.00	5,887.85
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	4,277.00	19,124.44	6,784.95	7,575.85
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	27,193.54	(6,101.68)	11,688.55	51,656.23
30					
31	Beginning Fund Equity	406,510.08	433,703.62	427,601.94	439,290.49
32	Ending Equity	433,703.62	427,601.94	439,290.49	490,946.72

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

Budget Information: Not included in the General Appropriations Bill.

Attorney General's Office

Other Fund Balances

Fund Not on State Accounting System - Drug Control Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	52,170.64	73,110.54	68,027.12	-
2	Cash in Local Bank Accounts	558,638.32	265,396.25	527,488.85	-
3	Total Assets	610,808.96	338,506.79	595,515.97	-
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	610,808.96	338,506.79	595,515.97	-
10	Total Fund Equity	610,808.96	338,506.79	595,515.97	-
11	Total Liabilities and Fund Equity	610,808.96	338,506.79	595,515.97	-
12					
13					
14	Fines, Forfeits and Penalties	763,689.91	1,075,699.82	1,582,302.37	-
15	Use of Money and Property	18,738.11	18,095.44	20,424.11	-
16	Other Revenue	52,170.64	82,211.26	107,557.77	-
17	Total Operating Revenue	834,598.66	1,176,006.52	1,710,284.25	-
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	6,688.98	47,602.81	54,653.78	-
21	Contractual Services	1,095,014.54	1,390,034.67	1,386,708.62	-
22	Supplies and Materials	17,193.43	10,671.21	11,912.67	-
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	1,118,896.95	1,448,308.69	1,453,275.07	-
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(284,298.29)	(272,302.17)	257,009.18	-
32					
33	Beginning Fund Equity	895,107.25	610,808.96	338,506.79	-
34	Ending Equity	610,808.96	338,506.79	595,515.97	-

Company: not on state accounting system
Company Name: not applicable
Fund Name: Drug Control Fund
Fund Type: Special Revenue
Purpose: SDCL 34-20B-64 created in the Drug Control Fund. Source: Per SDCL 34-20B-89, all moneys seized or remaining proceeds from the sale of any forfeited property . Use: The attorney general may authorize expenditure of moneys in the fund for purchase of controlled drugs and substances, as defined in this chapter, by authorized agents of the attorney general from unregistered dispensers and distributors. All disbursements from the fund shall be made on warrants drawn by the state auditor on vouchers approved by the attorney general. Any moneys in the fund in excess of two hundred fifty thousand dollars shall be available for distribution by the attorney general. Upon application by any local law enforcement agency, any drug law enforcement task force or the division of highway patrol, the attorney general may authorize release of any such available moneys in the fund for the purpose of assisting local law enforcement agencies in drug control and drug offender apprehension efforts.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
Drug Control Fund is maintained in a local checking account and the activity is not recorded on the State's Accounting System and the expenditures are not included in the budget. Committee was concerned about the amount maintained in the local bank account and whether some could be placed in the State Treasury and budgeted in the future. Financial statements for FY2009 were not yet available.

School and Public Lands

State Accounting System - Other Fund Balances

Company 3001 - Public Lands Weed and Pest Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	274,488.98	263,532.16	300,000.00	300,000.00
2	Total Assets	274,488.98	263,532.16	300,000.00	300,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	274,488.98	263,532.16	300,000.00	300,000.00
8	Total Fund Equity	274,488.98	263,532.16	300,000.00	300,000.00
9	Total Liabilities and Fund Equity	274,488.98	263,532.16	300,000.00	300,000.00
10					
11					
12	Licenses, Permits and Fees	258,549.54	226,064.25	257,639.97	234,457.18
13	Use of Money and Property	4,586.47	5,081.90	7,328.91	11,532.50
14	Administering Programs	-	-	13,972.00	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	263,136.01	231,146.15	278,940.88	245,989.68
17					
18	Travel	10,556.68	1,877.56	55.40	-
19	Contractual Services	174,129.47	170,685.50	101,340.91	95,965.90
20	Supplies and Materials	40,272.56	69,539.91	57,793.40	65,523.14
21	Total Operating Expenditures/Expenses	224,958.71	242,102.97	159,189.71	161,489.04
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	(83,283.33)	(84,500.64)
25	Net Transfers In (Out)	-	-	(83,283.33)	(84,500.64)
26					
27	Net Change	38,177.30	(10,956.82)	36,467.84	-
28					
29	Beginning Fund Equity	236,311.68	274,488.98	263,532.16	300,000.00
30	Ending Equity	274,488.98	263,532.16	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

		FY2006	FY2007	FY2008	FY2009
1	Investments	1,214,006.58	1,348,358.55	111,319.42	221,998.31
2	Total Assets	1,214,006.58	1,348,358.55	111,319.42	221,998.31
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,214,006.58	1,348,358.55	111,319.42	221,998.31
8	Total Fund Equity	1,214,006.58	1,348,358.55	111,319.42	221,998.31
9	Total Liabilities and Fund Equity	1,214,006.58	1,348,358.55	111,319.42	221,998.31
10					
11					
12	Use of Money and Property	111,381.84	134,351.97	110,960.87	110,678.89
13	Total Operating Revenue	111,381.84	134,351.97	110,960.87	110,678.89
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	111,381.84	134,351.97	(1,237,039.13)	110,678.89
26					
27	Beginning Fund Equity	1,102,624.74	1,214,006.58	1,348,358.55	111,319.42
28	Ending Equity	1,214,006.58	1,348,358.55	111,319.42	221,998.31

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	622,292.98	652,916.52	609,836.14	660,038.98
2	Total Assets	622,292.98	652,916.52	609,836.14	660,038.98
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	331,716.79	334,063.10	272,059.78	298,679.94
6	Total Liabilities	331,716.79	334,063.10	272,059.78	298,679.94
7					
8	Unreserved Fund Balance	290,576.19	318,853.42	337,776.36	361,359.04
9	Total Fund Equity	290,576.19	318,853.42	337,776.36	361,359.04
#	Total Liabilities and Fund Equity	622,292.98	652,916.52	609,836.14	660,038.98
#					
#					
#	Use of Money and Property	29,583.38	28,277.23	18,922.94	23,582.68
#	Total Operating Revenue	29,583.38	28,277.23	18,922.94	23,582.68
#					
#	Travel	-	-	-	-
#	Contractual Services	-	-	-	-
#	Supplies and Materials	-	-	-	-
#	Grants and Subsidies	-	-	-	-
#	Total Operating Expenditures/Expenses	-	-	-	-
#					
#	Transfers In	-	-	-	-
#	Transfers Out	-	-	-	-
#	Net Transfers In (Out)	-	-	-	-
#					
#	Net Change	29,583.38	28,277.23	18,922.94	23,582.68
#					
#	Beginning Fund Equity	260,992.81	290,576.19	318,853.42	337,776.36
#	Ending Equity	290,576.19	318,853.42	337,776.36	361,359.04

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	376,310.54	391,834.50	402,035.62	420,174.92
2	Total Assets	376,310.54	391,834.50	402,035.62	420,174.92
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	376,310.54	391,834.50	402,035.62	420,174.92
9	Total Fund Equity	376,310.54	391,834.50	402,035.62	420,174.92
10	Total Liabilities and Fund Equity	376,310.54	391,834.50	402,035.62	420,174.92
11					
12					
13	Use of Money and Property	8,847.03	15,523.96	10,201.12	18,139.30
14	Total Operating Revenue	8,847.03	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	8,847.03	15,523.96	10,201.12	18,139.30
27					
28	Beginning Fund Equity	367,463.51	376,310.54	391,834.50	402,035.62
29	Ending Equity	376,310.54	391,834.50	402,035.62	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

		FY2006	FY2007	FY2008	FY2009
1	Investments	23,112,414.09	24,511,385.73	25,443,669.41	27,008,585.44
2	Loans and Notes Receivable	880.10	656.10	432.10	432.10
3	Total Assets	23,113,294.19	24,512,041.83	25,444,101.51	27,009,017.54
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	23,113,294.19	24,512,041.83	25,444,101.51	27,009,017.54
9	Total Fund Equity	23,113,294.19	24,512,041.83	25,444,101.51	27,009,017.54
10	Total Liabilities and Fund Equity	23,113,294.19	24,512,041.83	25,444,101.51	27,009,017.54
11					
12					
13	Use of Money and Property	715,425.75	1,067,484.74	932,059.68	1,564,916.03
14	Other Revenue	-	331,262.90	-	-
15	Total Operating Revenue	715,425.75	1,398,747.64	932,059.68	1,564,916.03
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	715,425.75	1,398,747.64	932,059.68	1,564,916.03
28					
29	Beginning Fund Equity	22,396,380.10	23,113,294.19	24,512,041.83	25,444,101.51
30	Prior Period Adjustment	1,488.34	-	-	-
31	Ending Equity	23,113,294.19	24,512,041.83	25,444,101.51	27,009,017.54

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	1,381,003.09	1,437,973.68	1,475,410.26	1,541,978.76
2	Total Assets	1,381,003.09	1,437,973.68	1,475,410.26	1,541,978.76
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,381,003.09	1,437,973.68	1,475,410.26	1,541,978.76
8	Total Fund Equity	1,381,003.09	1,437,973.68	1,475,410.26	1,541,978.76
9	Total Liabilities and Fund Equity	1,381,003.09	1,437,973.68	1,475,410.26	1,541,978.76
10					
11					
12	Use of Money and Property	32,467.28	56,970.59	37,436.58	66,568.50
13	Total Operating Revenue	32,467.28	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	32,467.28	56,970.59	37,436.58	66,568.50
26					
27	Beginning Fund Equity	1,348,535.81	1,381,003.09	1,437,973.68	1,475,410.26
28	Ending Equity	1,381,003.09	1,437,973.68	1,475,410.26	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

		FY2006	FY2007	FY2008	FY2009
1	Cash and Cash Equivalents	6,919,434.50	7,347,887.56	9,525,199.47	(8,221,998.70)
2	Investments	-	-	-	9,899,470.66
3	Total Assets	6,919,434.50	7,347,887.56	9,525,199.47	1,677,471.96
4					
5	Due to Other Funds	6,919,434.50	7,347,887.56	9,525,199.47	1,677,471.96
6	Total Liabilities	6,919,434.50	7,347,887.56	9,525,199.47	1,677,471.96

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	116,380,993.00	122,038,680.88	126,992,236.76	135,058,532.58
2	Loans and Notes Receivable	25,840.88	8,291.01	-	-
3	Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4	Total Assets	116,857,608.88	122,497,746.89	127,443,011.76	135,509,307.58
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Unreserved Fund Balance	116,857,608.88	122,497,746.89	127,443,011.76	135,509,307.58
10	Total Fund Equity	116,857,608.88	122,497,746.89	127,443,011.76	135,509,307.58
11	Total Liabilities and Fund Equity	116,857,608.88	122,497,746.89	127,443,011.76	135,509,307.58
12					
13					
14	Use of Money and Property	3,785,384.56	5,544,223.20	4,883,261.55	8,066,295.82
15	Other Revenue	17,384.39	95,914.81	62,003.32	-
16	Total Operating Revenue	3,802,768.95	5,640,138.01	4,945,264.87	8,066,295.82
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	3,802,768.95	5,640,138.01	4,945,264.87	8,066,295.82
29					
30	Beginning Fund Equity	113,054,839.93	116,857,608.88	122,497,746.89	127,443,011.76
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	116,857,608.88	122,497,746.89	127,443,011.76	135,509,307.58

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

		FY2006	FY2007	FY2008	FY2009
1	Investments	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39
2	Total Assets	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39
8	Total Fund Equity	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39
9	Total Liabilities and Fund Equity	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39
10					
11					
12	Use of Money and Property	9,222,075.46	8,358,925.33	10,698,816.58	10,062,979.77
13	Total Operating Revenue	9,222,075.46	8,358,925.33	10,698,816.58	10,062,979.77
14					
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	8,264,504.32	8,452,747.98	8,771,280.23	10,996,684.37
19	Total Operating Expenditures/Expenses	8,264,504.32	8,452,747.98	8,771,280.23	10,996,684.37
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	957,571.14	(93,822.65)	1,927,536.35	(933,704.60)
26					
27	Beginning Fund Equity	5,086,328.15	6,043,899.29	5,950,076.64	7,877,612.99
28	Ending Equity	6,043,899.29	5,950,076.64	7,877,612.99	6,943,908.39

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 Filing Fee Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	183,000.00	56,518.05	25,000.00	26,024.00
2	Total Assets	183,000.00	56,518.05	25,000.00	26,024.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	1,024.00
8	Unreserved Fund Balance	183,000.00	56,518.05	25,000.00	25,000.00
9	Total Fund Equity	183,000.00	56,518.05	25,000.00	26,024.00
10	Total Liabilities and Fund Equity	183,000.00	56,518.05	25,000.00	26,024.00
11					
12					
13	Licenses, Permits and Fees	274,422.00	262,738.00	281,027.00	253,401.00
14	Total Operating Revenue	274,422.00	262,738.00	281,027.00	253,401.00
15					
16	Personal Services and Benefits	116,422.00	135,211.34	132,000.18	139,653.27
17	Travel	-	-	-	2,513.01
18	Contractual Services	-	90,368.80	111,988.65	82,099.56
19	Supplies and Materials	-	4,659.81	11,317.83	11,622.32
20	Capital Outlay	-	980.00	7,709.53	2,581.79
21	Total Operating Expenditures/Expenses	116,422.00	231,219.95	263,016.19	238,469.95
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(269,376.32)	(158,000.00)	(49,528.86)	(13,907.05)
25	Net Transfers In (Out)	(269,376.32)	(158,000.00)	(49,528.86)	(13,907.05)
26					
27	Net Change	(111,376.32)	(126,481.95)	(31,518.05)	1,024.00
28					
29	Beginning Fund Equity	294,376.32	183,000.00	56,518.05	25,000.00
30	Ending Equity	183,000.00	56,518.05	25,000.00	26,024.00

Company: 3013
Company Name: Secretary of State - Other
Fund Name: Financing Statement Filing Fee Fund
Fund Type: Special Revenue
Purpose: SDCL 57A-9-527 created the Financing Statement Filing Fee Fund. Source: Financial statement filing fees and computer search fees (57A-9-528). Use: Used to operate uniform commercial code program. At the end of each fiscal year, any funds in the financing statement filing fee fund, not otherwise appropriated, in excess of twenty-five thousand dollars, shall revert to the general fund.

Budget Information: Included in the General Appropriations Bill.

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

Additional Information:
SL 2009 ch 256 revised 57A-9-527 and renamed the fund the Financing Statement and Annual Report Filing Fee Fund. Alos 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
1	Cash Pooled with State Treasurer	100,000.00	62,543.94	32,828.20
2	Total Assets	100,000.00	62,543.94	32,828.20
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
9	Total Fund Equity	100,000.00	62,543.94	32,828.20
10	Total Liabilities and Fund Equity	100,000.00	62,543.94	32,828.20
11				
12				
13	Use of Money and Property	-	43.94	3,284.26
14	Total Operating Revenue	-	43.94	3,284.26
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
21	Capital Outlay	-	-	-
22	Total Operating Expenditures	-	37,500.00	33,000.00
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)
28				
29	Beginning Fund Equity	-	100,000.00	62,543.94
30	Ending Equity	100,000.00	62,543.94	32,828.20

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	944,945.97	936,992.22	897,682.14	877,007.98
2	Total Assets	944,945.97	936,992.22	897,682.14	877,007.98
3					
4	Due to Other Funds	46.20	46.20	46.20	46.20
5	Due to Other Governments	944,846.47	936,892.72	897,582.64	876,908.48
6	Other Liabilities	53.30	53.30	53.30	53.30
7	Total Liabilities	944,945.97	936,992.22	897,682.14	877,007.98

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.

Additional Information:
SDCL 16-2-58 states that 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. SDCL 16-2-59 states that the clerk of courts shall collect all amounts due under § 16-2-58 and transmit such amounts monthly to the state treasurer who shall place such amounts received into the equal access to our courts fund.

SL 2009, ch 102

State Treasurer

State Accounting System - Other Fund Balances

Company 8324 - Unclaimed Property Trust Fund

		FY2006	FY2007	FY2008	FY2009
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	50,000.00	47,993.17	50,000.00	48,978.00
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	2,727,897.14	2,760,907.51	3,031,622.52	3,298,203.73
15	Refund of Prior Year Expenditures	18,172.23	-	-	-
16	Total Operating Revenue	2,746,069.37	2,760,907.51	3,031,622.52	3,298,203.73
17					
18	Personal Services and Benefits	220,914.18	223,666.28	226,936.08	213,251.62
19	Travel	13,741.01	11,730.90	15,135.77	9,952.48
20	Contractual Services	274,960.00	270,705.11	270,415.87	239,893.14
21	Supplies and Materials	12,656.20	11,929.24	13,618.91	11,001.64
22	Capital Outlay	3,769.00	7,129.11	13,419.57	96.99
23	Other Expense				
24	Unclaimed Property Payments	2,223,337.51	2,235,949.07	2,492,096.32	2,824,007.86
25	Total Operating Expenditures	2,749,377.90	2,761,109.71	3,031,622.52	3,298,203.73
26					
27	Transfers In	3,308.53	202.20	-	-
28	Net Transfers In (Out)	3,308.53	202.20	-	-
29					
30	Net Change	0.00	(0.00)	0.00	-
31					
32	Beginning Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
33	Ending Equity	50,000.00	50,000.00	50,000.00	50,000.00

Company: 8324
Company Name: Unclaimed Property Fund
Fund Name: Unclaimed Property Trust Fund
Fund Type: Special Revenue
Purpose: SDCL 43-41B-24 created the Unclaimed Property Trust Fund. Source: unclaimed property received under 43-41B and proceeds from the sale of abandoned property under 43-41B-23. All monies are to be deposited in the General Fund of this state except that a separate trust fund will be maintained which can have up to fifty thousand dollars in it.

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

State Investment Council

State Accounting System - Other Fund Balances

Company 3017 - Investment Council Expense Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18
2	Total Assets	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18
8	Total Fund Equity	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18
9	Total Liabilities and Fund Equity	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18
10					
11					
12	Sales and Services	4,416,134.10	4,978,892.90	5,900,361.62	6,365,667.23
13	Other Revenue	-	-	-	200.97
14	Total Operating Revenue	4,416,134.10	4,978,892.90	5,900,361.62	6,365,868.20
15					
16	Personal Services and Benefits	3,247,702.93	3,702,656.62	4,476,931.66	4,263,770.93
17	Travel	48,809.50	56,011.38	46,552.23	45,131.78
18	Contractual Services	1,082,535.47	1,066,738.92	1,124,553.24	1,211,239.71
19	Supplies and Materials	13,675.54	14,071.03	14,482.47	12,654.76
20	Capital Outlay	28,058.46	37,870.67	27,528.60	19,400.64
21	Total Operating Expenditures/Expenses	4,420,781.90	4,877,348.62	5,690,048.20	5,552,197.82
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	(4,647.80)	101,544.28	210,313.42	813,670.38
28					
29	Beginning Fund Equity	1,558,734.90	1,554,087.10	1,655,631.38	1,865,944.80
30	Ending Equity	1,554,087.10	1,655,631.38	1,865,944.80	2,679,615.18

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

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	17,004,252.85	22,111,979.59	29,335,777.73	29,099,563.51
2	Total Assets	17,004,252.85	22,111,979.59	29,335,777.73	29,099,563.51
3					
4	Due to Other Funds	17,004,252.85	22,111,979.59	29,335,777.73	29,099,563.51
5	Total Liabilities	17,004,252.85	22,111,979.59	29,335,777.73	29,099,563.51

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
1	Cash Pooled with State Treasurer	9,104.65
2	Total Assets	9,104.65
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	9,104.65
9	Total Fund Equity	9,104.65
10	Total Liabilities and Fund Equity	9,104.65
11		
12		
13	Other Revenue	9,104.65
14	Total Operating Revenue	9,104.65
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	-
24	Transfers Out	-
25	Net Transfers In (Out)	-
26		
27	Net Change	9,104.65
28		
29	Beginning Fund Equity	-
30	Ending Equity	9,104.65

Company: 3028
Company Name: State Auditor - Other Funds
Fund Name: Equal Access to Our Courts Fund
Fund Type: Special Revenue
Purpose: SDCL 16-2-59 created the Equal Access to Our Courts Fund. Source: Per SDCL 16-2-58, 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. Use: Not clealy stated in law.

Budget Information: No budget or disbursements to date.

State Auditor

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2006	FY2007	FY2008	FY2009
1	Cash Pooled with State Treasurer	3,898,358.51	4,363,701.83	4,580,070.74	4,836,922.87
2	Total Assets	3,898,358.51	4,363,701.83	4,580,070.74	4,836,922.87
3					
4	Accounts Payable	(86,253.24)	(85,913.01)	(58,965.40)	27,974.64
5	Due to Other Governments	3,984,611.75	4,449,614.84	4,639,036.14	4,808,948.23
6	Total Liabilities	3,898,358.51	4,363,701.83	4,580,070.74	4,836,922.87

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

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

General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
0101	Office of the Governor	2,431,416.00	2,431,413.06	-	2.94	260,050.00	-	-	260,050.00	-	-	-	-
0102	Governor's Contingency Fund	17,882.00	17,881.05	-	0.95	-	-	-	-	-	-	-	-
0108	Lt. Governor	33,401.00	33,401.00	-	-	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	877,700.00	877,625.50	-	74.50	-	-	-	-	4,491,985.00	3,936,609.64	-	555,375.36
0112	Sale/Leaseback (BFM)	8,517,785.00	8,517,785.00	-	-	-	-	-	-	-	-	-	-
0113	Computer Services and Development	-	-	-	-	-	-	-	-	1,092,404.00	-	-	1,092,404.00
0115	Building Authority - Informational	-	-	-	-	-	-	-	-	519,486.00	46,247,366.34	-	(45,727,880.34)
0116	Health & Ed Facilities Authority - Informational	-	-	-	-	-	-	-	-	682,670.00	-	-	682,670.00
0121	Administrative Services	648,616.00	648,616.00	-	-	-	-	-	-	474,753.00	401,530.16	-	73,222.84
0122	Sale Leaseback (BFM/BOA)	627,575.00	627,575.00	-	-	-	-	-	-	-	-	-	-
0123	Central Services	403,635.00	403,634.16	-	0.84	-	-	-	-	23,524,012.00	18,793,808.85	7,344.00	4,722,859.15
0124	State Engineer	-	-	-	-	-	-	-	-	1,121,715.00	891,787.79	-	229,927.21
0125	Statewide Maintenance and Repair	5,065,834.00	798,060.40	4,267,773.60	-	500,000.00	-	500,000.00	-	3,211,041.00	-	3,211,041.00	-
0126	Office of Hearing Examiners	395,815.00	395,814.96	-	0.04	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	2,221,255.00	1,410,233.62	-	811,021.38
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	-	729,241.39	-	(729,241.39)
0129	PEPL Fund Claims - Informational	-	-	-	-	-	-	-	-	1,300,000.00	1,723,474.76	-	(423,474.76)
0131	Data Centers	-	-	-	-	-	-	-	-	9,230,102.00	8,626,152.98	27,933.72	576,015.30
0132	Development	-	-	-	-	-	-	-	-	10,803,660.00	9,873,919.41	25,075.60	904,664.99
0133	Telecommunications Services	-	-	-	-	-	-	-	-	26,604,825.00	15,304,251.64	252,202.87	11,048,370.49
0134	South Dakota Public Broadcasting	4,470,954.00	4,470,954.00	-	(0.00)	1,687,527.00	80,068.46	-	1,607,458.54	3,483,836.00	2,737,706.28	1,830.00	744,299.72
0135	BIT Administration	-	-	-	-	-	-	-	-	2,188,191.00	2,028,795.69	-	159,395.31
0136	State Radio Engineering	1,461,144.00	1,461,144.00	-	0.00	113,289.00	-	-	113,289.00	947,209.00	653,289.69	-	293,919.31
0141	Personnel Management/Employee Benefits	258,621.00	258,608.07	-	12.93	-	-	-	-	5,786,935.00	5,615,296.41	12,208.00	159,430.59
0142	Employee Comp and Health Insurance	-	-	-	-	42.00	-	-	42.00	285.00	-	-	285.00
0143	South Dakota Risk Pool	710,480.00	710,475.37	-	4.63	724,609.00	547,650.00	-	176,959.00	6,629,569.00	5,939,053.57	-	690,515.43
0144	South Dakota Risk Pool Reserve	-	-	-	-	-	-	-	-	1,500,000.00	-	-	1,500,000.00
Total Department 01		25,920,858.00	21,652,987.57	4,267,773.60	96.83	3,285,517.00	627,718.46	500,000.00	2,157,798.54	105,813,933.00	124,912,518.22	3,537,635.19	(22,636,220.41)
0210	Secretariat	299,650.00	298,395.30	-	1,254.70	-	-	-	-	3,579,438.00	3,496,000.40	-	83,437.60
0210	Secretariat - Informational	-	-	-	-	-	-	-	-	37,209.00	35,152.37	-	2,056.63
0220	Business Tax	-	-	-	-	-	-	-	-	3,596,114.00	3,415,978.30	-	180,135.70
0230	Motor Vehicles	-	-	-	-	546,000.00	176,796.00	369,204.00	-	6,600,230.00	5,288,247.61	1,236,180.56	75,801.83
0240	Property and Special Taxes	937,078.00	911,140.11	20,420.27	5,517.62	-	-	-	-	-	-	-	-
0250	Audits	92,974.00	-	-	92,974.00	-	-	-	-	3,624,135.00	3,456,300.70	5,280.00	162,554.30
0261	Banking	-	-	-	-	-	-	-	-	1,856,180.00	1,594,116.14	-	262,063.86
0262	Securities	-	-	-	-	-	-	-	-	397,528.00	370,417.29	2,030.00	25,080.71
0263	Insurance	-	-	-	-	-	-	-	-	1,816,586.00	1,702,072.04	9,032.00	105,481.96
0264	Insurance Fraud Unit - Informational	-	-	-	-	-	-	-	-	322,226.00	169,501.90	512.19	152,211.91
0271	Petroleum Release Compensation	-	-	-	-	-	-	-	-	451,360.00	393,847.22	-	57,512.78
0272	Petroleum Release Compensation - Informational	-	-	-	-	-	-	-	-	2,100,000.00	377,866.03	-	1,722,133.97
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	30,563,042.00	31,414,560.48	1,366.00	(852,884.48)
0282	Video Lottery	-	-	-	-	-	-	-	-	4,497,232.00	1,785,161.63	2,400,000.00	312,070.37
0291	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	466,299.00	551,773.43	-	(85,474.43)
0292	Abstracters Bd of Examiners - Informational	-	-	-	-	-	-	-	-	24,960.00	20,535.88	-	4,424.12
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	10,566,845.00	10,453,029.80	-	113,815.20
Total Department 02		1,329,702.00	1,209,535.41	20,420.27	99,746.32	546,000.00	176,796.00	369,204.00	-	70,499,384.00	64,524,561.22	3,654,400.75	2,320,422.03
030	Office of the Secretary	746,568.00	743,597.06	2,970.94	(0.00)	52,557.00	-	-	52,557.00	111,902.00	-	-	111,902.00
031	Agriculture Services & Assistance	2,324,067.00	2,322,846.00	1,221.00	0.00	2,941,052.00	2,640,860.03	9,656.69	290,535.28	2,837,039.00	1,636,947.89	11,294.71	1,188,796.40
031	Fire Suppression - Recovery Act	-	-	-	-	1,175,000.00	-	-	1,175,000.00	-	-	-	-
032	Agriculture Development & Promotion	1,140,024.00	1,120,322.00	19,702.00	0.00	1,390,001.00	1,153,851.66	-	236,149.34	1,866,648.00	820,714.66	-	1,045,933.34
032	Agriculture Development & Promotion - Recovery Act	-	-	-	-	16,675,000.00	-	-	16,675,000.00	-	-	-	-
033	Animal Industry Board	1,911,695.00	1,831,315.33	80,379.67	(0.00)	2,389,823.00	1,128,871.40	-	1,260,951.60	256,967.00	9,067.49	-	247,899.51
0341	American Dairy Association	-	-	-	-	-	-	-	-	250.00	-	-	250.00
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	1,763,270.00	1,733,585.06	-	29,684.94
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	1,689,893.00	2,167,187.24	-	(477,294.24)
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	175,600.00	197,196.30	-	(21,596.30)
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	3,065,156.00	5,596,918.84	-	(2,531,762.84)
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	1,596,247.00	1,503,796.19	-	92,450.81
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	4,260,505.00	3,661,034.27	-	599,470.73
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	58,795.00	41,638.72	-	17,156.28
0348	Pulse Crops Council	-	-	-	-	-	-	-	-	-	2,385.48	-	(2,385.48)
035	State Fair	-	-	-	-	190,000.00	4,246.35	-	185,753.65	1,941,087.00	1,751,112.14	-	189,974.86
Total Department 03		6,122,354.00	6,018,080.39	104,273.61	0.00	24,813,433.00	4,927,829.44	9,656.69	19,875,946.87	19,623,359.00	19,121,584.28	11,294.71	490,480.01
0410	Economic Development	2,545,275.00	2,461,770.72	83,498.55	5.73	11,253,051.00	9,577,948.63	1,300,000.00	375,102.37	11,556,728.00	9,830,053.31	-	1,726,674.69
0410	Economic Development - Recovery Act	-	-	-	-	1,813,928.00	13,927.14	1,800,000.00	0.86	-	-	-	-
0420	Tourism	2,000,000.00	1,755,878.94	244,121.06	0.00	-	-	-	-	9,727,350.00	9,700,967.73	-	26,382.27

General Bill

Program	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
0421	Division of Research Commerce	4,042,323.00	4,042,322.03	-	0.97	-	-	-	-	-	-	-	-
0430	Tribal Government Relations	224,922.00	220,510.78	4,403.38	7.84	-	-	-	-	-	-	-	-
0441	Arts	643,509.00	643,506.31	-	2.69	746,863.00	746,684.65	-	178.35	113,000.00	-	-	113,000.00
0442	History	2,341,705.00	2,337,855.63	3,849.37	0.00	865,805.00	722,470.01	-	143,334.99	2,040,338.00	1,704,739.57	-	335,598.43
0450	SD Housing Development Authority - Informational	-	-	-	-	1,665,346.00	-	-	1,665,346.00	8,390,067.00	-	-	8,390,067.00
0450	SD Housing Development Authority - Recovery Act	-	-	-	-	20,000.00	-	12,000.00	8,000.00	-	-	-	-
0460	SD Science and Tech Authority - Informational	-	-	-	-	-	-	-	-	20,034,198.00	24,726,196.00	-	(4,691,998.00)
0470	SD Energy Infrastructure Authority	-	-	-	-	-	-	-	-	56,688.00	56,687.89	-	0.11
Total Department 04		11,797,734.00	11,461,844.41	335,872.36	17.23	16,364,993.00	11,061,030.43	3,112,000.00	2,191,962.57	51,918,369.00	46,018,644.50	-	5,899,724.50
0600	Conservation Reserve Enhancement	346,335.00	341,988.00	-	4,347.00	-	-	-	-	-	-	-	-
0601	Administration	1,152,961.00	1,152,961.00	-	-	-	-	-	-	3,043,663.00	2,864,047.86	34,587.19	145,027.95
0610	Wildlife - Informational	-	-	-	-	10,572,959.00	9,563,972.88	33,763.00	975,223.12	28,504,575.00	26,522,472.01	565,939.01	1,416,163.98
0612	Wildlife - Development/Improvement	-	-	-	-	4,106,244.00	-	4,106,244.00	-	458,734.00	81.00	458,653.00	-
0620	State Parks and Recreation	4,101,898.00	4,101,898.00	-	0.00	1,817,686.00	1,815,651.01	-	2,034.99	10,761,781.00	10,465,938.90	231,563.43	64,278.67
0621	State Parks and Recreation - Dev/Imp	202,175.00	56,382.00	145,793.00	-	4,800,121.00	565,900.95	3,832,041.79	402,178.26	2,420,325.00	374,480.42	2,045,844.58	-
0621	State Parks and Recreation - Dev/Imp - Recovery Act	-	-	-	-	375,000.00	-	375,000.00	-	-	-	-	-
0622	Snowmobile Trails - Info	-	-	-	-	126,000.00	120,075.20	-	5,924.80	1,139,159.00	834,571.87	2,108.00	302,479.13
Total Department 06		5,803,369.00	5,653,229.00	145,793.00	4,347.00	21,798,010.00	12,065,600.04	8,347,048.79	1,385,361.17	46,328,237.00	41,061,592.06	3,338,695.21	1,927,949.73
081	Secretariat	6,844,230.00	6,844,230.00	-	0.00	19,131,721.00	10,286,715.77	-	8,845,005.23	219,117.00	11,376.89	-	207,740.11
082	Economic Assistance	21,810,259.00	21,799,445.23	10,813.77	0.00	47,536,094.00	44,439,536.98	-	3,096,557.02	300,000.00	62,783.42	-	237,216.58
082	Economic Assistance - Recovery Act	-	-	-	-	4,280,000.00	-	4,280,000.00	-	-	-	-	-
083	Adult Services	191,077,992.00	187,614,487.00	3,463,505.00	(0.00)	410,097,033.00	390,171,802.34	7,950,000.00	11,975,230.66	3,491,012.00	1,462,966.70	-	2,028,045.30
083	Adult Services - Recovery Act	-	-	-	-	26,212,863.00	25,698,059.91	-	514,803.09	-	-	-	-
084	Children's Services	33,262,154.00	33,175,435.00	86,719.00	0.00	47,860,020.00	41,558,743.17	42,957.09	6,258,319.74	4,141,419.00	3,511,503.06	-	629,915.94
084	Children's Services - Recovery Act	-	-	-	-	3,427,685.00	1,271,013.62	800,000.00	1,356,671.38	-	-	-	-
Total Department 08		252,994,635.00	249,433,597.23	3,561,037.77	(0.00)	558,545,416.00	513,425,871.79	13,072,957.09	32,046,587.12	8,151,548.00	5,048,630.07	-	3,102,917.93
0901	Administration	1,297,643.00	1,297,643.00	-	0.00	1,072,473.00	1,053,668.64	-	18,804.36	1,395,038.00	1,053,948.47	24,450.00	316,639.53
0903	Health Systems Develop. and Reg.	2,240,178.00	2,240,178.00	-	-	12,244,683.00	9,314,411.97	548,444.07	2,381,826.96	81,301.00	52,905.46	-	28,395.54
0904	Health and Medical Services	4,278,905.00	4,061,285.00	217,620.00	0.00	17,976,321.00	15,911,007.94	62,785.78	2,002,527.28	3,176,930.00	2,277,305.13	292,926.00	606,698.87
0905	Laboratory Services	-	-	-	-	2,072,835.00	1,875,783.16	11,780.25	185,271.59	3,217,402.00	2,642,084.73	-	575,317.27
0906	Correctional Health	-	-	-	-	-	-	-	-	15,609,567.00	14,336,161.77	118,655.20	1,154,750.03
0907	Tobacco Prevention	-	-	-	-	1,404,815.00	1,284,984.06	-	119,830.94	5,000,000.00	4,424,894.67	557,815.78	17,289.55
0920	Board of Chiropractic Examiners - Informational	-	-	-	-	-	-	-	-	100,450.00	87,054.51	-	13,395.49
0920	Board of Dentistry - Informational	-	-	-	-	-	-	-	-	125,340.00	148,084.64	-	(22,744.64)
0920	Board of Hearing Aid Dispensers - Informational	-	-	-	-	-	-	-	-	21,170.00	18,612.92	-	2,557.08
0920	Board of Funeral Service - Informational	-	-	-	-	-	-	-	-	61,745.00	59,495.07	-	2,249.93
0920	Board of Medical and Osteopathic Examiners - Informational	-	-	-	-	-	-	-	-	908,262.00	874,694.49	1,490.00	32,077.51
0920	Board of Nursing - Informational	-	-	-	-	-	-	-	-	1,030,141.00	892,063.90	1,322.00	136,755.10
0920	Board of Nursing Home Administrators - Informational	-	-	-	-	-	-	-	-	40,263.00	33,209.59	-	7,053.41
0920	Board of Optometry - Informational	-	-	-	-	-	-	-	-	42,039.00	40,413.09	-	1,625.91
0920	Board of Pharmacy - Informational	-	-	-	-	-	-	-	-	596,810.00	524,818.46	-	71,991.54
0921	Board of Podiatry Examiners - Informational	-	-	-	-	-	-	-	-	21,446.00	14,487.08	-	6,958.92
0921	Board of Massage Therapy - Informational	-	-	-	-	-	-	-	-	42,340.00	40,660.22	-	1,679.78
Total Department 09		7,816,726.00	7,599,106.00	217,620.00	0.00	34,771,127.00	29,439,855.77	623,010.10	4,708,261.13	31,470,244.00	27,520,894.20	996,658.98	2,952,690.82
1001	Secretariat Administration	200,000.00	200,000.00	-	-	13,675,916.00	12,850,090.95	1,200.00	824,625.05	-	-	-	-
1001	Secretariat Administration - Recovery Act	-	-	-	-	5,228,000.00	1,002,318.81	4,185,000.00	40,681.19	-	-	-	-
1004	Unemployment Insurance Service	-	-	-	-	3,900,598.00	3,747,131.96	-	153,466.04	-	-	-	-
1004	Unemployment Insurance Service - Recovery Act	-	-	-	-	1,020,000.00	97,076.09	906,500.00	16,423.91	-	-	-	-
1005	Field Operations	-	-	-	-	9,607,753.00	9,354,363.57	-	253,389.43	-	-	-	-
1005	Field Operations - Recovery Act	-	-	-	-	1,046,000.00	269,311.29	760,000.00	16,688.71	-	-	-	-
1006	State Labor Law Administration	672,003.00	672,003.00	-	-	252,421.00	223,447.68	-	28,973.32	432,376.00	362,251.61	-	70,124.39
1031	Board of Accountancy - Informational	-	-	-	-	-	-	-	-	228,897.00	311,452.20	-	(82,555.20)
1032	Board of Barber Examiners - Informational	-	-	-	-	-	-	-	-	28,631.00	22,937.28	-	5,693.72
1033	Cosmetology Commission - Informational	-	-	-	-	-	-	-	-	227,264.00	217,443.28	-	9,820.72
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	522,750.00	522,831.59	-	(81.59)
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	331,184.00	244,505.76	-	86,678.24
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	1,461,802.00	1,327,228.02	-	134,573.98
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	3,622,244.00	3,367,458.53	9,605.99	245,179.48
1083	Deferred Compensation	-	-	-	-	-	-	-	-	-	-	-	-
Total Department 10		872,003.00	872,003.00	-	-	34,730,688.00	27,543,740.35	5,852,700.00	1,334,247.65	6,855,148.00	6,376,108.27	9,605.99	469,433.74
111	General Operations	519,825.00	519,824.79	-	0.21	27,586,793.00	23,989,253.35	70,236.75	3,527,302.90	125,260,859.00	96,359,332.60	8,340,585.85	20,560,940.55
111	General Operations - Recovery Act	-	-	-	-	1,000,000.00	361,171.00	638,829.00	-	-	-	-	-
112	Construction Contracts - Informational	-	-	-	-	250,837,103.00	231,772,377.94	-	19,064,725.06	85,077,698.00	78,772,431.17	-	6,305,266.83

General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
112	Construction Contracts - Informational - Recovery Act	-	-	-	-	15,000,000.00	10,978,029.33	4,021,970.67	-	-	-	-	-
Total Department 11		519,825.00	519,824.79	-	0.21	294,423,896.00	267,100,831.62	4,731,036.42	22,592,027.96	210,338,557.00	175,131,763.77	8,340,585.85	26,866,207.38
1201	General Administration	2,082,614.00	2,082,614.00	-	0.00	5,389,268.00	3,881,773.54	12.69	1,507,481.77	13,674.00	13,043.60	-	630.40
1211	State Aid to General Education	311,878,417.00	309,741,817.54	2,136,599.00	0.46	-	-	-	-	1,402,405.00	1,402,405.00	-	-
1211	State Aid to General Education - Recovery Act	-	-	-	-	22,069,562.00	22,069,562.00	-	-	-	-	-	-
1212	State Aid to Special Education	46,446,721.00	43,851,898.00	2,594,823.00	-	-	-	-	-	-	-	-	-
1215	Alternative Education Program	450,000.00	450,000.00	-	-	-	-	-	-	-	-	-	-
1216	National Board Certified Teachers	67,252.00	67,252.00	-	-	-	-	-	-	-	-	-	-
1218	Teacher Compensation Assistance Program	-	-	-	-	-	-	-	-	4,000,000.00	3,064,270.00	751,883.00	183,847.00
1219	Technology in Schools	6,680,022.00	6,480,285.97	199,736.03	0.00	-	-	-	-	3,720,631.00	3,500,202.38	-	220,428.62
1221	Career and Technical Education	636,223.00	636,223.00	-	(0.00)	5,468,610.00	4,833,512.56	44.95	635,052.49	1,704,352.00	1,028,383.21	609,295.93	66,672.86
1222	Postsecondary Vocational Education	19,487,140.00	19,487,140.00	-	-	-	-	-	-	-	-	-	-
1222	Postsecondary Vocational Education - Recovery Act	-	-	-	-	-	-	-	-	-	-	-	-
1232	Ed Resources	6,831,937.00	6,527,185.01	304,751.99	(0.00)	153,768,849.00	147,293,408.48	6,551.34	6,468,889.18	916,085.00	193,004.27	-	723,080.73
1232	Ed Resources - Recovery Act	-	-	-	-	18,652,452.00	6,743.15	18,575,570.00	70,138.85	-	-	-	-
1233	Education Services Agencies	500,000.00	500,000.00	-	-	-	-	-	-	1,700,000.00	1,356,231.84	343,085.16	683.00
1243	State Library	2,287,769.00	2,287,769.00	-	(0.00)	1,190,980.00	885,572.11	16,493.00	288,914.89	186,083.00	4,942.75	-	181,140.25
Total Department 12		397,867,920.00	392,632,009.31	5,235,910.02	0.67	515,963,617.00	457,049,432.79	27,351,679.07	31,562,505.14	223,981,787.00	185,694,246.82	10,044,849.94	28,242,690.24
1410	Administration	155,641.00	155,639.00	-	2.00	143,044.00	112,921.84	-	30,122.16	626,087.00	368,468.20	1,512.00	256,106.80
1421	Enforcement	1,832,063.00	1,761,947.02	70,115.11	0.87	5,534,361.00	4,410,313.13	923.50	1,123,124.37	17,573,128.00	15,976,795.87	1,112,496.81	483,835.32
1431	Emergency Services & Homeland Security	1,438,116.00	1,438,116.00	-	0.00	18,024,002.00	12,432,327.15	105,600.59	5,486,074.26	308,766.00	213,532.35	-	95,233.65
1441	Inspection and Licensing	586,636.00	567,587.94	18,780.00	268.06	350,000.00	39,020.07	-	310,979.93	5,375,501.00	4,977,817.32	6,283.05	391,400.63
Total Department 14		4,012,456.00	3,923,289.96	88,895.11	270.93	24,051,407.00	16,994,582.19	106,524.09	6,950,300.72	23,883,482.00	21,536,613.74	1,120,291.86	1,226,576.40
150	Regents Central Office	13,716,128.00	13,167,089.09	546,581.13	2,457.78	1,033,825.00	397,364.21	-	636,460.79	38,154,007.00	26,023,558.64	3,768,128.14	8,362,320.22
151	South Dakota Opportunity Scholarships	3,935,557.00	2,097,738.00	1,837,819.00	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	31,766,987.00	31,762,397.02	4,589.98	0.00	15,628,504.00	14,119,760.24	-	1,508,743.76	53,922,652.00	49,618,616.58	-	4,304,035.42
1520	University of South Dakota - Informational	-	-	-	-	-	-	-	-	13,372,933.00	12,344,583.96	-	1,028,349.04
1520	University of South Dakota - Recovery Act	-	-	-	-	2,247,156.00	2,247,156.00	-	-	-	-	-	-
1525	USD School of Medicine	17,012,371.00	17,012,371.00	-	-	14,621,064.00	13,491,481.55	-	1,129,582.45	10,058,011.00	8,503,626.08	-	1,554,384.92
1525	USD School of Medicine - Informational	-	-	-	-	-	-	-	-	4,681,065.00	4,112,788.33	-	568,276.67
1525	USD School of Medicine - Recovery Act	-	-	-	-	1,535,974.00	1,535,974.00	-	-	-	-	-	-
1530	South Dakota State University	42,903,658.00	42,903,658.00	-	0.00	26,065,299.00	26,065,297.76	-	1.24	84,901,060.00	84,901,060.00	-	-
1530	South Dakota State University - Informational	-	-	-	-	-	-	-	-	25,359,614.00	25,359,610.72	-	3.28
1530	South Dakota State University - Recovery Act	-	-	-	-	3,314,035.00	3,314,035.00	-	(0.00)	-	-	-	-
1533	Cooperative Extension Service	8,550,701.00	8,550,701.00	-	0.00	4,262,413.00	4,262,361.87	-	51.13	1,452,222.00	1,452,220.09	-	1.91
1536	Agricultural Experiment Station	10,806,105.00	10,806,105.00	-	-	11,003,456.00	11,003,453.65	-	2.35	10,346,632.00	10,346,631.12	-	0.88
1540	SD School of Mines and Technology	13,981,918.00	13,981,894.83	-	23.17	15,056,758.00	12,001,202.61	-	3,055,555.39	17,615,217.00	17,614,998.75	-	218.25
1540	SD School of Mines and Technology - Informational	-	-	-	-	-	-	-	-	4,544,229.00	4,524,301.99	-	19,927.01
1540	SD School of Mines and Technology - Recovery Act	-	-	-	-	1,082,140.00	1,082,140.00	-	(0.00)	-	-	-	-
1550	Northern State University	11,302,992.00	11,302,992.00	-	0.00	3,881,394.00	3,845,841.22	-	35,552.78	13,919,442.00	13,884,486.68	-	34,955.32
1550	Northern State University - Informational	-	-	-	-	-	-	-	-	3,708,015.00	3,671,904.05	-	36,110.95
1550	Northern State University - Recovery Act	-	-	-	-	875,022.00	875,022.00	-	0.00	-	-	-	-
1560	Black Hills State University	7,813,216.00	7,813,216.00	-	0.00	16,854,743.00	3,292,997.17	-	13,561,745.83	21,835,282.00	18,562,025.19	-	3,273,256.81
1560	Black Hills State University - Informational	-	-	-	-	-	-	-	-	5,507,841.00	5,099,733.50	-	408,107.50
1560	Black Hills State University - Recovery Act	-	-	-	-	601,825.00	601,825.00	-	-	-	-	-	-
1570	Dakota State University	7,815,673.00	7,815,673.00	-	0.00	3,109,562.00	2,610,863.58	-	498,698.42	14,837,869.00	14,261,495.62	-	576,373.38
1570	Dakota State University - Informational	-	-	-	-	-	-	-	-	3,374,042.00	3,201,788.50	-	172,253.50
1570	Dakota State University - Recovery Act	-	-	-	-	605,904.00	605,904.00	-	(0.00)	-	-	-	-
1580	SD School for the Deaf	3,725,790.00	3,568,504.56	118,777.00	38,508.44	138,546.00	50,557.73	-	87,988.27	425,339.00	181,895.53	-	243,443.47
1590	SD School for the Blind and Visually	2,716,847.00	2,716,847.00	-	0.00	312,581.00	273,267.73	-	39,313.27	237,124.00	213,729.04	-	23,394.96
Total Department 15		176,047,943.00	173,499,186.50	2,507,767.11	40,989.39	122,230,201.00	101,676,505.32	-	20,553,695.68	328,252,596.00	303,879,054.37	3,768,128.14	20,605,413.49
1611	Adjutant General	656,288.00	650,081.58	6,206.13	0.29	11,300.00	-	-	11,300.00	26,103.00	5,450.68	-	20,652.32
1621	Army Guard	1,976,724.00	1,763,373.34	213,350.01	0.65	14,967,863.00	8,532,520.88	32,538.55	6,402,803.57	-	-	-	-
1624	Air Guard	347,401.00	347,397.63	-	3.37	4,151,798.00	4,150,062.52	-	1,735.48	-	-	-	-
1641	Veterans' Benefits and Services	1,093,047.00	1,058,115.60	34,931.40	0.00	273,520.00	193,731.74	-	79,788.26	-	-	-	-
1651	State Veterans' Home	2,345,948.00	2,345,948.00	-	(0.00)	487,500.00	-	-	487,500.00	4,637,145.00	3,312,233.04	4,150.00	1,320,761.96
Total Department 16		6,419,408.00	6,164,916.15	254,487.54	4.31	19,891,981.00	12,876,315.14	32,538.55	6,983,127.31	4,663,248.00	3,317,683.72	4,150.00	1,341,414.28
1811	Administration	16,698,755.00	16,698,754.51	-	0.49	2,667,362.00	1,650,666.62	455,000.00	561,695.38	2,228,936.00	52,400.22	2,075,214.72	101,321.06
1811	Administration - Recovery Act	-	-	-	-	2,913,466.00	2,913,466.00	-	-	-	-	-	-
1821	Mike Durfee State Prison	11,070,327.00	11,005,432.75	64,893.55	0.70	175,817.00	164,449.97	-	11,367.03	450,269.00	194,905.94	-	255,363.06
1821	Mike Durfee State Prison - Recovery Act	-	-	-	-	1,089,770.00	1,089,770.00	-	-	-	-	-	-
1822	State Penitentiary	15,695,316.00	15,676,432.02	18,883.69	0.29	610,894.00	572,210.87	2,441.84	36,241.29	244,748.00	177,524.20	-	67,223.80
1822	State Penitentiary - Recovery Act	-	-	-	-	2,155,424.00	2,155,424.00	-	-	-	-	-	-

General Bill

Program	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
1823	Women's Prison	3,238,562.00	3,238,545.33	-	16.67	374,820.00	211,409.64	-	163,410.36	151,814.00	17,724.15	5,224.00	128,865.85
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	2,328,499.00	2,113,129.46	-	215,369.54
1825	Community Services	3,516,359.00	3,456,358.05	60,000.00	0.95	132,344.00	73,352.04	-	58,991.96	2,627,891.00	2,008,378.69	-	619,512.31
1827	Parole Services	3,440,320.00	3,439,728.38	-	591.62	-	-	-	-	55,654.00	51,195.32	-	4,458.68
1827	Parole Services - Recovery Act	-	-	-	-	298,577.00	298,577.00	-	-	-	-	-	-
1831	Juvenile Community Corrections	12,496,004.00	12,430,975.16	65,028.00	0.84	10,546,432.00	9,379,280.03	-	1,167,151.97	1,250,732.00	871,982.91	-	378,749.09
1831	Juvenile Community Corrections - Recovery Act	-	-	-	-	1,251,716.00	1,213,527.69	-	38,188.31	-	-	-	-
1834	Youth Challenge Center	1,152,075.00	1,152,073.86	-	1.14	269,871.00	269,871.00	-	(0.00)	14,942.00	4,390.46	-	10,551.54
1835	Patrick Henry Brady Academy	1,435,451.00	1,435,449.50	-	1.50	-	-	-	-	14,280.00	4,268.38	-	10,011.62
1836	State Treatment and Rehabilitation Acad.	4,762,166.00	4,761,032.38	1,106.56	27.06	647,366.00	570,722.86	-	76,643.14	178,000.00	49,223.43	-	128,776.57
1836	State Treatment and Rehabilitation Acad. - Recovery Act	-	-	-	-	162,841.00	162,841.00	-	-	-	-	-	-
1838	QUEST/ExCEL	1,545,747.00	1,545,738.17	-	8.83	-	-	-	-	12,650.00	12,650.00	-	-
1838	QUEST/ExCEL - Recovery Act	-	-	-	-	9,369.00	9,369.00	-	-	-	-	-	-
Total Department 18		75,051,082.00	74,840,520.11	209,911.80	650.09	23,306,069.00	20,734,937.72	457,441.84	2,113,689.44	9,558,415.00	5,557,773.16	2,080,438.72	1,920,203.12
1900	Secretary	1,032,457.00	1,021,137.00	11,320.00	0.00	805,132.00	747,161.68	-	57,970.32	1,421.00	-	-	1,421.00
1900	Secretary - Recovery Act	-	-	-	-	11,636.00	-	-	11,636.00	-	-	-	-
1910	Developmental Disabilities	34,069,916.00	33,817,274.00	252,642.00	-	59,809,129.00	58,154,328.60	-	1,654,800.40	-	-	-	-
1910	Developmental Disabilities - Recovery Act	-	-	-	-	4,637,756.00	4,630,026.25	-	7,729.75	-	-	-	-
1911	SDDC - Redfield	8,752,455.00	7,974,038.02	778,416.98	(0.00)	15,750,767.00	14,022,629.50	1,395,477.00	332,660.50	1,121,478.00	894,061.03	-	227,416.97
1911	SDDC - Redfield - Recovery Act	-	-	-	-	1,155,915.00	1,138,906.95	-	17,008.05	-	-	-	-
1940	Alcohol and Drug Abuse	9,003,827.00	8,971,594.00	32,233.00	(0.00)	11,508,119.00	9,899,491.48	-	1,608,627.52	1,681,158.00	1,613,258.60	-	67,899.40
1940	Alcohol and Drug Abuse - Recovery Act	-	-	-	-	254,425.00	237,970.61	-	16,454.39	-	-	-	-
1950	Rehabilitation Services	4,065,110.00	4,019,401.43	45,708.57	(0.00)	15,541,224.00	13,380,280.86	447.22	2,160,495.92	764,339.00	438,313.68	-	326,025.32
1950	Rehabilitation Services - Recovery Act	-	-	-	-	927,305.00	259,006.87	661,673.69	6,624.44	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	1,160,680.00	894,352.70	-	266,327.30
1961	Board of Counselor Examiners - Informational	-	-	-	-	-	-	-	-	75,000.00	72,293.13	-	2,706.87
1962	Board of Psychology Examiners - Informational	-	-	-	-	-	-	-	-	74,729.00	56,258.23	-	18,470.77
1963	Board of Social Work Examiners - Informational	-	-	-	-	-	-	-	-	91,660.00	76,811.54	-	14,848.46
1964	Certification Board for A & D -	-	-	-	-	-	-	-	-	139,466.00	134,684.38	-	4,781.62
1970	Services/Blind and Visually Impaired	889,877.00	883,469.51	6,386.80	20.69	2,495,437.00	2,197,683.68	-	297,753.32	253,329.00	157,876.86	-	95,452.14
1970	Services/Blind and Visually Impaired - Recovery Act	-	-	-	-	360,000.00	23,809.49	336,190.51	-	-	-	-	-
1980	Human Services Center	30,866,177.00	30,815,942.00	50,235.00	0.00	10,212,856.00	9,846,193.98	211,026.71	155,635.31	1,274,845.00	669,204.33	2,049.00	603,591.67
1980	Human Services Center - Recovery Act	-	-	-	-	485,151.00	479,880.53	-	5,270.47	-	-	-	-
1981	Community Mental Health	14,490,682.00	14,406,067.75	84,614.25	-	11,892,231.00	11,287,745.61	-	604,485.39	1,064,466.00	1,011,243.06	-	53,222.94
1981	Community Mental Health - Recovery Act	-	-	-	-	741,706.00	726,955.17	-	14,750.83	-	-	-	-
Total Department 19		103,170,501.00	101,908,923.71	1,261,556.60	20.69	136,588,789.00	127,032,071.26	2,604,815.13	6,951,902.61	7,702,571.00	6,018,357.54	2,049.00	1,682,164.46
2010	Financial and Technical Assistance	2,303,281.00	2,281,757.40	21,523.60	0.00	1,780,427.00	1,569,664.82	6,282.65	204,479.53	715,446.00	504,719.45	-	210,726.55
2010	Financial and Technical Assistance - Recovery Act	-	-	-	-	32,000.00	30,593.44	-	1,406.56	-	-	-	-
2020	Environmental Services	4,142,845.00	4,104,494.91	38,350.09	0.00	4,631,499.00	4,338,576.57	93,588.55	199,333.88	2,193,698.00	1,923,815.85	3,155.06	266,727.09
2020	Environmental Services - Recovery Act	-	-	-	-	8,000.00	3,021.20	-	4,978.80	-	-	-	-
2040	Regulated Response Fund - Informational	-	-	-	-	-	-	-	-	1,750,000.00	21,930.16	-	1,728,069.84
2050	Livestock Cleanup Fund - Informational	-	-	-	-	-	-	-	-	765,000.00	-	-	765,000.00
Total Department 20		6,446,126.00	6,386,252.31	59,873.69	0.00	6,451,926.00	5,941,856.03	99,871.20	410,198.77	5,424,144.00	2,450,465.46	3,155.06	2,970,523.48
2610	Public Utilities Commission (PUC)	558,711.00	544,107.26	-	14,603.74	87,287.00	73,453.92	-	13,833.08	3,241,162.00	2,926,476.37	433.72	314,251.91
Total Department 26		558,711.00	544,107.26	-	14,603.74	87,287.00	73,453.92	-	13,833.08	3,241,162.00	2,926,476.37	433.72	314,251.91
270	State Bar Association - Informational	-	-	-	-	-	-	-	-	533,322.00	-	-	533,322.00
271	Unified Judicial System	34,555,231.00	33,488,575.25	1,034,461.34	32,194.41	392,769.00	220,531.92	-	172,237.08	5,327,888.00	4,288,246.05	52,968.00	986,673.95
Total Department 27		34,555,231.00	33,488,575.25	1,034,461.34	32,194.41	392,769.00	220,531.92	-	172,237.08	5,861,210.00	4,288,246.05	52,968.00	1,519,995.95
2810	Legislative Operations	4,889,764.00	4,754,760.69	8,864.73	126,138.58	-	-	-	-	35,000.00	3,978.00	-	31,022.00
2880	Auditor General	2,920,930.00	2,793,011.97	-	127,918.03	-	-	-	-	-	-	-	-
Total Department 28		7,810,694.00	7,547,772.66	8,864.73	254,056.61	-	-	-	-	35,000.00	3,978.00	-	31,022.00
2900	Legal Services Program	5,265,504.00	5,227,791.25	37,712.75	0.00	1,461,775.00	1,370,859.24	-	90,915.76	1,187,227.00	1,083,621.12	10,394.55	93,211.33
2911	Criminal Investigation	4,067,337.00	4,006,844.23	60,492.77	(0.00)	2,369,266.00	2,197,688.98	1,037.20	170,539.82	1,879,254.00	1,870,127.53	240.84	8,885.63
2912	Law Enforcement Training	412,402.00	412,402.00	-	-	-	-	-	-	1,534,002.00	1,419,873.33	77,128.71	36,999.96
2913	911 Training	-	-	-	-	-	-	-	-	204,237.00	145,566.63	-	58,670.37
Total Department 29		9,745,243.00	9,647,037.48	98,205.52	0.00	3,831,041.00	3,568,548.22	1,037.20	261,455.58	4,804,720.00	4,519,188.61	87,764.10	197,767.29
3001	Administration	669,722.00	630,113.18	21,288.51	18,320.31	-	-	-	-	300,000.00	161,489.04	-	138,510.96
3002	Administration - Informational	-	-	-	-	243,806.00	205,263.16	-	38,542.84	-	-	-	-
Total Department 30		669,722.00	630,113.18	21,288.51	18,320.31	243,806.00	205,263.16	-	38,542.84	300,000.00	161,489.04	-	138,510.96
3101	Secretary of State	977,219.00	961,033.89	-	16,185.11	3,192,149.00	990,959.33	-	2,201,189.67	271,014.00	238,469.95	1,024.00	31,520.05
Total Department 31		977,219.00	961,033.89	-	16,185.11	3,192,149.00	990,959.33	-	2,201,189.67	271,014.00	238,469.95	1,024.00	31,520.05

General Bill

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
3201	Treasury Management	506,859.00	478,534.81	3,976.00	24,348.19	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	2,894,352.00	3,298,203.73	1,022.00	(404,873.73)
3210	Investment of State Funds	-	-	-	-	-	-	-	-	8,231,813.00	5,552,197.82	-	2,679,615.18
Total Department 32		506,859.00	478,534.81	3,976.00	24,348.19	-	-	-	-	11,126,165.00	8,850,401.55	1,022.00	2,274,741.45
3300	State Auditor	1,214,069.00	1,185,705.51	-	28,363.49	-	-	-	-	-	-	-	-
Total Department 33		1,214,069.00	1,185,705.51	-	28,363.49	-	-	-	-	-	-	-	-
TOTAL GENERAL BILL		1,137,970,477.50	1,117,998,273.50	19,437,988.58	534,215.43	1,690,798,174.00	1,474,694,300.43	62,895,016.63	153,208,856.95	1,074,935,014.50	971,592,859.09	32,884,858.30	70,457,297.12

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	4,267,733.60		3,211,041.00
0612		4,106,244.00	458,653.00
0621	145,793.00	3,832,041.79	2,045,844.58
111			3,719,974.47
150	546,581.13		3,768,128.14

Special Appropriations

Program	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
0114	SDDS Settlement	11,283.56	-	-	11,283.56	-	-	-	-	-	-	-	-
0121	Administrative Services	80,000.00	80,000.00	-	-	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90
0240	Property and Special Taxes	1,031,385.08	604,664.49	-	426,720.59	-	-	-	-	-	-	-	-
030	Office of the Secretary	50,000.00	50,000.00	-	-	-	-	-	-	-	-	-	-
031	Agriculture Services & Assistance	641,065.00	641,065.00	-	-	-	-	-	-	-	-	-	-
032	Agriculture Development & Promotion	582,806.06	299,733.92	283,072.14	0.00	-	-	-	-	759,993.54	281,590.69	476,876.85	1,526.00
035	State Fair	768,710.12	768,710.12	-	-	-	-	-	-	-	-	-	-
0421	Division of Research Commerce	2,493,866.91	970,180.68	1,523,686.23	-	-	-	-	-	-	-	-	-
0460	SD Science and Tech Authority - Informational	-	-	-	-	506,117.39	506,117.39	-	-	-	-	-	-
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	-	-	-	-	8,429,592.81	2,827,301.12	5,602,291.69	(0.00)
082	Economic Assistance	2,676,556.41	2,319,400.84	357,155.57	0.00	-	-	-	-	1,328,923.55	960,682.08	368,241.47	0.00
0903	Health Systems Develop. and Reg.	171,184.77	40,743.20	130,441.57	0.00	-	-	-	-	-	-	-	-
0906	Correctional Health	-	-	-	-	-	-	-	-	53,730.00	53,730.00	-	0.00
1201	General Administration	1,593,496.30	342,739.00	1,250,757.30	-	-	-	-	-	1,109,339.00	670,933.00	438,406.00	-
1211	State Aid to General Education	2,025,000.00	2,023,881.00	1,119.00	-	-	-	-	-	-	-	-	-
1221	Career and Technical Education	140,920.75	125,959.25	-	14,961.50	-	-	-	-	662,639.00	427,588.00	235,051.00	-
1222	Postsecondary Vocational Education	1,000,000.00	479,026.00	520,974.00	-	-	-	-	-	-	-	-	-
1223	Non-recurring Postsecondary Formula	2,048,128.00	2,048,128.00	-	-	-	-	-	-	-	-	-	-
1233	Education Services Agencies	-	-	-	-	-	-	-	-	370,229.38	370,229.38	-	0.00
1421	Enforcement	-	-	-	-	-	-	-	-	726.40	-	-	726.40
1431	Emergency Services & Homeland Security	2,420,989.00	2,420,989.00	-	-	-	-	-	-	-	-	-	-
1432	Emergency Management	1,916,721.00	1,916,721.00	-	-	-	-	-	-	-	-	-	-
150	Regents Central Office	7,500,205.96	7,500,205.96	-	0.00	-	-	-	-	-	-	-	-
1520	University of South Dakota	-	-	-	-	-	-	-	-	13,171,000.00	-	796,000.00	12,375,000.00
1530	South Dakota State University	-	-	-	-	2,000,000.00	-	2,000,000.00	-	26,059,374.36	7,826,792.61	18,232,581.75	-
1536	Agricultural Experiment Station	-	-	-	-	114,000.00	-	114,000.00	-	266,177.85	-	208,646.01	57,531.84
1540	SD School of Mines and Technology	-	-	-	-	125,000.00	-	125,000.00	-	7,783,151.16	269,055.71	7,514,095.45	-
1550	Northern State University	-	-	-	-	-	-	-	-	34,500.00	-	34,500.00	-
1560	Black Hills State University	-	-	-	-	-	-	-	-	1,969,714.00	-	1,969,714.00	-
1570	Dakota State University	-	-	-	-	-	-	-	-	85,500.00	-	85,500.00	-
1621	Army Guard	1,850,072.51	43,572.51	1,806,500.00	-	21,635,280.72	-	21,635,280.72	-	-	-	-	-
1641	Veterans' Benefits and Services	1,322,579.47	349,031.78	973,547.69	(0.00)	-	-	-	-	-	-	-	-
1651	State Veterans' Home	1,082,783.00	77,303.97	1,005,479.03	-	1,807,526.00	78,023.28	1,729,502.72	-	-	-	-	-
1825	Community Services	694,078.00	694,077.97	-	0.03	-	-	-	-	1.00	-	1.00	-
1940	Alcohol and Drug Abuse	842,257.00	788,288.50	2,838.00	51,130.50	-	-	-	-	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	200,000.00	5,192.29	-	194,807.71
1981	Community Mental Health	77,369.00	77,369.00	-	-	-	-	-	-	-	-	-	-
2010	Financial and Technical Assistance	-	-	-	-	6,000,000.00	3,619,780.08	2,380,219.92	(0.00)	-	-	-	-
2030	Water & Environment Fund	1,000,000.00	1,000,000.00	-	-	777,078.81	229,656.00	547,422.81	-	36,330,906.47	11,967,553.04	24,297,925.56	65,427.87
271	Unified Judicial System	59,715.00	56,297.87	-	3,417.13	276,596.00	237,899.69	-	38,696.31	30,800.00	1,065.76	-	29,734.24
2810	Legislative Operations	533,991.98	533,991.98	-	-	-	-	-	-	1,308,000.00	1,030,268.79	277,731.21	-
2900	Legal Services Program	-	-	-	-	-	-	-	-	100,000.00	-	100,000.00	-
2911	Criminal Investigation	546.10	532.30	13.80	0.00	-	-	-	-	380,955.00	354,553.00	26,402.00	-
3201	Treasury Management	5,000.00	693.74	4,306.26	-	-	-	-	-	-	-	-	-
TOTAL SPECIAL APPROPRIATIONS		34,620,710.98	26,253,307.08	7,859,890.59	507,513.31	33,241,598.92	4,671,476.44	28,531,426.17	38,696.31	101,468,523.52	28,079,804.57	60,663,963.99	12,724,754.96

Maintenance and Repair - Prior Year

0125	Statewide Maintenance and Repair	3,843,365.84	3,448,498.57	380,917.27	13,950.00	500,000.00	239.45	-	499,760.55	4,911,041.00	3,120,293.17	-	1,790,747.83
0612	Wildlife - Development/Improvement	-	-	-	-	1,833,230.31	1,020,790.72	-	812,439.59	968,070.63	741,318.27	-	226,752.36
0621	State Parks and Recreation - Dev/Imp	168,480.82	168,480.82	-	-	3,668,946.83	3,557,749.23	111,197.60	(0.00)	2,212,476.00	2,212,476.00	-	-
1111	Finance and Management	-	-	-	-	-	-	-	-	-	-	-	-
1113	Operations	-	-	-	-	-	-	-	-	341,119.79	340,284.00	-	835.79
1502	Maintenance and Repair	-	-	-	-	-	-	-	-	4,111,984.46	4,111,984.46	-	0.00
TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS		4,011,846.66	3,616,979.39	380,917.27	13,950.00	6,002,177.14	4,578,779.40	111,197.60	1,312,200.14	12,544,691.88	10,526,355.90	-	2,018,335.98

Carry-over Appropriations

		General Fund				Federal Funds				Other Funds			
Program	Description	Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion
0111	Bureau of Finance and Management	55,488.00	52,850.00	-	2,638.00	-	-	-	-	202,108.86	202,108.86	-	-
0121	Administrative Services	-	-	-	-	-	-	-	-	1,318.00	1,318.00	-	-
0123	Central Services	4,044.00	4,044.00	-	-	-	-	-	-	1,723,797.40	1,723,245.96	-	551.44
0131	Data Centers	-	-	-	-	-	-	-	-	246,023.96	235,473.96	-	10,550.00
0132	Development	-	-	-	-	-	-	-	-	80,894.32	70,382.32	-	10,512.00
0133	Telecommunications Services	-	-	-	-	-	-	-	-	198,197.53	183,189.36	-	15,008.17
0134	South Dakota Public Broadcasting	333,845.63	333,845.63	-	-	338,787.05	338,624.04	-	163.01	9,435.00	9,435.00	-	-
0135	BIT Administration	-	-	-	-	-	-	-	-	5,255.20	5,255.20	-	-
0136	State Radio Engineering	9,177.23	1,121.23	-	8,056.00	-	-	-	-	-	-	-	-
0141	Personnel Management/Employee Benefits	-	-	-	-	-	-	-	-	200,549.54	200,549.54	-	-
0149	Health Insurance Wellness Program	-	-	-	-	-	-	-	-	10,421.06	10,421.06	-	-
0210	Secretariat	206,347.45	12,283.00	194,064.45	-	-	-	-	-	191,892.45	191,861.45	-	31.00
0220	Business Tax	-	-	-	-	-	-	-	-	49,425.34	36,857.13	-	12,568.21
0230	Motor Vehicles	-	-	-	-	-	-	-	-	107,347.86	107,347.86	-	(0.00)
0240	Property and Special Taxes	5,246.89	5,246.89	-	-	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	44,984.94	44,984.94	-	-
0261	Banking	-	-	-	-	-	-	-	-	213,405.00	186,695.00	25,210.00	1,500.00
0262	Securities	-	-	-	-	-	-	-	-	2,778.57	2,778.57	-	0.00
0263	Insurance	-	-	-	-	-	-	-	-	11,926.65	11,926.65	-	-
0264	Insurance Fraud Unit - Informational	-	-	-	-	-	-	-	-	1,472.30	1,472.30	-	-
0271	Petroleum Release Compensation	-	-	-	-	-	-	-	-	4,724.78	4,693.78	-	31.00
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	3,150.00	3,150.00	-	-
0282	Video Lottery	-	-	-	-	-	-	-	-	7,636.00	119.00	-	7,517.00
0291	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	129.00	129.00	-	-
030	Office of the Secretary	2,268.00	-	-	2,268.00	-	-	-	-	-	-	-	-
031	Agriculture Services & Assistance	6,752.59	6,752.59	-	-	80,407.65	79,952.21	-	455.44	-	-	-	-
032	Agriculture Development & Promotion	118,293.99	114,804.70	-	3,489.29	-	-	-	-	11,210.96	8,873.04	-	2,337.92
033	Animal Industry Board	5,814.00	5,814.00	-	-	5,413.00	5,395.66	-	17.34	-	-	-	-
035	Non-Fair	-	-	-	-	-	-	-	-	408.16	-	-	408.16
0410	Economic Development	107,220.62	107,163.91	-	56.71	-	-	-	-	-	-	-	-
0420	Tourism	126,901.83	97,972.15	-	28,929.68	-	-	-	-	25,678.50	25,678.50	-	-
0442	History	58,821.46	58,821.46	-	-	-	-	-	-	5,746.40	5,746.40	-	-
0601	Administration	-	-	-	-	-	-	-	-	29,542.48	29,409.88	-	132.60
0610	Wildlife - Info	-	-	-	-	206,482.14	205,765.04	-	717.10	497,021.20	404,067.69	-	92,953.51
0620	State Parks and Recreation	-	-	-	-	-	-	-	-	139,163.96	135,548.90	-	3,615.06
0622	Snowmobile Trails - Info	-	-	-	-	-	-	-	-	36,516.99	23,447.00	-	13,069.99
081	Secretariat	-	-	-	-	52,502.47	41,440.65	-	11,061.82	-	-		
083	Adult Services	6,054,978.57	2,216,804.74	3,079,054.45	759,119.38	30,795,981.32	16,465,748.07	13,318,187.13	1,012,046.12	-	-	-	-
084	Children's Services	333,880.56	170,540.56	-	163,340.00	26,895.05	26,760.00	-	135.05	1,769.00	-	-	1,769.00
0903	Health Systems Develop. and Reg.	1,434.81	1,301.00	-	133.81	660,098.88	534,488.46	-	125,610.42	-	-	-	-
0904	Health and Medical Services	928,364.26	923,446.26	-	4,918.00	93,712.00	52,557.00	-	41,155.00	323,569.16	323,569.16	-	-
0905	Laboratory Services	-	-	-	-	-	-	-	-	256.32	256.32	-	-
0906	Correctional Health	-	-	-	-	-	-	-	-	10,540.98	5,685.11	-	4,855.87
0907	Tobacco Prevention	-	-	-	-	-	-	-	-	1,399,862.00	1,334,941.44	-	64,920.56
0920	Board of Medical and Osteopathic Examiners - Informational	-	-	-	-	-	-	-	-	3,075.79	2,354.91	-	720.88
0920	Board of Nursing Home Administrators - Informational	-	-	-	-	-	-	-	-	6,882.67	5,677.67	-	1,205.00
1001	Secretariat Administration	-	-	-	-	29,886.98	29,647.00	-	239.98	-	-	-	-
1033	Cosmetology Commission - Informational	-	-	-	-	-	-	-	-	145.00	145.00	-	-
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	4,745.18	-	-	4,745.18
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	309.22	-	-	309.22
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	1,925.41	-	-	1,925.41
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	30,967.62	30,870.62	-	97.00
111	General Operations	-	-	-	-	21,694.00	17,355.20	-	4,338.80	5,216,922.84	4,731,440.43	-	485,482.41
112	Construction Contracts - Informational	-	-	-	-	619,706.09	319,608.09	-	300,098.00	-	-	-	-
1201	General Administration	-	-	-	-	23.89	23.89	-	-	-	-	-	-
1211	State Aid to General Education	982,076.00	982,076.00	-	-	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	2,512,847.00	2,512,847.00	-	-	-	-	-	-	-	-	-	-
1232	Ed Resources	210,000.00	210,000.00	-	-	16,848.54	10,441.82	-	6,406.72	-	-	-	-
1243	State Library	38,000.00	38,000.00	-	-	-	-	-	-	-	-	-	-
1410	Administration	1,682.00	-	-	1,682.00	-	-	-	-	4,135.54	1,568.54	-	2,567.00
1421	Enforcement	127,513.12	127,291.12	-	222.00	14,409.00	7,772.00	-	6,637.00	462,780.22	461,310.97	-	1,469.25
1431	Emergency Services & Homeland Security	140.00	-	-	140.00	165,507.97	153,859.20	-	11,648.77	-	-	-	-
1441	Inspection and Licensing	82,400.00	82,400.00	-	-	-	-	-	-	55,416.83	49,456.83	-	5,960.00
150	Regents Central Office	3,768,711.00	3,768,711.00	-	-	-	-	-	-	-	-	-	-
151	South Dakota Opportunity Scholarships	1,450,095.00	1,450,095.00	-	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	9,563.94	9,122.22	-	441.72	-	-	-	-	-	-	-	-
1540	SD School of Mines and Technology	280,351.40	280,351.40	-	(0.00)	-	-	-	-	-	-	-	-
1580	SD School for the Deaf	16,570.74	16,570.74	-	-	-	-	-	-	-	-	-	-
1611	Adjutant General	84,787.00	83,459.00	1,318.00	10.00	-	-	-	-	-	-	-	-
1621	Army Guard	586,717.04	582,628.10	-	4,088.94	2,084,266.97	1,986,962.85	-	97,304.12	-	-	-	-
1641	Veterans' Benefits and Services	16,200.00	15,295.00	-	905.00	2,520.00	2,520.00	-	-	-	-	-	-

Carry-over Appropriations

Program	Description	General Fund				Federal Funds				Other Funds			
		Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion	Appropriation	Expenditure	Encumbrance	Reversion
1811	Administration	405,827.36	83,852.36	321,975.00	-	-	-	-	-	49,689.78	39,020.78	-	10,669.00
1820	Adult Corrections	-	-	-	-	-	-	-	-	5,185.00	5,185.00	-	-
1821	Mike Durfee State Prison	198,516.14	198,516.14	-	(0.00)	13,418.89	13,418.89	-	-	5,989.00	5,989.00	-	-
1822	State Penitentiary	155,896.80	155,896.80	-	-	13,607.97	13,607.97	-	-	-	-	-	-
1823	Women's Prison	107,957.92	73,861.06	15,696.86	18,400.00	-	-	-	-	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	17,247.91	17,247.91	-	-
1825	Community Services	49,437.88	46,654.95	-	2,782.93	-	-	-	-	-	-	-	-
1827	Parole Services	6,593.80	6,551.72	-	42.08	-	-	-	-	-	-	-	-
1831	Juvenile Community Corrections	653,078.05	72,360.09	580,000.00	717.96	-	-	-	-	-	-	-	-
1834	Youth Challenge Center	12,896.06	12,896.06	-	-	-	-	-	-	-	-	-	-
1835	Patrick Henry Brady Academy	5,827.36	5,827.36	-	-	-	-	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad.	110,276.87	110,276.87	-	-	-	-	-	-	2,380.00	-	-	2,380.00
1900	Secretary	11,500.62	11,500.62	-	(0.00)	8,671.87	8,671.87	-	-	-	-	-	-
1910	Developmental Disabilities	392,448.00	392,448.00	-	0.00	402,658.00	401,644.80	-	1,013.20	-	-	-	-
1911	SDDC - Redfield	75,472.03	75,439.80	-	32.23	99,057.85	92,568.85	-	6,489.00	4,410.00	4,410.00	-	-
1940	Alcohol and Drug Abuse	16,445.00	16,445.00	-	-	4,421.00	4,357.00	-	64.00	-	-	-	-
1950	Rehabilitation Services	1,505.47	1,505.47	-	-	34,926.00	32,307.20	-	2,618.80	-	-	-	-
1970	Services/Blind and Visually Impaired	1,454.00	1,454.00	-	-	7,311.00	6,547.00	-	764.00	1,454.00	1,280.00	-	174.00
1980	Human Services Center	103,726.70	103,685.35	-	41.35	22,405.49	21,890.49	-	515.00	1,928.54	1,928.54	-	-
1981	Community Mental Health	100,000.00	100,000.00	-	-	377.88	377.88	-	-	7,475.00	7,095.00	-	380.00
2010	Financial and Technical Assistance	21,786.00	21,401.00	-	385.00	521,796.00	521,796.00	-	-	295.00	295.00	-	-
2020	Environmental Services	54,594.81	52,094.81	-	2,500.00	138,089.11	138,089.11	-	0.00	21,227.08	21,196.08	-	31.00
2610	Public Utilities Commission (PUC)	1,718.00	-	1,718.00	-	-	-	-	-	65,476.00	-	-	65,476.00
271	Unified Judicial System	1,071,769.69	911,531.00	-	160,238.69	-	-	-	-	922,887.87	860,015.64	-	62,872.23
2810	Legislative Operations	15,676.00	13,578.00	-	2,098.00	-	-	-	-	-	-	-	-
2880	Auditor General	1,300.30	1,300.10	-	0.20	-	-	-	-	-	-	-	-
2900	Legal Services Program	57,825.75	57,825.75	-	-	-	-	-	-	-	-	-	-
2911	Criminal Investigation	69,568.25	69,568.25	-	-	4,081.83	1,294.95	-	2,786.88	2,228.40	2,228.40	-	-
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	105,119.32	105,106.82	-	12.50
2913	911 Training	-	-	-	-	-	-	-	-	5,040.00	4,971.00	-	69.00
3001	Administration	3,624.54	1,514.54	-	2,110.00	-	-	-	-	-	-	-	-
3101	Secretary of State	4,471.78	-	-	4,471.78	126.20	126.20	-	-	-	-	-	-
3201	Treasury Management	506.00	506.00	-	-	-	-	-	-	-	-	-	-
TOTAL CARRYOVER APPROPRIATIONS		22,238,235.31	16,870,149.80	4,193,826.76	1,174,258.75	36,486,092.09	21,535,619.39	13,318,187.13	1,632,285.57	12,803,499.09	11,889,412.52	25,210.00	888,876.57

Nonbudgeted Expenditures

Program	Description	General Fund			Federal Funds			Other Funds		
		Expenditure	Encumbrance	Total	Expenditure	Encumbrance	Total	Expenditure	Encumbrance	Total
0111	Bureau of Finance and Management	-	-	-	-	-	-	6,431,992.60	-	6,431,992.60
0120	Off-budget Supplies for Resale	-	-	-	-	-	-	12,280,135.08	369.70	12,280,504.78
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	81,951.57	-	81,951.57
0140	Bureau of Personnel	-	-	-	-	-	-	267,007.38	-	267,007.38
0145	Workers Compensation	-	-	-	-	-	-	3,490,575.36	-	3,490,575.36
0146	Health Insurance	-	-	-	-	-	-	89,918,073.85	-	89,918,073.85
0147	Section 125 Employer Pd Premiums/Claims	-	-	-	-	-	-	10,274,736.89	-	10,274,736.89
0148	Life Insurance	-	-	-	-	-	-	3,473,332.04	-	3,473,332.04
0149	Health Insurance Wellness Program	-	-	-	-	-	-	469,876.18	-	469,876.18
0211	Ethanol Fuel Payments	-	-	-	-	-	-	7,000,000.00	-	7,000,000.00
0240	Property and Special Taxes	-	-	-	-	-	-	323,752.91	-	323,752.91
0261	Banking	-	-	-	-	-	-	17,964.25	-	17,964.25
0265	Subsequent Injury Fund	-	-	-	-	-	-	2,520,801.83	-	2,520,801.83
0266	Securities - Not Budgeted	-	-	-	-	-	-	29,929.23	-	29,929.23
031	Agriculture Services & Assistance	-	-	-	-	-	-	2,602,645.33	90,929.00	2,693,574.33
0411	Governor's Revolving	-	-	-	-	-	-	248,184.44	-	248,184.44
0911	Health Services	-	-	-	8,746,246.00	-	8,746,246.00	4,045,480.17	-	4,045,480.17
1082	SDRS Operations	-	-	-	-	-	-	376,504,175.72	-	376,504,175.72
111	General Operations	-	-	-	-	-	-	1,707,780.69	-	1,707,780.69
1202	Revenue Center Mineral Leasing	-	-	-	1,360,270.24	-	1,360,270.24	22,750.00	-	22,750.00
1432	Emergency Management	-	-	-	17,375,767.97	-	17,375,767.97	3,605,320.46	-	3,605,320.46
150	Regents Central Office	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	-	-	-	-	-	-	79,509,946.08	-	79,509,946.08
1530	South Dakota State University	-	-	-	-	-	-	72,821,111.92	-	72,821,111.92
1540	SD School of Mines and Technology	-	-	-	-	-	-	12,541,306.36	-	12,541,306.36
1550	Northern State University	-	-	-	-	-	-	3,645,333.10	-	3,645,333.10
1560	Black Hills State University	-	-	-	-	-	-	20,003,331.72	-	20,003,331.72
1570	Dakota State University	-	-	-	-	-	-	4,631,259.16	-	4,631,259.16
1580	SD School for the Deaf	-	-	-	-	-	-	1,973.81	-	1,973.81
1611	Adjutant General	-	-	-	-	-	-	124.75	-	124.75

Nonbudgeted Expenditures

		General Fund			Federal Funds			Other Funds		
Program	Description	Expenditure	Encumbrance	Total	Expenditure	Encumbrance	Total	Expenditure	Encumbrance	Total
1621	Army Guard	-	-	-	-	-	-	39,651.19	-	39,651.19
1641	Veterans' Benefits and Services	-	-	-	-	-	-	11,975.00	-	11,975.00
1651	State Veterans' Home	-	-	-	-	-	-	20,191.95	-	20,191.95
1810	City/County M&R	-	-	-	-	-	-	1,019.10	-	1,019.10
1820	Adult Corrections	-	-	-	-	-	-	898,275.03	43,726.33	942,001.36
1900	Secretary	-	-	-	1,278,978.00	-	1,278,978.00	-	-	-
1911	SDDC - Redfield	-	-	-	-	-	-	59,358.98	-	59,358.98
1970	Services/Blind and Visually Impaired	-	-	-	-	-	-	102,356.19	-	102,356.19
1980	Human Services Center	-	-	-	-	-	-	13,860.08	-	13,860.08
2041	Misc Continuous Appropriation	-	-	-	604,250.22	-	604,250.22	-	-	-
2900	Legal Services Program	-	-	-	-	-	-	7,575.85	-	7,575.85
3001	Administration	-	-	-	-	-	-	10,996,684.37	-	10,996,684.37
3201	Treasury Management	-	-	-	-	-	-	33,000.00	-	33,000.00
3300	State Auditor	-	-	-	3,265,888.00	-	3,265,888.00	-	-	-
Nonbudgeted Expenditures		-	-	-	32,631,400.43	-	32,631,400.43	730,654,800.62	135,025.03	730,789,825.65

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