2012
Government Operations and Audit Committee

Other Fund Information by Agency

Prepared by Department of Legislative Audit

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AUDITOR GENERAL

August 7, 2012

TO: Government Operations and Audit Committee

FROM: Bob Christianson
State Government Audit Manager

Subject: Fiscal Year (FY) 2012 Other Fund Information by Agency

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

Pages 1-7 provide a listing of the funds reviewed by the GOAC in 2008-2010 along with a ranking of the other fund balances. As in the prior year, the funds were ranked using an aggregation of the six rankings below.

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

Pages 9-12 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 FY2012 which identifies the appropriations, expenditures, carry-overs and reversions for General, Federal and Other funds.

During FY2011 the Governor issued an Executive Reorganization Order. The following changes to agencies' other funds were made in FY2012.

Moved from Department of Revenue to the Department of Labor and Regulation:

- Company 3181 - Banking Special Revenue Fund
- Company 3183 - Investor Education
- Company 3183 - SD Insurance Producers Continuing Education Fund
- Company 3183 - Insurance Operating Fund
- Company 3183 - SD Real Estate Appraiser Fund
- Company 3183 - Securities Operating Fund
- Company 6503 - Board of Abstractors
- Company 6503 - SD Real Estate Commission
- Company 6525 - Insurance Examination Fund
- Company 6525 - Subsequent Injury Fund
- Company 6526 - Banking Special Revenue Fund

Moved from Department of Revenue to the Department of Environment and Natural Resources:

- Company 3036 - Petroleum Release Compensation Fund

Moved from Department of Revenue to the Attorney General

- Company 6520 - Insurance Fraud Prevention Unit Fund

Moved from Department of Tourism to the Governor's Office:

- Company 3016 - Futures Fund
- Company 3178 - Energy Conservation Loan Special Revenue Fund
- Company 3178 – Other
- Company 6510 - Revolving Economic Development and Initiative Fund
- Company 6518 – Science and Technology Authority
- Company 6527 - South Dakota Energy Infrastructure Authority
- Company 6529 - South Dakota Ellsworth Development Authority

Moved from Department of Military and Veterans' Affairs to the Department of Veterans' Affairs:

- Company 3021 - State Veterans' Home Operating Fund
- Company 3021 - Veterans' Home Capital Fund
- Company 3149 - Veterans Affairs Division Special Revenue Fund
- Company 5017 - Resident Trust Fund

Moved from Department of Human Services to the Department of Social Services

- Company 3046 - DHS - Other Fees (only part of fund moved, now in 3079)
- Company 3046 - Prescription Drug Plan Fund (only part of fund moved, now in 3079)
- Company 6503 - Board of Alcohol and Drug Professionals
- Company 6503 - Board of Examiners of Psychologists
- Company 6503 - Board of Counselor Examiners
- Company 6503 - Board of Social Work Examiners
- Company 8311 - HSC Resident Investment

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
01 - Governor's Office																
Company 3015 - Private Activities Bond Fund	13	G					57	122	186	67,265.41	67,265.41	-	67,265.41	6,236.51	-	-
Company 3016 - Employer's Investment in South Dakota's Future Fund	14	G				10/13/11	7	14	6	36,651,599.29	36,651,599.29	-	36,651,599.29	16,004,687.69	7,368,510.47	-
Company 3178 - Energy Conservation Loan Special Revenue Fund	15	G				10/13/11	41	81	5	9,774,993.25	11,089,537.83	-	11,089,537.83	275,033.02	83,511.80	-
Company 3178 - GOED Special Revenue Fund	16	NB					156	149	10	343,146.65	343,146.65	-	343,146.65	420,606.19	269,718.98	1,052.03
Company 3178 - Ethanol Infrastructure Incentive Fund	17	G							67	742,895.32	742,895.32	-	742,895.32	-	257,104.68	1,000,000.00
Company 6510 - Revolving Economic Development and Initiative Fund	18	G				10/13/11	3	5	1	51,219,802.14	99,264,235.82	-	99,264,235.82	5,437,564.51	732,787.44	2,000,000.00
Company 6518 - Science and Technology Authority	19	I					52	20	30	23,779,959.56	23,779,959.56	-	23,779,959.56	1,444,579.60	11,147,330.00	-
Company 6527 - South Dakota Energy Infrastructure Authority	20	I				10/13/11	212	206	215	312.11	312.11	-	312.11	-	-	-
Company 6529 - South Dakota Ellsworth Development Authority	21	I					213	207	216	-	-	-	-	-	-	-
011 - Bureau of Finance and Management																
Company 3003 - Dakota Cement Trust	22	NB					10	3	8	-	231,135,011.68	-	231,135,011.68	11,789,921.20	1,438,321.09	(12,000,000.00)
Company 3004 - Health Care Trust	23	NB					6	2	14	-	103,847,871.97	-	103,847,871.97	4,977,674.20	693,092.30	(3,876,297.60)
Company 3005 - Education Enhancement Trust	24	NB					28	1	9	-	379,437,789.56	-	379,437,789.56	16,139,722.00	2,941,397.54	(14,469,388.38)
Company 3018 - Health Care Tobacco Tax Fund	25	G					206	205	211	-	-	-	(0.00)	7,646,716.83	-	(7,646,716.83)
Company 6010 - Budgetary Accounting Fund	26	G	05/14/08				33	91	79	1,966,430.12	1,966,430.12	-	1,966,430.12	3,829,349.71	3,462,890.73	-
Company 9220 - Cement Plant Commission	27	NB					8	110	214	-	-	-	-	34,891.81	-	(34,891.81)
0115 - South Dakota Building Authority																
Company 6013 - Building Authority	28	I	05/14/08				27	17	11	12,053,745.14	12,053,745.14	222,430,000.00	(210,376,254.86)	22,478,830.72	31,370,545.21	(294,007.78)
012 - Bureau of Administration																
Company 3007 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund	29	G					185	186	193	1,444.14	1,444.14	-	1,444.14	46.99	-	-
Company 3007 - State Capital Construction Fund	30	NB (1)					181	201	213	-	-	-	-	6,276,084.14	-	(6,276,084.14)
Company 3007 - Statewide M&R Fund	31	G		06/23/09			45	11	13	2,605,606.10	2,605,606.10	-	2,605,606.10	135,711.09	73,836.82	-
Company 3007 - Memorial Maintenance Fund	32	NB (2)					209	203	198	14,125.10	14,125.10	-	14,125.10	-	-	-
Company 3029 - Extraordinary Litigation Fund	33	I					111	105	9	1,210,987.77	1,210,987.77	-	1,210,987.77	40,923.70	20,944.73	1,042,828.00
Company 3113 - Maintenance of Buildings and Grounds	34	G		06/23/09			94	33	87	1,714,608.90	1,714,608.90	-	1,714,608.90	1,565,201.38	1,926,143.01	-
Company 6003 - Records Management Internal Service Fund	35	G					149	164	166	137,213.91	137,213.91	-	137,213.91	245,366.20	257,398.80	-
Company 6004 - Buildings and Grounds	36	G					179	152	184	69,011.00	69,011.00	-	69,011.00	5,148,534.22	5,710,755.20	-
Company 6005 - Capitol Communications Systems Internal Service Fund	37	G/NB					99	143	139	674,696.98	674,696.98	-	674,696.98	3,555,471.65	3,503,809.23	-
Company 6006 - Supply Internal Service Fund	38	G/NB					194	153	98	305,740.86	305,740.86	-	305,740.86	616,314.26	513,735.79	4,165.25
Company 6007 - Central Duplicating	39	G/NB					153	124	164	183,184.71	183,184.71	-	183,184.71	1,164,800.09	1,365,359.78	-
Company 6008 - Fleet & Travel Management	40	G/NB		06/23/09			58	144	172	141,474.93	141,474.93	-	141,474.93	16,364,485.91	16,679,956.04	-
Company 6014 - Public Entity Pool for Liability	41	G		06/23/09			16	31	7	10,331,166.30	10,331,166.30	-	10,331,166.30	4,217,282.48	2,162,887.67	-
Company 6015 - Purchasing and Printing Internal Service Fund	42	G					199	165	180	109,012.32	109,012.32	-	109,012.32	606,292.45	592,008.32	-
Company 6016 - State Engineer	43	G					131	112	119	552,840.11	552,840.11	-	552,840.11	829,068.77	878,589.52	-
Company 6019 - BOA Support Services	44	G					155	160	178	246,467.14	246,467.14	-	246,467.14	899,571.40	903,090.84	-
Company 6021 - Property Management Internal Service Fund	45	G					190	175	196	31,846.76	31,846.76	-	31,846.76	182,601.13	202,820.85	-
Company 6509 - Special State Flag Account	46	G					201	186	207	373.03	373.03	-	373.03	31,984.73	33,241.50	(4,165.25)
Company 6511 - Federal Surplus Property	47	G/NB					145	162	151	393,280.60	393,280.60	-	393,280.60	3,881,106.30	3,803,656.38	-
Company 8000 - Agency Fund (BOA)	48	NB (3)					213	207	216	368,490.10	368,490.10	368,490.10	0.00	-	-	-
013 - Bureau of Information and Telecommunications																
Company 3008 - SDPB/Tower Rent	49	G					202	92	190	31,890.74	31,890.74	-	31,890.74	133,934.10	187,427.91	-
Company 3026 - SD Public Broadcasting - Other	50	G					169	99	156	239,492.85	239,492.85	-	239,492.85	1,352,317.07	1,578,082.44	-
Company 3027 - SDPB - PBC	51	G					168	98	141	421,959.45	421,959.45	-	421,959.45	1,569,973.00	1,661,137.67	-
Company 6001 - Data Processing Internal Service Fund	52	G					70	89	103	2,840,727.80	2,840,727.80	-	2,840,727.80	17,681,798.93	18,779,179.24	-
Company 6002 - Capitol Communications Systems Internal Service Fund	53	G	05/14/08				158	127	125	1,563,531.45	1,563,531.45	-	1,563,531.45	13,145,624.85	12,954,125.33	-
Company 6011 - Dakota Digital Network	54	G					135	71	114	459,346.47	459,346.47	-	459,346.47	485,155.93	722,011.16	-
Company 6502 - Radio Communications Fund	55	G					127	180	132	213,979.81	213,979.81	-	213,979.81	708,547.88	638,265.83	-

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
014 - Bureau of Personnel																
Company 3035 - Public Employees Insurance System Fund	56	G/NB					108	107	96	14,458,392.52	14,758,392.52	9,582.22	14,748,810.30	118,670,896.75	126,529,432.51	-
Company 3035 - State Employees Workers' Compensation Program Fund	57	G/NB					63	21	20	7,078,042.57	7,116,042.57	-	7,116,042.57	4,686,185.46	3,568,949.29	-
Company 3035 - Dakota Cement Life and Workers' Compensation	58	G/NB						104	91	299,696.58	299,696.58	-	299,696.58	18,263.81	31,089.19	-
Company 6009 - Personnel - Labor & Mgmt.	59	G					85	139	133	873,839.19	873,839.19	-	873,839.19	3,581,118.01	3,536,857.39	-
Company 6521 - South Dakota Risk Pool Fund	60	G			12/06/10		26	54	61	6,780,196.87	6,780,196.87	24,427.00	6,755,769.87	6,190,972.74	6,784,255.30	-
Company 8000 - Agency Fund (BOP)	61	NB (3)					213	207	216	6,957.55	6,957.55	6,957.55	0.00	-	-	-
Company 8301 - State Workers Unemployment Compensation	62	NB					183	174	104	234,145.14	234,145.14	-	234,145.14	606,105.90	461,169.03	-
02 - Department of Revenue																
Company 3033 - Property Tax Reduction Fund	63	NB (2)					76	147	148	63,626,269.12	63,626,269.12	-	63,626,269.12	102,441,742.49	-	(102,441,742.49)
Company 3037 - South Dakota Gaming Commission Fund	64	I					87	94	83	897,879.58	897,879.58	-	897,879.58	17,129,021.45	10,023,695.34	(6,994,985.54)
Company 3038 - Tax Relief Fund	66	B (4)		04/21/09			42	118	102	2,412,436.33	2,412,436.33	-	2,412,436.33	1,676,047.76	-	-
Company 3076 - License Plate Revolving Fund	68	G		04/21/09			83	137	128	42,841.51	42,841.51	-	42,841.51	2,786,776.88	1,072,122.80	-
Company 3076 - Sales and Use Tax Collection Fund	69	G					184	185	184	-	-	-	0.00	9,140,005.26	8,522,597.11	(617,408.15)
Company 3078 - Cigarette Stamp Purchasing Fund	70	NB					167	194	189	41,792.70	41,792.70	-	41,792.70	34,000.70	-	-
Company 3078 - Ethanol Fuel Fund	71	NB					170	178	175	100,000.00	100,000.00	-	100,000.00	7,951,685.57	4,000,000.00	(3,951,685.57)
Company 3078 - Wind Energy Tax Fund	72	NB					213	207	216	-	-	-	-	-	-	-
Company 3177 - State Motor Vehicle Fund (DOR)	73	G		04/21/09			136	110	56	1,954,845.13	1,954,845.13	-	1,954,845.13	7,346,666.82	5,991,856.87	837,482.10
Company 3185 - South Dakota-Bred Racing Fund	74	I				12/07/11	144	126	177	72,699.87	72,699.87	-	72,699.87	173,026.64	208,000.00	-
Company 3185 - Special Racing Revolving Fund	75	I				12/07/11	104	67	134	349,411.95	349,411.95	-	349,411.95	475,815.47	497,750.00	-
Company 6516 - Lottery Operating Fund	76	I					38	84	47	6,074,444.24	6,894,744.78	646,886.15	6,247,858.63	53,382,602.94	37,381,826.79	(15,381,228.00)
Company 6516 - Video Lottery Operating Fund	77	G				12/07/11	87	26	34	2,623,720.89	2,643,764.42	17,563.94	2,626,200.48	2,376,506.01	1,920,464.51	(119,117.22)
Company 8000 - Agency Fund (DOR)	78	NB (3)					213	207	216	119,481,493.36	119,481,493.36	119,481,493.36	0.00	-	-	-
03 - Department of Agriculture																
Company 3002 - Wheat Commission	79	I		04/21/09			134	133	140	360,953.44	360,953.44	-	360,953.44	1,478,954.91	1,872,090.98	-
Company 3050 - Apiary Fund	80	G					154	148	163	80,999.69	80,999.69	-	80,999.69	80,685.19	85,912.12	-
Company 3050 - Dairy Inspection Fund	81	G					157	103	136	187,317.22	187,317.22	-	187,317.22	304,204.25	281,603.03	-
Company 3050 - Feed and Remedy Fund	82	G					46	74	21	849,533.62	849,533.62	-	849,533.62	344,599.22	149,986.81	-
Company 3050 - Fertilizer Fund	83	G					137	121	60	335,302.85	335,302.85	-	335,302.85	350,184.47	187,462.08	-
Company 3050 - Honey Industry Fund	84	G					187	176	181	6,783.59	6,783.59	-	6,783.59	6,855.81	6,870.94	-
Company 3050 - Nursery Fund	85	G		04/21/09			101	142	121	78,166.53	78,166.53	-	78,166.53	91,497.86	71,549.13	-
Company 3050 - Pesticide Regulatory Fund	86	G					86	95	101	516,250.77	516,250.77	-	516,250.77	427,541.47	469,689.62	-
Company 3050 - Seed Fund	87	G					173	113	138	74,986.17	74,986.17	-	74,986.17	48,672.51	47,448.85	-
Company 3050 - Weed and Pest Control Fund	88	G		04/21/09		10/13/11	69	25	16	1,400,694.66	1,400,694.66	-	1,400,694.66	528,406.62	354,221.80	157,252.70
Company 3052 - Rural Rehabilitation Fund	89	G				10/13/11	40	32	27	5,351,431.63	7,655,681.32	-	7,655,681.32	318,016.98	736,467.06	-
Company 3052 - Value Added Finance Authority	90	G					126	100	144	40,820.97	40,820.97	-	40,820.97	28,170.50	26,814.69	-
Company 3052 - South Dakota Certified Beef Fund	91	G				10/13/11		177	167	(19,476.19)	(19,476.19)	-	(19,476.19)	10,264.75	14,919.42	-
Company 3053 - American Dairy Association	92	I					172	173	139	275,154.88	275,154.88	-	275,154.88	1,939,817.00	1,793,360.20	-
Company 3054 - Oilseeds Fund	93	I					71	56	100	474,688.95	474,688.95	-	474,688.95	294,766.80	307,554.68	-
Company 3054 - Pulse Crops Fund	94	I					84	52	48	125,870.26	125,870.26	-	125,870.26	45,272.12	11,831.62	-
Company 3054 - Soybean Research and Promotion	95	I		04/21/09		10/13/11	22	48	75	8,125,363.24	8,125,363.24	-	8,125,363.24	8,892,185.74	8,780,527.03	-
Company 3055 - Corn Utilization Council	96	I					55	76	121	2,461,885.18	2,461,885.18	-	2,461,885.18	5,158,496.13	5,174,135.28	-
Company 3056 - Forestry Fund	97	G					86	80	107	441,706.92	450,968.34	50.00	450,918.34	398,412.65	475,894.95	-
Company 3057 - Brand Fund	98	I		04/21/09			18	46	58	1,050,307.56	1,050,307.56	-	1,050,307.56	109,506.96	392,819.21	-
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	99	NB (2)					128	171	162	266,445.17	266,445.17	10,249.40	256,195.77	1,326,208.22	1,299,111.04	-
Company 3059 - State Fire Suppression Special Revenue Fund	100	NB					64	76	75	(2,348,253.31)	(2,348,253.31)	17,373.42	(2,365,626.73)	1,677,001.39	4,166,311.14	1,300,731.00
Company 3059 - Mountain Pine Beetle	101	NB							43	4,467,844.84	4,467,844.84	-	4,467,844.84	-	1,678,801.16	6,146,646.00
Company 3061 - Conservation District Special Revenue Fund	102	NB (2)					145	167	168	55,380.97	175,198.56	-	175,198.56	3,715.02	-	-
Company 3063 - Coordinated Natural Resources Conservation Fund	103	S					21	18	25	2,663,603.68	2,663,603.68	-	2,663,603.68	594,146.15	495,694.26	-
Company 3063 - Pesticide Recycling and Disposal Fund	104	NB					119	75	82	395,745.84	395,745.84	-	395,745.84	313,935.57	265,390.01	-
Company 3150 - Other Disease Control	105	G					79	122	182	81,893.34	81,893.34	-	81,893.34	-	13,357.14	-

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3151 - Livestock Disease Emergency Fund	106	NB					56	95	97	3,006,910.38	3,006,910.38	-	3,006,910.38	201,196.76	-	-
Company 6503 - Board of Veterinary Medical Examiners	107	I					110	50	106	154,961.24	154,961.24	-	154,961.24	28,208.90	39,708.70	-
Company 6507 - South Dakota Rodent Control Fund	108	G					113	123	84	109,313.23	109,313.23	-	109,313.23	44,892.98	34,053.13	-
Company 6515 - State Fair Fund	109	G					166	105	113	644,331.31	669,296.31	-	669,296.31	2,260,395.91	2,147,781.41	-
Company 8000 - Agency Fund (DOA)	110	NB (3)							216	-	-	-	0.00	-	-	-
04 - Department of Tourism																
Company 3006 - Tourism Promotion Fund	111	G					180	142	122	1,322,588.00	1,322,588.00	796.00	1,321,792.00	8,819,131.48	11,301,219.01	3,220,387.71
Company 3139 - Archeological Research Center	112	G					162	188	185	30,161.60	30,161.60	-	30,161.60	1,250,100.62	1,229,540.14	36,835.13
Company 3139 - Historical Society Special Revenue Fund	113	G					72	125	135	182,041.50	182,041.50	-	182,041.50	155,739.41	202,845.14	-
Company 3143 - Arts - Donations and Receipts	114	G					178	96	154	263,727.66	263,727.66	-	263,727.66	666,848.70	656,751.60	-
Company 3145 - Historical Preservation Loan and Grant Fund	115	G					67	58	90	384,585.86	384,585.86	-	384,585.86	14,647.94	149,721.17	100,000.00
06 - Department of Game, Fish and Parks																
Company 3121 - Game, Fish and Parks Administration	117	G		10/20/09			75	130	195	66,260.51	66,260.51	4,416.01	61,844.50	180.05	2,731,813.86	2,769,778.09
Company 3122 - Department of Game, Fish and Parks Fund	118	G/I		10/20/09			17	51	44	9,599,052.59	9,599,052.59	99.25	9,598,953.34	30,525,496.36	27,935,316.03	(4,601,066.99)
Company 3122 - HMC Natural Resources Restoration Fund	120	I		10/20/09			124	154	152	267,439.19	267,439.19	-	267,439.19	8,622.05	-	-
Company 3123 - Animal Damage Control Fund	121	I		10/20/09			166	138	171	168,957.47	168,957.47	-	168,957.47	314,898.87	940,037.34	551,853.14
Company 3124 - Land Acquisition and Development Fund	122	I		10/20/09			143	190	202	54,116.81	54,116.81	-	54,116.81	2,714.08	1,114,557.64	1,117,804.00
Company 3125 - Parks and Recreation Fund	123	G		10/20/09			31	59	96	2,446,600.03	2,446,600.03	12,986.56	2,433,613.47	14,818,220.78	16,896,677.37	(498,767.80)
Company 3125 - Custer State Park Bond Redemption Fund	125	G		12/07/09			63	137	187	510.67	510.67	-	510.67	1,222,797.03	15,639.10	(1,207,872.18)
Company 3125 - HMC Natural Resources Recovery Fund	126	NB (2)		12/07/09			95	131	117	676,131.28	676,131.28	-	676,131.28	23,987.10	-	(60,000.00)
Company 3126 - Snowmobile Trails Fund	127	I		10/20/09			59	74	88	1,106,971.00	1,106,971.00	-	1,106,971.00	976,662.05	980,922.24	(29,122.00)
08 - Department of Social Services																
Company 3079 - Crime Victims' Compensation Fund	129	G					165	187	205	1,259.31	1,259.31	-	1,259.31	424,246.18	420,530.26	(8,015.20)
Company 3079 - Prescription Drug Plan Fund	130	G							201	18,475.84	18,475.84	-	18,475.84	160,943.09	174,000.00	-
Company 3079 - SS-Other/Local Donated	131	G					45	42	40	7,283,501.39	7,283,501.39	-	7,283,501.39	4,796,826.85	5,486,184.80	124,762.58
Company 6503 - Board of Alcohol and Drug Professionals	132	I					147	150	173	75,981.56	75,981.56	-	75,981.56	113,448.86	143,783.35	-
Company 6503 - Board of Counselor Examiners	133	I					160	157	160	84,139.51	84,139.51	-	84,139.51	81,432.06	81,156.76	-
Company 6503 - Board of Examiners of Psychologists	134	I					142	158	174	46,758.47	46,758.47	-	46,758.47	44,072.67	53,427.44	-
Company 6503 - Board of Social Work Examiners	135	I					123	131	118	108,042.45	108,042.45	-	108,042.45	101,226.33	88,430.66	-
Company 8000 - Agency Fund (DSS)	136	NB (3)					213	207	216	4,120,400.67	4,120,400.67	4,120,400.67	0.00	-	-	-
Company 8311 - HSC Resident Investment	137	NB					106	62	80	100,278.67	100,278.67	-	100,278.67	27,448.93	19,398.48	-
Company 8311 - Unclaimed Funds Account	138	NB							208	2,703.54	2,703.54	-	2,703.54	2,703.54	-	-
Company 8313 - Child Care Fund	139	G					152	159	142	181,603.03	181,603.03	-	181,603.03	848,320.44	759,734.70	-
Company 8328 - Children's Trust Fund	140	G					102	74	50	362,611.13	362,611.13	-	362,611.13	135,159.60	113,829.57	24,182.00
09 - Department of Health																
Company 3047 - Health Special Services Fund	141	G/NB					60	97	81	3,861,080.61	3,862,300.61	-	3,862,300.61	23,555,839.71	22,364,950.93	(683,296.12)
Company 3049 - Tobacco Prevention and Reduction Trust Fund	142	G		06/23/09			73	145	130	629,981.57	629,981.57	-	629,981.57	5,036,578.16	4,394,973.76	(1,044,304.36)
Company 6018 - State Laboratory Fund	143	G					77	119	93	1,133,759.92	1,133,759.92	-	1,133,759.92	3,184,626.76	2,887,809.50	-
Company 6503 - Board of Dentistry	144	I					80	85	46	318,460.71	527,353.63	20,769.81	506,583.82	266,822.16	187,774.70	-
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	145	I					117	92	131	58,737.53	58,737.53	-	58,737.53	21,867.25	22,618.71	-
Company 6503 - Board of Massage Therapy	146	I					81	60	73	177,562.98	177,562.98	-	177,562.98	73,483.63	57,131.96	(450.00)
Company 6503 - Board of Nursing	147	I					65	133	120	826,600.54	830,495.44	-	830,495.44	1,205,925.75	1,190,897.62	-
Company 6503 - Board of Nursing Facility Administrators	148	I					111	100	129	60,699.41	60,699.41	-	60,699.41	8,861.19	35,941.22	-
Company 6503 - Board of Pharmacy	149	I		12/07/09			48	44	42	1,188,765.15	1,188,765.15	-	1,188,765.15	726,192.10	588,609.25	-
Company 6503 - Board of Chiropractic Examiners	150	I					94	93	62	212,745.65	212,745.65	-	212,745.65	106,166.81	70,638.66	-
Company 6503 - Board of Funeral Service	151	I					174	141	126	60,182.45	60,182.45	-	60,182.45	71,493.53	54,832.03	-
Company 6503 - Board of Medical & Osteopathic Examiners	152	I		06/23/09			92	40	23	1,883,933.80	1,888,256.71	-	1,888,256.71	1,178,773.17	741,594.54	-

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 6503 - Board of Examiners in Optometry	153	I					163	117	112	63,977.43	63,977.43	-	63,977.43	53,104.77	41,303.50	-
Company 6503 - Board of Podiatry Examiners	154	I					121	134	115	39,314.18	39,314.18	-	39,314.18	14,943.32	13,806.46	450.00
10 - Department of Labor and Regulation																
Company 3030 - Employment Security Contingency Fund	155	G			12/06/10		20	35	33	1,416,743.43	1,416,743.43	-	1,416,743.43	1,860,706.52	1,124,265.08	(386,650.64)
Company 3181 - Banking Special Revenue Fund	156	NB					197	129	128	56,678.40	56,678.40	-	56,678.40	63,982.00	4,710.80	(5,449.85)
Company 3183 - Insurance Operating Fund	157	G					151	146	158	175,000.00	175,000.00	-	175,000.00	9,343,649.99	1,713,817.30	(7,629,832.69)
Company 3183 - Investor Education	158	NB					207	200	209	39.72	39.72	-	39.72	30,789.51	30,943.11	(0.06)
Company 3183 - SD Insurance Producers Continuing Education	159	G		04/21/09			91	120	157	41,302.84	41,302.84	-	41,302.84	33,049.28	38,843.63	(1,769.92)
Company 3183 - SD Real Estate Appraiser Fund	160	G					114	115	122	173,189.93	173,189.93	-	173,189.93	137,225.36	151,027.05	(5,003.09)
Company 3183 - South Dakota Appraisal Management Companies Fund	161	G							183	87,000.00	87,000.00	-	87,000.00	87,000.00	-	-
Company 3183 - Securities Operating Fund	162	G					171	166	179	15,000.00	15,000.00	-	15,000.00	32,767,584.77	427,297.69	(32,340,287.08)
Company 6503 - Board of Abstractors	163	I					108	65	54	123,448.20	123,448.20	-	123,448.20	57,366.10	23,177.65	(626.72)
Company 6503 - Board of Accountancy	164	I					107	109	116	296,407.55	296,407.55	-	296,407.55	282,863.66	271,048.65	(5,817.96)
Company 6503 - Board of Barber Examiners	165	I					132	101	124	49,961.07	49,961.07	-	49,961.07	24,209.91	22,443.76	(39.55)
Company 6503 - Cosmetology Commission	166	I					120	87	70	297,109.87	297,109.87	-	297,109.87	294,876.80	203,488.76	(5,691.82)
Company 6503 - Electrical Commission	167	I					96	97	85	879,914.73	879,914.73	-	879,914.73	1,463,136.47	1,303,552.75	(40,832.36)
Company 6503 - Plumbing Commission	168	I					161	164	169	128,159.06	128,159.06	-	128,159.06	507,701.11	502,501.77	(16,330.50)
Company 6503 - SD Board of Technical Professions	169	I	05/14/08				108	49	57	487,380.40	487,380.40	-	487,380.40	291,223.09	237,279.58	(5,632.89)
Company 6503 - SD Real Estate Commission	170	I					112	103	106	470,788.37	470,788.37	-	470,788.37	498,895.85	534,240.42	(11,784.48)
Company 6525 - Insurance Examination Fund	171	NB		04/21/09			188	111	36	1,161,302.19	1,161,302.19	-	1,161,302.19	1,642,059.72	707,819.42	-
Company 6525 - Subsequent Injury Fund	172	G/NB		04/21/09			137	24	67	2,944,822.49	2,944,822.49	-	2,944,822.49	3,210,372.16	3,065,369.19	(883.59)
Company 6526 - Banking Special Revenue Fund	173	G					84	73	49	1,438,230.73	1,438,230.73	-	1,438,230.73	2,444,319.04	1,816,666.52	(60,876.69)
Company 8000 - Agency Fund (DOLR)	174	NB (3)							216	600.00	600.00	600.00	0.00	-	-	-
Company 8304 - Private Workers Compensation	175	G	05/14/08				68	55	63	1,245,969.41	1,245,969.41	413,758.29	832,211.12	195,754.27	315,229.30	266,338.77
Company (Local) - Unemployment Compensation	176	NB					165	53	** 35	-	30,989,128.00	845,585.00	30,143,543.00	76,756,523.00	63,618,471.00	(809,629.00)
108 - South Dakota Retirement System																
Company 3090 - SDRS Supplemental Retirement Admin	177	G					138	163	165	191,331.26	191,331.26	-	191,331.26	6,742.15	-	-
Company 8000 - Agency Fund (SDRS)	178	NB (3)					213	207	216	129,096.12	129,096.12	129,096.12	0.00	-	-	-
Company 8901 - S.D. Retirement System	179	G/NB					4	8	4	4,089,702.50	7,262,040,463.53	18,913.23	7,262,021,550.30	779,443,097.48	509,866,275.27	-
Company 8902 - Cement Plant Retirement	180	NB					30	10	18	-	44,036,720.80	-	44,036,720.80	3,037,728.00	4,360,780.37	1,034,891.81
11 - Department of Transportation																
Company 3040 - Highway Fund	181	G/I		10/20/09	12/06/10		15	36	50	83,747,166.47	86,689,888.50	2,282,493.88	84,407,394.62	212,444,931.67	233,913,412.49	5,330,668.41
Company 3041 - State Aeronautics Fund	183	G/I		10/20/09	12/06/10		24	15	31	6,622,762.62	6,667,188.48	1,883,510.31	4,783,678.17	1,876,859.89	1,716,708.84	-
Company 3042 - Railroad Administration Fund	185	G		10/20/09	12/06/10		51	44	53	2,069,551.54	2,077,141.54	-	2,077,141.54	231,397.10	1,140,168.68	-
Company 3044 - Local Government Transportation Technology Transfer Fund	186	NB		10/20/09			148	161	127	257,860.89	257,860.89	-	257,860.89	248,568.66	314,473.13	140,000.00
Company 3044 - Railroad Trust Fund	187	G		10/20/09	12/06/10		5	6	12	8,291,776.52	36,266,164.42	-	36,266,164.42	3,358,013.20	4,814,131.57	4,772,922.89
Company 6012 - Special Aviation Internal Service Fund	188	G		10/20/09			34	128	65	750,087.92	757,035.09	-	757,035.09	1,227,858.48	840,562.84	-
Company 6517 - Railroad Authority	189	I		10/20/09			35	19	155	26,103.09	26,103.09	-	26,103.09	26,037.34	5.72	(772,922.89)
12 - Department of Education																
Company 3019 - Education Enhancement Tobacco Tax Fund	191	G					182	192	212	-	-	-	0.00	7,433,606.29	-	(7,433,606.29)
Company 3138 - Hagen-Harvey Memorial Scholarship	192	NB					47	28	41	906,901.07	906,901.07	-	906,901.07	30,632.13	25,750.00	-
Company 3138 - Postsecondary Technical Credentialing Fund	193	G					118	125	130	31,898.43	31,898.43	-	31,898.43	1,725.00	2,610.00	-
Company 3138 - State Institute Fund	194	G				12/07/11	62	70	74	358,729.91	358,729.91	-	358,729.91	164,027.00	138,321.31	(31,696.71)
Company 3138 - Professional Teachers Practices and Standards Commission	195	G					196	179	165	44,428.12	44,428.12	-	44,428.12	-	41,934.82	31,696.71
Company 3138 - Dept. of Education Other	196	G				12/07/11	61	37	52	2,736,385.22	2,736,385.22	-	2,736,385.22	2,461,563.42	2,103,116.20	-
Company 3146 - State Library	197	G				12/07/11	133	151	143	35,236.88	35,236.88	-	35,236.88	4,039.98	39,028.00	-
Company 8501 - Vocational Education Facilities Fund	198	G					66	61	62	1,500,000.00	1,500,000.00	-	1,500,000.00	51,608.36	51,608.36	-
14 - Department of Public Safety																
Company 3040 - Highway Fund (DPS)	199	G							26	-	850.00	-	(14,645,930.89)	393,051.67	15,143,289.73	104,307.17
Company 3048 - Boiler Inspection Fund	200	G					175	182	191	40,000.00	40,000.00	-	40,000.00	197,543.24	188,723.22	(8,639.75)
Company 3072 - Environment and Natural Resources Fee Fund (DPS)	201	G					213	191	199	-	-	-	(23,199.35)	-	23,199.35	-
Company 3144 - S.D. 911 Coordination Fund	202	G				12/07/11	54	29	22	557,216.89	557,216.89	-	557,216.89	189,724.36	80,409.57	(562.91)

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3144 - Special Emergency and Disaster Special Revenue Fund	203	NB				12/07/11	49	30	66	3,346,566.54	7,827,865.50	-	7,827,865.50	800,686.13	13,556,900.46	34,813,692.53
Company 3177 - State Motor Vehicle Fund (DPS)	204	G					37	52	77	2,128,980.11	2,130,070.11	-	2,130,070.11	8,435,112.41	7,037,981.53	(1,274,493.19)
Company 3184 - Cigarette Fire Safety Standard Act Fund	206	G				12/07/11		43	105	137,814.55	137,814.55	-	137,814.55	7,500.00	11,183.56	-
Company 3184 - Motorcycle Safety	207	G				12/07/11	53	41	49	879,648.99	879,648.99	-	879,648.99	595,664.45	481,952.82	-
Company 3184 - Other	208	G					140	120	174	244,523.63	244,523.63	-	244,523.63	237,725.79	652,840.52	427,178.04
Company 6022 - Public Safety Inspections Fund	209	G					141	143	153	272,096.44	272,096.44	-	272,096.44	1,484,650.92	1,446,814.26	(51,527.75)
Company 8000 - Agency Fund (DPS)	210	NB (3)					213	207	216	193,201.75	193,201.75	193,201.75	0.00	-	-	-
16 - Department of the Military																
Company 3147 - National Guard Museum and State Weapons Collection Fund	211	G					86	45	101	150,019.71	150,019.71	-	150,019.71	5,161.30	8,440.94	-
Company 3148 - General Militia Fund and Special Militia Fund	212	NB					93	94	86	297,043.19	297,043.19	-	297,043.19	186,614.90	158,327.38	-
Company 3149 - Veterans' Freedom Memorial Fund	213	G					118	93	137	7,631.25	7,631.25	-	7,631.25	293.92	569.01	-
17 - Department of Veterans Affairs																
Company 3021 - State Veterans' Home Operating Fund	215	G					90	88	67	2,047,718.88	2,047,718.88	50,107.08	1,997,611.80	4,547,360.73	3,785,936.65	-
Company 3021 - Veterans' Home Capital Fund	216	G	05/13/08				43	79	37	493,128.48	493,128.48	-	493,128.48	272,809.26	158,193.25	-
Company 3149 - Veterans Affairs Division Special Revenue Fund	217	NB					103	114	53	89,542.78	89,542.78	-	89,542.78	3,416.00	725.00	-
Company 5017 - Resident Trust Fund	218	NB	05/13/08				88	156	95	202,502.04	202,502.04	-	202,502.04	6,130.15	11,160.34	-
18 - Department of Corrections																
Company 3010 - Law Enforcement Officers Training Fund (DOC)	219	G							176	-	-	-	(143,075.00)	-	143,075.00	-
Company 3011 - Parental Support	220	G		10/20/09		10/13/11	29	23	39	590,397.04	590,397.04	-	590,397.04	343,497.64	379,286.62	(293,635.00)
Company 3023 - Dept. of Corrections Miscellaneous	221	G/NB		10/20/09		10/13/11	12	12	68	7,202,196.19	7,202,196.19	-	7,202,196.19	5,153,968.41	8,615,003.16	1,635,483.12
Company 5008 - City/County M&R	222	NB		10/20/09			106	72	64	76,869.12	76,869.12	-	76,869.12	12,350.98	5,306.01	-
Company 6504 - Prison Industries Revolving Fund	223	G/NB		10/20/09		10/13/11	23	34	19	2,692,922.39	2,693,122.39	-	2,693,122.39	2,783,208.71	2,342,029.90	(1,341,848.12)
Company Local - Inmate trust	224	NB		10/20/09			78	116	** 115	-	2,046,222.05	138,826.15	1,907,395.90	6,504,139.02	6,598,548.09	-
19 - Department of Human Services																
Company 3046 - Fund for Registration of Interpreters for the Deaf	225	G					127	172	150	9,688.09	9,688.09	-	9,688.09	3,654.22	4,174.76	-
Company 3046 - DHS - Other Fees	226	G					32	77	78	1,449,120.02	1,449,120.02	-	1,449,120.02	845,649.59	917,377.70	0.01
Company 3046 - Prescription Drug Plan Fund	227	G		06/23/09			129	168	92	265,132.74	265,132.74	-	265,132.74	535,810.86	365,010.10	-
Company 3091 - Telecommunication Fund for Other Disabilities	228	G					125	117	57	195,842.70	195,842.70	-	195,842.70	160,586.96	69,693.49	-
Company 3091 - Telecommunication Fund for the Deaf	229	G		06/23/09			36	38	28	2,066,701.13	2,066,701.13	-	2,066,701.13	1,445,282.53	1,004,150.37	-
Company 5016 - Redfield Resident Investment	230	NB					112	68	94	80,312.01	80,312.01	-	80,312.01	17,688.01	14,854.27	-
Company 6508 - DHS Canteen Fund	231	NB					100	66	55	76,663.24	76,663.24	-	76,663.24	2,558.40	759.81	-
Company 8314 - DHS/SBVI Business Enterprise Program	232	NB					150	108	84	123,468.44	123,468.44	-	123,468.44	84,650.97	57,255.10	(47.07)
20 - Department of Environment and Natural Resources																
Company 3036 - Petroleum Release Compensation Fund	233	G/I		04/21/09			13	9	17	3,782,550.53	3,782,550.53	-	3,782,550.53	1,828,783.35	1,322,793.79	-
Company 3072 - Environment and Natural Resources Fee Fund	234	G/S					97	47	89	1,920,497.18	1,920,497.18	-	1,920,497.18	2,494,054.91	3,084,987.74	300,719.80
Company 3073 - Water and Environment Fund	236	S				12/07/11	14	22	11	15,793,870.32	41,494,847.28	-	41,494,847.28	3,501,223.19	5,646,980.38	9,586,449.73
Company 3074 - Board of Certification Fund	238	G					145	149	170	25,946.94	25,946.94	-	25,946.94	17,892.00	24,190.10	-
Company 3074 - Other Activities	239	G/S					164	169	145	168,813.12	168,813.12	-	168,813.12	999,248.00	1,076,485.29	267,358.56
Company 3075 - Environmental Livestock Cleanup Fund	240	I					44	57	29	1,167,480.45	1,167,480.45	-	1,167,480.45	29,158.65	28,321.00	38,204.79
Company 3075 - Hazardous Waste Revolving Fund	241	0				12/07/11		173	99	82,628.57	82,628.57	-	82,628.57	-	18,725.41	1,353.98
Company 3075 - Reclamation Fund	242	B/NB					151	63	71	7,671,217.07	7,671,217.07	-	7,671,217.07	-	-	245,907.03
Company 3075 - Regulated Substance Response Fund	243	I					11	16	51	2,934,703.65	2,934,703.65	-	2,934,703.65	957,945.12	191,131.64	(794,365.42)
Company 3075 - Well Rehabilitation and Plugging Subfund	244	NB (1)					210	202	191	6,644.66	6,644.66	-	6,644.66	-	-	174.26
Company 3075 - Clean Water State Revolving Fund	245	NB				12/07/11	1	4	** 3	-	301,162,829.12	104,569,775.41	196,593,053.71	24,548,111.49	11,108,978.49	9,969,805.10

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
Company 3075 - Drinking Water State Revolving Fund	247	NB				12/07/11	2	7	** 2	-	218,866,368.44	73,984,467.05	144,881,901.39	33,839,842.43	11,962,713.42	(10,027,174.32)
26 - Public Utilities Commission																
Company 3014 - Telephone Solicitation Fund	249	G					50	69	51	286,728.17	286,728.17	-	286,728.17	59,336.84	41,813.53	-
Company 3128 - Grain and Warehouse Fund	250	G					109	113	111	206,986.44	206,986.44	-	206,986.44	98,589.49	120,460.10	-
Company 3128 - Gross Receipts Tax fund	251	G					39	80	38	2,452,480.71	2,452,480.71	-	2,452,480.71	2,171,956.71	1,725,039.28	-
Company 3128 - One-Call Notification Fund	252	G					147	106	76	572,670.70	579,020.70	-	579,020.70	826,075.89	634,897.50	-
Company 3128 - Pipeline Safety Account	253	G					176	158	164	50,047.26	50,047.26	-	50,047.26	93,997.50	121,350.93	128,334.87
Company 8316 - PUC Regulatory Assessment Fee Fund	254	G					177	170	197	(24,588.55)	(24,588.55)	-	(24,588.55)	320,824.51	308,239.06	-
Company 8316 - Telecommunication Investigation Fund	255	G					177	170	161	(6,595.93)	(6,595.93)	-	(6,595.93)	44,689.60	18,658.57	-
27 - Unified Judicial System																
Company 3010 - Law Enforcement Officers Training Fund (UJS)	257	G							69	-	-	-	(437,648.92)	911.90	438,560.82	-
Company 3012 - Board of Bar Examiners	258	G					130	140	106	95,801.55	95,801.55	-	95,801.55	59,491.29	50,847.62	-
Company 3012 - Court Appointed Special Advocates Fund	259	G					186	193	194	21,940.67	21,940.67	-	21,940.67	211,994.04	201,068.79	-
Company 3012 - Court Automation Fund	260	G					19	39	32	6,618,300.63	6,618,300.63	-	6,618,300.63	6,670,881.07	5,503,173.21	8,015.20
Company 3039 - Reimbursement for Referee Services	261	G					208	201	210	-	-	-	-	658,081.40	658,081.40	-
Company 8303 - Drug Screening	262	G					189	181	200	7,756.68	7,756.68	-	7,756.68	24,356.07	27,509.32	-
Company 8303 - Other	263	G					124	163	108	15,973.43	15,973.43	-	15,973.43	14,392.43	6,244.54	-
28 - Legislative Research Council																
Company 3024 - Legislative Capitol Renovation Fund	265	G					146	199	166	221,533.86	221,533.86	-	221,533.86	-	12,885.05	-
Company 6501 - Postage Administration	266	G					204	201	210	-	-	-	-	5,137.92	5,137.92	-
29 - Attorney General's Office																
Company 3000 - Attorney General Other	267	G	05/13/08	10/20/09			9	13	15	5,211,380.55	5,211,380.55	-	5,211,380.55	2,902,292.30	2,020,859.10	2,612.55
Company 3000 - 24/7 Sobriety Fund	268	G		10/20/09			74	86	147	495,787.03	495,787.03	-	495,787.03	1,100,137.10	1,093,820.34	-
Company 3000 - Drug Control Fund	269	NB		10/20/09			198	136	188	47,270.07	47,270.07	-	47,270.07	675,886.05	761,583.85	(2,612.55)
Company 3000 - Drug Control Fund (Local Account)	270	NB		10/20/09			89	135	59	-	399,191.43	-	399,191.43	375,477.25	249,371.41	-
Company 3010 - 911 Telecommunicator Training Fund	271	G					192	196	159	(93,197.04)	(93,197.04)	-	(93,197.04)	103,996.06	198,996.11	-
Company 3010 - Law Enforcement Officers Training Fund	272	G					159	183	149	(324,033.65)	(324,033.65)	-	(324,033.65)	3,152,366.54	3,534,030.42	-
Company 6503 - Insurance Fraud Prevention Unit Fund	273	G/I					116	82	42	409,376.47	409,376.47	-	409,376.47	348,268.25	171,048.58	-
Company 8302 - Antitrust Special Revenue Fund	274	NB					73	27	24	543,241.51	543,241.51	-	543,241.51	58,340.39	23,846.94	-
30 - School and Public Lands																
Company 3001 - Public Lands Weed and Pest Fund	275	G					98	90	66	300,000.00	300,000.00	-	300,000.00	325,895.32	172,552.62	(157,252.70)
Company 3009 - Public Buildings Fund	276	G					105	147	141	-	377,589.60	-	377,589.60	56,565.03	-	-
Company 3108 - Escheated Personal Property Fund	277	NB					122	155	146	-	608,177.93	228,646.02	379,531.91	7,290.45	-	-
Company 5018 - Human Services	278	NB					205	198	123	-	583,199.73	-	583,199.73	163,024.81	-	-
Company 5018 - Permanent Fund	279	NB	05/14/08				44	83	72	-	28,809,639.66	-	28,809,639.66	1,378,480.07	-	-
Company 5018 - South Dakota School for the Deaf and the South Dakota School for the Visually Handicapped Maintenance and Repair Funds	280	NB					201	194	110	-	1,594,401.87	-	1,594,401.87	52,423.11	-	-
Company 8010 - Permanent Fund - Interest and Income	281	NB (3)					213	207	216	-	5,683,383.24	5,683,383.24	-	-	-	-
Company 8610 - Common School - Permanent Fund	282	NB	05/14/08				25	64	64	-	144,220,093.10	-	144,220,093.10	6,255,388.00	-	-
Company 8610 - Common School - Interest and Income	283	NB					82	78	45	-	6,015,962.66	-	6,015,962.66	9,361,197.85	7,433,191.37	-
31 - Secretary of State																
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	285	G	05/13/08				191	195	203	18,702.13	18,702.13	-	18,702.13	299,654.00	305,951.87	-
320 - State Treasurer																
Company 3062 - Teen Court Grant Program Fund	287	NB					182	189	192	7,576.00	7,576.00	-	7,576.00	295.89	-	-
Company 8000 - Agency Fund (TREA)	288	NB (3)					213	207	216	730,300.62	730,300.62	730,300.62	0.00	-	-	-
Company 8324 - Unclaimed Property Trust Fund	289	I					203	197	206	50,000.00	50,000.00	-	50,000.00	4,136,816.97	4,136,816.97	-

FY2012 Fund Rankings

Fund Name	Blue Book Page	Budget	GOAC Reviews CY2008	CY2009	CY2010	CY2011	GOAC Ranking FY2010	FY2011	FY2012	Pooled Cash	Total Assets	Total Liabilities	Total Equity	Revenue	Expenses	Net Transfers In (Out)
321 - State Investment Council																
Company 3017 - Investment Council Expense Fund	291	G					115	102	109	1,529,813.45	1,529,813.45	-	1,529,813.45	6,749,931.72	7,169,474.55	-
Company 8000 - Agency Fund (SDIC)	292	NB (3)					213	207	216	17,198,664.53	17,198,664.53	17,198,664.53	0.00	-	-	-
33 - State Auditor																
Company 3028 - Equal Access to Our Courts Fund	293	G					200	132	204	6,315.03	6,315.03	-	6,315.03	69,740.03	99,000.00	-
Company 8000 - Agency Fund (AUD)	294	NB (3)					213	207	216	5,643,284.54	5,643,284.54	5,643,284.54	0.00	-	-	-

** - FY2012's financial information was not available at time rankings were determined. Used FY2011 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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Balances in State's Cash Flow Portfolio

Fund	June 2010	June 2011	June 2012
Company 1000 - Budget Reserve Fund	43,398,445.61	43,398,445.61	23,243,430.61
Company 1000 - State General Fund	40,290,185.31	102,737,067.28	117,024,498.74
Federal Funds:			
Company 2000 - Federal Stimulus Funds (ARRA)	(179,513.99)	(3,186,312.36)	(2,124,858.84)
Company 2002 - DENR Federal	(888,010.66)	(822,209.08)	(1,051,025.78)
Company 2002 - DENR Indirect Costs	133,316.57	124,811.33	111,312.72
Company 2003 - Dept. of Human Services Federal	1,379,031.74	1,286,637.64	871,565.12
Company 2003 - Dept. of Human Services Indirect Costs	(157,099.27)	(67,504.18)	83,321.70
Company 2004 - Dept. of Social Services Federal	(1,160,222.48)	(7,387,193.86)	(2,034,982.49)
Company 2005 - Governor's Office Federal	-	-	2,836,835.21
Company 2006 - Attorney General Federal	(778,152.11)	(627,032.67)	(890,956.73)
Company 2007 - Secretary of State Federal	12,179,861.37	12,337,331.59	12,466,268.83
Company 2008 - Tourism and Development Federal	(166,069.13)	(112,897.37)	-
Company 2009 - Bureau of Personnel Federal	-	2,653.06	1,645.86
Company 2010 - Arts and History Federal	(104,283.02)	(140,362.25)	(28,095.49)
Company 2012 - Dept. of Labor Federal	1,090,575.25	1,477,057.47	1,469,843.34
Company 2015 - Dept. of Revenue Federal	5,691.44	5,675.92	-
Company 2016 - Public Utilities Commission Federal	84,353.06	100,045.60	(49,092.53)
Company 2017 - Dept. of Human Services Federal (NB)	(208,515.00)	(141,536.00)	(237,044.00)
Company 2018 - Dept. of Health Federal	72,212.63	(45,235.54)	(828,730.83)
Company 2018 - Dept. of Health Indirect Costs	191,588.55	155,548.06	260,872.32
Company 2019 - Dept. of Agriculture Federal	1,085,389.55	689,763.14	419,067.82
Company 2019 - Dept. of Agriculture Indirect Costs	202,033.20	99,818.99	233,302.26
Company 2021 - Dept. of Corrections Federal	3,243,649.85	3,769,051.57	2,483,153.72
Company 2023 - Dept. of Game, Fish and Parks Federal	748,574.63	1,638,794.02	1,378,767.67
Company 2024 - Dept. of Education Federal	1,453,803.35	734,828.22	686,539.40
Company 2024 - Dept. of Education Indirect Costs	(199,607.57)	(345,046.61)	(155,663.23)
Company 2025 - Dept. of Military and Veterans Affairs Federal	(3,228,576.62)	(1,584,359.47)	(5,679,029.43)
Company 2026 - Animal Industry Board Federal	541,916.27	636,454.63	670,551.97
Company 2027 - Public Safety Federal	(270,954.26)	(235,186.03)	(774,910.10)
Company 2028 - Educational Telecommunications Federal	-	-	(3,388.69)
Company 2029 - Game and Fish Federal	3,116,908.82	178,371.92	(1,053,279.66)
Company 2030 - Dept. of Military and Veterans Affiairs Indirect Costs	41,906.19	41,906.19	41,906.19
Company 2031 - Unified Judicial System Federal	(15,204.88)	(12,000.00)	-
Company 2032 - School and Public Lands Federal	14,609.72	34,380.75	-
Company 2033 - Transportation Federal	15,532,284.20	14,544,325.67	14,561,416.31
Company 2034 - Institutional M & R Federal Fund	2,400,752.13	2,585,434.24	1,906,758.52
Company 2035 - Emergency Management Federal	(899,671.70)	(191,069.32)	(444,903.63)
Company 2037 - Veterans' Affairs Federal Fund	-	-	(29,896.70)
Other Funds:			
Company 3000 - 24/7 Sobriety Fund	308,358.89	489,470.27	495,787.03
Company 3000 - Attorney General Other	2,951,322.40	4,327,334.80	5,211,380.55
Company 3000 - Drug Control Fund	15,162.51	135,580.42	47,270.07
Company 3001 - Public Lands Weed and Pest Fund	300,000.00	303,910.00	300,000.00
Company 3002 - Wheat Commission	732,416.89	754,089.51	360,953.44
Company 3006 - Tourism Promotion Fund	466,632.56	584,517.82	1,322,588.00
Company 3007 - Department of Human Services Building Improvement Fund	1,319.01	1,397.15	1,444.14
Company 3007 - Memorial Maintenance Fund	14,125.10	14,125.10	14,125.10
Company 3007 - Statewide M&R Fund	2,357,400.68	2,543,731.83	2,605,606.10
Company 3008 - SDPB/Tower Rent	6,509.20	85,384.55	31,890.74
Company 3010 - 911 Telecommunicator Training Fund	16,127.79	1,803.01	(93,197.04)
Company 3010 - Law Enforcement Officers Training Fund	246,430.07	57,630.23	(324,033.65)
Company 3011 - Parental Support	847,188.43	919,821.02	590,397.04
Company 3012 - Board of Bar Examiners	89,412.76	87,157.88	95,801.55
Company 3012 - Court Appointed Special Advocates Fund	34,806.04	11,015.42	21,940.67
Company 3012 - Court Automation Fund	4,359,559.36	5,442,577.57	6,618,300.63
Company 3013 - Financing Statement and Annual Report Filing Fee Fund	25,000.00	25,000.00	18,702.13
Company 3014 - Telephone Solicitation Fund	259,671.95	269,204.86	286,728.17
Company 3015 - Private Activities Bond Fund	1,134,714.38	61,028.90	67,265.41
Company 3016 - Employer's Investment in South Dakota's Future Fund	26,282,503.34	28,015,422.07	36,651,599.29
Company 3017 - Investment Council Expense Fund	2,452,906.23	1,949,356.28	1,529,813.45
Company 3018 - Health Care Tobacco Tax Fund	-	-	-
Company 3019 - Education Enhancement Tobacco Tax Fund	129,468.00	-	-
Company 3021 - State Veterans' Home Operating Fund	578,969.26	887,030.26	2,047,718.88
Company 3021 - Veterans' Home Capital Fund	355,517.39	598,645.35	493,128.48
Company 3023 - Dept. of Corrections Miscellaneous	7,572,547.08	9,027,747.82	7,202,196.19
Company 3024 - Legislative Capitol Renovation Fund	234,418.91	234,418.91	221,533.86
Company 3026 - SD Public Broadcasting - Other	211,997.65	465,258.22	239,492.85
Company 3027 - SDPB - PBC	236,494.44	513,124.12	421,959.45

Balances in State's Cash Flow Portfolio

Fund	June 2010	June 2011	June 2012
Company 3028 - Equal Access to Our Courts Fund	8,707.28	35,575.00	6,315.03
Company 3029 - Extraordinary Litigation Fund	162,707.38	148,180.80	1,210,987.77
Company 3030 - Employment Security Contingency Fund	885,579.70	1,066,952.63	1,416,743.43
Company 3033 - Property Tax Reduction Fund	63,626,269.12	63,626,269.12	63,626,269.12
Company 3035 - Dakota Cement Life and Workers' Compensation	-	312,521.96	299,696.58
Company 3035 - Public Employees Insurance System Fund	22,153,278.27	22,286,885.30	14,458,392.52
Company 3035 - State Employees Workers' Compensation Program Fund	4,245,419.47	5,998,792.50	7,078,042.57
Company 3036 - Petroleum Release Compensation Fund	5,123,617.92	3,276,560.97	3,782,550.53
Company 3037 - South Dakota Gaming Commission Fund	854,338.34	787,539.01	897,879.58
Company 3038 - Tax Relief Fund	1,229,999.00	736,388.57	2,412,436.33
Company 3040 - Highway Fund	81,084,046.30	98,779,807.73	83,747,166.47
Company 3041 - State Aeronautics Fund	6,438,848.99	5,988,203.32	6,622,762.62
Company 3042 - Railroad Administration Fund	3,113,451.39	2,985,913.12	2,069,551.54
Company 3044 - Local Government Transportation Technology Transfer Special Revenue Fund	186,359.33	183,765.36	257,860.89
Company 3044 - Railroad Trust Fund	6,085,105.78	5,625,437.86	8,291,776.52
Company 3046 - DHS - Other Fees	2,363,111.79	1,784,161.70	1,449,120.02
Company 3046 - Fund for Registration of Interpreters for the Deaf	18,370.54	10,208.63	9,688.09
Company 3046 - Prescription Drug Plan Fund	328,894.45	125,864.73	265,132.74
Company 3047 - Health Special Services Fund	3,250,117.19	3,353,487.95	3,861,080.61
Company 3048 - Boiler Inspection Fund	38,787.66	39,819.73	40,000.00
Company 3049 - Tobacco Prevention and Reduction Trust Fund	1,050,625.49	1,032,681.53	629,981.57
Company 3050 - Apiary Fund	84,610.61	86,226.62	80,999.69
Company 3050 - Dairy Inspection Fund	50,977.03	164,716.00	187,317.22
Company 3050 - Feed and Remedy Fund	724,958.29	654,921.21	849,533.62
Company 3050 - Fertilizer Fund	124,970.02	172,580.46	335,302.85
Company 3050 - Honey Industry Fund	7,350.66	6,798.72	6,783.59
Company 3050 - Nursery Fund	93,258.09	58,217.80	78,166.53
Company 3050 - Pesticide Regulatory Fund	546,405.64	558,398.92	516,250.77
Company 3050 - Seed Fund	32,478.20	73,762.51	74,986.17
Company 3050 - Weed and Pest Control Fund	858,999.67	1,069,257.14	1,400,694.66
Company 3052 - Rural Rehabilitation Fund	4,729,748.83	4,973,295.78	5,351,431.63
Company 3052 - South Dakota Certified Beef Fund	-	(14,821.52)	(19,476.19)
Company 3052 - Value Added Finance Authority	15,227.59	63,567.47	40,820.97
Company 3053 - American Dairy Association	235,852.59	128,698.08	275,154.88
Company 3054 - Oilseeds Fund	400,414.72	487,476.83	474,688.95
Company 3054 - Pulse Crops Fund	68,558.02	92,429.76	125,870.26
Company 3054 - Soybean Research and Promotion	7,577,087.90	8,013,704.53	8,125,363.24
Company 3055 - Corn Utilization Council	1,985,011.83	2,477,524.33	2,461,885.18
Company 3056 - Forestry Fund	809,863.30	519,139.22	441,706.92
Company 3057 - Brand Fund	1,561,290.54	1,333,619.81	1,050,307.56
Company 3057 - Livestock Ownership Inspection and Theft Prevention Fund	255,813.67	235,680.17	266,445.17
Company 3059 - State Fire Suppression Special Revenue Fund	(242,425.44)	(1,167,786.56)	2,119,591.53
Company 3061 - Conservation District Special Revenue Fund	5,362.83	15,990.91	55,380.97
Company 3062 - Teen Court Grant Program Fund	6,170.19	7,280.11	7,576.00
Company 3063 - Coordinated Natural Resources Conservation Fund	2,384,411.34	2,575,961.34	2,663,603.68
Company 3063 - Pesticide Recycling and Disposal Fund	273,846.67	336,390.73	395,745.84
Company 3072 - Environment and Natural Resources Fee Fund	1,644,310.21	2,210,710.21	1,920,497.18
Company 3073 - Water and Environment Fund	16,583,056.75	8,551,198.43	15,793,870.32
Company 3074 - Board of Certification Fund	35,726.42	32,245.04	25,946.94
Company 3074 - Other Activities	(206,830.00)	(21,308.15)	168,813.12
Company 3075 - Clean Water State Revolving Fund	-	14,179,000.00	29,866,093.77
Company 3075 - Drinking Water State Revolving Fund	-	20,068,000.00	11,003,553.23
Company 3075 - Environmental Livestock Cleanup Fund	1,119,540.62	1,128,438.01	1,167,480.45
Company 3075 - Hazardous Waste Revolving Fund	-	100,000.00	82,628.57
Company 3075 - Reclamation Fund	7,073,141.42	7,425,310.04	7,671,217.07
Company 3075 - Regulated Substance Response Fund	2,927,803.81	2,962,255.59	2,934,703.65
Company 3075 - Well Rehabilitation and Plugging Subfund	429.41	6,470.40	6,644.66
Company 3076 - License Plate Revolving Fund	187,331.62	28,187.43	42,841.51
Company 3078 - Cigarette Stamp Purchasing Fund	29,315.46	7,792.00	41,792.70
Company 3078 - Ethanol Fuel Fund	100,000.00	100,000.00	100,000.00
Company 3079 - Crime Victims' Compensation Fund	105,420.63	5,558.59	1,259.31
Company 3079 - Prescription Drug Plan Fund	-	-	18,475.84
Company 3079 - SS-Other/Local Donated	8,798,433.01	7,584,783.18	7,283,501.39
Company 3090 - SDRS Supplemental Retirement Admin	175,720.87	184,589.11	191,331.26
Company 3091 - Telecommunication Fund for Other Disabilities	91,891.81	104,949.23	195,842.70
Company 3091 - Telecommunication Fund for the Deaf	1,556,463.25	1,625,568.97	2,066,701.13
Company 3113 - Maintenance of Buildings and Grounds	1,583,420.31	2,075,550.53	1,714,608.90
Company 3121 - GF&P Administration	603,777.55	36,692.44	66,260.51
Company 3122 - Department of Game, Fish and Parks Fund	18,390,394.41	11,609,840.00	9,599,052.59
Company 3122 - HMC Natural Resources Restoration Fund	246,704.75	258,817.14	267,439.19
Company 3123 - Animal Damage Control Fund	137,874.74	242,242.80	168,957.47

Balances in State's Cash Flow Portfolio

Fund	June 2010	June 2011	June 2012
Company 3124 - Land Acquisition and Development Fund	56,030.36	48,156.37	54,116.81
Company 3125 - Custer State Park Bond Redemption Fund	228,294.66	1,224.92	510.67
Company 3125 - Custer State Park Improvement Fund	(241,415.54)	-	-
Company 3125 - HMC Natural Resources Recovery Fund	678,470.73	712,144.18	676,131.28
Company 3125 - Parks and Recreation Fund	5,971,505.24	5,022,414.95	2,446,600.03
Company 3126 - Snowmobile Trails Fund	1,573,402.22	1,140,353.19	1,106,971.00
Company 3128 - Grain and Warehouse Fund	229,174.89	228,857.05	206,986.44
Company 3128 - Gross Receipts Tax fund	2,036,914.92	2,010,450.32	2,452,480.71
Company 3128 - One-Call Notification Fund	290,829.38	359,664.22	572,670.70
Company 3128 - Pipeline Safety Account	(38,037.25)	(82,977.97)	50,047.26
Company 3138 - Dept. of Education Other	1,612,824.61	2,377,908.00	2,736,385.22
Company 3138 - Hagen-Harvey Memorial Scholarship	882,197.93	902,018.94	906,901.07
Company 3138 - Postsecondary Technical Credentialing Fund	34,028.43	32,783.43	31,898.43
Company 3138 - Professional Teachers Practices and Standards Commission	31,043.42	54,666.23	44,428.12
Company 3138 - State Institute Fund	492,340.70	364,720.93	358,729.91
Company 3139 - Archeological Research Center	(39,297.83)	(27,234.01)	30,161.60
Company 3139 - Historical Society Special Revenue Fund	207,542.46	229,147.23	182,041.50
Company 3143 - Arts - Donations and Receipts	47,035.01	253,630.56	263,727.66
Company 3144 - S.D. 911 Coordination Fund	277,811.09	448,465.01	557,216.89
Company 3144 - Special Emergency and Disaster Special Revenue Fund	(2,917,891.15)	(20,213,014.41)	3,346,566.54
Company 3145 - Historical Preservation Loan and Grant Fund	370,979.50	419,659.09	384,585.86
Company 3146 - State Library	74,580.49	70,254.90	35,236.88
Company 3147 - National Guard Museum and State Weapons Collection Fund	144,981.51	153,299.35	150,019.71
Company 3148 - General Militia Fund and Special Militia Fund	298,369.62	268,755.67	297,043.19
Company 3149 - Veterans Affairs Division Special Revenue Fund	91,869.72	86,851.78	89,542.78
Company 3149 - Veterans' Freedom Memorial Fund	7,573.87	7,906.34	7,631.25
Company 3150 - Other Disease Control	402,444.61	95,250.48	81,893.34
Company 3151 - Livestock Disease Emergency Fund	2,468,450.11	2,805,713.62	3,006,910.38
Company 3177 - State Motor Vehicle Fund	3,536,431.74	3,407,332.04	4,083,825.24
Company 3178 - Energy Conservation Loan Special Revenue Fund	6,331,943.59	9,306,799.23	9,774,993.25
Company 3178 - Ethanol Infrastructure Incentive Fund	-	-	742,895.32
Company 3178 - Other	186,995.69	191,207.41	343,146.65
Company 3181 - Banking Special Revenue Fund	744.25	2,857.05	56,678.40
Company 3183 - South Dakota Appraisal Management Companies Fund	-	-	87,000.00
Company 3183 - Insurance Operating Fund	175,000.00	175,000.00	175,000.00
Company 3183 - Investor Education	193.38	193.38	39.72
Company 3183 - SD Insurance Producers Continuing Education	87,035.66	48,867.11	41,302.84
Company 3183 - SD Real Estate Appraiser Fund	186,721.23	191,994.71	173,189.93
Company 3183 - Securities Operating Fund	15,000.00	15,000.00	15,000.00
Company 3184 - Cigarette Fire Safety Standard Act Fund	-	141,498.11	137,814.55
Company 3184 - Motorcycle Safety	592,384.04	765,937.36	879,648.99
Company 3184 - Not Identified	159,893.62	232,460.32	244,523.63
Company 3185 - South Dakota-Bred Racing Fund	75,488.83	107,673.23	72,699.87
Company 3185 - Special Racing Revolving Fund	202,859.28	371,346.48	349,411.95
Company 5008 - City/County M&R	62,965.82	69,824.15	76,869.12
Company 5016 - Redfield Resident Investment	50,068.47	77,478.27	80,312.01
Company 5017 - Resident Trust Fund	145,734.13	207,532.23	202,502.04
Company 6001 - Data Processing Internal Service Fund	2,754,024.44	3,938,108.11	2,840,727.80
Company 6002 - Capitol Communications Systems Internal Service Fund	1,763,992.40	1,372,031.93	1,563,531.45
Company 6003 - Records Management Internal Service Fund	155,717.74	149,246.51	137,213.91
Company 6004 - Buildings and Grounds	697,892.52	631,231.98	69,011.00
Company 6005 - Capitol Communications Systems Internal Service Fund	766,935.22	623,034.56	674,696.98
Company 6006 - Supply Internal Service Fund	99,729.40	198,997.14	305,740.86
Company 6007 - Central Duplicating	605,703.48	383,744.40	183,184.71
Company 6008 - Fleet & Travel Management	2,520,281.45	456,945.06	141,474.93
Company 6009 - Personnel - Labor & Mgmt.	893,013.58	829,578.57	873,839.19
Company 6010 - Budgetary Accounting Fund	2,079,664.95	1,599,971.14	1,966,430.12
Company 6011 - Dakota Digital Network	576,517.50	696,201.70	459,346.47
Company 6012 - Special Aviation Internal Service Fund	852,486.86	354,919.36	750,087.92
Company 6013 - Building Authority	39,778,202.87	19,014,467.41	12,053,745.14
Company 6014 - Public Entity Pool for Liability	9,784,477.30	8,276,771.49	10,331,166.30
Company 6015 - Purchasing and Printing Internal Service Fund	33,989.55	94,728.19	109,012.32
Company 6016 - State Engineer	697,528.69	602,360.86	552,840.11
Company 6018 - State Laboratory Fund	974,391.03	836,942.66	1,133,759.92
Company 6019 - BOA Support Services	238,416.72	249,986.58	246,467.14
Company 6021 - Property Management Internal Service Fund	40,730.39	52,066.48	31,846.76
Company 6022 - Public Safety Inspections Fund	230,471.41	285,787.53	272,096.44
Company 6501 - Postage Administration	-	-	-
Company 6502 - Radio Communications Fund	140,822.45	143,697.76	213,979.81
Company 6503 - Board of Abstractors	54,002.05	89,886.47	123,448.20
Company 6503 - Board of Accountancy	280,170.50	290,410.50	296,407.55

Balances in State's Cash Flow Portfolio

Fund	June 2010	June 2011	June 2012
Company 6503 - Board of Alcohol and Drug Professionals	127,729.12	106,316.05	75,981.56
Company 6503 - Board of Barber Examiners	37,676.31	48,234.47	49,961.07
Company 6503 - Board of Chiropractic Examiners	163,584.54	177,217.50	212,745.65
Company 6503 - Board of Counselor Examiners	85,973.68	83,864.21	84,139.51
Company 6503 - Board of Dentistry	388,265.25	346,527.72	318,460.71
Company 6503 - Board of Examiners in Optometry	39,609.76	52,176.16	63,977.43
Company 6503 - Board of Examiners of Psychologists	67,383.05	56,113.24	46,758.47
Company 6503 - Board of Funeral Service	24,874.71	43,520.95	60,182.45
Company 6503 - Board of Hearing Aid Dispensers and Audiologists	49,435.44	59,488.99	58,737.53
Company 6503 - Board of Massage Therapy	134,741.99	161,661.31	177,562.98
Company 6503 - Board of Medical & Osteopathic Examiners	1,149,460.36	1,446,266.58	1,883,933.80
Company 6503 - Board of Nursing	808,451.30	811,908.00	826,600.54
Company 6503 - Board of Nursing Facility Administrators	80,140.58	87,779.44	60,699.41
Company 6503 - Board of Pharmacy	930,667.63	1,051,182.30	1,188,765.15
Company 6503 - Board of Podiatry Examiners	40,187.22	37,727.32	39,314.18
Company 6503 - Board of Social Work Examiners	88,398.63	95,246.78	108,042.45
Company 6503 - Board of Veterinary Medical Examiners	122,697.64	166,461.04	154,961.24
Company 6503 - Cosmetology Commission	137,652.84	211,413.65	297,109.87
Company 6503 - Electrical Commission	901,306.58	761,163.37	879,914.73
Company 6503 - Insurance Fraud Prevention Unit Fund	100,116.36	232,156.80	409,376.47
Company 6503 - Plumbing Commission	126,948.35	139,290.22	128,159.06
Company 6503 - SD Board of Technical Professions	321,011.52	439,069.78	487,380.40
Company 6503 - SD Real Estate Commission	631,808.67	517,917.42	470,788.37
Company 6504 - Prison Industries Revolving Fund	3,282,703.78	3,593,569.23	2,692,922.39
Company 6507 - South Dakota Rodent Control Fund	129,754.40	98,473.38	109,313.23
Company 6508 - DHS Canteen Fund	73,052.26	74,864.65	76,663.24
Company 6509 - Special State Flag Account	3,815.66	5,795.05	373.03
Company 6510 - Revolving Economic Development and Initiative Fund	37,036,700.46	42,875,653.94	51,219,802.14
Company 6511 - Federal Surplus Property	394,876.34	315,830.68	393,280.60
Company 6515 - State Fair Fund	288,949.27	531,716.81	644,331.31
Company 6516 - Lottery Operating Fund	5,465,360.59	5,257,807.00	6,075,991.73
Company 6516 - Video Lottery Operating Fund	1,657,581.44	2,292,625.74	2,622,173.40
Company 6517 - Railroad Authority	736,531.88	772,994.36	26,103.09
Company 6518 - Science and Technology Authority	43,401,160.72	33,482,709.96	23,779,959.56
Company 6521 - South Dakota Risk Pool Fund	7,591,497.43	7,374,908.29	6,780,196.87
Company 6525 - Insurance Examination Fund	55,670.15	227,061.89	1,161,302.19
Company 6525 - Subsequent Injury Fund	736,949.88	2,800,703.11	2,944,822.49
Company 6526 - Banking Special Revenue Fund	414,796.85	871,454.90	1,438,230.73
Company 6527 - South Dakota Energy Infrastructure Authority	312.11	312.11	312.11
Company 8000 - Agency Fund	146,878,345.39	161,693,788.60	147,963,667.84
Company 8301 - State Workers Unemployment Compensation	67,567.87	89,205.76	234,145.14
Company 8302 - Antitrust Special Revenue Fund	488,641.30	508,748.06	543,241.51
Company 8303 - Drug Screening	10,590.57	10,909.93	7,756.68
Company 8303 - Other	14,375.51	7,825.54	15,973.43
Company 8304 - Private Workers Compensation	1,128,662.31	1,174,757.39	1,245,969.41
Company 8311 - HSC Resident Investment	79,446.09	92,228.22	100,278.67
Company 8311 - Unclaimed Funds Account	1,893.91	-	2,703.54
Company 8313 - Child Care Fund	111,345.18	133,508.81	181,603.03
Company 8314 - DHS/SBVI Business Enterprise Program	79,242.62	96,119.64	123,468.44
Company 8316 - Telecommunication Investigation Fund	-	-	(6,595.93)
Company 8316 - PUC Regulatory Assessment Fee Fund	-	-	(24,588.55)
Company 8316 - PUC Regulatory Assessment Fee Fund & Telecommunication Investigation Fund	(98,603.38)	(73,350.94)	-
Company 8324 - Unclaimed Property Trust Fund	50,000.00	50,000.00	50,000.00
Company 8328 - Children's Trust Fund	286,228.97	317,099.10	362,611.13
Company 8501 - Vocational Education Facilities Fund	1,500,000.00	1,500,000.00	1,500,000.00
Company 8901 - S.D. Retirement System Pension	6,315,292.76	6,682,591.54	4,089,702.50
Company 9220 - Cement Plant Commission	4,321,595.11	-	-
Company 9000 - Warrant Imprest Fund	34,011,235.82	21,468,046.21	20,221,780.01
Various - Board of Regents	124,715,403.33	121,008,833.43	191,728,435.50
Held in State's Cash Flow Portfolio	**978,083,768.35**	**1,027,825,863.94**	**1,103,378,499.65**

Governors Office

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	472,104.90	1,134,714.38	61,028.90	67,265.41
2	Total Assets	472,104.90	1,134,714.38	61,028.90	67,265.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	472,104.90	1,134,714.38	61,028.90	67,265.41
8	Total Fund Equity	472,104.90	1,134,714.38	61,028.90	67,265.41
9	Total Liabilities and Fund Equity	472,104.90	1,134,714.38	61,028.90	67,265.41
10					
11					
12	Use of Money and Property	77,874.22	28,691.35	24,645.52	4,908.92
13	Sales and Services	210,315.33	626,756.16	-	1,327.59
14	Total Operating Revenue	288,189.55	655,447.51	24,645.52	6,236.51
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	1,651.30	7,161.97	-	-
23	Transfers Out	(1,500,000.00)	-	(1,098,331.00)	-
24	Net Transfers	(1,498,348.70)	7,161.97	(1,098,331.00)	-
25					
26	Net Change	(1,210,159.15)	662,609.48	(1,073,685.48)	6,236.51
27					
28	Beginning Fund Equity	1,682,264.05	472,104.90	1,134,714.38	61,028.90
29	Ending Equity	472,104.90	1,134,714.38	61,028.90	67,265.41

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

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

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

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

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

Governors Office of Economic Development

State Accounting System - Other Fund Balances

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	23,596,040.20	26,282,503.34	28,015,422.07	36,651,599.29
2	Total Assets	23,596,040.20	26,282,503.34	28,015,422.07	36,651,599.29
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	23,596,040.20	26,282,503.34	28,015,422.07	36,651,599.29
9	Total Fund Equity	23,596,040.20	26,282,503.34	28,015,422.07	36,651,599.29
10	Total Liabilities and Fund Equity	23,596,040.20	26,282,503.34	28,015,422.07	36,651,599.29
11					
12					
13	Taxes	9,985,925.89	11,514,118.03	12,400,469.23	13,470,088.36
14	Use of Money and Property	960,240.83	951,150.54	1,181,762.39	894,599.33
15	Sales and Services	-	-	-	-
16	Other Revenue	32,454.76	7,158.33	-	1,640,000.00
17	Total Operating Revenue	10,978,621.48	12,472,426.90	13,582,231.62	16,004,687.69
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	7,120.47	-	-	-
21	Contractual Services	8,664.57	-	-	-
22	Supplies and Materials	10,091.49	-	-	-
23	Grants and Subsidies	8,935,602.09	9,722,618.30	11,402,871.77	7,368,510.47
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	8,961,478.62	9,722,618.30	11,402,871.77	7,368,510.47
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(403,943.98)	(63,345.46)	(446,441.12)	-
29	Net Transfers In (Out)	(403,943.98)	(63,345.46)	(446,441.12)	-
30					
31	Net Change	1,613,198.88	2,686,463.14	1,732,918.73	8,636,177.22
32					
33	Beginning Fund Equity	21,982,841.32	23,596,040.20	26,282,503.34	28,015,422.07
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	23,596,040.20	26,282,503.34	28,015,422.07	36,651,599.29

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

Senate Bill 196 of the 2011 Session revised 10-47B-162 and authorized the transfer from the Ethanol Fuel Fund to:
- The Ethanol Infrastructure Incentive Fund, $1 million in FY2012 and FY2013 and $500,000 in FY2014 through FY2016.
- The Economic Development and Initiative Fund, $2 million in FY2012 through FY2016.

Budget Information: Included in the General Appropriations Bill.

Governors Office of Economic Development

State Accounting System - Other Fund Balances

Company 3178 - Energy Conservation Loan Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	5,441,205.02	6,331,943.59	9,306,799.23	9,774,993.25
2	Loans and Notes Receivable	249,395.38	237,662.38	225,929.38	130,684.58
3	Advances to Other Funds	4,607,095.09	4,010,851.52	1,365,288.00	1,183,860.00
4	Total Assets	10,297,695.49	10,580,457.49	10,898,016.61	11,089,537.83
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	10,297,695.49	10,580,457.49	10,898,016.61	11,089,537.83
11	Total Fund Equity	10,297,695.49	10,580,457.49	10,898,016.61	11,089,537.83
12	Total Liabilities and Fund Equity	10,297,695.49	10,580,457.49	10,898,016.61	11,089,537.83
13					
14					
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	403,928.70	282,762.00	317,559.12	275,033.02
17	Administering Programs	-	-	-	-
18	Total Operating Revenue	403,928.70	282,762.00	317,559.12	275,033.02
19					
20	Personal Services and Benefits	-	-	-	-
21	Travel	-	-	-	-
22	Contractual Services	-	-	-	-
23	Supplies and Materials	-	-	-	-
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	-	-	-	-
26	Bad Debts Expense	-	-	-	83,511.80
27	Total Operating Expenditures/Expenses	-	-	-	83,511.80
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	403,928.70	282,762.00	317,559.12	191,521.22
34					
35	Beginning Fund Equity	9,893,766.79	10,297,695.49	10,580,457.49	10,898,016.61
36	Ending Equity	10,297,695.49	10,580,457.49	10,898,016.61	11,089,537.83

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

Budget Information: Included in the General Appropriations Bill.

Governors Office of Economic Development

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	237,487.17	186,995.69	191,207.41	343,146.65
2	Total Assets	237,487.17	186,995.69	191,207.41	343,146.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	5,000,000.00
8	Unreserved Fund Balance	237,487.17	186,995.69	191,207.41	(4,656,853.35)
9	Total Fund Equity	237,487.17	186,995.69	191,207.41	343,146.65
10	Total Liabilities and Fund Equity	237,487.17	186,995.69	191,207.41	343,146.65
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	73,308.31	99,505.35	117,760.85	169,644.61
15	Other Revenue	225,863.20	274,915.52	187,743.77	250,961.58
16	Total Operating Revenue	299,171.51	374,420.87	305,504.62	420,606.19
17					
18	Personal Services and Benefits	-	-	-	4.14
19	Travel	46,069.19	4,471.42	33,052.54	22,748.73
20	Contractual Services	167,602.75	340,422.29	199,006.70	188,363.37
21	Supplies and Materials	34,512.50	80,018.64	64,605.35	58,602.74
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	248,184.44	424,912.35	296,664.59	269,718.98
25					
26	Transfers In	2,100.00	-	-	1,052.03
27	Transfers Out	-	-	(4,628.31)	-
28	Net Transfers In (Out)	2,100.00	-	(4,628.31)	1,052.03
29					
30	Net Change	53,087.07	(50,491.48)	4,211.72	151,939.24
31					
32	Beginning Fund Equity	184,400.10	237,487.17	186,995.69	191,207.41
33	Ending Equity	237,487.17	186,995.69	191,207.41	343,146.65

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

Budget Information: Not included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 3178 - Ethanol Infrastructure Incentive Fund

		FY2012
1	Cash Pooled with State Treasurer	742,895.32
2	Total Assets	742,895.32
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	742,895.32
9	Total Fund Equity	742,895.32
10	Total Liabilities and Fund Equity	742,895.32
11		
12		
13	Use of Money and Property	-
14	Sales and Services	-
15	Other Revenue	-
16	Total Operating Revenue	-
17		
18	Personal Services and Benefits	10,076.67
19	Travel	309.61
20	Contractual Services	1,242.47
21	Supplies and Materials	475.93
22	Grants and Subsidies	245,000.00
23	Capital Outlay	-
24	Total Operating Expenditures/Expenses	257,104.68
25		
26	Transfers In	1,000,000.00
27	Transfers Out	-
28	Net Transfers In (Out)	1,000,000.00
29		
30	Net Change	742,895.32
31		
32	Beginning Fund Equity	-
33	Ending Equity	742,895.32

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

Budget Information: Included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances

Company 6510 - Revolving Economic Development and Initiative Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	32,305,706.84	37,036,700.46	42,875,653.94	51,219,802.14
2	Loans and Notes Receivable	54,558,935.42	52,970,490.14	49,882,961.56	48,044,433.68
3	Total Assets	86,864,642.26	90,007,190.60	92,758,615.50	99,264,235.82
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	303.11	3,714.62	-
9	Unreserved Fund Balance	86,864,642.26	90,006,887.49	92,754,900.88	99,264,235.82
10	Total Fund Equity	86,864,642.26	90,007,190.60	92,758,615.50	99,264,235.82
11	Total Liabilities and Fund Equity	86,864,642.26	90,007,190.60	92,758,615.50	99,264,235.82
12					
13					
14	Taxes	159,988.77	147,776.12	135,853.26	135,000.00
15	Use of Money and Property	3,461,865.69	3,208,541.68	3,261,884.28	2,679,586.02
16	Sales and Services	152,504.80	113,883.00	32,955.56	122,978.49
17	Other Revenue	1,422.51	-	-	2,500,000.00
18	Total Operating Revenue	3,775,781.77	3,470,200.80	3,430,693.10	5,437,564.51
19					
20	Personal Services and Benefits	396,542.45	414,115.53	369,096.58	385,893.21
21	Travel	20,922.96	21,371.83	12,757.52	17,079.94
22	Contractual Services	233,319.95	256,913.62	249,333.15	268,490.62
23	Supplies and Materials	5,739.79	7,781.68	6,554.46	9,089.06
24	Grants and Subsidies	198,850.54	79,943.89	46,480.29	42,672.02
25	Capital Outlay	13,199.00	91.96	-	3,714.62
26	Bad Debts Expense	-	0.10	-	5,847.97
27	Total Operating Expenditures/Expenses	868,574.69	780,218.61	684,222.00	732,787.44
28					
29	Transfers In	-	-	-	2,000,000.00
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	2,000,000.00
32					
33	Net Change	2,907,207.08	2,689,982.19	2,746,471.10	6,704,777.07
34					
35	Beginning Fund Equity	83,957,435.18	86,864,642.26	90,007,190.60	92,758,615.50
36	Prior Period Adjustment	-	452,566.15	4,953.80	(199,156.75)
37	Ending Equity	86,864,642.26	90,007,190.60	92,758,615.50	99,264,235.82

Company: 6510
Company Name: Governors Office - Enterprise
Fund Name: Revolving Economic Development and Initiative Fund
Fund Type: Enterprise
Purpose: SDCL 1-16G-3 created the Revolving Economic Development and Initiative Fund. Source: 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.

Senate Bill 196 of the 2011 Session revised 10-47B-162 and authorized the transfer from the Ethanol Fuel Fund to:
- The Ethanol Infrastructure Incentive Fund, $1 million in FY2012 and FY2013 and $500,000 in FY2014 through FY2016.
- The Economic Development and Initiative Fund, $2 million in FY2012 through FY2016.

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

Budget Information: Included in the General Appropriations Bill.

Governor's Office of Economic Development

State Accounting System - Other Fund Balances
Company 6518 - Science and Technology Authority

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	44,967,645.65	43,401,160.72	33,482,709.96	23,779,959.56
2	Total Assets	44,967,645.65	43,401,160.72	33,482,709.96	23,779,959.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	44,967,645.65	43,401,160.72	33,482,709.96	23,779,959.56
8	Total Fund Equity	44,967,645.65	43,401,160.72	33,482,709.96	23,779,959.56
9	Total Liabilities and Fund Equity	44,967,645.65	43,401,160.72	33,482,709.96	23,779,959.56
10					
11					
12	Use of Money and Property	2,020,350.49	2,209,241.07	2,287,274.24	1,444,579.60
13	Other Revenue	20,506,117.39	20,000,000.00	-	-
14	Total Operating Revenue	22,526,467.88	22,209,241.07	2,287,274.24	1,444,579.60
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	765,342.00	585,064.00	483,004.87
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	24,726,196.00	23,010,384.00	17,020,661.00	10,664,325.13
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	24,726,196.00	23,775,726.00	17,605,725.00	11,147,330.00
23					
24	Transfers In	-	-	5,400,000.00	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	5,400,000.00	-
27					
28	Net Change	(2,199,728.12)	(1,566,484.93)	(9,918,450.76)	(9,702,750.40)
29					
30	Beginning Fund Equity	47,167,373.77	44,967,645.65	43,401,160.72	33,482,709.96
31	Ending Equity	44,967,645.65	43,401,160.72	33,482,709.96	23,779,959.56

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

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

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

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

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

Governor's Office of Economic Development

State Accounting System - Other Fund Balances
Company 6527 - South Dakota Energy Infrastructure Authority

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	312.11	312.11	312.11	312.11
2	Total Assets	312.11	312.11	312.11	312.11
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	312.11	312.11	312.11	312.11
9	Total Fund Equity	312.11	312.11	312.11	312.11
10	Total Liabilities and Fund Equity	312.11	312.11	312.11	312.11
11					
12					
13	Use of Money and Property	-	-	-	-
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	-	-	-	-
16					
17	Personal Services and Benefits	17,501.89	-	-	-
18	Travel	1,266.69	-	-	-
19	Contractual Services	4,563.93	-	-	-
20	Supplies and Materials	766.82	-	-	-
21	Grants and Subsidies	32,588.56	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	56,687.89	-	-	-
24					
25	Transfers In	57,000.00	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	57,000.00	-	-	-
28					
29	Net Change	312.11	-	-	-
30					
31	Beginning Fund Equity	-	312.11	312.11	312.11
32	Ending Equity	312.11	312.11	312.11	312.11

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

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

Governor's Office of Economic Development

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

		FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-
2	Total Assets	-	-	-
3				
4	Accounts Payable	-	-	-
5	Total Liabilities	-	-	-
6				
7	Reserve for Encumbrances	-	-	-
8	Unreserved Fund Balance	-	-	-
9	Total Fund Equity	-	-	-
10	Total Liabilities and Fund Equity	-	-	-
11				
12				
13	Use of Money and Property	-	-	-
14	Other Revenue	-	-	-
15	Total Operating Revenue	-	-	-
16				
17	Personal Services and Benefits	-	-	-
18	Travel	-	-	-
19	Contractual Services	-	-	-
20	Supplies and Materials	-	-	-
21	Grants and Subsidies	-	-	-
22	Capital Outlay	-	-	-
23	Total Operating Expenditures/Expenses	-	-	-
24				
25	Transfers In	-	-	-
26	Transfers Out	-	-	-
27	Net Transfers In (Out)	-	-	-
28				
29	Net Change	-	-	-
30				
31	Beginning Fund Equity	-	-	-
32	Ending Equity	-	-	-

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Investments	244,609,521.54	232,431,537.87	232,783,411.57	231,135,011.68
2	Total Assets	244,609,521.54	232,431,537.87	232,783,411.57	231,135,011.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	244,609,521.54	232,431,537.87	232,783,411.57	231,135,011.68
8	Total Fund Equity	244,609,521.54	232,431,537.87	232,783,411.57	231,135,011.68
9	Total Liabilities and Fund Equity	244,609,521.54	232,431,537.87	232,783,411.57	231,135,011.68
10					
11					
12	Use of Money and Property	12,097,879.96	12,777,938.22	14,057,923.50	11,789,921.20
13	Total Operating Revenue	12,097,879.96	12,777,938.22	14,057,923.50	11,789,921.20
14					
15	Contractual Services	938,245.66	712,010.52	723,080.61	572,431.54
16	Loss on Investment Principal	11,243,147.83	12,243,911.37	982,969.19	865,889.55
17	Total Operating Expenditures/Expenses	12,181,393.49	12,955,921.89	1,706,049.80	1,438,321.09
18					
19	Transfers In	-	-	-	-
20	Transfers Out	(13,522,942.00)	(12,000,000.00)	(12,000,000.00)	(12,000,000.00)
21	Net Transfers In (Out)	(13,522,942.00)	(12,000,000.00)	(12,000,000.00)	(12,000,000.00)
22					
23	Net Change	(13,606,455.53)	(12,177,983.67)	351,873.70	(1,648,399.89)
24					
25	Beginning Fund Equity	258,215,977.07	244,609,521.54	232,431,537.87	232,783,411.57
26	Ending Equity	244,609,521.54	232,431,537.87	232,783,411.57	231,135,011.68

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 Fund

		FY2009	FY2010	FY2011	FY2012
1	Investments	100,702,321.54	101,431,654.79	103,439,587.67	103,847,871.97
2	Total Assets	100,702,321.54	101,431,654.79	103,439,587.67	103,847,871.97
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	100,702,321.54	101,431,654.79	103,439,587.67	103,847,871.97
8	Total Fund Equity	100,702,321.54	101,431,654.79	103,439,587.67	103,847,871.97
9	Total Liabilities and Fund Equity	100,702,321.54	101,431,654.79	103,439,587.67	103,847,871.97
10					
11					
12	Use of Money and Property	4,969,833.12	5,548,784.12	6,518,636.07	4,977,674.20
13	Administering Programs	-	-	-	-
14	Total Operating Revenue	4,969,833.12	5,548,784.12	6,518,636.07	4,977,674.20
15					
16	Contractual Services	359,056.87	278,669.48	289,125.13	234,341.32
17	Loss on Investment Principal	3,837,606.26	4,540,781.39	335,151.24	458,750.98
18	Total Operating Expenditures/Expenses	4,196,663.13	4,819,450.87	624,276.37	693,092.30
19					
20	Transfers In	-	-	-	-
21	Transfers Out	(3,896,329.68)	-	(3,886,426.82)	(3,876,297.60)
22	Net Transfers In (Out)	(3,896,329.68)	-	(3,886,426.82)	(3,876,297.60)
23					
24	Net Change	(3,123,159.69)	729,333.25	2,007,932.88	408,284.30
25					
26	Beginning Fund Equity	103,825,481.23	100,702,321.54	101,431,654.79	103,439,587.67
27	Ending Equity	100,702,321.54	101,431,654.79	103,439,587.67	103,847,871.97

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

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

Budget Information: Not included in the General Appropriations Bill.

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Investments	375,410,793.69	374,467,789.62	380,708,853.48	379,437,789.56
2	Total Assets	375,410,793.69	374,467,789.62	380,708,853.48	379,437,789.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	375,410,793.69	374,467,789.62	380,708,853.48	379,437,789.56
8	Total Fund Equity	375,410,793.69	374,467,789.62	380,708,853.48	379,437,789.56
9	Total Liabilities and Fund Equity	375,410,793.69	374,467,789.62	380,708,853.48	379,437,789.56
10					
11					
12	Use of Money and Property	16,190,575.13	18,813,481.81	23,627,269.25	16,139,722.00
13	Total Operating Revenue	16,190,575.13	18,813,481.81	23,627,269.25	16,139,722.00
14					
15	Contractual Services	1,658,948.55	1,337,176.04	1,366,331.42	1,151,263.01
16	Loss on Investment Principal	16,075,031.30	18,419,309.84	1,217,084.45	1,790,134.53
17	Total Operating Expenditures/Expenses	17,733,979.85	19,756,485.88	2,583,415.87	2,941,397.54
18					
19	Transfers In	-	-	-	-
20	Transfers Out	(15,453,421.83)	-	(14,802,789.52)	(14,469,388.38)
21	Net Transfers In (Out)	(15,453,421.83)	-	(14,802,789.52)	(14,469,388.38)
22					
23	Net Change	(16,996,826.55)	(943,004.07)	6,241,063.86	(1,271,063.92)
24					
25	Beginning Fund Equity	392,407,620.24	375,410,793.69	374,467,789.62	380,708,853.48
26	Ending Equity	375,410,793.69	374,467,789.62	380,708,853.48	379,437,789.56

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

		FY2009	FY2010	FY2011	FY2012
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	-	(0.00)	-
8	Total Fund Equity	2,262,029.00	-	(0.00)	-
9	Total Liabilities and Fund Equity	2,262,029.00	-	(0.00)	-
10					
11					
12	Taxes	-	-	-	7,646,708.80
13	Use of Money and Property	20,661.16	5,873.73	72.31	8.03
14	Total Operating Revenue	20,661.16	5,873.73	72.31	7,646,716.83
15					
16	Contractual Services	-	-	-	-
17	Total Operating Expenditures/Expenses	-	-	-	-
18					
19	Transfers In	9,366,122.55	9,313,296.62	7,767,027.93	-
20	Transfers Out	(7,124,754.71)	(9,319,170.35)	(7,767,100.24)	(7,646,716.83)
21	Net Transfers In (Out)	2,241,367.84	(5,873.73)	(72.31)	(7,646,716.83)
22					
23	Net Change	2,262,029.00	(0.00)	(0.00)	-
24					
25	Beginning Fund Equity	-	2,262,029.00	-	-
26	Prior Period Adjustment	-	(2,262,029.00)	-	-
27	Ending Equity	2,262,029.00	-	(0.00)	-

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 was the fund's share of a cigarette tax distribution received in May that should have been also been transferred to the General Fund.

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

Beginning in FY2012 the tobacco revenue transferred into the fund was recorded as revenue rather than transfers in.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,686,104.83	2,079,664.95	1,599,971.14	1,966,430.12
2	Accounts Receivable	-	-	-	-
3	Total Assets	3,686,104.83	2,079,664.95	1,599,971.14	1,966,430.12
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	8,278.50	526,925.00	-
9	Unreserved Fund Balance	3,686,104.83	2,071,386.45	1,073,046.14	1,966,430.12
10	Total Fund Equity	3,686,104.83	2,079,664.95	1,599,971.14	1,966,430.12
11	Total Liabilities and Fund Equity	3,686,104.83	2,079,664.95	1,599,971.14	1,966,430.12
12					
13					
14	Use of Money and Property	224,584.86	172,012.94	194,836.55	87,439.13
15	Sales and Services	3,445,299.82	3,528,012.11	3,557,634.78	3,730,473.08
16	Other Revenue	9,651.76	9,882.81	13,344.78	11,437.50
17	Total Operating Revenue	3,679,536.44	3,709,907.86	3,765,816.11	3,829,349.71
18					
19	Personal Services and Benefits	1,094,433.73	1,120,613.17	1,137,324.45	1,152,123.94
20	Travel	10,511.05	6,633.33	2,293.41	4,304.16
21	Contractual Services	2,277,296.88	1,951,246.74	2,168,958.08	1,879,729.69
22	Supplies and Materials	71,161.69	76,172.78	67,331.39	66,759.77
23	Capital Outlay	222,610.44	141,600.18	559,115.59	359,973.17
24	Interest Expense	-	60.54	-	-
25	Total Operating Expenditures/Expenses	3,676,013.79	3,296,326.74	3,935,022.92	3,462,890.73
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	(2,020,021.00)	(310,487.00)	-
29	Net Transfers In (Out)	-	(2,020,021.00)	(310,487.00)	-
30					
31	Net Change	3,522.65	(1,606,439.88)	(479,693.81)	366,458.98
32					
33	Beginning Fund Equity	3,682,582.18	3,686,104.83	2,079,664.95	1,599,971.14
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	3,686,104.83	2,079,664.95	1,599,971.14	1,966,430.12

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
The 2008 transfer of $4,008,132 was made to the General Fund as authorized by the 2007 appropriations bill. Per discussion with the GOAC, BFM is allowed to bill for some of the General-funded agencies which is one of the reasons the balance has been able to grow in this fund. One example is the Dept. of Legislative Audit memo bills the Bureau of Finance and Management for costs associated with auditing the state's annual financial report that cannot be specifically billed to other agencies. The memo billing in FY06 was $260,617.00, FY07 was $226,857.60, FY08 was $308,252.60 and FY09 was $245,117.60. The BFM would include these amounts to what they are recovering through their rates but, because they did not incur a cost in their company 6010, revenue will exceed the expenses creating a cash balance.

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,001,244.79	4,321,595.11	-	-
2	Restricted Cash	112,875.41	-	-	-
3	Total Assets	1,114,120.20	4,321,595.11	-	-
4					
5	Claims Payable	50,000.00	50,000.00	-	-
6	Total Liabilities	50,000.00	50,000.00	-	-
7					
8	Designated for Budget Reserve	112,875.41	-	-	-
9	Unreserved Fund Balance	951,244.79	4,271,595.11	-	-
10	Total Fund Equity	1,064,120.20	4,271,595.11	-	-
11	Total Liabilities and Fund Equity	1,114,120.20	4,321,595.11	-	-
12					
13					
14	Use of Money and Property	100,188.01	84,537.60	74,932.95	34,891.81
15	Other Revenue	4,752.14	3,200,026.00	2,883.98	-
16	Total Operating Revenue	104,940.15	3,284,563.60	77,816.93	34,891.81
17					
18	Personal Services and Benefits	6,468.64	3,659.80	-	-
19	Contractual Services	3,998.86	22,512.83	1,061.00	-
20	Supplies and Materials	16.80	-	-	-
21	Grants and Subsidies		68.72	-	-
21	Insurance Claims	40,828.74	50,847.34	-	-
22	Total Operating Expenditures/Expenses	51,313.04	77,088.69	1,061.00	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(1,035,028.97)	-	(4,398,351.04)	(34,891.81)
26	Net Transfers In (Out)	(1,035,028.97)	-	(4,398,351.04)	(34,891.81)
27					
28	Net Change	(981,401.86)	3,207,474.91	(4,321,595.11)	-
29					
30	Beginning Fund Equity	2,045,522.06	1,064,120.20	4,271,595.11	-
31	Prior Period Adjustment	-	-	50,000.00	-
32	Ending Equity	1,064,120.20	4,271,595.11	-	-

Company: 9220
Company Name: Cement Plant
Fund Name: Cement Plant Commission
Fund Type: Special Revenue
Purpose: SDCL 5-17-2 created the Cement Plan Commission. Source Deposit of investment income and remaining proceeds from sale of formed State Cement Plant property. Use: Payment of remaining associated costs.

Budget Information: Not included in the General Appropriations Bill.

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

Building Authority

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	84,800,017.95	39,778,202.87	19,014,467.41	12,053,745.14
2	Total Assets	84,800,017.95	39,778,202.87	19,014,467.41	12,053,745.14
3					
4	Bonds and Notes Payable	196,120,000.00	200,395,000.00	220,205,000.00	222,430,000.00
5	Total Liabilities	196,120,000.00	200,395,000.00	220,205,000.00	222,430,000.00
6					
7	Unreserved Fund Balance	(111,319,982.05)	(160,616,797.13)	(201,190,532.59)	(210,376,254.86)
8	Total Fund Equity	(111,319,982.05)	(160,616,797.13)	(201,190,532.59)	(210,376,254.86)
9	Total Liabilities and Fund Equity	84,800,017.95	39,778,202.87	19,014,467.41	12,053,745.14
10					
11					
12	Use of Money and Property	18,346,089.97	19,519,856.44	21,593,203.72	22,104,304.83
13	Other Revenue	14,174.91	8,017.77	11,951.10	20,725.89
14	Bond Proceeds	-	-	-	-
15	Premium on Bonds Issued	414,855.17	-	-	353,800.00
16	Proceeds of Refunding Bonds	-	-	92,271.80	-
17	Total Operating Revenue	18,775,120.05	19,527,874.21	21,697,426.62	22,478,830.72
18					
19	Personal Services and Benefits	1,614.75	839.67	1,485.57	1,679.34
20	Travel	5,343.17	6,696.95	4,532.74	5,881.66
21	Contractual Services	388,013.21	414,020.84	472,163.22	487,970.46
22	Supplies and Materials	4,949.33	2,890.24	3,561.26	5,104.61
23	Capital Outlay	37,041,739.56	58,447,624.64	50,993,174.78	20,187,515.28
24	Interest Expense	8,805,706.32	9,702,448.49	10,454,271.00	10,682,393.86
25	Total Operating Expenditures/Expenses	46,247,366.34	68,574,520.83	61,929,188.57	31,370,545.21
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(106,618.77)	(250,168.46)	(341,973.51)	(294,007.78)
29	Net Transfers	(106,618.77)	(250,168.46)	(341,973.51)	(294,007.78)
30					
31	Net Change	(27,578,865.06)	(49,296,815.08)	(40,573,735.46)	(9,185,722.27)
32					
33	Beginning Fund Equity	(83,741,116.99)	(111,319,982.05)	(160,616,797.13)	(201,190,532.59)
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	(111,319,982.05)	(160,616,797.13)	(201,190,532.59)	(210,376,254.86)

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,192.30	1,319.01	1,397.15	1,444.14
2	Total Assets	1,192.30	1,319.01	1,397.15	1,444.14
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,192.30	1,319.01	1,397.15	1,444.14
8	Total Fund Equity	1,192.30	1,319.01	1,397.15	1,444.14
9	Total Liabilities and Fund Equity	1,192.30	1,319.01	1,397.15	1,444.14
10					
11					
12	Use of Money and Property	141.66	126.71	78.14	46.99
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	141.66	126.71	78.14	46.99
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	1,754.03	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	1,754.03	-	-	-
21					
22	Transfers In	-	-	-	-
23	Transfers Out	-	-	-	-
24	Net Transfers In (Out)	-	-	-	-
25					
26	Net Change	(1,612.37)	126.71	78.14	46.99
27					
28	Beginning Fund Equity	2,804.67	1,192.30	1,319.01	1,397.15
29	Ending Equity	1,192.30	1,319.01	1,397.15	1,444.14

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: Pre 2011 Session Laws, SDCL 5-2-2.1 stated that 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: Pre 2011 Session Laws, SDCL 5-2-2.3 stated that 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.

The 2011 Session Laws, chapter 30 removed references to the Department of Corrections Building Improvement Fund and Department of Human Service Building Improvement Fund. The above statutes only refer to sales by the Board of Regents.

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

		FY2009	FY2010	FY2011	FY2012
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	6,065,526.52	6,492,400.66	6,491,391.07	6,257,976.56
13	Use of Money and Property	26,227.92	23,860.13	25,415.35	18,107.58
14	Total Operating Revenue	6,091,754.44	6,516,260.79	6,516,806.42	6,276,084.14
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Total Operating Expenditures/Expenses	-	-	-	-
21					
22	Transfers In	4,495,624.00	5,728,086.00	6,772,583.00	7,771,896.00
23	Transfers Out	(10,587,378.44)	(12,244,346.79)	(13,289,389.42)	(14,047,980.14)
24	Net Transfers In (Out)	(6,091,754.44)	(6,516,260.79)	(6,516,806.42)	(6,276,084.14)
25					
26	Net Change	-	-	-	-
27					
28	Beginning Fund Equity	-	-	-	-
29	Ending Equity	-	-	-	-

Company: 3007
Company Name: BOA Special Revenue Fund
Fund Name: State Capital Construction Fund
Fund Type: Agency Fund
Purpose: SDCL 5-27-1 created the State Capital Construction Fund. The Lottery deposits into this fund the remaining net proceeds to the state from the sale of on-line lottery tickets after the first one million four hundred thousand dollars is deposited into the general fund. SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into this fund. The fund shall be a participating fund and shall be credited for all interest earned on fund balances. Expenditures from the fund shall be made only upon approval by the Legislature. All monies received in this fund are transferred to the following funds: SDCL 5-27-4 (25 6/10% to ethanol fuel fund), SDCL 5-27-5 (2 6/10% to highway fund), and, SDCL 5-27-6 (71 8/10% to water and environment fund).

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,949,854.37	2,357,400.68	2,543,731.83	2,605,606.10
2	Total Assets	2,949,854.37	2,357,400.68	2,543,731.83	2,605,606.10
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,800,000.00	-	-	-
8	Unreserved Fund Balance	1,149,854.37	2,357,400.68	2,543,731.83	2,605,606.10
9	Total Fund Equity	2,949,854.37	2,357,400.68	2,543,731.83	2,605,606.10
10	Total Liabilities and Fund Equity	2,949,854.37	2,357,400.68	2,543,731.83	2,605,606.10
11					
12					
13	Use of Money and Property	259,656.31	148,497.50	169,892.29	108,684.79
14	Sales and Services	-	-	-	-
15	Other Revenue	20,301.39	166,069.81	47,635.24	27,026.30
16	Total Operating Revenue	279,957.70	314,567.31	217,527.53	135,711.09
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	4,912.00	-	352.00
20	Contractual Services	-	-	-	-
21	Supplies and Materials	2,854.17	36,259.33	26,099.38	24,670.73
22	Capital Outlay	6,398.00	1,162,524.97	97,368.80	48,814.09
23	Total Operating Expenditures/Expenses	9,252.17	1,203,696.30	123,468.18	73,836.82
24					
25	Transfers In	-	296,675.30	92,271.80	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	296,675.30	92,271.80	-
28					
29	Net Change	270,705.53	(592,453.69)	186,331.15	61,874.27
30					
31	Beginning Fund Equity	2,679,148.84	2,949,854.37	2,357,400.68	2,543,731.83
32	Ending Equity	2,949,854.37	2,357,400.68	2,543,731.83	2,605,606.10

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

Budget Information: Included in the General Appropriations Bill.

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	14,125.10	14,125.10	14,125.10	14,125.10
2	Total Assets	14,125.10	14,125.10	14,125.10	14,125.10
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	14,125.10	14,125.10	14,125.10	14,125.10
8	Total Fund Equity	14,125.10	14,125.10	14,125.10	14,125.10
9	Total Liabilities and Fund Equity	14,125.10	14,125.10	14,125.10	14,125.10
10					
11					
12	Use of Money and Property	-	-	-	-
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	-	-	-	-
28					
29	Beginning Fund Equity	14,125.10	14,125.10	14,125.10	14,125.10
30	Ending Equity	14,125.10	14,125.10	14,125.10	14,125.10

Company: 3007
Company Name: BOA Special Revenue Fund
Fund Name: Memorial Maintenance Fund
Fund Type: Special Revenue
Purpose: Administratively created fund. Source: Leftover money from producing items for Vietnam War Memorial. Use: Will be used for maintenance and repair on memorial.

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,461,370.90	162,707.38	148,180.80	1,210,987.77
2	Total Assets	1,461,370.90	162,707.38	148,180.80	1,210,987.77
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,461,370.90	162,707.38	148,180.80	1,210,987.77
8	Total Fund Equity	1,461,370.90	162,707.38	148,180.80	1,210,987.77
9	Total Liabilities and Fund Equity	1,461,370.90	162,707.38	148,180.80	1,210,987.77
10					
11					
12	Use of Money and Property	15,258.27	66,078.52	9,609.84	3,501.70
13	Other Revenue	-	-	17,967.00	37,422.00
14	Total Operating Revenue	15,258.27	66,078.52	27,576.84	40,923.70
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	3,857.64	4,641.33	7,987.12	2,367.19
18	Contractual Services	718,805.38	7,122.25	34,116.30	18,473.64
19	Supplies and Materials	6,578.37	-	-	103.90
20	Capital Outlay	-	-	-	-
21	Insurance Claims	-	2,297,588.46	-	-
22	Total Operating Expenditures/Expenses	729,241.39	2,309,352.04	42,103.42	20,944.73
23					
24	Transfers In	-	944,610.00	-	1,042,828.00
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	944,610.00	-	1,042,828.00
27					
28	Net Change	(713,983.12)	(1,298,663.52)	(14,526.58)	1,062,806.97
29					
30	Beginning Fund Equity	2,175,354.02	1,461,370.90	162,707.38	148,180.80
31	Ending Equity	1,461,370.90	162,707.38	148,180.80	1,210,987.77

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,677,093.74	1,583,420.31	2,075,550.53	1,714,608.90
2	Advances to Other Funds	-	-	-	-
3	Total Assets	1,677,093.74	1,583,420.31	2,075,550.53	1,714,608.90
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,411,041.00	-	54,030.06	-
9	Unreserved Fund Balance	266,052.74	1,583,420.31	2,021,520.47	1,714,608.90
10	Total Fund Equity	1,677,093.74	1,583,420.31	2,075,550.53	1,714,608.90
11	Total Liabilities and Fund Equity	1,677,093.74	1,583,420.31	2,075,550.53	1,714,608.90
12					
13					
14	Use of Money and Property	-	-	-	-
15	Sales and Services	1,397,357.03	1,533,635.13	1,558,718.86	1,565,201.38
16	Other Revenue	-	-	1,635.79	-
17	Total Operating Revenue	1,397,357.03	1,533,635.13	1,560,354.65	1,565,201.38
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	-	-	-	-
22	Supplies and Materials	-	-	-	-
23	Capital Outlay	3,111,041.00	1,627,308.56	1,068,224.43	1,926,143.01
24	Total Operating Expenditures/Expenses	3,111,041.00	1,627,308.56	1,068,224.43	1,926,143.01
25					
26	Transfers In	18,400.00	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	18,400.00	-	-	-
29					
30	Net Change	(1,695,283.97)	(93,673.43)	492,130.22	(360,941.63)
31					
32	Beginning Fund Equity	3,372,377.71	1,677,093.74	1,583,420.31	2,075,550.53
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	1,677,093.74	1,583,420.31	2,075,550.53	1,714,608.90

Company: 3113
Company Name: Maintenance and Repair
Fund Name: Maintenance of Buildings and Grounds
Fund Type: Special Revenue
Purpose: SDCL 5-15-28 established the working capital account for maintenance of buildings and grounds. SDCL 5-15-29 authorized the Bureau of Administration to obtain monthly reimbursements for the depreciation of physical facilities computed on their useful life and the actual cost of providing maintenance of physical facilities, including a proper share of utility costs, janitorial services and supplies, utilized by the agency receiving such services. SDCL 5-15-29.1 established a Building Depreciation Fund in which funds collected for depreciation pursuant to SDCL 5-15-29 shall be deposited. SDCL 5-15-30 restricts use to providing maintenance services for buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Additional Information:
This fund 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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	145,396.03	155,717.74	149,246.51	137,213.91
2	Total Assets	145,396.03	155,717.74	149,246.51	137,213.91
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	145,396.03	155,717.74	149,246.51	137,213.91
8	Total Fund Equity	145,396.03	155,717.74	149,246.51	137,213.91
9	Total Liabilities and Fund Equity	145,396.03	155,717.74	149,246.51	137,213.91
10					
11					
12	Use of Money and Property	9,511.30	8,518.24	8,787.89	6,076.74
13	Sales and Services	288,260.48	243,547.07	248,535.45	239,289.46
14	Other Revenue	-	163.05	-	-
15	Total Operating Revenue	297,771.78	252,228.36	257,323.34	245,366.20
16					
17	Personal Services and Benefits	160,394.34	127,926.16	140,804.26	150,542.69
18	Travel	56.64	133.70	-	-
19	Contractual Services	126,311.22	105,154.29	110,988.88	94,023.91
20	Supplies and Materials	17,875.57	8,692.50	11,918.01	8,812.17
21	Capital Outlay	-	-	83.42	4,020.03
22	Total Operating Expenditures/Expenses	304,637.77	241,906.65	263,794.57	257,398.80
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(6,865.99)	10,321.71	(6,471.23)	(12,032.60)
29					
30	Beginning Fund Equity	152,262.02	145,396.03	155,717.74	149,246.51
31	Ending Equity	145,396.03	155,717.74	149,246.51	137,213.91

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

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6004 - Buildings and Grounds Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	698,809.13	697,892.52	631,231.98	69,011.00
2	Total Assets	698,809.13	697,892.52	631,231.98	69,011.00
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	7,344.00	-	6,540.33	26,447.05
8	Unreserved Fund Balance	691,465.13	697,892.52	624,691.65	42,563.95
9	Total Fund Equity	698,809.13	697,892.52	631,231.98	69,011.00
10	Total Liabilities and Fund Equity	698,809.13	697,892.52	631,231.98	69,011.00
11					
12					
13	Use of Money and Property	9,759.14	14,590.63	17,658.06	10,368.64
14	Sales and Services	5,391,894.82	5,150,563.90	5,143,979.08	5,134,842.56
15	Other Revenue	4,850.18	9,311.25	17,125.92	3,323.02
16	Total Operating Revenue	5,406,504.14	5,174,465.78	5,178,763.06	5,148,534.22
17					
18	Personal Services and Benefits	2,856,613.73	2,756,880.10	2,692,789.61	2,883,397.95
19	Travel	421.70	164.80	2,785.77	760.60
20	Contractual Services	1,631,616.78	1,669,168.81	1,805,465.00	1,905,762.03
21	Supplies and Materials	767,711.11	737,295.11	738,415.50	873,616.81
22	Capital Outlay	10,731.46	11,755.99	5,656.45	47,158.29
23	Interest Expense	308.90	117.58	311.27	59.52
24	Total Operating Expenditures/Expenses	5,267,403.68	5,175,382.39	5,245,423.60	5,710,755.20
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(18,400.00)	-	-	-
28	Net Transfers In (Out)	(18,400.00)	-	-	-
29					
30	Net Change	120,700.46	(916.61)	(66,660.54)	(562,220.98)
31					
32	Beginning Fund Equity	578,108.67	698,809.13	697,892.52	631,231.98
33	Ending Equity	698,809.13	697,892.52	631,231.98	69,011.00

Company: 6004
Company Name: Buildings and Grounds Fund
Fund Name: Buildings and Grounds Fund
Fund Type: Internal Service
Purpose: SDCL 5-15-26 provided that the Commissioner of Administration shall be the superintendent of the State Capitol, and shall have control, manage and superve the buildings and grounds, and shall employ engineers, carpenters, electricians, plumbers, mechanics, watchmen, policemen, elevator operators, guides, janitors, and other laborers as may be necessary for the proper care, safety, management, and maintenance of the capitol and grounds, and the public property there kept, and for the proper protection of the properties from injury and deterioration. SDCL 5-15-28 established a working capital account in the state treasury for the purpose of providing maintenance services for the various buildings and grounds under the jurisdiction of the Bureau of Administration. This fund is used to account for the costs incurred in providing maintenance of buildings and grounds services to various state agencies. Revenue is derived by charging user agencies for maintenance of buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6005 - Central Mail Services Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	598,712.46	766,935.22	623,034.56	674,696.98
2	Total Assets	598,712.46	766,935.22	623,034.56	674,696.98
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,501.18	-	23.53
8	Unreserved Fund Balance	598,712.46	764,434.04	623,034.56	674,673.45
9	Total Fund Equity	598,712.46	766,935.22	623,034.56	674,696.98
10	Total Liabilities and Fund Equity	598,712.46	766,935.22	623,034.56	674,696.98
11					
12					
13	Use of Money and Property	16,998.03	15,131.31	19,898.24	15,300.18
14	Sales and Services	4,058,773.97	4,098,389.73	3,733,451.24	3,539,522.73
15	Other Revenue	6,564.00	105.22	-	648.74
16	Total Operating Revenue	4,082,336.00	4,113,626.26	3,753,349.48	3,555,471.65
17					
18	Personal Services and Benefits	348,915.03	329,423.51	332,266.41	345,017.38
19	Travel	-	-	-	-
20	Contractual Services	217,205.74	180,863.30	174,582.68	189,792.21
21	Supplies and Materials	3,582,415.70	3,433,167.12	3,384,910.01	2,961,697.71
22	Capital Outlay	-	1,949.57	5,491.04	7,301.93
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	4,148,536.47	3,945,403.50	3,897,250.14	3,503,809.23
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(66,200.47)	168,222.76	(143,900.66)	51,662.42
31					
32	Beginning Fund Equity	664,912.93	598,712.46	766,935.22	623,034.56
33	Ending Equity	598,712.46	766,935.22	623,034.56	674,696.98

Company: 6005
Company Name: Central Mail Services Fund
Fund Name: Central Mail Service Fund
Fund Type: Internal Service
Purpose: SDCL 1-14-18 created a Central Mail Service Fund to encompass the operations of the capitol central mail system. The Commissioner of the Bureau of Administration is authorized to apportion all expenses encountered in the operation of the capitol central mail system to all state departments, agencies, and institutions that utilize the system.

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

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6006 - Supply Internal Service Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	93,543.29	99,729.40	198,997.14	305,740.86
2	Total Assets	93,543.29	99,729.40	198,997.14	305,740.86
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	369.70	-	-	-
8	Unreserved Fund Balance	93,173.59	99,729.40	198,997.14	305,740.86
9	Total Fund Equity	93,543.29	99,729.40	198,997.14	305,740.86
10	Total Liabilities and Fund Equity	93,543.29	99,729.40	198,997.14	305,740.86
11					
12					
13	Use of Money and Property	12,544.24	9,674.96	10,031.29	6,363.44
14	Sales and Services	1,745,817.63	1,686,675.23	1,592,224.33	609,950.82
15	Other Revenue	33.60	29.97	25,165.20	-
16	Total Operating Revenue	1,758,395.47	1,696,380.16	1,627,420.82	616,314.26
17					
18	Personal Services and Benefits	103,150.09	101,794.15	104,215.65	60,274.37
19	Travel	-	-	-	-
20	Contractual Services	106,821.59	106,332.62	99,784.83	65,245.93
21	Supplies and Materials	1,656,210.04	1,483,477.15	1,321,881.34	381,285.12
22	Capital Outlay	-	-	2,271.26	6,930.37
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	1,866,181.72	1,691,603.92	1,528,153.08	513,735.79
25					
26	Transfers In	2,816.04	1,409.87	-	4,165.25
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	2,816.04	1,409.87	-	4,165.25
29					
30	Net Change	(104,970.21)	6,186.11	99,267.74	106,743.72
31					
32	Beginning Fund Equity	198,513.50	93,543.29	99,729.40	198,997.14
33	Ending Equity	93,543.29	99,729.40	198,997.14	305,740.86

Company: 6006
Company Name: Central Supply Fund
Fund Name: Supply Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 1-14-19 created a Supply Internal Service Fund for purpose of supplying office materials to the various departments of state government. The payment for supplies purchased for the various departments shall be made once each month to the supply internal service fund.

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 Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	603,248.54	605,703.48	383,744.40	183,184.71
2	Total Assets	603,248.54	605,703.48	383,744.40	183,184.71
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	603,248.54	605,703.48	383,744.40	183,184.71
9	Total Fund Equity	603,248.54	605,703.48	383,744.40	183,184.71
10	Total Liabilities and Fund Equity	603,248.54	605,703.48	383,744.40	183,184.71
11					
12					
13	Use of Money and Property	26,428.13	23,231.72	33,396.72	18,976.21
14	Sales and Services	1,673,112.03	1,409,181.28	1,022,997.71	1,145,823.88
15	Other Revenue	-	1,206.04	-	-
16	Total Operating Revenue	1,699,540.16	1,433,619.04	1,056,394.43	1,164,800.09
17					
18	Personal Services and Benefits	421,617.57	369,852.40	358,112.16	374,103.79
19	Travel	-	-	-	-
20	Contractual Services	813,989.03	638,864.75	543,720.78	567,846.86
21	Supplies and Materials	355,230.53	403,115.28	373,776.37	413,817.48
22	Capital Outlay	-	19,331.67	2,744.20	9,591.65
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	1,590,837.13	1,431,164.10	1,278,353.51	1,365,359.78
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	108,703.03	2,454.94	(221,959.08)	(200,559.69)
31					
32	Beginning Fund Equity	494,545.51	603,248.54	605,703.48	383,744.40
33	Ending Equity	603,248.54	605,703.48	383,744.40	183,184.71

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

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

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6008 - Fleet & Travel Management Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	43,802.86	2,520,281.45	456,945.06	141,474.93
2	Accounts Receivable	-	-	-	-
3	Total Assets	43,802.86	2,520,281.45	456,945.06	141,474.93
4					
5	Due to Other Funds	-	-	-	-
6	Advances From Other Funds	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Reserve for Encumbrances	-	-	95,956.00	-
10	Unreserved Fund Balance	43,802.86	2,520,281.45	360,989.06	141,474.93
11	Total Fund Equity	43,802.86	2,520,281.45	456,945.06	141,474.93
12	Total Liabilities and Fund Equity	43,802.86	2,520,281.45	456,945.06	141,474.93
13					
14					
15	Use of Money and Property	9,079.31	-	66,099.51	95,329.31
16	Sales and Services	15,976,065.47	17,408,646.93	15,011,670.97	15,124,780.73
17	Other Revenue	860,106.23	629,161.25	271,973.83	1,144,375.87
18	Total Operating Revenue	16,845,251.01	18,037,808.18	15,349,744.31	16,364,485.91
19					
20	Personal Services and Benefits	568,065.88	554,222.85	561,208.73	612,717.60
21	Travel	4,207.79	7,954.71	1,771.15	5,977.97
22	Contractual Services	2,492,754.36	2,479,799.82	2,010,939.66	2,774,352.20
23	Supplies and Materials	7,492,399.41	7,413,198.02	8,695,725.61	9,883,951.27
24	Capital Outlay	4,849,955.50	4,737,326.92	5,983,585.56	3,307,234.35
25	Other Expense	-	-	-	3,651.39
26	Interest Expense	383,004.83	368,827.27	159,849.99	92,071.26
27	Total Operating Expenditures/Expenses	15,790,387.77	15,561,329.59	17,413,080.70	16,679,956.04
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	1,054,863.24	2,476,478.59	(2,063,336.39)	(315,470.13)
34					
35	Beginning Fund Equity	(1,011,060.38)	43,802.86	2,520,281.45	456,945.06
36	Prior Period Adjustment	-	-	-	-
36	Ending Equity	43,802.86	2,520,281.45	456,945.06	141,474.93

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	9,378,231.33	9,784,477.30	8,276,771.49	10,331,166.30
2	Total Assets	9,378,231.33	9,784,477.30	8,276,771.49	10,331,166.30
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	221.05
8	Unreserved Fund Balance	9,378,231.33	9,784,477.30	8,276,771.49	10,330,945.25
9	Total Fund Equity	9,378,231.33	9,784,477.30	8,276,771.49	10,331,166.30
10	Total Liabilities and Fund Equity	9,378,231.33	9,784,477.30	8,276,771.49	10,331,166.30
11					
12					
13	Use of Money and Property	483,748.75	381,335.84	434,806.34	307,463.98
14	Sales and Services	3,737,725.50	3,426,883.00	10,000.00	3,897,318.50
15	Other Revenue	159,771.58	13,379.12	4,397.56	12,500.00
16	Total Operating Revenue	4,381,245.83	3,821,597.96	449,203.90	4,217,282.48
17					
18	Personal Services and Benefits	323,234.67	322,142.63	326,154.92	298,661.87
19	Travel	27,810.40	30,972.49	22,193.61	21,581.16
20	Contractual Services	1,962,283.71	2,300,937.52	1,447,838.11	1,617,246.35
21	Supplies and Materials	25,001.02	4,174.35	5,723.07	4,851.52
22	Capital Outlay	-	-	-	7,213.44
23	Insurance Claims	795,378.58	757,125.00	155,000.00	213,333.33
24	Total Operating Expenditures/Expenses	3,133,708.38	3,415,351.99	1,956,909.71	2,162,887.67
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	1,247,537.45	406,245.97	(1,507,705.81)	2,054,394.81
31					
32	Beginning Fund Equity	8,130,693.88	9,378,231.33	9,784,477.30	8,276,771.49
33	Ending Equity	9,378,231.33	9,784,477.30	8,276,771.49	10,331,166.30

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

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

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6015 - Procurement Management Internal Service Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	57,879.22	33,989.55	94,728.19	109,012.32
2	Total Assets	57,879.22	33,989.55	94,728.19	109,012.32
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	57,879.22	33,989.55	94,728.19	109,012.32
9	Total Fund Equity	57,879.22	33,989.55	94,728.19	109,012.32
10	Total Liabilities and Fund Equity	57,879.22	33,989.55	94,728.19	109,012.32
11					
12					
13	Use of Money and Property	3,027.64	2,653.08	2,947.42	1,913.60
14	Sales and Services	660,341.27	531,623.86	621,654.05	512,573.36
15	Other Revenue	21,984.46	55,959.93	98,046.14	91,805.49
16	Total Operating Revenue	685,353.37	590,236.87	722,647.61	606,292.45
17					
18	Personal Services and Benefits	489,058.82	466,280.68	484,355.94	433,431.81
19	Travel	47.00	-	218.96	114.88
20	Contractual Services	139,813.72	141,721.08	174,975.07	143,552.70
21	Supplies and Materials	1,775.66	2,328.73	2,018.98	4,629.65
22	Capital Outlay	146.73	3,796.05	324.46	10,279.00
23	Interest Expense	-	-	15.56	0.28
24	Total Operating Expenditures/Expenses	630,841.93	614,126.54	661,908.97	592,008.32
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	54,511.44	(23,889.67)	60,738.64	14,284.13
31					
32	Beginning Fund Equity	3,367.78	57,879.22	33,989.55	94,728.19
33	Ending Equity	57,879.22	33,989.55	94,728.19	109,012.32

Company: 6015
Company Name: Procurement Management Fund
Fund Name: Procurement Management Internal Service Fund
Fund Type: Internal Service
Purpose: SDCL 5-18D-8 created the Procurement Management Internal Service Fund. Source: Payments received from the administration of the procurement management system. Use: The commissioner of administration shall apportion all expenses incurred in the administration of the procurement management system to all state departments, agencies, and institutions utilizing such system.

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	709,242.02	697,528.69	602,360.86	552,840.11
2	Total Assets	709,242.02	697,528.69	602,360.86	552,840.11
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	709,242.02	697,528.69	602,360.86	552,840.11
9	Total Fund Equity	709,242.02	697,528.69	602,360.86	552,840.11
10	Total Liabilities and Fund Equity	709,242.02	697,528.69	602,360.86	552,840.11
11					
12					
13	Use of Money and Property	30,241.85	28,367.92	34,729.45	22,292.87
14	Sales and Services	931,192.40	872,608.70	791,529.30	806,775.90
15	Total Operating Revenue	961,434.25	900,976.62	826,258.75	829,068.77
16					
17	Personal Services and Benefits	704,765.74	711,697.95	732,632.67	693,835.40
18	Travel	57,137.99	57,250.59	58,609.02	51,683.52
19	Contractual Services	115,321.79	125,348.06	112,806.84	118,105.85
20	Supplies and Materials	13,273.28	14,768.05	17,145.26	11,877.26
21	Capital Outlay	1,288.99	3,625.30	232.79	3,087.49
22	Total Operating Expenditures/Expenses	891,787.79	912,689.95	921,426.58	878,589.52
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	69,646.46	(11,713.33)	(95,167.83)	(49,520.75)
29					
30	Beginning Fund Equity	639,595.56	709,242.02	697,528.69	602,360.86
31	Ending Equity	709,242.02	697,528.69	602,360.86	552,840.11

Company: 6016
Company Name: State Engineer Fund
Fund Name: State Engineer
Fund Type: Internal Service
Purpose: This fund was created for the purpose of receiving payment of expenses incurred for plans specifications, and supervision of construction, including the actual and necessary expenses of the Bureau of Administration and to make expenditures out of such accounts for such expenses.

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	221,268.80	238,416.72	249,986.58	246,467.14
2	Accounts Receivable	-	-	-	-
3	Total Assets	221,268.80	238,416.72	249,986.58	246,467.14
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	2,696.85	-	221.05
9	Unreserved Fund Balance	221,268.80	235,719.87	249,986.58	246,246.09
10	Total Fund Equity	221,268.80	238,416.72	249,986.58	246,467.14
11	Total Liabilities and Fund Equity	221,268.80	238,416.72	249,986.58	246,467.14
12					
13					
14	Use of Money and Property	5,228.87	3,889.40	5,555.27	3,753.86
15	Sales and Services	884,000.00	901,236.40	850,000.00	895,800.00
16	Other Revenue	-	-	591.14	17.54
17	Total Operating Revenue	889,228.87	905,125.80	856,146.41	899,571.40
18					
19	Personal Services and Benefits	765,031.95	759,849.87	712,423.30	766,770.84
20	Travel	12,105.51	11,460.61	4,321.67	6,392.39
21	Contractual Services	72,685.54	100,803.19	99,294.55	113,644.88
22	Supplies and Materials	12,465.38	12,623.26	7,154.18	6,952.59
23	Capital Outlay	1,510.46	3,240.95	21,382.85	9,330.14
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	863,798.84	887,977.88	844,576.55	903,090.84
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	25,430.03	17,147.92	11,569.86	(3,519.44)
32					
33	Beginning Fund Equity	195,838.77	221,268.80	238,416.72	249,986.58
34	Ending Equity	221,268.80	238,416.72	249,986.58	246,467.14

Company: 6019
Company Name: BOA Support Services
Fund Name: BOA Support Services
Fund Type: Internal Service
Purpose: This fund was established to account for revenues received by state agencies as reimbursement of the administrative costs incurred by the Bureau of Administration.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration

State Accounting System - Other Fund Balances

Company 6021 - Property Management Internal Service Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	38,611.71	40,730.39	52,066.48	31,846.76
2	Total Assets	38,611.71	40,730.39	52,066.48	31,846.76
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	23.54
8	Unreserved Fund Balance	38,611.71	40,730.39	52,066.48	31,823.22
9	Total Fund Equity	38,611.71	40,730.39	52,066.48	31,846.76
10	Total Liabilities and Fund Equity	38,611.71	40,730.39	52,066.48	31,846.76
11					
12					
13	Use of Money and Property	645.70	1,142.71	1,657.18	1,569.22
14	Sales and Services	244,198.20	184,633.05	189,377.28	181,031.91
15	Total Operating Revenue	244,843.90	185,775.76	191,034.46	182,601.13
16					
17	Personal Services and Benefits	127,041.45	112,085.73	113,819.25	136,494.07
18	Travel	1,528.63	1,892.38	1,221.45	601.90
19	Contractual Services	63,318.05	57,350.70	48,147.54	55,338.30
20	Supplies and Materials	13,227.24	12,327.98	13,519.96	7,082.88
21	Capital Outlay	613.00	-	2,978.66	3,303.70
22	Interest Expense	24.13	0.29	11.51	-
23	Total Operating Expenditures/Expenses	205,752.50	183,657.08	179,698.37	202,820.85
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	39,091.40	2,118.68	11,336.09	(20,219.72)
30					
31	Beginning Fund Equity	(479.69)	38,611.71	40,730.39	52,066.48
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	38,611.71	40,730.39	52,066.48	31,846.76

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,388.65	3,815.66	5,795.05	373.03
2	Total Assets	4,388.65	3,815.66	5,795.05	373.03
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	4,388.65	3,815.66	5,795.05	373.03
8	Total Fund Equity	4,388.65	3,815.66	5,795.05	373.03
9	Total Liabilities and Fund Equity	4,388.65	3,815.66	5,795.05	373.03
10					
11					
12	Use of Money and Property	-	-	-	-
13	Sales and Services	33,742.42	30,375.08	30,490.14	31,984.73
14	Total Operating Revenue	33,742.42	30,375.08	30,490.14	31,984.73
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	30,287.78	29,538.20	28,510.75	33,241.50
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures/Expenses	30,287.78	29,538.20	28,510.75	33,241.50
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(2,816.04)	(1,409.87)	-	(4,165.25)
25	Net Transfers In (Out)	(2,816.04)	(1,409.87)	-	(4,165.25)
26					
27	Net Change	638.60	(572.99)	1,979.39	(5,422.02)
28					
29	Beginning Fund Equity	3,750.05	4,388.65	3,815.66	5,795.05
30	Ending Equity	4,388.65	3,815.66	5,795.05	373.03

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	341,730.97	394,876.34	315,830.68	393,280.60
2	Total Assets	341,730.97	394,876.34	315,830.68	393,280.60
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	341,730.97	394,876.34	315,830.68	393,280.60
8	Total Fund Equity	341,730.97	394,876.34	315,830.68	393,280.60
9	Total Liabilities and Fund Equity	341,730.97	394,876.34	315,830.68	393,280.60
10					
11					
12	Use of Money and Property	16,945.45	17,814.85	25,797.63	14,878.51
13	Sales and Services	3,025,139.97	3,670,182.74	6,216,388.34	3,865,927.79
14	Other Revenue	45,612.89	107,645.86	16,874.00	300.00
15	Total Operating Revenue	3,087,698.31	3,795,643.45	6,259,059.97	3,881,106.30
16					
17	Personal Services and Benefits	539,639.30	491,131.22	500,603.39	531,699.32
18	Travel	8,463.24	6,538.59	2,750.07	3,022.07
19	Contractual Services	716,264.91	740,932.61	948,634.64	777,073.21
20	Supplies and Materials	1,697,955.69	2,502,716.71	4,877,801.53	2,490,861.14
21	Capital Outlay	-	1,178.95	8,316.00	1,000.00
22	Interest Expense	-	-	-	0.64
23	Total Operating Expenditures/Expenses	2,962,323.14	3,742,498.08	6,338,105.63	3,803,656.38
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	125,375.17	53,145.37	(79,045.66)	77,449.92
30					
31	Beginning Fund Equity	216,355.80	341,730.97	394,876.34	315,830.68
32	Ending Equity	341,730.97	394,876.34	315,830.68	393,280.60

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	654,773.00	66,885.50	102,759.20	368,490.10
2	Total Assets	654,773.00	66,885.50	102,759.20	368,490.10
3					
4	Due to Other Funds	654,377.10	72,127.50	102,759.20	368,490.10
5	Other Liabilities	395.90	(5,242.00)	-	-
5	Total Liabilities	654,773.00	66,885.50	102,759.20	368,490.10

Company: 8000
Company Name: Main Agency Fund
Fund Name: Surplus Property Sales Account
Fund Type: Agency
Purpose: SDCL 5-24A-13 states that any money derived from the sale of public personal property shall be retained in a revolving account. This revolving account shall be used to pay the administrative expenses pertaining directly to the transportation, sale, and storage of surplus public personal property. Any money derived from the sale of property acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of such property shall be returned to the respective fund or institution. Any money derived from the sale of property not acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of the property, shall be paid to the state treasurer at the end of each fiscal year.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 3008 - SDPB/Tower Rent

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	10,034.33	6,509.20	85,384.55	31,890.74
2	Total Assets	10,034.33	6,509.20	85,384.55	31,890.74
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	10,034.33	6,509.20	85,384.55	31,890.74
9	Total Fund Equity	10,034.33	6,509.20	85,384.55	31,890.74
10	Total Liabilities and Fund Equity	10,034.33	6,509.20	85,384.55	31,890.74
11					
12					
13	Use of Money and Property	88,727.84	99,286.08	138,867.48	133,934.10
14	Sales and Services	-	-	-	-
15	Total Operating Revenue	88,727.84	99,286.08	138,867.48	133,934.10
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	69,201.57	85,433.46	32,069.76	160,036.23
20	Supplies and Materials	-	9,902.75	1,437.00	6,467.13
21	Capital Outlay	12,750.00	7,475.00	26,485.37	20,924.55
22	Total Operating Expenditures/Expenses	81,951.57	102,811.21	59,992.13	187,427.91
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	6,776.27	(3,525.13)	78,875.35	(53,493.81)
29					
30	Beginning Fund Equity	3,258.06	10,034.33	6,509.20	85,384.55
31	Ending Equity	10,034.33	6,509.20	85,384.55	31,890.74

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	396,257.87	211,997.65	465,258.22	239,492.85
2	Total Assets	396,257.87	211,997.65	465,258.22	239,492.85
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,830.00	-	6,907.00	339.80
8	Unreserved Fund Balance	394,427.87	211,997.65	458,351.22	239,153.05
9	Total Fund Equity	396,257.87	211,997.65	465,258.22	239,492.85
10	Total Liabilities and Fund Equity	396,257.87	211,997.65	465,258.22	239,492.85
11					
12					
13	Use of Money and Property	33,390.59	37,355.86	23,977.00	45,200.98
14	Sales and Services	68,619.78	55,423.57	103,899.92	77,466.54
15	Administering Programs	1,586,645.36	1,260,797.19	1,399,400.00	1,217,650.92
16	Other Revenue	3,588.15	13,593.66	2,971.78	11,998.63
17	Total Operating Revenue	1,692,243.88	1,367,170.28	1,530,248.70	1,352,317.07
18					
19	Personal Services and Benefits	199,295.17	199,289.31	288,351.84	298,648.35
20	Travel	153,529.19	184,714.36	113,323.61	103,931.39
21	Contractual Services	800,835.94	1,012,677.80	645,958.57	1,074,847.24
22	Supplies and Materials	124,984.03	110,638.50	90,359.79	40,576.15
23	Capital Outlay	61,944.88	44,110.53	138,989.14	60,067.94
24	Interest Expense	-	-	5.18	11.37
25	Total Operating Expenditures/Expenses	1,340,589.21	1,551,430.50	1,276,988.13	1,578,082.44
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	351,654.67	(184,260.22)	253,260.57	(225,765.37)
32					
33	Beginning Fund Equity	44,603.20	396,257.87	211,997.65	465,258.22
34	Ending Equity	396,257.87	211,997.65	465,258.22	239,492.85

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	600,304.30	236,494.44	513,124.12	421,959.45
2	Total Assets	600,304.30	236,494.44	513,124.12	421,959.45
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	49,314.00	14,025.00
8	Unreserved Fund Balance	600,304.30	236,494.44	463,810.12	407,934.45
9	Total Fund Equity	600,304.30	236,494.44	513,124.12	421,959.45
10	Total Liabilities and Fund Equity	600,304.30	236,494.44	513,124.12	421,959.45
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	2,060,020.00	1,703,632.13	1,600,058.00	1,569,973.00
15	Total Operating Revenue	2,060,020.00	1,703,632.13	1,600,058.00	1,569,973.00
16					
17	Personal Services and Benefits	549,705.70	557,557.17	477,124.40	392,122.40
18	Travel	33,198.88	19,775.76	1,383.12	5,116.32
19	Contractual Services	475,547.61	723,138.73	732,745.01	1,104,821.70
20	Supplies and Materials	34,863.68	9,743.73	3,385.96	-
21	Capital Outlay	313,236.20	624,892.00	108,789.83	159,077.25
22	Other Expense	-	132,334.60	-	-
23	Total Operating Expenditures/Expenses	1,406,552.07	2,067,441.99	1,323,428.32	1,661,137.67
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	653,467.93	(363,809.86)	276,629.68	(91,164.67)
30					
31	Beginning Fund Equity	(53,163.63)	600,304.30	236,494.44	513,124.12
32	Ending Equity	600,304.30	236,494.44	513,124.12	421,959.45

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,658,810.86	2,754,024.44	3,938,108.11	2,840,727.80
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,658,810.86	2,754,024.44	3,938,108.11	2,840,727.80
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	53,009.32	184,322.74	502,916.67	78,493.26
9	Unreserved Fund Balance	1,605,801.54	2,569,701.70	3,435,191.44	2,762,234.54
10	Total Fund Equity	1,658,810.86	2,754,024.44	3,938,108.11	2,840,727.80
11	Total Liabilities and Fund Equity	1,658,810.86	2,754,024.44	3,938,108.11	2,840,727.80
12					
13					
14	Use of Money and Property	62,279.63	62,530.58	69,252.35	83,539.46
15	Sales and Services	20,286,879.41	20,385,358.30	20,399,124.92	17,584,937.90
16	Other Revenue	24,345.44	103,410.87	21,272.96	13,321.57
17	Total Operating Revenue	20,373,504.48	20,551,299.75	20,489,650.23	17,681,798.93
18					
19	Personal Services and Benefits	13,359,528.71	13,529,044.32	13,343,709.20	12,655,787.47
20	Travel	64,976.36	27,032.49	32,124.76	43,478.47
21	Contractual Services	4,976,074.84	4,879,460.99	4,410,416.41	4,209,200.64
22	Supplies and Materials	148,010.68	161,908.63	166,551.31	127,492.22
23	Capital Outlay	2,252,905.16	820,577.67	1,314,615.88	1,694,860.91
24	Interest Expense	38,483.81	38,062.07	38,149.00	48,359.53
25	Total Operating Expenditures/Expenses	20,839,979.56	19,456,086.17	19,305,566.56	18,779,179.24
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(466,475.08)	1,095,213.58	1,184,083.67	(1,097,380.31)
32					
33	Beginning Fund Equity	2,125,285.94	1,658,810.86	2,754,024.44	3,938,108.11
34	Ending Equity	1,658,810.86	2,754,024.44	3,938,108.11	2,840,727.80

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

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6002 - Telecommunications Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,835,328.99	1,763,992.40	1,372,031.93	1,563,531.45
2	Accounts Receivable	-	-	-	-
3	Total Assets	1,835,328.99	1,763,992.40	1,372,031.93	1,563,531.45
4					
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,893.90	25,619.14	321,073.75	77,150.25
9	Unreserved Fund Balance	1,833,435.09	1,738,373.26	1,050,958.18	1,486,381.20
10	Total Fund Equity	1,835,328.99	1,763,992.40	1,372,031.93	1,563,531.45
11	Total Liabilities and Fund Equity	1,835,328.99	1,763,992.40	1,372,031.93	1,563,531.45
12					
13					
14	Use of Money and Property	87,772.10	67,052.00	62,214.44	44,406.57
15	Sales and Services	13,528,900.12	13,233,009.97	13,526,132.80	12,992,150.17
16	Other Revenue	4,204.84	7,111.06	9,951.30	109,068.11
17	Total Operating Revenue	13,620,877.06	13,307,173.03	13,598,298.54	13,145,624.85
18					
19	Personal Services and Benefits	4,570,074.36	4,505,204.23	4,501,970.78	4,485,002.77
20	Travel	146,840.84	139,984.41	114,581.98	111,099.35
21	Contractual Services	8,279,043.97	8,287,096.99	8,666,224.32	7,922,593.26
22	Supplies and Materials	117,351.84	87,605.06	98,013.57	76,743.09
23	Capital Outlay	470,059.86	358,605.43	595,301.41	348,925.69
24	Interest Expense	6.00	13.50	14,166.95	9,761.17
25	Total Operating Expenditures/Expenses	13,583,376.87	13,378,509.62	13,990,259.01	12,954,125.33
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	37,500.19	(71,336.59)	(391,960.47)	191,499.52
32					
33	Beginning Fund Equity	1,797,828.80	1,835,328.99	1,763,992.40	1,372,031.93
34	Ending Equity	1,835,328.99	1,763,992.40	1,372,031.93	1,563,531.45

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

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6011 - Digital Dakota Network

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	614,488.06	576,517.50	696,201.70	459,346.47
2	Total Assets	614,488.06	576,517.50	696,201.70	459,346.47
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	250,308.97	11,106.98	-	-
8	Unreserved Fund Balance	364,179.09	565,410.52	696,201.70	459,346.47
9	Total Fund Equity	614,488.06	576,517.50	696,201.70	459,346.47
10	Total Liabilities and Fund Equity	614,488.06	576,517.50	696,201.70	459,346.47
11					
12					
13	Use of Money and Property	19,932.94	-	10,741.79	14,604.87
14	Sales and Services	1,920,280.05	737,765.29	712,073.10	470,551.06
15	Administering Programs	-	249,109.00	-	-
16	Other Revenue	-	-	255.00	-
17	Total Operating Revenue	1,940,212.99	986,874.29	723,069.89	485,155.93
18					
19	Personal Services and Benefits	345,983.84	353,727.27	311,217.98	322,011.02
20	Travel	9,582.48	7,585.58	6,489.81	4,227.69
21	Contractual Services	322,131.88	339,790.93	264,638.19	261,490.19
22	Supplies and Materials	12,356.39	12,247.80	5,370.84	27,158.64
23	Capital Outlay	1,214,009.54	309,680.23	15,668.87	107,123.62
24	Interest Expense	-	1,813.04	-	-
25	Total Operating Expenditures/Expenses	1,904,064.13	1,024,844.85	603,385.69	722,011.16
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	36,148.86	(37,970.56)	119,684.20	(236,855.23)
32					
33	Beginning Fund Equity	578,339.20	614,488.06	576,517.50	696,201.70
34	Ending Equity	614,488.06	576,517.50	696,201.70	459,346.47

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

Budget Information: Included in the General Appropriations Bill.

Bureau of Information and Telecommunications

State Accounting System - Other Fund Balances

Company 6502 - Radio Communications Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	49,561.55	140,822.45	143,697.76	213,979.81
2	Total Assets	49,561.55	140,822.45	143,697.76	213,979.81
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	49,561.55	140,822.45	143,697.76	213,979.81
9	Total Fund Equity	49,561.55	140,822.45	143,697.76	213,979.81
10	Total Liabilities and Fund Equity	49,561.55	140,822.45	143,697.76	213,979.81
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	597,193.82	677,889.83	710,616.42	708,479.88
15	Administering Programs	-	-	-	-
16	Other Revenue	552.27	-	-	68.00
17	Total Operating Revenue	597,746.09	677,889.83	710,616.42	708,547.88
18					
19	Personal Services and Benefits	3,495.92	3,852.05	6,848.58	34.69
20	Travel	4,692.52	4,319.22	3,336.41	2,921.67
21	Contractual Services	645,066.43	565,727.11	689,637.72	634,965.51
22	Supplies and Materials	34.82	1,108.55	1,252.35	343.96
23	Capital Outlay	-	11,622.00	6,665.05	-
24	Interest Expense	-	-	1.00	-
25	Total Operating Expenditures/Expenses	653,289.69	586,628.93	707,741.11	638,265.83
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(55,543.60)	91,260.90	2,875.31	70,282.05
32					
33	Beginning Fund Equity	105,105.15	49,561.55	140,822.45	143,697.76
34	Ending Equity	49,561.55	140,822.45	143,697.76	213,979.81

Company: 6502
Company Name: Radio Communications Fund
Fund Name: Radio Communications Fund
Fund Type: Enterprise
Purpose: SDCL 1-13-4 identified the Radio Communications Fund as a continuing fund. Any unexpended balance remaining in the Radio Communications Fund at the end of any fiscal year shall not revert but shall remain in said fund and be available for expenditure during the succeeding fiscal year. Use: This fund is primarily used to account for monies derived from charges to teletype users and payment of expenses to provide digital communications services, training, and technical support to all sheriffs, departments, the Highway Patrol, Attorney General and certain municipal police.

Budget Information: Included in the General Appropriations Bill.

Bureau of Personnel

State Accounting System - Other Fund Balances

Company 3035 - Public Employees Insurance System Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	24,581,083.54	22,153,278.27	22,286,885.30	14,458,392.52
2	Deferred Charges and Other Assets	338,000.00	338,000.00	338,000.00	300,000.00
3	Total Assets	24,919,083.54	22,491,278.27	22,624,885.30	14,758,392.52
4					
5	Deferred Revenue	15,789.35	9,127.05	18,364.06	9,582.22
6	Total Liabilities	15,789.35	9,127.05	18,364.06	9,582.22
7					
8	Reserve for Encumbrances	-	6,629.19	2,225.35	3,185.62
9	Unreserved Fund Balance	24,903,294.19	22,475,522.03	22,604,295.89	14,745,624.68
10	Total Fund Equity	24,903,294.19	22,482,151.22	22,606,521.24	14,748,810.30
11	Total Liabilities and Fund Equity	24,919,083.54	22,491,278.27	22,624,885.30	14,758,392.52
12					
13					
14	Use of Money and Property	1,243,807.33	1,177,791.75	1,303,552.86	838,160.86
15	Sales and Services	104,914,858.31	107,752,356.14	114,068,701.38	113,397,483.70
16	Other Revenue	2,479,952.54	1,543,532.97	1,984,527.79	4,435,252.19
17	Total Operating Revenue	108,638,618.18	110,473,680.86	117,356,782.03	118,670,896.75
18					
19	Personal Services and Benefits	523,345.57	550,549.32	567,725.46	508,205.23
20	Travel	21,726.93	8,724.03	11,168.97	7,309.08
21	Contractual Services	7,482,213.89	7,983,731.81	8,034,430.88	8,260,988.55
22	Supplies and Materials	145,398.16	144,451.04	90,991.26	72,440.01
23	Capital Outlay	3,174.95	793.30	13,013.40	1,021.86
24	Other Expense	-	-	-	-
25	Interest Expense	-	-	-	-
26	Insurance Claims	97,253,804.67	104,207,596.77	108,515,082.04	117,679,467.78
27	Total Operating Expenditures/Expenses	105,429,664.17	112,895,846.27	117,232,412.01	126,529,432.51
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	3,208,954.01	(2,422,165.41)	124,370.02	(7,858,535.76)
34					
35	Beginning Fund Equity	21,693,342.42	24,903,294.19	22,482,151.22	22,606,521.24
36	Prior Period Adjustment	997.76	1,022.44	-	824.82
37	Ending Equity	24,903,294.19	22,482,151.22	22,606,521.24	14,748,810.30

Company: 3035
Company Name: Insurance Administration
Fund Name: Public Employees Insurance System Fund
Fund Type: Internal Service
Purpose: SDCL 3-6E-10 created the Public Employees Insurance System Fund. SDCL 3-6E-2 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.

Note:
The above statutes were enacted by the 2012 Session Law, chapter 23. The Bureau of Personnel has been renamed the Bureau of Human Resources effective in FY2013.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,211,902.28	4,245,419.47	5,998,792.50	7,078,042.57
2	Deferred Charges and Other Assets	-	-	-	38,000.00
3	Total Assets	4,211,902.28	4,245,419.47	5,998,792.50	7,116,042.57
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	4,211,902.28	4,245,419.47	5,998,792.50	7,116,042.57
10	Total Fund Equity	4,211,902.28	4,245,419.47	5,998,792.50	7,116,042.57
11	Total Liabilities and Fund Equity	4,211,902.28	4,245,419.47	5,998,792.50	7,116,042.57
12					
13					
14	Use of Money and Property	169,163.57	167,811.44	219,862.59	182,117.29
15	Sales and Services	5,013,920.93	3,462,039.08	4,490,105.37	4,483,903.96
16	Other Revenue	47,640.37	33,157.71	15,329.45	20,164.21
17	Total Operating Revenue	5,230,724.87	3,663,008.23	4,725,297.41	4,686,185.46
18					
19	Personal Services and Benefits	162,601.14	158,656.84	160,045.36	175,486.43
20	Travel	-	260.47	1,361.16	240.82
21	Contractual Services	105,151.30	116,967.74	110,620.15	159,031.29
22	Supplies and Materials	5,143.73	5,333.14	4,606.88	3,814.64
23	Capital Outlay	2,725.00	-	1,240.68	-
24	Other Expense	-	-	-	-
25	Interest Expense	-	-	-	-
26	Insurance Claims	3,465,559.30	3,348,272.85	2,694,050.15	3,230,376.11
27	Total Operating Expenditures/Expenses	3,741,180.47	3,629,491.04	2,971,924.38	3,568,949.29
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	1,489,544.40	33,517.19	1,753,373.03	1,117,236.17
34					
35	Beginning Fund Equity	2,722,357.88	4,211,902.28	4,245,419.47	5,998,792.50
36	Prior Period Adjustment	-	-	-	13.90
37	Ending Equity	4,211,902.28	4,245,419.47	5,998,792.50	7,116,042.57

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.

The above statute was enacted by the 2012 Session Law, chapter 23. The Bureau of Personnel has been renamed the Bureau of Human Resources effective in FY2013.

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 3035 - Dakota Cement Life and Workers' Compensation

		FY2011	FY2012
1	Cash Pooled with State Treasurer	312,521.96	299,696.58
2	Total Assets	312,521.96	299,696.58
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	312,521.96	299,696.58
9	Total Fund Equity	312,521.96	299,696.58
10	Total Liabilities and Fund Equity	312,521.96	299,696.58
11			
12			
13	Use of Money and Property	-	9,252.82
14	Sales and Services	-	-
15	Other Revenue	-	9,010.99
16	Total Operating Revenue	-	18,263.81
17			
18	Personal Services and Benefits	1,507.05	1,399.95
19	Travel	-	-
20	Contractual Services	2,400.00	2,200.00
21	Supplies and Materials		
22	Capital Outlay		
23	Other Expense	-	-
24	Interest Expense	-	-
25	Insurance Claims	33,570.99	27,489.24
26	Total Operating Expenditures/Expenses	37,478.04	31,089.19
27			
28	Transfers In	350,000.00	-
29	Transfers Out	-	-
30	Net Transfers In (Out)	350,000.00	-
31			
32	Net Change	312,521.96	(12,825.38)
33			
34	Beginning Fund Equity	-	312,521.96
35	Prior Period Adjustment	-	-
36	Ending Equity	312,521.96	299,696.58

Company: 3035
Company Name: Insurance Administration
Fund Name: Dakota Cement Life and Workers' Compensation
Fund Type: Internal Service
Purpose: Senate Bill 166 of the 2010 legislative session provided for the liquidation of the State Cement Plant Commission and transfer of remaining net proceeds. The bill authorized the transfer of $350,000 to the Bureau of Personnel for purpose of administering and paying existing and future workers compensation claims and life insurance coverage of former employees of the Commission. SDCL 3-6E-15 affixed responsibility of the workers compensation claims for the former Cement Plant with the state employees workers' compensation program.

The above statute was enacted by the 2012 Session Law, chapter 23. The Bureau of Personnel has been renamed the Bureau of Human Resources effective in FY2013.

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.

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	660,377.05	893,013.58	829,578.57	873,839.19
2	Total Assets	660,377.05	893,013.58	829,578.57	873,839.19
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	12,208.00	24,791.50	-	2,407.35
8	Unreserved Fund Balance	648,169.05	868,222.08	829,578.57	871,431.84
9	Total Fund Equity	660,377.05	893,013.58	829,578.57	873,839.19
10	Total Liabilities and Fund Equity	660,377.05	893,013.58	829,578.57	873,839.19
11					
12					
13	Use of Money and Property	27,852.69	31,753.40	42,526.65	30,212.26
14	Sales and Services	4,070,995.67	3,968,857.23	3,486,652.28	3,550,905.75
15	Other Revenue	62.48	57.39	-	-
16	Total Operating Revenue	4,098,910.84	4,000,668.02	3,529,178.93	3,581,118.01
17					
18	Personal Services and Benefits	2,908,552.04	2,930,777.48	2,859,168.58	2,883,991.63
19	Travel	60,568.13	60,919.04	46,802.61	53,242.87
20	Contractual Services	1,128,518.15	653,929.88	526,318.32	481,501.29
21	Supplies and Materials	138,228.98	114,550.68	80,943.72	97,268.46
22	Capital Outlay	45,792.18	7,854.41	79,380.71	20,853.14
23	Interest Expense	357.21	-	-	-
24	Total Operating Expenditures/Expenses	4,282,016.69	3,768,031.49	3,592,613.94	3,536,857.39
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(183,105.85)	232,636.53	(63,435.01)	44,260.62
31					
32	Beginning Fund Equity	838,892.90	660,377.05	893,013.58	829,578.57
33	Prior Period Adjustment	4,590.00	-	-	-
34	Ending Equity	660,377.05	893,013.58	829,578.57	873,839.19

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	6,973,887.75	7,591,497.43	7,374,908.29	6,780,196.87
2	Total Assets	6,973,887.75	7,591,497.43	7,374,908.29	6,780,196.87
3					
4	Deferred Revenue	21,711.17	22,207.99	25,855.86	24,427.00
5	Total Liabilities	21,711.17	22,207.99	25,855.86	24,427.00
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,952,176.58	7,569,289.44	7,349,052.43	6,755,769.87
9	Total Fund Equity	6,952,176.58	7,569,289.44	7,349,052.43	6,755,769.87
10	Total Liabilities and Fund Equity	6,973,887.75	7,591,497.43	7,374,908.29	6,780,196.87
11					
12					
13	Use of Money and Property	358,556.54	350,780.10	366,234.42	255,010.55
14	Sales and Services	5,264,331.55	5,649,804.47	5,804,469.58	5,730,472.67
15	Other Revenue	108,646.53	4,211.13	93,470.41	205,489.52
16	Total Operating Revenue	5,731,534.62	6,004,795.70	6,264,174.41	6,190,972.74
17					
18	Personal Services and Benefits	6,139.57	-	1.38	-
19	Travel	5,354.85	3,293.62	3,208.13	-
20	Contractual Services	175,802.40	332,244.17	281,189.68	296,826.68
21	Supplies and Materials	5,050.44	5,576.37	3,966.90	1,763.07
22	Capital Outlay	-	187.37	560.93	-
23	Insurance Claims	5,746,706.31	5,045,358.87	6,195,484.40	6,485,665.55
24	Total Operating Expenditures/Expenses	5,939,053.57	5,386,660.40	6,484,411.42	6,784,255.30
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(207,518.95)	618,135.30	(220,237.01)	(593,282.56)
31					
32	Beginning Fund Equity	7,167,188.03	6,952,176.58	7,569,289.44	7,349,052.43
33	Prior Period Adjustment	(7,492.50)	(1,022.44)	-	-
34	Ending Equity	6,952,176.58	7,569,289.44	7,349,052.43	6,755,769.87

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.

GOAC Information:
GOAC reviewed the fund on 12/6/10. There were 632 participants in the pool and only 1 child.
There was $711,000 in General Funds, premiums are 150% of market and of the sales and service revenue, premiums were $4,391,544 and assessments were $1,258,757.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,749.83	5,561.68	6,195.32	6,957.55
2	Total Assets	4,749.83	5,561.68	6,195.32	6,957.55
3					
4	Escrow Payable	4,749.83	5,561.68	6,195.32	6,957.55
5	Total Liabilities	4,749.83	5,561.68	6,195.32	6,957.55

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	153,211.99	67,567.87	89,205.76	234,145.14
2	Total Assets	153,211.99	67,567.87	89,205.76	234,145.14
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	153,211.99	67,567.87	89,205.76	234,145.14
9	Total Fund Equity	153,211.99	67,567.87	89,205.76	234,145.14
10	Total Liabilities and Fund Equity	153,211.99	67,567.87	89,205.76	234,145.14
11					
12					
13	Use of Money and Property	8,020.70	5,948.34	6,984.26	2,532.60
14	Sales and Services	379,778.18	384,794.85	506,909.63	603,573.30
15	Total Operating Revenue	387,798.88	390,743.19	513,893.89	606,105.90
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	267,007.38	476,387.31	492,256.00	461,169.03
23	Total Operating Expenditures/Expenses	267,007.38	476,387.31	492,256.00	461,169.03
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	120,791.50	(85,644.12)	21,637.89	144,936.87
30					
31	Beginning Fund Equity	32,420.49	153,211.99	67,567.87	89,205.76
32	Prior Period Adjustment	-	-	-	2.51
33	Ending Equity	153,211.99	67,567.87	89,205.76	234,145.14

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

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3033 - Property Tax Reduction Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12
2	Total Assets	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12
9	Total Fund Equity	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12
10	Total Liabilities and Fund Equity	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12
11					
12					
13	Taxes	7,031,847.57	7,634,666.80	7,036,174.48	15,158,959.96
14	Use of Money and Property	-	-	-	-
15	Sales and Services	109,340,853.63	106,500,469.77	95,805,501.78	87,282,782.53
16	Total Operating Revenue	116,372,701.20	114,135,136.57	102,841,676.26	102,441,742.49
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	9,090,648.36	9,039,376.14	7,538,585.93	-
27	Transfers Out	(125,463,349.56)	(123,174,512.71)	(110,380,262.19)	(102,441,742.49)
28	Net Transfers In (Out)	(116,372,701.20)	(114,135,136.57)	(102,841,676.26)	(102,441,742.49)
29					
30	Net Change	-	-	-	-
31					
32	Beginning Fund Equity	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	63,626,269.12	63,626,269.12	63,626,269.12	63,626,269.12

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

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

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

Department of Revenue

State Accounting System - Other Fund Balances

Company 3037 - South Dakota Gaming Commission Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	804,808.79	854,338.34	787,539.01	897,879.58
2	Total Assets	804,808.79	854,338.34	787,539.01	897,879.58
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	1,597.36	43.10	-
8	Unreserved Fund Balance	804,808.79	852,740.98	787,495.91	897,879.58
9	Total Fund Equity	804,808.79	854,338.34	787,539.01	897,879.58
10	Total Liabilities and Fund Equity	804,808.79	854,338.34	787,539.01	897,879.58
11					
12					
13	Taxes	8,060,984.76	9,250,307.07	9,247,873.22	9,448,616.39
14	Licenses, Permits and Fees	7,734,399.01	7,690,686.31	7,178,768.88	7,598,265.48
15	Fines, Forfeits and Penalties	6,100.00	5,790.00	1,190.00	14,750.00
16	Use of Money and Property	85,574.48	100,160.14	100,776.10	67,389.58
17	Sales and Services	-	-	-	-
18	Other Revenue	-	-	-	-
19	Total Operating Revenue	15,887,058.25	17,046,943.52	16,528,608.20	17,129,021.45
20					
21	Personal Services and Benefits	883,272.70	873,499.26	813,429.05	796,493.15
22	Travel	54,529.45	72,515.86	59,497.99	69,097.07
23	Contractual Services	356,223.83	337,093.43	308,840.28	320,097.76
24	Supplies and Materials	33,935.40	26,375.27	27,525.08	24,849.67
25	Grants and Subsidies	8,692,308.04	8,849,120.39	8,567,266.36	8,809,550.85
26	Capital Outlay	7,312.75	11,038.20	10,924.95	3,606.84
27	Other Expense	-	21,169.64	-	-
28	Total Operating Expenditures/Expenses	10,027,582.17	10,190,812.05	9,787,483.71	10,023,695.34
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(5,970,207.38)	(6,806,601.92)	(6,807,923.82)	(6,994,985.54)
32	Net Transfers In (Out)	(5,970,207.38)	(6,806,601.92)	(6,807,923.82)	(6,994,985.54)
33					
34	Net Change	(110,731.30)	49,529.55	(66,799.33)	110,340.57
35					
36	Beginning Fund Equity	915,540.09	804,808.79	854,338.34	787,539.01
37	Ending Equity	804,808.79	854,338.34	787,539.01	897,879.58

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.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3038 - Tax Relief Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,488,412.40	1,229,999.00	736,388.57	2,412,436.33
2	Total Assets	3,488,412.40	1,229,999.00	736,388.57	2,412,436.33
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,488,412.40	1,229,999.00	736,388.57	2,412,436.33
9	Total Fund Equity	3,488,412.40	1,229,999.00	736,388.57	2,412,436.33
10	Total Liabilities and Fund Equity	3,488,412.40	1,229,999.00	736,388.57	2,412,436.33
11					
12					
13	Taxes	1,184,666.67	1,157,869.93	1,393,956.61	1,640,529.22
14	Use of Money and Property	56,392.57	117,298.67	130,411.96	35,518.54
15	Total Operating Revenue	1,241,059.24	1,275,168.60	1,524,368.57	1,676,047.76
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	(3,533,582.00)	(2,017,979.00)	-
26	Net Transfers In (Out)	-	(3,533,582.00)	(2,017,979.00)	-
27					
28	Net Change	1,241,059.24	(2,258,413.40)	(493,610.43)	1,676,047.76
29					
30	Beginning Fund Equity	2,247,353.16	3,488,412.40	1,229,999.00	736,388.57
31	Ending Equity	3,488,412.40	1,229,999.00	736,388.57	2,412,436.33

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. When the cumulative total of the net revenue received pursuant to § 10-45C-15 exceeds ten million dollars, a collection allowance established pursuant to § 10-45-27.2 shall become effective the following July first. Use: The Legislature may not appropriate any money from the Tax Relief Fund until the second fiscal year after Congress approves legislation giving states the authority to require retailers to collect South Dakota's Sales and Use Tax.

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

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

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

SDCL 10-45C-15 only requires revenues from the Streamlined Sales Tax System's voluntary sellers to be deposited

into the Tax Relief Fund. Revenues from voluntary sellers who are not registered through the Streamlined Sales Tax System are not being deposited into the fund.

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

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

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

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

Department of Revenue

State Accounting System - Other Fund Balances

Company 3076 - License Plate Revolving Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,303,350.58	187,331.62	28,187.43	42,841.51
2	Total Assets	2,303,350.58	187,331.62	28,187.43	42,841.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,303,350.58	187,331.62	28,187.43	42,841.51
9	Total Fund Equity	2,303,350.58	187,331.62	28,187.43	42,841.51
10	Total Liabilities and Fund Equity	2,303,350.58	187,331.62	28,187.43	42,841.51
11					
12					
13	Licenses, Permits and Fees	2,119,118.03	2,220,123.28	2,240,269.49	2,716,796.65
14	Use of Money and Property	67,567.25	117,615.31	167,983.97	69,980.23
15	Total Operating Revenue	2,186,685.28	2,337,738.59	2,408,253.46	2,786,776.88
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	438,875.68	462,477.55	467,121.10	472,330.10
20	Supplies and Materials	450,356.74	491,280.00	600,276.55	599,792.70
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	889,232.42	953,757.55	1,067,397.65	1,072,122.80
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	(1,000,000.00)	-	-
27	Net Transfers In (Out)	-	(1,000,000.00)	-	-
28					
29	Net Change	1,297,452.86	383,981.04	1,340,855.81	1,714,654.08
30					
31	Beginning Fund Equity	1,755,897.72	2,303,350.58	187,331.62	28,187.43
32	Prior Period Adjustment	(750,000.00)	(2,500,000.00)	(1,500,000.00)	(1,700,000.00)
33	Ending Equity	2,303,350.58	187,331.62	28,187.43	42,841.51

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Revenue

State Accounting System - Other Fund Balances

Company 3076 - Sales and Use Tax Collection Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,960.00	50,357.25	58,934.26	243,742.31
8	Unreserved Fund Balance	(3,960.00)	(50,357.25)	(58,934.26)	(243,742.31)
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	8,824,706.73	8,627,189.00	8,709,152.14	9,140,005.26
14	Use of Money and Property	-	-	-	-
15	Other Revenue	513.02	2,812.92	6,727.07	-
16	Total Operating Revenue	8,825,219.75	8,630,001.92	8,715,879.21	9,140,005.26
17					
18	Personal Services and Benefits	5,971,419.02	6,097,466.35	6,127,336.37	6,616,004.57
19	Travel	319,436.62	390,171.89	394,064.06	352,637.72
20	Contractual Services	1,436,706.13	1,052,728.35	918,315.96	1,045,419.11
21	Supplies and Materials	526,128.71	456,135.59	449,566.96	476,286.34
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	163,000.87	36,048.53	117,087.91	32,249.37
24	Total Operating Expenditures/Expenses	8,416,691.35	8,032,550.71	8,006,371.26	8,522,597.11
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(408,528.40)	(597,451.21)	(709,507.95)	(617,408.15)
28	Net Transfers In (Out)	(408,528.40)	(597,451.21)	(709,507.95)	(617,408.15)
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

State Accounting System - Other Fund Balances

Company 3078 - Cigarette Stamp Purchasing Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,118.63	29,315.46	7,792.00	41,792.70
2	Total Assets	3,118.63	29,315.46	7,792.00	41,792.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,118.63	29,315.46	7,792.00	41,792.70
9	Total Fund Equity	3,118.63	29,315.46	7,792.00	41,792.70
10	Total Liabilities and Fund Equity	3,118.63	29,315.46	7,792.00	41,792.70
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	3,118.63	26,196.83	34,276.54	34,000.70
15	Total Operating Revenue	3,118.63	26,196.83	34,276.54	34,000.70
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	55,800.00	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	13,775.51	-	-	-
24	Total Operating Expenditures/Expenses	13,775.51	-	55,800.00	-
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(10,656.88)	26,196.83	(21,523.46)	34,000.70
31					
32	Beginning Fund Equity	13,775.51	3,118.63	29,315.46	7,792.00
33	Ending Equity	3,118.63	29,315.46	7,792.00	41,792.70

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

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3078 - Ethanol Fuel Fund

		FY2009	FY2010	FY2011	FY2012
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	7,707,149.36	8,249,556.13	8,248,273.26	7,951,685.57
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	7,707,149.36	8,249,556.13	8,248,273.26	7,951,685.57
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	7,000,000.00	7,000,000.00	7,000,000.00	4,000,000.00
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	7,000,000.00	7,000,000.00	7,000,000.00	4,000,000.00
25					
26	Transfers In	2,710,368.85	3,134,552.78	3,502,083.70	3,596,282.92
27	Transfers Out	(3,417,518.21)	(4,384,108.91)	(4,750,356.96)	(7,547,968.49)
28	Net Transfers In (Out)	(707,149.36)	(1,249,556.13)	(1,248,273.26)	(3,951,685.57)
29					
30	Net Change	-	-	-	-
31					
32	Beginning Fund Equity	100,000.00	100,000.00	100,000.00	100,000.00
33	Ending Equity	100,000.00	100,000.00	100,000.00	100,000.00

Company: 3078
Company Name: Revenue Other Funds
Fund Name: Ethanol Fuel Fund
Fund Type: Special Revenue
Purpose: This fund was created in the 1993 session laws, chapter 48 which was codified in 5-27-4. Source: This fund receives twenty-five and six-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 annually to ethanol producers. Limits are set at $9,682,000 cummulative incentives per facility and also total incentives paid from the fund each year. 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).

Senate Bill 196 of the 2011 Session revised 10-47B-162 and authorized the transfer from the Ethanol Fuel Fund to:
- The Ethanol Infrastructure Incentive Fund, $1 million in FY2012 and FY2013 and $500,000 in FY2014 through FY2016.
- The Economic Development and Initiative Fund, $2 million in FY2012 through FY2016.

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

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3078 - Wind Energy Tax Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	-	-	0.00
9	Total Fund Equity	-	-	-	0.00
10	Total Liabilities and Fund Equity	-	-	-	0.00
11					
12					
13	Taxes				
14	Wind energy tax receipts	485,865.72	1,174,115.33	1,593,484.56	3,917,966.66
15	Paid to companies	(175,888.32)	(422,942.58)	(448,958.50)	(1,491,715.90)
16	Paid to counties	-	(751,172.75)	(1,144,526.06)	(2,426,250.76)
17	Use of Money and Property	-	-	-	-
18	Total Operating Revenue	309,977.40	-	-	0.00
19					
20	Grants and Subsidies	309,977.40	-	-	-
21	Total Operating Expenditures/Expenses	309,977.40	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	-	-	-	0.00
28					
29	Beginning Fund Equity	-	-	-	-
30	Ending Equity	-	-	-	0.00

Company: 3078
Company Name: Revenue Other Funds
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

State Accounting System - Other Fund Balances

Company 3177 - State Motor Vehicle Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	220,717.83	1,031,772.31	935,617.99	1,954,845.13
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	220,717.83	1,031,772.31	935,617.99	1,954,845.13
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,124,384.18	988,076.85	1,210.00	91,882.83
9	Unreserved Fund Balance	(903,666.35)	43,695.46	934,407.99	1,862,962.30
10	Total Fund Equity	220,717.83	1,031,772.31	935,617.99	1,954,845.13
11	Total Liabilities and Fund Equity	220,717.83	1,031,772.31	935,617.99	1,954,845.13
12					
13					
14	Taxes	2,696,500.40	2,807,274.04	2,989,316.56	2,805,873.32
15	Licenses, Permits and Fees	3,875,038.85	3,908,580.75	3,997,444.97	4,426,477.13
16	Use of Money and Property	147,758.50	91,898.50	146,367.66	114,316.37
17	Sales and Services	-	-	-	-
18	Other Revenue	828.00	2,779.94	6,727.13	-
19	Total Operating Revenue	6,720,125.75	6,810,533.23	7,139,856.32	7,346,666.82
20					
21	Personal Services and Benefits	3,175,306.13	2,951,192.91	2,916,558.08	2,947,760.65
22	Travel	112,226.75	92,657.67	85,078.08	80,336.84
23	Contractual Services	2,323,259.17	1,965,835.48	2,509,280.39	1,314,547.43
24	Supplies and Materials	567,228.38	601,251.44	613,132.39	593,183.34
25	Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
26	Capital Outlay	141,680.28	17,876.25	74,929.09	22,759.51
27	Total Operating Expenditures/Expenses	7,352,969.81	6,662,082.85	7,232,247.13	5,991,856.87
28					
29	Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
30	Transfers Out	(1,500,362.71)	(370,665.00)	(719,107.29)	(195,787.00)
31	Net Transfers In (Out)	(467,093.61)	662,604.10	314,161.81	837,482.10
32					
33	Net Change	(1,099,937.67)	811,054.48	221,771.00	2,192,292.05
34					
35	Beginning Fund Equity	1,945,184.65	220,717.83	1,031,772.31	935,617.99
36	Prior Period Adjustment	(624,529.15)	-	(317,925.32)	(1,173,064.91)
37	Ending Equity	220,717.83	1,031,772.31	935,617.99	1,954,845.13

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

Budget Information: Included in the General Appropriations Bill.

Additional 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

State Accounting System - Other Fund Balances

Company 3185 - South Dakota-Bred Racing Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	53,341.98	75,488.83	107,673.23	72,699.87
2	Total Assets	53,341.98	75,488.83	107,673.23	72,699.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	53,341.98	75,488.83	107,673.23	72,699.87
9	Total Fund Equity	53,341.98	75,488.83	107,673.23	72,699.87
10	Total Liabilities and Fund Equity	53,341.98	75,488.83	107,673.23	72,699.87
11					
12					
13	Use of Money and Property	12,768.60	7,443.57	4,882.08	3,824.46
14	Sales and Services	99,312.24	119,903.28	171,302.32	169,202.18
15	Total Operating Revenue	112,080.84	127,346.85	176,184.40	173,026.64
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	185,600.00	105,200.00	144,000.00	208,000.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	185,600.00	105,200.00	144,000.00	208,000.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(73,519.16)	22,146.85	32,184.40	(34,973.36)
30					
31	Beginning Fund Equity	126,861.14	53,341.98	75,488.83	107,673.23
32	Ending Equity	53,341.98	75,488.83	107,673.23	72,699.87

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

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

Department of Revenue

State Accounting System - Other Fund Balances

Company 3185 - Special Racing Revolving Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	153,959.83	202,859.28	371,346.48	349,411.95
2	Total Assets	153,959.83	202,859.28	371,346.48	349,411.95
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	153,959.83	202,859.28	371,346.48	349,411.95
9	Total Fund Equity	153,959.83	202,859.28	371,346.48	349,411.95
10	Total Liabilities and Fund Equity	153,959.83	202,859.28	371,346.48	349,411.95
11					
12					
13	Use of Money and Property	22,699.75	13,823.78	10,893.81	10,884.99
14	Sales and Services	176,563.52	256,675.67	483,396.89	464,930.48
15	Total Operating Revenue	199,263.27	270,499.45	494,290.70	475,815.47
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	275,000.00	221,600.00	314,000.00	497,750.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	275,000.00	221,600.00	314,000.00	497,750.00
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(75,736.73)	48,899.45	180,290.70	(21,934.53)
30					
31	Beginning Fund Equity	229,696.56	153,959.83	202,859.28	371,346.48
32	Prior Period Adjustment	-	-	(11,803.50)	-
33	Ending Equity	153,959.83	202,859.28	371,346.48	349,411.95

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

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

Department of Revenue

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,486,595.35	5,465,360.59	5,255,980.51	6,074,444.24
2	Cash and Cash Equivalents	12,003.84	12,844.18	12,894.67	15,667.54
3	Restricted Receivables	789,584.88	809,784.79	793,786.31	792,136.07
4	Accounts Receivable	470,593.53	18,910.67	8,724.06	12,496.93
5	Total Assets	4,758,777.60	6,306,900.23	6,071,385.55	6,894,744.78
6					
7	Accounts Payable	604,599.08	605,842.07	441,780.07	645,600.15
8	Due to Other Funds	1,600.00	1,600.00	1,295.00	1,286.00
9	Due to Other Governments	9,250.00	10,000.00	-	-
10	Total Liabilities	615,449.08	617,442.07	443,075.07	646,886.15
11					
12	Reserve for Encumbrances	1,366.00	49,546.39	7,634.95	10,277.55
13	Unreserved Fund Balance	4,141,962.52	5,639,911.77	5,620,675.53	6,237,581.08
14	Total Fund Equity	4,143,328.52	5,689,458.16	5,628,310.48	6,247,858.63
15	Total Liabilities and Fund Equity	4,758,777.60	6,306,900.23	6,071,385.55	6,894,744.78
16					
17					
18	Licenses, Permits and Fees	102,900.00	104,000.00	120,379.71	134,709.42
19	Use of Money and Property	461,914.43	413,655.43	493,133.02	369,633.65
20	Sales and Services	40,991,567.88	45,400,469.86	47,110,803.33	52,857,769.21
21	Other Revenue	133,409.24	23,638.92	14,669.18	20,490.66
22	Total Operating Revenue	41,689,791.55	45,941,764.21	47,738,985.24	53,382,602.94
23					
24	Personal Services and Benefits	1,025,161.83	1,016,744.09	987,843.99	1,039,910.57
25	Travel	138,649.39	143,752.30	121,589.40	117,533.01
26	Contractual Services	6,964,441.08	7,020,661.30	6,686,506.00	7,271,901.08
27	Supplies and Materials	545,395.06	454,607.32	552,603.37	672,157.09
28	Capital Outlay	48,440.25	4,318.76	42,769.71	23,850.84
29	Other Expense	43,906.00	48,591.00	70,930.00	69,569.00
30	Bad Debts Expense	-	-	14,150.15	-
31	Insurance Claims	231.00	187.00	322.95	233.75
32	Lottery Prizes	22,651,485.87	24,043,855.80	26,353,711.35	28,186,671.45
33	Total Operating Expenditures/Expenses	31,417,710.48	32,732,717.57	34,830,426.92	37,381,826.79
34					
35	Transfers In	-	-	-	-
36	Transfers Out	(10,039,192.00)	(11,662,917.00)	(12,969,706.00)	(15,381,228.00)
37	Net Transfers In (Out)	(10,039,192.00)	(11,662,917.00)	(12,969,706.00)	(15,381,228.00)
38					
39	Net Change	232,889.07	1,546,129.64	(61,147.68)	619,548.15
40					
41	Beginning Fund Equity	3,910,439.45	4,143,328.52	5,689,458.16	5,628,310.48
42	Prior Period Adjustment	-	-	-	-
43	Ending Equity	4,143,328.52	5,689,458.16	5,628,310.48	6,247,858.63

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

State Accounting System - Other Fund Balances

Company 6516 - Video Lottery Operating Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,278,169.96	1,657,581.44	2,294,452.23	2,623,720.89
2	Accounts Receivable	1,509.75	11,567.75	12,106.25	20,043.53
3	Total Assets	4,279,679.71	1,669,149.19	2,306,558.48	2,643,764.42
4					
5	Accounts Payable	582.28	582.28	582.28	582.28
6	Due to Other Funds	-	14,353.70	-	-
7	Other Liabilities	34,800.00	42,500.00	16,700.00	16,981.66
8	Total Liabilities	35,382.28	57,435.98	17,282.28	17,563.94
9					
10	Reserve for Encumbrances	2,400,000.00	-	-	-
11	Unreserved Fund Balance	1,844,297.43	1,611,713.21	2,289,276.20	2,626,200.48
12	Total Fund Equity	4,244,297.43	1,611,713.21	2,289,276.20	2,626,200.48
13	Total Liabilities and Fund Equity	4,279,679.71	1,669,149.19	2,306,558.48	2,643,764.42
14					
15					
16	Licenses, Permits and Fees	1,202,750.00	1,215,450.00	1,198,625.00	1,406,000.00
17	Fines, Forfeits and Penalties	20,000.00	-	-	-
18	Use of Money and Property	181,310.77	208,913.29	181,928.15	85,307.76
19	Sales and Services	1,108,872.06	1,078,743.31	970,205.33	885,198.25
20	Other Revenue	5.70	844.52	-	-
21	Total Operating Revenue	2,512,938.53	2,503,951.12	2,350,758.48	2,376,506.01
22					
23	Personal Services and Benefits	430,236.92	457,933.56	440,748.34	446,427.36
24	Travel	3,397.63	3,621.07	5,497.55	8,776.84
25	Contractual Services	1,087,206.31	4,438,504.95	1,030,577.17	1,016,435.48
26	Supplies and Materials	15,818.99	20,740.80	15,878.28	16,747.18
27	Capital Outlay	34,620.78	1,734.96	24,381.40	432,077.65
28	Total Operating Expenditures/Expenses	1,571,280.63	4,922,535.34	1,517,082.74	1,920,464.51
29					
30	Transfers In	-	-	-	-
31	Transfers Out	(214,000.00)	(214,000.00)	(156,112.75)	(119,117.22)
32	Net Transfers In (Out)	(214,000.00)	(214,000.00)	(156,112.75)	(119,117.22)
33					
34	Net Change	727,657.90	(2,632,584.22)	677,562.99	336,924.28
35					
36	Beginning Fund Equity	3,516,639.53	4,244,297.43	1,611,713.21	2,289,276.20
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	4,244,297.43	1,611,713.21	2,289,276.20	2,626,200.48

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	104,968,521.06	100,786,560.50	123,840,713.26	119,481,493.36
2	Total Assets	104,968,521.06	100,786,560.50	123,840,713.26	119,481,493.36
3					
4	Accounts Payable	124,159.00	609,987.35	1,380,746.77	2,299.78
5	Due to Other Funds	24,250,652.05	24,241,460.04	19,811,703.13	27,780,923.77
6	Due to Other Governments	53,128,588.96	38,090,929.67	38,529,960.54	48,291,937.61
7	Other Liabilities	27,465,121.05	37,844,183.44	64,118,302.82	43,406,332.20
8	Total Liabilities	104,968,521.06	100,786,560.50	123,840,713.26	119,481,493.36

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.

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.

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	866,057.68	732,416.89	754,089.51	360,953.44
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	866,057.68	732,416.89	754,089.51	360,953.44
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	866,057.68	732,416.89	754,089.51	360,953.44
10	Total Fund Equity	866,057.68	732,416.89	754,089.51	360,953.44
11	Total Liabilities and Fund Equity	866,057.68	732,416.89	754,089.51	360,953.44
12					
13					
14	Licenses, Permits and Fees	1,805,586.40	1,812,472.75	1,942,341.11	1,448,253.73
15	Use of Money and Property	56,425.80	56,308.16	53,976.80	30,701.18
16	Total Operating Revenue	1,862,012.20	1,868,780.91	1,996,317.91	1,478,954.91
17					
18	Personal Services and Benefits	186,187.24	186,921.70	189,145.29	207,590.98
19	Travel	34,208.00	37,939.72	44,418.25	-
20	Contractual Services	1,218,670.00	1,270,192.83	1,346,744.08	1,664,500.00
21	Supplies and Materials	6,408.00	9,008.38	6,078.47	-
22	Grants and Subsidies	357,675.00	259,275.00	179,851.65	-
23	Capital Outlay	-	-	-	-
24	Other Expense	364,039.00	239,084.07	208,407.55	-
25	Total Operating Expenditures/Expenses	2,167,187.24	2,002,421.70	1,974,645.29	1,872,090.98
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(305,175.04)	(133,640.79)	21,672.62	(393,136.07)
32					
33	Beginning Fund Equity	1,171,232.72	866,057.68	732,416.89	754,089.51
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	866,057.68	732,416.89	754,089.51	360,953.44

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	117,481.76	84,610.61	86,226.62	80,999.69
2	Total Assets	117,481.76	84,610.61	86,226.62	80,999.69
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,475.00	1,143.00	-	-
8	Unreserved Fund Balance	116,006.76	83,467.61	86,226.62	80,999.69
9	Total Fund Equity	117,481.76	84,610.61	86,226.62	80,999.69
10	Total Liabilities and Fund Equity	117,481.76	84,610.61	86,226.62	80,999.69
11					
12					
13	Licenses, Permits and Fees	78,616.80	78,552.00	77,087.26	77,067.99
14	Use of Money and Property	5,902.04	5,206.32	4,450.58	2,705.87
15	Other Revenue	98.00	1,418.65	713.30	911.33
16	Total Operating Revenue	84,616.84	85,176.97	82,251.14	80,685.19
17					
18	Personal Services and Benefits	65,377.09	77,203.44	61,879.73	68,856.36
19	Travel	1,820.77	2,610.73	1,396.83	1,493.81
20	Contractual Services	12,767.49	33,196.21	13,377.73	12,877.05
21	Supplies and Materials	2,324.25	2,777.95	2,793.84	2,547.40
22	Capital Outlay	-	1,582.79	1,143.00	-
23	Other Expense	561.00	677.00	44.00	137.50
24	Total Operating Expenditures/Expenses	82,850.60	118,048.12	80,635.13	85,912.12
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	1,766.24	(32,871.15)	1,616.01	(5,226.93)
31					
32	Beginning Fund Equity	115,715.52	117,481.76	84,610.61	86,226.62
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	117,481.76	84,610.61	86,226.62	80,999.69

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,103.12	50,977.03	164,716.00	187,317.22
2	Total Assets	3,103.12	50,977.03	164,716.00	187,317.22
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	3,103.12	50,977.03	164,716.00	187,317.22
9	Total Fund Equity	3,103.12	50,977.03	164,716.00	187,317.22
10	Total Liabilities and Fund Equity	3,103.12	50,977.03	164,716.00	187,317.22
11					
12					
13	Licenses, Permits and Fees	65,225.00	233,648.34	334,343.35	295,853.25
14	Other Revenue	1,149.00	600.00	450.00	8,351.00
15	Total Operating Revenue	66,374.00	234,248.34	334,793.35	304,204.25
16					
17	Personal Services and Benefits	6,889.02	103,350.16	140,150.46	158,530.42
18	Travel	1,268.73	15,485.77	12,613.94	14,645.17
19	Contractual Services	59,207.02	61,887.82	64,371.34	104,373.82
20	Supplies and Materials	466.01	3,686.18	3,918.64	4,053.62
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	1,964.50	-	-
23	Total Operating Expenditures/Expenses	67,830.78	186,374.43	221,054.38	281,603.03
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(1,456.78)	47,873.91	113,738.97	22,601.22
30					
31	Beginning Fund Equity	4,559.90	3,103.12	50,977.03	164,716.00
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	3,103.12	50,977.03	164,716.00	187,317.22

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	640,772.17	724,958.29	654,921.21	849,533.62
2	Total Assets	640,772.17	724,958.29	654,921.21	849,533.62
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	640,772.17	724,958.29	654,921.21	849,533.62
9	Total Fund Equity	640,772.17	724,958.29	654,921.21	849,533.62
10	Total Liabilities and Fund Equity	640,772.17	724,958.29	654,921.21	849,533.62
11					
12					
13	Taxes	-	-	-	-
14	Licenses, Permits and Fees	192,199.13	299,041.08	168,763.48	320,748.45
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	41,735.77	33,145.97	33,813.03	23,760.77
17	Sales and Services	-	-	-	-
18	Administering Programs	-	-	-	-
19	Other Revenue	-	4.78	101.66	90.00
20	Total Operating Revenue	233,934.90	332,191.83	202,678.17	344,599.22
21					
22	Personal Services and Benefits	52,971.36	54,178.34	61,158.55	63,078.78
23	Travel	996.96	1,440.45	510.04	356.97
24	Contractual Services	244,769.98	188,663.54	206,606.31	83,192.26
25	Supplies and Materials	2,997.58	3,673.38	3,735.94	3,298.80
26	Grants and Subsidies	-	-	-	-
27	Capital Outlay	-	-	659.41	-
28	Other Expense	250.00	50.00	45.00	60.00
29	Interest Expense	-	-	-	-
30	Bad Debts Expense	-	-	-	-
31	Total Operating Expenditures/Expenses	301,985.88	248,005.71	272,715.25	149,986.81
32					
33	Transfers In	-	-	-	-
34	Transfers Out	-	-	-	-
35	Net Transfers In (Out)	-	-	-	-
36					
37	Net Change	(68,050.98)	84,186.12	(70,037.08)	194,612.41
38					
39	Beginning Fund Equity	708,823.15	640,772.17	724,958.29	654,921.21
40	Prior Period Adjustment	-	-	-	-
41	Ending Equity	640,772.17	724,958.29	654,921.21	849,533.62

Company: 3050
Company Name: Agricultural Services
Fund Name: Feed and Remedy Fund
Fund Type: Special Revenue
Purpose: SDCL 39-14-45 created the Feed and Remedy Fund. Source: Fees collected pursuant to 39-14-40.1, 39-14-43 and 39-14-44, chapter 39-18. 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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	89,219.08	124,970.02	172,580.46	335,302.85
2	Total Assets	89,219.08	124,970.02	172,580.46	335,302.85
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,576.00	17,254.65	-	-
8	Unreserved Fund Balance	86,643.08	107,715.37	172,580.46	335,302.85
9	Total Fund Equity	89,219.08	124,970.02	172,580.46	335,302.85
10	Total Liabilities and Fund Equity	89,219.08	124,970.02	172,580.46	335,302.85
11					
12					
13	Licenses, Permits and Fees	93,543.72	249,286.48	289,781.76	346,017.04
14	Use of Money and Property	3,074.85	-	4,956.26	4,136.49
15	Other Revenue	114.99	3,983.32	-	30.94
16	Total Operating Revenue	96,733.56	253,269.80	294,738.02	350,184.47
17					
18	Personal Services and Benefits	22,797.83	109,481.62	131,362.70	126,789.63
19	Travel	793.68	1,170.19	1,372.54	2,088.68
20	Contractual Services	69,140.34	103,057.49	91,956.83	56,158.23
21	Supplies and Materials	489.27	2,841.35	4,937.81	2,375.54
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	958.21	17,424.65	-
24	Other Expense	125.00	10.00	73.05	50.00
25	Total Operating Expenditures/Expenses	93,346.12	217,518.86	247,127.58	187,462.08
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	3,387.44	35,750.94	47,610.44	162,722.39
32					
33	Beginning Fund Equity	85,831.64	89,219.08	124,970.02	172,580.46
34	Ending Equity	89,219.08	124,970.02	172,580.46	335,302.85

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

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Honey Industry Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	339.58	7,350.66	6,798.72	6,783.59
2	Total Assets	339.58	7,350.66	6,798.72	6,783.59
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	339.58	7,350.66	6,798.72	6,783.59
9	Total Fund Equity	339.58	7,350.66	6,798.72	6,783.59
10	Total Liabilities and Fund Equity	339.58	7,350.66	6,798.72	6,783.59
11					
12					
13	Licenses, Permits and Fees	6,808.19	6,861.92	6,648.43	6,654.23
14	Use of Money and Property	158.70	149.16	162.68	201.58
15	Total Operating Revenue	6,966.89	7,011.08	6,811.11	6,855.81
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	13,618.91	-	7,363.05	6,870.94
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	13,618.91	-	7,363.05	6,870.94
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(6,652.02)	7,011.08	(551.94)	(15.13)
30					
31	Beginning Fund Equity	6,991.60	339.58	7,350.66	6,798.72
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	339.58	7,350.66	6,798.72	6,783.59

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	50,955.26	93,258.09	58,217.80	78,166.53
2	Total Assets	50,955.26	93,258.09	58,217.80	78,166.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	50,955.26	93,258.09	58,217.80	78,166.53
9	Total Fund Equity	50,955.26	93,258.09	58,217.80	78,166.53
10	Total Liabilities and Fund Equity	50,955.26	93,258.09	58,217.80	78,166.53
11					
12					
13	Licenses, Permits and Fees	14,571.00	92,775.00	17,590.00	89,025.00
14	Use of Money and Property	2,408.10	2,579.80	3,787.42	2,472.86
15	Other Revenue	23.00	15.00	15.00	-
16	Total Operating Revenue	17,002.10	95,369.80	21,392.42	91,497.86
17					
18	Personal Services and Benefits	26,269.72	41,475.65	53,674.82	60,369.66
19	Travel	267.66	768.10	456.40	1,078.82
20	Contractual Services	3,974.10	10,245.99	2,130.71	9,567.45
21	Supplies and Materials	338.80	577.23	170.78	533.20
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	30,850.28	53,066.97	56,432.71	71,549.13
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(13,848.18)	42,302.83	(35,040.29)	19,948.73
31					
32	Beginning Fund Equity	64,803.44	50,955.26	93,258.09	58,217.80
33	Ending Equity	50,955.26	93,258.09	58,217.80	78,166.53

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
SL 2009 ch 197 increased fees.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	529,205.80	546,405.64	558,398.92	516,250.77
2	Total Assets	529,205.80	546,405.64	558,398.92	516,250.77
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	7,243.71	3,034.21	15.68	-
8	Unreserved Fund Balance	521,962.09	543,371.43	558,383.24	516,250.77
9	Total Fund Equity	529,205.80	546,405.64	558,398.92	516,250.77
10	Total Liabilities and Fund Equity	529,205.80	546,405.64	558,398.92	516,250.77
11					
12					
13	Licenses, Permits and Fees	270,037.41	311,464.85	326,770.54	395,346.23
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	89,168.71	83,583.81	40,202.47	25,072.90
16	Other Revenue	11,450.12	5,304.15	3,198.32	7,122.34
17	Total Operating Revenue	370,656.24	400,352.81	370,171.33	427,541.47
18					
19	Personal Services and Benefits	183,259.90	196,861.10	227,974.73	280,388.97
20	Travel	3,991.72	6,431.10	4,733.80	3,474.47
21	Contractual Services	107,735.75	99,750.42	87,982.05	160,400.17
22	Supplies and Materials	10,292.72	10,134.43	7,722.05	16,422.56
23	Grants and Subsidies	-	-	85.52	-
24	Capital Outlay	34.54	4,967.03	11,588.37	294.18
25	Other Expense	2,054.00	3,700.00	2,280.00	1,645.00
26	Interest Expense	68,465.21	61,308.89	15,811.53	7,064.27
27	Total Operating Expenditures/Expenses	375,833.84	383,152.97	358,178.05	469,689.62
28					
29	Transfers In	1,356.00	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	1,356.00	-	-	-
32					
33	Net Change	(3,821.60)	17,199.84	11,993.28	(42,148.15)
34					
35	Beginning Fund Equity	533,027.40	529,205.80	546,405.64	558,398.92
36	Prior Period Adjustment	-	-	-	-
36	Ending Equity	529,205.80	546,405.64	558,398.92	516,250.77

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	64,232.78	32,478.20	73,762.51	74,986.17
2	Total Assets	64,232.78	32,478.20	73,762.51	74,986.17
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	64,232.78	32,478.20	73,762.51	74,986.17
9	Total Fund Equity	64,232.78	32,478.20	73,762.51	74,986.17
10	Total Liabilities and Fund Equity	64,232.78	32,478.20	73,762.51	74,986.17
11					
12					
13	Licenses, Permits and Fees	73,050.00	42,325.00	114,100.00	46,475.00
14	Use of Money and Property	3,558.67	3,381.26	3,022.41	2,197.51
15	Other Revenue	-	15.00	-	-
16	Total Operating Revenue	76,608.67	45,721.26	117,122.41	48,672.51
17					
18	Personal Services and Benefits	48,580.55	48,881.73	49,023.84	21,609.63
19	Travel	773.92	1,160.81	966.85	1,297.45
20	Contractual Services	19,616.00	25,773.06	23,497.54	22,050.13
21	Supplies and Materials	2,078.87	1,660.24	2,349.87	2,491.64
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures/Expenses	71,049.34	77,475.84	75,838.10	47,448.85
27					
28	Transfers In	3,481.52	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	3,481.52	-	-	-
31					
32	Net Change	9,040.85	(31,754.58)	41,284.31	1,223.66
33					
34	Beginning Fund Equity	55,191.93	64,232.78	32,478.20	73,762.51
35	Ending Equity	64,232.78	32,478.20	73,762.51	74,986.17

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
SL 2009 ch 197 increased fees.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3050 - Weed and Pest Control Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	822,392.73	858,999.67	1,069,257.14	1,400,694.66
2	Total Assets	822,392.73	858,999.67	1,069,257.14	1,400,694.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	822,392.73	858,999.67	1,069,257.14	1,400,694.66
9	Total Fund Equity	822,392.73	858,999.67	1,069,257.14	1,400,694.66
10	Total Liabilities and Fund Equity	822,392.73	858,999.67	1,069,257.14	1,400,694.66
11					
12					
13	Licenses, Permits and Fees	363,059.91	358,369.72	440,913.19	496,295.60
14	Use of Money and Property	14,116.95	25,011.22	38,447.05	32,111.02
15	Other Revenue	-	-	355.63	-
16	Total Operating Revenue	377,176.86	383,380.94	479,715.87	528,406.62
17					
18	Personal Services and Benefits	10,004.28	11,140.51	9,830.25	11,674.41
19	Travel	5,031.36	7,802.48	4,510.64	3,379.57
20	Contractual Services	3,461.54	2,733.91	3,926.28	4,223.00
21	Supplies and Materials	208.69	185.59	123.50	419.10
22	Grants and Subsidies	155,547.72	372,992.71	331,539.36	333,310.72
23	Capital Outlay	-	-	-	-
24	Other Expense	955.00	-	1,147.50	1,215.00
25	Total Operating Expenditures/Expenses	175,208.59	394,855.20	351,077.53	354,221.80
26					
27	Transfers In	84,500.64	48,081.20	81,619.13	157,252.70
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	84,500.64	48,081.20	81,619.13	157,252.70
30					
31	Net Change	286,468.91	36,606.94	210,257.47	331,437.52
32					
33	Beginning Fund Equity	535,923.82	822,392.73	858,999.67	1,069,257.14
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	822,392.73	858,999.67	1,069,257.14	1,400,694.66

Company: 3050
Company Name: Agricultural Services
Fund Name: Weed and Pest Control Fund
Fund Type: Special Revenue
Purpose: SDCL 38-22-35 created the Weed and Pest Control Fund. Source: ($67.50) 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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,977,225.45	4,730,330.87	4,973,295.78	5,351,431.63
2	Loans and Notes Receivable	3,542,674.89	3,591,113.79	3,086,229.70	2,304,249.69
3	Total Assets	8,519,900.34	8,321,444.66	8,059,525.48	7,655,681.32
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	23,919.00	7,826.95	7,638.63
9	Unreserved Fund Balance	8,519,900.34	8,297,525.66	8,051,698.53	7,648,042.69
10	Total Fund Equity	8,519,900.34	8,321,444.66	8,059,525.48	7,655,681.32
11	Total Liabilities and Fund Equity	8,519,900.34	8,321,444.66	8,059,525.48	7,655,681.32
12					
13					
14	Licenses, Permits and Fees	7,400.00	4,344.91	2,750.00	6,775.00
15	Use of Money and Property	487,139.40	433,201.45	422,164.02	308,823.27
16	Sales and Services	1,201.54	1,601.64	450.00	173.71
17	Other Revenue	243.19	20,983.53	200.00	2,245.00
18	Total Operating Revenue	495,984.13	460,131.53	425,564.02	318,016.98
19					
20	Personal Services and Benefits	272,644.26	303,438.38	336,122.97	399,036.86
21	Travel	52,949.29	36,092.60	40,458.48	61,308.84
22	Contractual Services	185,183.31	266,147.68	241,765.89	189,145.63
23	Supplies and Materials	39,810.01	23,652.21	16,285.43	33,975.78
24	Grants and Subsidies	34,900.00	32,400.00	38,964.01	52,573.59
25	Capital Outlay	83.59	3,370.50	13,886.42	426.36
26	Bad Debts Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	585,570.46	665,101.37	687,483.20	736,467.06
28					
29	Transfers In	3,724.56	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	3,724.56	-	-	-
32					
33	Net Change	(85,861.77)	(204,969.84)	(261,919.18)	(418,450.08)
34					
35	Beginning Fund Equity	8,656,563.34	8,519,900.34	8,321,444.66	8,059,525.48
36	Prior Period Adjustment	(50,801.23)	6,514.16	-	14,605.92
37	Ending Equity	8,519,900.34	8,321,444.66	8,059,525.48	7,655,681.32

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

SDCL 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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	58,439.83	15,227.59	63,567.47	40,820.97
2	Total Assets	58,439.83	15,227.59	63,567.47	40,820.97
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	58,439.83	15,227.59	63,567.47	40,820.97
9	Total Fund Equity	58,439.83	15,227.59	63,567.47	40,820.97
10	Total Liabilities and Fund Equity	58,439.83	15,227.59	63,567.47	40,820.97
11					
12					
13	Licenses, Permits and Fees	92,659.30	100.00	88,881.13	28,170.50
14	Total Operating Revenue	92,659.30	100.00	88,881.13	28,170.50
15					
16	Personal Services and Benefits	67,788.06	30,623.71	29,756.93	11,218.92
17	Travel	3,252.58	-	-	2,629.55
18	Contractual Services	7,807.83	5,491.20	4,258.00	12,831.25
19	Supplies and Materials	508.53	35.36	76.32	134.97
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	6,450.00	-
22	Total Operating Expenditures/Expenses	79,357.00	36,150.27	40,541.25	26,814.69
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(1,651.30)	(7,161.97)	-	-
26	Net Transfers In (Out)	(1,651.30)	(7,161.97)	-	-
27					
28	Net Change	11,651.00	(43,212.24)	48,339.88	1,355.81
29					
30	Beginning Fund Equity	46,788.83	58,439.83	15,227.59	63,567.47
31	Prior Period Adjustment	-	-	-	(24,102.31)
32	Ending Equity	58,439.83	15,227.59	63,567.47	40,820.97

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 3052 - South Dakota Certified Beef Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(2,956.19)	(582.04)	(14,821.52)	(19,476.19)
2	Total Assets	(2,956.19)	(582.04)	(14,821.52)	(19,476.19)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	(2,956.19)	(582.04)	(14,821.52)	(19,476.19)
9	Total Fund Equity	(2,956.19)	(582.04)	(14,821.52)	(19,476.19)
10	Total Liabilities and Fund Equity	(2,956.19)	(582.04)	(14,821.52)	(19,476.19)
11					
12					
13	Licenses, Permits and Fees	23,582.50	13,973.50	15,864.75	10,264.75
14	Total Operating Revenue	23,582.50	13,973.50	15,864.75	10,264.75
15					
16	Personal Services and Benefits	-	-	-	2.07
17	Travel	-	-	-	2,972.24
18	Contractual Services	29,843.67	11,126.07	29,525.34	11,250.80
19	Supplies and Materials	1,701.30	473.28	578.89	694.31
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	31,544.97	11,599.35	30,104.23	14,919.42
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	(7,962.47)	2,374.15	(14,239.48)	(4,654.67)
29					
30	Beginning Fund Equity	5,006.28	(2,956.19)	(582.04)	(14,821.52)
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	(2,956.19)	(582.04)	(14,821.52)	(19,476.19)

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

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3053 - American Dairy Association

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	470,151.22	235,852.59	128,698.08	275,154.88
2	Total Assets	470,151.22	235,852.59	128,698.08	275,154.88
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	470,151.22	235,852.59	128,698.08	275,154.88
9	Total Fund Equity	470,151.22	235,852.59	128,698.08	275,154.88
10	Total Liabilities and Fund Equity	470,151.22	235,852.59	128,698.08	275,154.88
11					
12					
13	Licenses, Permits and Fees	1,839,576.61	1,879,250.80	1,837,046.98	1,934,251.01
14	Use of Money and Property	22,787.19	14,411.03	14,542.29	5,540.99
15	Sales and Services	25.00	25.00	25.00	25.00
16	Total Operating Revenue	1,862,388.80	1,893,686.83	1,851,614.27	1,939,817.00
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	1,733,444.68	2,127,949.10	1,958,729.98	1,793,324.52
21	Supplies and Materials	140.38	36.36	38.80	35.68
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	1,733,585.06	2,127,985.46	1,958,768.78	1,793,360.20
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	128,803.74	(234,298.63)	(107,154.51)	146,456.80
31					
32	Beginning Fund Equity	341,347.48	470,151.22	235,852.59	128,698.08
33	Ending Equity	470,151.22	235,852.59	128,698.08	275,154.88

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	353,958.77	400,414.72	487,476.83	474,688.95
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	353,958.77	400,414.72	487,476.83	474,688.95
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	353,958.77	400,414.72	487,476.83	474,688.95
10	Total Fund Equity	353,958.77	400,414.72	487,476.83	474,688.95
11	Total Liabilities and Fund Equity	353,958.77	400,414.72	487,476.83	474,688.95
12					
13					
14	Licenses, Permits and Fees	222,546.19	296,120.02	340,268.46	282,012.95
15	Use of Money and Property	13,482.52	13,162.49	16,831.12	12,753.85
16	Total Operating Revenue	236,028.71	309,282.51	357,099.58	294,766.80
17					
18	Personal Services and Benefits	193.77	1,162.62	581.31	839.67
19	Travel	512.34	1,648.79	932.05	1,332.05
20	Contractual Services	190,486.22	85,872.24	72,269.53	63,043.81
21	Supplies and Materials	3.97	146.65	657.58	318.45
22	Grants and Subsidies	6,000.00	173,996.26	195,597.00	242,020.70
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	197,196.30	262,826.56	270,037.47	307,554.68
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	38,832.41	46,455.95	87,062.11	(12,787.88)
32					
33	Beginning Fund Equity	315,126.36	353,958.77	400,414.72	487,476.83
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	353,958.77	400,414.72	487,476.83	474,688.95

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	57,601.20	68,558.02	92,429.76	125,870.26
2	Total Assets	57,601.20	68,558.02	92,429.76	125,870.26
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	57,601.20	68,558.02	92,429.76	125,870.26
9	Total Fund Equity	57,601.20	68,558.02	92,429.76	125,870.26
10	Total Liabilities and Fund Equity	57,601.20	68,558.02	92,429.76	125,870.26
11					
12					
13	Licenses, Permits and Fees	18,401.70	10,293.86	31,227.56	42,552.42
14	Use of Money and Property	1,417.07	2,081.80	3,030.91	2,719.70
15	Total Operating Revenue	19,818.77	12,375.66	34,258.47	45,272.12
16					
17	Personal Services and Benefits	839.67	387.54	387.54	452.13
18	Travel	275.39	196.22	193.14	172.42
19	Contractual Services	1,270.42	835.08	740.05	2,218.07
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	9,066.00	8,989.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	2,385.48	1,418.84	10,386.73	11,831.62
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	17,433.29	10,956.82	23,871.74	33,440.50
30					
31	Beginning Fund Equity	40,167.91	57,601.20	68,558.02	92,429.76
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	57,601.20	68,558.02	92,429.76	125,870.26

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

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3054 - Soybean Research and Promotion Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	5,326,741.59	7,577,087.90	8,013,704.53	8,125,363.24
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	5,326,741.59	7,577,087.90	8,013,704.53	8,125,363.24
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	5,326,741.59	7,577,087.90	8,013,704.53	8,125,363.24
10	Total Fund Equity	5,326,741.59	7,577,087.90	8,013,704.53	8,125,363.24
11	Total Liabilities and Fund Equity	5,326,741.59	7,577,087.90	8,013,704.53	8,125,363.24
12					
13					
14	Licenses, Permits and Fees	6,008,430.12	8,474,163.04	8,101,784.22	8,636,188.55
15	Use of Money and Property	178,619.74	225,632.86	320,231.85	255,997.19
16	Total Operating Revenue	6,187,049.86	8,699,795.90	8,422,016.07	8,892,185.74
17					
18	Personal Services and Benefits	154,000.35	195,158.46	240,169.05	274,795.26
19	Travel	-	-	-	-
20	Contractual Services	2,863,948.77	6,254,291.13	4,198,177.57	8,505,578.11
21	Supplies and Materials	12,727.27	-	18,078.28	153.66
22	Grants and Subsidies	2,566,242.45	-	3,528,974.54	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	5,596,918.84	6,449,449.59	7,985,399.44	8,780,527.03
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	590,131.02	2,250,346.31	436,616.63	111,658.71
31					
32	Beginning Fund Equity	4,736,610.57	5,326,741.59	7,577,087.90	8,013,704.53
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	5,326,741.59	7,577,087.90	8,013,704.53	8,125,363.24

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,070,653.89	1,985,011.83	2,477,524.33	2,461,885.18
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	1,070,653.89	1,985,011.83	2,477,524.33	2,461,885.18
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	1,070,653.89	1,985,011.83	2,477,524.33	2,461,885.18
10	Total Fund Equity	1,070,653.89	1,985,011.83	2,477,524.33	2,461,885.18
11	Total Liabilities and Fund Equity	1,070,653.89	1,985,011.83	2,477,524.33	2,461,885.18
12					
13					
14	Licenses, Permits and Fees	3,850,643.75	4,992,886.92	5,495,039.65	5,074,881.69
15	Use of Money and Property	114,076.54	80,656.90	94,531.86	83,614.44
16	Total Operating Revenue	3,964,720.29	5,073,543.82	5,589,571.51	5,158,496.13
17					
18	Personal Services and Benefits	88,762.04	87,591.40	83,624.37	85,824.04
19	Travel	-	-	-	-
20	Contractual Services	3,572,272.23	4,071,594.48	5,013,434.64	5,088,311.24
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	3,661,034.27	4,159,185.88	5,097,059.01	5,174,135.28
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	303,686.02	914,357.94	492,512.50	(15,639.15)
32					
33	Beginning Fund Equity	766,967.87	1,070,653.89	1,985,011.83	2,477,524.33
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	1,070,653.89	1,985,011.83	2,477,524.33	2,461,885.18

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

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

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3056 - Forestry Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	801,960.32	809,863.30	519,139.22	441,706.92
2	Due From Other Funds	9,261.42	9,261.42	9,261.42	9,261.42
3	Total Assets	811,221.74	819,124.72	528,400.64	450,968.34
4					
5	Accounts Payable	3,760.05	3,760.05	-	50.00
6	Total Liabilities	3,760.05	3,760.05	-	50.00
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	807,461.69	815,364.67	528,400.64	450,918.34
10	Total Fund Equity	807,461.69	815,364.67	528,400.64	450,918.34
11	Total Liabilities and Fund Equity	811,221.74	819,124.72	528,400.64	450,968.34
12					
13					
14	Taxes	-	-	-	75,000.00
15	Use of Money and Property	135,226.80	79,685.64	104,096.79	116,229.11
16	Sales and Services	200,079.16	100,810.15	69,226.88	94,797.42
17	Administering Programs	31,857.43	29,554.95	25,381.80	69,638.80
18	Other Revenue	59,422.00	100,479.37	943.63	42,747.32
19	Total Operating Revenue	426,585.39	310,530.11	199,649.10	398,412.65
20					
21	Personal Services and Benefits	53,363.39	112,965.90	38,215.05	90,443.31
22	Travel	4,858.03	8,865.30	6,832.42	3,484.00
23	Contractual Services	104,958.22	111,952.91	320,910.41	121,653.26
24	Supplies and Materials	109,671.91	108,829.51	97,858.78	76,629.57
25	Grants and Subsidies	38,786.81	16,887.86	16,544.94	183,684.81
26	Capital Outlay	-	-	-	-
27	Other Expense	-	-	10,000.00	-
28	Interest Expense	-	-	11.58	-
29	Total Operating Expenditures/Expenses	311,638.36	359,501.48	490,373.18	475,894.95
30					
31	Transfers In	-	56,874.35	-	-
32	Transfers Out	(4,181.00)	-	-	-
33	Net Transfers In (Out)	(4,181.00)	56,874.35	-	-
34					
35	Net Change	110,766.03	7,902.98	(290,724.08)	(77,482.30)
36					
37	Beginning Fund Equity	696,695.66	807,461.69	815,364.67	528,400.64
38	Prior Period Adjustment	-	-	3,760.05	-
39	Ending Equity	807,461.69	815,364.67	528,400.64	450,918.34

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	593,833.96	1,561,290.54	1,333,619.81	1,050,307.56
2	Total Assets	593,833.96	1,561,290.54	1,333,619.81	1,050,307.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	645.00	-	-
8	Unreserved Fund Balance	593,833.96	1,560,645.54	1,333,619.81	1,050,307.56
9	Total Fund Equity	593,833.96	1,561,290.54	1,333,619.81	1,050,307.56
10	Total Liabilities and Fund Equity	593,833.96	1,561,290.54	1,333,619.81	1,050,307.56
11					
12					
13	Licenses, Permits and Fees	24,907.00	1,280,960.00	83,761.00	52,404.00
14	Use of Money and Property	61,042.23	45,954.34	53,923.47	54,970.72
15	Sales and Services	1,771.00	2,098.00	5,820.00	2,001.00
16	Other Revenue	8.32	725.24	87.06	131.24
17	Total Operating Revenue	87,728.55	1,329,737.58	143,591.53	109,506.96
18					
19	Personal Services and Benefits	252,112.29	254,880.97	269,018.85	295,920.43
20	Travel	15,165.27	10,526.83	10,162.41	23,193.70
21	Contractual Services	64,088.42	70,946.20	62,330.77	63,333.64
22	Supplies and Materials	10,287.30	19,966.98	28,050.78	8,595.34
23	Grants and Subsidies	1,000.00	1,000.00	-	-
24	Capital Outlay	12,065.72	4,839.41	1,491.40	1,600.00
25	Other Expense	389.76	120.61	208.05	176.10
26	Total Operating Expenditures/Expenses	355,108.76	362,281.00	371,262.26	392,819.21
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(267,380.21)	967,456.58	(227,670.73)	(283,312.25)
33					
34	Beginning Fund Equity	861,214.17	593,833.96	1,561,290.54	1,333,619.81
35	Ending Equity	593,833.96	1,561,290.54	1,333,619.81	1,050,307.56

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	185,188.31	255,813.67	235,680.17	266,445.17
2	Total Assets	185,188.31	255,813.67	235,680.17	266,445.17
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	-	7,134.42	6,581.58	10,249.40
6	Total Liabilities	-	7,134.42	6,581.58	10,249.40
7					
8	Reserve for Encumbrances	-	2,080.00	-	-
9	Unreserved Fund Balance	185,188.31	246,599.25	229,098.59	256,195.77
10	Total Fund Equity	185,188.31	248,679.25	229,098.59	256,195.77
11	Total Liabilities and Fund Equity	185,188.31	255,813.67	235,680.17	266,445.17
12					
13					
14	Licenses, Permits and Fees	76,072.38	1,307,199.12	1,270,155.57	1,318,439.08
15	Fines, Forfeits and Penalties	-	5,065.93	4,111.22	6,631.04
16	Sales and Services	1,133,569.60	45.00	-	-
17	Other Revenue	-	1,527.95	1,388.00	1,138.10
18	Total Operating Revenue	1,209,641.98	1,313,838.00	1,275,654.79	1,326,208.22
19					
20	Personal Services and Benefits	927,607.79	1,053,126.42	1,088,633.86	1,105,471.16
21	Travel	102,764.23	117,359.19	119,661.80	111,861.25
22	Contractual Services	51,496.55	60,695.46	60,926.07	60,981.41
23	Supplies and Materials	51,756.46	19,165.99	19,886.33	20,797.22
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	42.40	-	6,127.39	-
26	Other Expense	15,020.00	-	-	-
27	Total Operating Expenditures/Expenses	1,148,687.43	1,250,347.06	1,295,235.45	1,299,111.04
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	60,954.55	63,490.94	(19,580.66)	27,097.18
34					
35	Beginning Fund Equity	124,233.76	185,188.31	248,679.25	229,098.59
36	Ending Equity	185,188.31	248,679.25	229,098.59	256,195.77

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

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

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3059 - State Fire Suppression Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(1,598,678.91)	(242,425.44)	(1,167,786.56)	(2,348,253.31)
2	Total Assets	(1,598,678.91)	(242,425.44)	(1,167,786.56)	(2,348,253.31)
3					
4	Accounts Payable	-	-	-	8,112.00
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	17,373.42
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	(1,607,940.33)	(251,686.86)	(1,177,047.98)	(2,365,626.73)
10	Total Fund Equity	(1,607,940.33)	(251,686.86)	(1,177,047.98)	(2,365,626.73)
11	Total Liabilities and Fund Equity	(1,598,678.91)	(242,425.44)	(1,167,786.56)	(2,348,253.31)
12					
13					
14	Use of Money and Property	1,500.00	1,500.00	1,500.00	1,500.00
15	Sales and Services	3,179,324.46	794,785.69	578,160.65	1,675,447.32
16	Other Revenue	5,568.31	668.77	11,289.95	54.07
17	Total Operating Revenue	3,186,392.77	796,954.46	590,950.60	1,677,001.39
18					
19	Personal Services and Benefits	553,763.94	204,914.31	540,149.49	815,627.70
20	Travel	115,416.04	19,073.45	23,858.28	131,656.75
21	Contractual Services	1,712,261.42	410,052.19	938,189.28	2,867,213.65
22	Supplies and Materials	51,918.33	37,010.04	13,982.51	129,331.08
23	Grants and Subsidies	200.00	-	-	222,481.96
24	Capital Outlay	-	-	-	-
25	Other Expense	6,829.18	-	-	-
26	Interest Expense	16.07	-	132.16	-
27	Total Operating Expenditures/Expenses	2,440,404.98	671,049.99	1,516,311.72	4,166,311.14
28					
29	Transfers In	657,947.88	1,230,349.00	-	1,300,731.00
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	657,947.88	1,230,349.00	-	1,300,731.00
32					
33	Net Change	1,403,935.67	1,356,253.47	(925,361.12)	(1,188,578.75)
34					
35	Beginning Fund Equity	(3,011,876.00)	(1,607,940.33)	(251,686.86)	(1,177,047.98)
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	(1,607,940.33)	(251,686.86)	(1,177,047.98)	(2,365,626.73)

Company: 3059
Company Name: State Fire Suppression Fund
Fund Name: State Fire Suppression Special Revenue Fund
Fund Type: Special Revenue
Purpose: SDCL 41-20-5 created the State Fire Suppression Special Revenue Fund. Source: General Fund Appropriations; reimbursement of costs incurred in suppressing forest fires as authorized by 41-20-4; any damages paid from judgments or settlements and civil actions. Use: 41-20-5 payment of costs incurred by the state wildland fire coordinator in suppressing and extinguishing forest fires and emergency rangeland fires; for the payment of costs incurred by the Governor in authorizing fire prevention measures; and for the payment of costs incurred by the secretary of agriculture in hiring a fire suppression force to assist any other fire suppression agency.

Budget Information: Not included in the General Appropriations Bill.

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

Department of Agriculture
State Accounting System - Other Fund Balances
Company 3059 - Mountain Pine Beetle

		FY2012
1	Cash Pooled with State Treasurer	4,467,844.84
2	Total Assets	4,467,844.84
3		
4	Accounts Payable	-
5	Due to Other Funds	9,261.42
6	Total Liabilities	9,261.42
7		
8	Reserve for Encumbrances	-
9	Unreserved Fund Balance	4,467,844.84
10	Total Fund Equity	4,467,844.84
11	Total Liabilities and Fund Equity	4,477,106.26
12		
13		
14	Use of Money and Property	-
15	Sales and Services	-
16	Other Revenue	-
17	Total Operating Revenue	-
18		
19	Personal Services and Benefits	329,187.24
20	Travel	20,646.00
21	Contractual Services	1,090,250.32
22	Supplies and Materials	41,506.92
23	Grants and Subsidies	174,860.68
24	Capital Outlay	22,350.00
25	Other Expense	-
26	Interest Expense	-
27	Total Operating Expenditures/Expenses	1,678,801.16
28		
29	Transfers In	6,146,646.00
30	Transfers Out	-
31	Net Transfers In (Out)	6,146,646.00
32		
33	Net Change	4,467,844.84
34		
35	Beginning Fund Equity	-
36	Prior Period Adjustment	-
37	Ending Equity	4,467,844.84

Company: 3059
Company Name: State Fire Suppression Fund
Fund Name: Mountain Pine Beetle
Fund Type: Special Revenue
Purpose: Administratively created fund. Source: General Fund appropriations of $6,146,646. Use: Payment of costs for mountain pine beetle eradication.

Budget Information: Not included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3061 - Conservation District Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	19,824.76	5,362.83	15,990.91	55,380.97
2	Loans and Notes Receivable	143,895.83	162,094.21	155,492.63	119,817.59
3	Total Assets	163,720.59	167,457.04	171,483.54	175,198.56
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	163,720.59	167,457.04	171,483.54	175,198.56
10	Total Fund Equity	163,720.59	167,457.04	171,483.54	175,198.56
11	Total Liabilities and Fund Equity	163,720.59	167,457.04	171,483.54	175,198.56
12					
13					
14	Use of Money and Property	2,958.04	3,736.45	4,026.50	3,715.02
15	Total Operating Revenue	2,958.04	3,736.45	4,026.50	3,715.02
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	2,958.04	3,736.45	4,026.50	3,715.02
30					
31	Beginning Fund Equity	160,530.23	163,720.59	167,457.04	171,483.54
32	Prior Period Adjustment	232.32	-	-	-
33	Ending Equity	163,720.59	167,457.04	171,483.54	175,198.56

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,165,329.12	2,384,411.34	2,575,961.34	2,663,603.68
2	Total Assets	2,165,329.12	2,384,411.34	2,575,961.34	2,663,603.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	476,876.85	-	-	-
8	Unreserved Fund Balance	1,688,452.27	2,384,411.34	2,575,961.34	2,663,603.68
9	Total Fund Equity	2,165,329.12	2,384,411.34	2,575,961.34	2,663,603.68
10	Total Liabilities and Fund Equity	2,165,329.12	2,384,411.34	2,575,961.34	2,663,603.68
11					
12					
13	Taxes	335,388.74	314,400.49	286,271.16	500,000.00
14	Licenses, Permits and Fees	324,862.13	312,016.56	106,102.28	-
15	Use of Money and Property	68,863.23	82,368.66	116,923.13	94,146.15
16	Other Revenue	-	-	60.00	-
17	Total Operating Revenue	729,114.10	708,785.71	509,356.57	594,146.15
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	-	-	-	-
22	Supplies and Materials	3,474.00	-	-	-
23	Grants and Subsidies	278,116.69	489,703.49	316,786.57	495,694.26
24	Capital Outlay	-	-	-	-
25	Other Expense	660.00	-	1,020.00	-
26	Total Operating Expenditures/Expenses	282,250.69	489,703.49	317,806.57	495,694.26
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	446,863.41	219,082.22	191,550.00	98,451.89
33					
34	Beginning Fund Equity	1,718,465.71	2,165,329.12	2,384,411.34	2,575,961.34
35	Prior Period Adjustment	-	-	-	(10,809.55)
36	Ending Equity	2,165,329.12	2,384,411.34	2,575,961.34	2,663,603.68

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

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

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 for this fund ended on July 1, 2010.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3063 - Pesticide Recycling and Disposal Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	317,442.04	273,846.67	336,390.73	395,745.84
2	Total Assets	317,442.04	273,846.67	336,390.73	395,745.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	90,929.00	-	-	-
8	Unreserved Fund Balance	226,513.04	273,846.67	336,390.73	395,745.84
9	Total Fund Equity	317,442.04	273,846.67	336,390.73	395,745.84
10	Total Liabilities and Fund Equity	317,442.04	273,846.67	336,390.73	395,745.84
11					
12					
13	Licenses, Permits and Fees	215,284.81	208,011.05	249,458.17	288,123.82
14	Use of Money and Property	11,742.46	9,484.71	-	-
15	Sales and Services	22,759.35	20,200.00	22,741.25	25,811.75
16	Other Revenue	-	-	40.00	-
17	Total Operating Revenue	249,786.62	237,695.76	272,239.42	313,935.57
18					
19	Personal Services and Benefits	83,025.32	91,564.78	93,461.24	97,248.42
20	Travel	1,797.59	4,206.33	4,437.01	3,976.02
21	Contractual Services	67,682.22	68,838.79	82,924.47	141,211.38
22	Supplies and Materials	9,295.22	15,852.23	23,072.64	22,434.19
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	100,829.00	5,200.00	-
25	Other Expense	440.00	-	600.00	520.00
26	Total Operating Expenditures/Expenses	162,240.35	281,291.13	209,695.36	265,390.01
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	87,546.27	(43,595.37)	62,544.06	48,545.56
33					
34	Beginning Fund Equity	229,895.77	317,442.04	273,846.67	336,390.73
35	Prior Period Adjustment	-	-	-	10,809.55
36	Ending Equity	317,442.04	273,846.67	336,390.73	395,745.84

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	11,956.99	402,444.61	95,250.48	81,893.34
2	Total Assets	11,956.99	402,444.61	95,250.48	81,893.34
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	29,589.42	-	-
8	Unreserved Fund Balance	11,956.99	372,855.19	95,250.48	81,893.34
9	Total Fund Equity	11,956.99	402,444.61	95,250.48	81,893.34
10	Total Liabilities and Fund Equity	11,956.99	402,444.61	95,250.48	81,893.34
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	-	-	-	-
15	Total Operating Revenue	-	-	-	-
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	8,931.62	9,328.85	14,080.14	12,967.96
20	Supplies and Materials	135.87	183.53	252.99	389.18
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	9,067.49	9,512.38	14,333.13	13,357.14
24					
25	Transfers In	-	400,000.00	-	-
26	Transfers Out	-	-	(292,861.00)	-
27	Net Transfers In (Out)	-	400,000.00	(292,861.00)	-
28					
29	Net Change	(9,067.49)	390,487.62	(307,194.13)	(13,357.14)
30					
31	Beginning Fund Equity	21,024.48	11,956.99	402,444.61	95,250.48
32	Ending Equity	11,956.99	402,444.61	95,250.48	81,893.34

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Agriculture

State Accounting System - Other Fund Balances

Company 3151 - Livestock Disease Emergency Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,162,675.70	2,468,450.11	2,805,713.62	3,006,910.38
2	Total Assets	2,162,675.70	2,468,450.11	2,805,713.62	3,006,910.38
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,162,675.70	2,468,450.11	2,805,713.62	3,006,910.38
9	Total Fund Equity	2,162,675.70	2,468,450.11	2,805,713.62	3,006,910.38
10	Total Liabilities and Fund Equity	2,162,675.70	2,468,450.11	2,805,713.62	3,006,910.38
11					
12					
13	Licenses, Permits and Fees	136,895.45	210,207.10	222,433.88	112,515.42
14	Use of Money and Property	92,540.30	95,567.31	114,829.63	88,681.34
15	Total Operating Revenue	229,435.75	305,774.41	337,263.51	201,196.76
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	229,435.75	305,774.41	337,263.51	201,196.76
30					
31	Beginning Fund Equity	1,933,239.95	2,162,675.70	2,468,450.11	2,805,713.62
32	Ending Equity	2,162,675.70	2,468,450.11	2,805,713.62	3,006,910.38

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 - Board of Veterinary Medical Examiners

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	137,818.12	122,697.64	166,461.04	154,961.24
2	Total Assets	137,818.12	122,697.64	166,461.04	154,961.24
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	137,818.12	122,697.64	166,461.04	154,961.24
9	Total Fund Equity	137,818.12	122,697.64	166,461.04	154,961.24
10	Total Liabilities and Fund Equity	137,818.12	122,697.64	166,461.04	154,961.24
11					
12					
13	Licenses, Permits and Fees	70,935.00	24,090.00	69,345.00	21,287.68
14	Use of Money and Property	4,929.29	4,111.55	6,021.68	3,921.22
15	Sales and Services	1,500.00	2,900.00	2,200.00	3,000.00
16	Total Operating Revenue	77,364.29	31,101.55	77,566.68	28,208.90
17					
18	Personal Services and Benefits	968.85	1,485.57	710.49	775.08
19	Travel	4,356.75	3,843.86	2,043.48	2,217.37
20	Contractual Services	34,881.15	40,047.58	30,113.43	35,874.59
21	Supplies and Materials	1,431.97	845.02	935.88	841.66
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	41,638.72	46,222.03	33,803.28	39,708.70
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	35,725.57	(15,120.48)	43,763.40	(11,499.80)
31					
32	Beginning Fund Equity	102,092.55	137,818.12	122,697.64	166,461.04
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	137,818.12	122,697.64	166,461.04	154,961.24

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	189,213.83	129,754.40	98,473.38	109,313.23
2	Total Assets	189,213.83	129,754.40	98,473.38	109,313.23
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	189,213.83	129,754.40	98,473.38	109,313.23
9	Total Fund Equity	189,213.83	129,754.40	98,473.38	109,313.23
10	Total Liabilities and Fund Equity	189,213.83	129,754.40	98,473.38	109,313.23
11					
12					
13	Use of Money and Property	16,776.49	11,095.25	9,312.46	4,277.08
14	Sales and Services	82,602.50	40,617.10	29,996.35	40,615.90
15	Other Revenue	-	-	336.16	-
16	Total Operating Revenue	99,378.99	51,712.35	39,644.97	44,892.98
17					
18	Personal Services and Benefits	11,694.74	15,088.77	8,493.21	9,899.77
19	Travel	85.80	570.26	90.89	9.99
20	Contractual Services	20,416.19	72,688.95	38,957.26	9,072.66
21	Supplies and Materials	59,965.49	22,823.80	23,384.63	15,070.71
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	92,162.22	111,171.78	70,925.99	34,053.13
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	7,216.77	(59,459.43)	(31,281.02)	10,839.85
31					
32	Beginning Fund Equity	181,997.06	189,213.83	129,754.40	98,473.38
33	Ending Equity	189,213.83	129,754.40	98,473.38	109,313.23

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

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

State Accounting System - Other Fund Balances

Company 6515 - State Fair Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	447,243.01	288,949.27	531,716.81	644,331.31
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	472,208.01	313,914.27	556,681.81	669,296.31
5					
6	Accounts Payable	2,877.70	2,877.70	-	-
7	Total Liabilities	2,877.70	2,877.70	-	-
8					
9	Reserve for Encumbrances	-	52,973.31	1,562.00	-
10	Unreserved Fund Balance	469,330.31	258,063.26	555,119.81	669,296.31
11	Total Fund Equity	469,330.31	311,036.57	556,681.81	669,296.31
12	Total Liabilities and Fund Equity	472,208.01	313,914.27	556,681.81	669,296.31
13					
14					
15	Licenses, Permits and Fees	878,607.10	631,912.96	1,016,320.50	1,050,312.46
16	Use of Money and Property	363,271.65	270,175.45	412,444.74	418,912.53
17	Sales and Services	443,279.90	434,422.87	442,669.93	513,007.69
18	Administering Programs	41,398.93	37,100.53	37,002.36	36,268.52
19	Other Revenue	225,698.71	219,617.00	295,939.93	241,894.71
20	Total Operating Revenue	1,952,256.29	1,593,228.81	2,204,377.46	2,260,395.91
21					
22	Personal Services and Benefits	1,042.85	616,084.71	659,540.03	664,924.27
23	Travel	11,488.70	5,865.76	7,005.30	6,738.33
24	Contractual Services	1,358,884.52	865,969.74	934,893.51	1,035,422.36
25	Supplies and Materials	334,379.28	218,325.70	290,033.58	282,543.91
26	Capital Outlay	2,648.21	550.00	36,322.61	102,058.87
27	Other Expense	42,668.58	44,726.64	33,814.89	56,093.67
28	Interest Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	1,751,112.14	1,751,522.55	1,961,609.92	2,147,781.41
30					
31	Transfers In	-	-	-	-
32	Transfers Out	-	-	-	-
33	Net Transfers In (Out)	-	-	-	-
34					
35	Net Change	201,144.15	(158,293.74)	242,767.54	112,614.50
36					
37	Beginning Fund Equity	268,186.16	469,330.31	311,036.57	556,681.81
38	Prior Period Adjustment	-	-	2,877.70	-
39	Ending Equity	469,330.31	311,036.57	556,681.81	669,296.31

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

Budget Information: Included in the General Appropriations Bill.

Department of Agriculture

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5					
6	Total Liabilities	-	-	-	-

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

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

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

Department of Tourism

State Accounting System - Other Fund Balances

Company 3006 - Tourism Promotion Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	493,259.90	466,632.56	584,517.82	1,322,588.00
2	Total Assets	493,259.90	466,632.56	584,517.82	1,322,588.00
3					
4	Accounts Payable	2,090.46	2,250.46	1,026.00	796.00
5	Total Liabilities	2,090.46	2,250.46	1,026.00	796.00
6					
7	Reserve for Encumbrances	-	22,930.00	1,849.29	695,635.67
8	Unreserved Fund Balance	491,169.44	441,452.10	581,642.53	626,156.33
9	Total Fund Equity	491,169.44	464,382.10	583,491.82	1,321,792.00
10	Total Liabilities and Fund Equity	493,259.90	466,632.56	584,517.82	1,322,588.00
11					
12					
13	Taxes	5,741,636.06	7,505,828.07	8,349,009.81	8,290,920.32
14	Use of Money and Property	38,398.88	56,107.40	78,993.42	60,047.83
15	Sales and Services	648,590.98	469,547.68	320,469.67	468,116.83
16	Administering Programs	20,000.00	-	-	-
17	Other Revenue	662.63	1,307.72	654.08	46.50
18	Total Operating Revenue	6,449,288.55	8,032,790.87	8,749,126.98	8,819,131.48
19					
20	Personal Services and Benefits	1,280,571.96	1,265,819.93	1,289,490.19	1,465,874.00
21	Travel	159,692.58	179,907.11	165,055.93	191,303.61
22	Contractual Services	7,503,226.81	8,979,309.26	9,545,813.87	8,775,366.30
23	Supplies and Materials	520,265.71	539,875.88	525,178.34	520,402.71
24	Grants and Subsidies	246,250.00	320,000.00	320,000.00	320,000.00
25	Capital Outlay	16,639.17	8,553.13	8,504.57	28,272.39
26	Total Operating Expenditures/Expenses	9,726,646.23	11,293,465.31	11,854,042.90	11,301,219.01
27					
28	Transfers In	3,218,215.29	3,233,887.10	3,224,025.64	3,220,387.71
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	3,218,215.29	3,233,887.10	3,224,025.64	3,220,387.71
31					
32	Net Change	(59,142.39)	(26,787.34)	119,109.72	738,300.18
33					
34	Beginning Fund Equity	550,311.83	491,169.44	464,382.10	583,491.82
35	Ending Equity	491,169.44	464,382.10	583,491.82	1,321,792.00

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

** - This was increased from 1% effective July 1, 2009. The tax reverts back to 1% on July 1, 2013.

Budget Information: Included in the General Appropriations Bill.

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

Department of Tourism

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(217,590.72)	(39,297.83)	(27,234.01)	30,161.60
2	Total Assets	(217,590.72)	(39,297.83)	(27,234.01)	30,161.60
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	7,449.72	-
8	Unreserved Fund Balance	(217,590.72)	(39,297.83)	(34,683.73)	30,161.60
9	Total Fund Equity	(217,590.72)	(39,297.83)	(27,234.01)	30,161.60
10	Total Liabilities and Fund Equity	(217,590.72)	(39,297.83)	(27,234.01)	30,161.60
11					
12					
13	Taxes	-	261,781.37	335,278.91	517,554.97
14	Use of Money and Property	-	-	-	1,136.42
15	Sales and Services	1,415,424.13	1,063,757.98	578,689.10	731,409.23
16	Other Revenue	21.46	-	-	-
17	Total Operating Revenue	1,415,445.59	1,325,539.35	913,968.01	1,250,100.62
18					
19	Personal Services and Benefits	475,894.46	636,447.64	568,043.39	791,278.60
20	Travel	142,476.12	57,681.11	40,427.38	67,355.52
21	Contractual Services	714,672.75	442,927.46	283,008.88	335,357.74
22	Supplies and Materials	36,133.26	27,481.69	20,177.60	23,427.37
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	2,437.68	1,129.83	11,307.64	11,806.64
25	Interest Expense	-	260.01	482.87	314.27
26	Total Operating Expenditures/Expenses	1,371,614.27	1,165,927.74	923,447.76	1,229,540.14
27					
28	Transfers In	72,810.99	18,681.28	21,543.57	36,835.13
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	72,810.99	18,681.28	21,543.57	36,835.13
31					
32	Net Change	116,642.31	178,292.89	12,063.82	57,395.61
33					
34	Beginning Fund Equity	(334,233.03)	(217,590.72)	(39,297.83)	(27,234.01)
35	Ending Equity	(217,590.72)	(39,297.83)	(27,234.01)	30,161.60

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Tourism

State Accounting System - Other Fund Balances

Company 3139 - Historical Society Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	154,136.78	207,542.46	229,147.23	182,041.50
2	Total Assets	154,136.78	207,542.46	229,147.23	182,041.50
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	5,749.00	-
8	Unreserved Fund Balance	154,136.78	207,542.46	223,398.23	182,041.50
9	Total Fund Equity	154,136.78	207,542.46	229,147.23	182,041.50
10	Total Liabilities and Fund Equity	154,136.78	207,542.46	229,147.23	182,041.50
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	192,963.32	165,842.72	276,803.90	155,739.41
15	Other Revenue	-	-	595.76	-
16	Total Operating Revenue	192,963.32	165,842.72	277,399.66	155,739.41
17					
18	Personal Services and Benefits	71,266.39	8,180.00	61,167.16	75,097.33
19	Travel	6,097.96	6,664.81	6,938.07	4,762.12
20	Contractual Services	68,821.24	60,077.09	164,428.97	63,199.06
21	Supplies and Materials	44,446.84	35,915.46	36,353.69	32,876.46
22	Grants and Subsidies	25,000.00	-	6,774.37	18,225.63
23	Capital Outlay	33,351.46	-	3,874.26	7,670.64
24	Other Expense	1,925.71	1,599.68	1,258.37	1,013.90
25	Total Operating Expenditures/Expenses	250,909.60	112,437.04	280,794.89	202,845.14
26					
27	Transfers In	-	-	25,000.00	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	25,000.00	-
30					
31	Net Change	(57,946.28)	53,405.68	21,604.77	(47,105.73)
32					
33	Beginning Fund Equity	212,083.06	154,136.78	207,542.46	229,147.23
34	Ending Equity	154,136.78	207,542.46	229,147.23	182,041.50

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

Budget Information: Included in the General Appropriations Bill.

Department of Tourism

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	7,489.30	47,035.01	253,630.56	263,727.66
2	Total Assets	7,489.30	47,035.01	253,630.56	263,727.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,591.98	-
8	Unreserved Fund Balance	7,489.30	47,035.01	252,038.58	263,727.66
9	Total Fund Equity	7,489.30	47,035.01	253,630.56	263,727.66
10	Total Liabilities and Fund Equity	7,489.30	47,035.01	253,630.56	263,727.66
11					
12					
13	Taxes	-	566,754.79	699,618.20	660,788.42
14	Use of Money and Property	-	-	5,017.54	6,010.28
15	Other Revenue	-	-	50.00	50.00
16	Total Operating Revenue	-	566,754.79	704,685.74	666,848.70
17					
18	Personal Services and Benefits	-	176,387.10	176,979.22	187,494.17
19	Travel	-	6,572.97	12,320.02	11,628.62
20	Contractual Services	-	26,168.30	29,005.80	38,657.04
21	Supplies and Materials	-	8,454.78	6,269.50	7,187.84
22	Grants and Subsidies	-	309,625.93	273,515.65	394,293.33
23	Capital Outlay	-	-	-	17,490.60
24	Total Operating Expenditures/Expenses	-	527,209.08	498,090.19	656,751.60
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	-	39,545.71	206,595.55	10,097.10
31					
32	Beginning Fund Equity	7,489.30	7,489.30	47,035.01	253,630.56
33	Ending Equity	7,489.30	47,035.01	253,630.56	263,727.66

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Tourism

State Accounting System - Other Fund Balances

Company 3145 - Historical Preservation Loan and Grant Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	343,211.53	370,979.50	419,659.09	384,585.86
2	Total Assets	343,211.53	370,979.50	419,659.09	384,585.86
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	343,211.53	370,979.50	419,659.09	384,585.86
9	Total Fund Equity	343,211.53	370,979.50	419,659.09	384,585.86
10	Total Liabilities and Fund Equity	343,211.53	370,979.50	419,659.09	384,585.86
11					
12					
13	Use of Money and Property	18,967.37	17,435.18	19,260.70	14,647.94
14	Other Revenue	2,830.00	-	-	-
15	Total Operating Revenue	21,797.37	17,435.18	19,260.70	14,647.94
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	87,962.10	89,667.21	70,581.11	149,721.17
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	87,962.10	89,667.21	70,581.11	149,721.17
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	33,835.27	27,767.97	48,679.59	(35,073.23)
30					
31	Beginning Fund Equity	309,376.26	343,211.53	370,979.50	419,659.09
32	Ending Equity	343,211.53	370,979.50	419,659.09	384,585.86

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3121 - Game, Fish and Parks Administration

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	465,950.46	603,777.55	36,692.44	66,260.51
2	Total Assets	465,950.46	603,777.55	36,692.44	66,260.51
3					
4	Accounts Payable	72,311.59	32,268.64	12,992.22	4,416.01
5	Total Liabilities	72,311.59	32,268.64	12,992.22	4,416.01
6					
7	Reserve for Encumbrances	34,587.19	13,559.84	-	9,095.45
8	Unreserved Fund Equity	359,051.68	557,949.07	23,700.22	52,749.05
9	Total Fund Equity	393,638.87	571,508.91	23,700.22	61,844.50
10	Total Liabilities and Fund Equity	465,950.46	603,777.55	36,692.44	66,260.51
11					
12	Licenses, Permits and Fees	-	-	-	-
13	Sales and Services	-	2,486.45	-	-
14	Use of Money and Property	-	-	-	-
15	Administering Programs	75,000.00	-	-	-
16	Other Revenue	192.25	32.34	9,655.01	180.05
17	Total Operating Revenue	75,192.25	2,518.79	9,655.01	180.05
18					
19	Personal Services and Benefits	1,575,928.14	1,534,399.13	1,563,299.61	1,539,513.47
20	Travel	77,958.64	80,049.28	51,900.30	54,829.76
21	Contractual Services	864,453.48	1,030,271.99	775,710.00	814,189.60
22	Supplies and Materials	351,074.80	353,546.68	292,492.24	294,692.77
23	Capital Outlay	23,975.18	41,542.69	42,500.94	28,588.26
24	Other Expense	-	39,617.15	-	-
25	Interest Expense	67.50	-	-	-
26	Total Operating Expenditures	2,893,457.74	3,079,426.92	2,725,903.09	2,731,813.86
27					
28	Transfers In	3,114,415.07	3,283,574.56	2,543,476.39	3,093,608.00
29	Transfers Out	(39,329.85)	(28,796.39)	(375,037.00)	(323,829.91)
30	Net Transfers In (Out)	3,075,085.22	3,254,778.17	2,168,439.39	2,769,778.09
31					
32	Net Change	256,819.73	177,870.04	(547,808.69)	38,144.28
33					
34	Beginning Fund Balance	136,819.14	393,638.87	571,508.91	23,700.22
35	Ending Fund Balance	393,638.87	571,508.91	23,700.22	61,844.50

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

Budget Information: Included in the General Appropriations Bill.

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

GOAC reviewed this fund on 10/20/09.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - Department of Game, Fish and Parks Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	22,570,414.82	18,390,394.41	11,609,840.00	9,599,052.59
2	Accounts Receivable	-	-	-	-
3	Total Assets	22,570,414.82	18,390,394.41	11,609,840.00	9,599,052.59
4					
5	Accounts Payable	-	-	-	99.25
6	Total Liabilities	-	-	-	99.25
7					
8	Reserve for Encumbrances	1,024,592.01	5,387,434.16	1,136,457.79	643,356.66
9	Unreserved Fund Equity	21,545,822.81	13,002,960.25	10,473,382.21	8,955,596.68
10	Total Fund Equity	22,570,414.82	18,390,394.41	11,609,840.00	9,598,953.34
11	Total Liabilities and Fund Equity	22,570,414.82	18,390,394.41	11,609,840.00	9,599,052.59
12					
13	Licenses, Permits and Fees	28,098,497.80	28,206,376.63	27,698,499.96	28,950,109.55
14	Use of Money and Property	1,601,612.15	1,392,707.99	1,707,273.82	907,280.46
15	Sales and Services	189,945.84	245,364.65	282,736.11	205,905.30
16	Administering Programs	611,753.66	344,005.01	107,474.59	180,294.43
17	Other Revenue	320,960.59	381,166.97	249,073.63	281,906.62
18	Total Operating Revenue	30,822,770.04	30,569,621.25	30,045,058.11	30,525,496.36
19					
20	Personal Services and Benefits	10,631,569.64	10,967,639.81	11,503,829.08	11,923,595.25
21	Travel	422,886.72	404,870.37	397,741.80	469,666.80
22	Contractual Services	6,820,120.76	9,332,897.92	7,277,021.28	7,257,974.91
23	Supplies and Materials	1,915,240.53	2,224,351.22	2,752,803.86	2,517,807.91
24	Grants and Subsidies	456,330.82	235,995.69	423,611.03	426,084.14
25	Capital Outlay	2,532,822.78	4,423,235.22	9,369,584.08	5,327,908.47
26	Other Expense	2,340.87	4,223.28	14,635.15	10,922.32
27	Interest Expense	15.91	229.72	351.33	1,356.23
28	Insurance Claims	-	-	-	-
29	Total Operating Expenditures	22,781,328.03	27,593,443.23	31,739,577.61	27,935,316.03
30					
31	Transfers In	81,484.59	-	476,472.46	308,063.91
32	Transfers Out	(7,332,759.34)	(7,156,198.43)	(5,562,507.37)	(4,909,130.90)
33	Net Transfers In (Out)	(7,251,274.75)	(7,156,198.43)	(5,086,034.91)	(4,601,066.99)
34					
35	Net Change	790,167.26	(4,180,020.41)	(6,780,554.41)	(2,010,886.66)
36					
37	Beginning Fund Balance	21,780,247.56	22,570,414.82	18,390,394.41	11,609,840.00
38	Prior Period Adjustment	-	-	-	-
39	Ending Fund Balance	22,570,414.82	18,390,394.41	11,609,840.00	9,598,953.34

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - Department of Game, Fish and Parks Fund

Company: 3122
Company Name: Game and Fish Fund
Fund Name: Sportsmen's Access and Landowner Depredation Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 41-2-34.2 created the Sportsmen's Access and Landowner Depredation Fund. Source: $5 surcharge on hunting licenses. Uses: Money is continuously appropriated. 50% is available to landowners for providing hunting access on the landowners' land and for wildlife depredation and damage management programs (for game animals). 50% is available for purposes of acquiring free public hunting access by lease agreement. Separate identification of this fund is not maintained on the state's accounting system. Financial reports are prepared annually by G,F&P for this fund.

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3122 - HMC Natural Resources Restoration Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	236,110.51	246,704.75	258,817.14	267,439.19
2	Total Assets	236,110.51	246,704.75	258,817.14	267,439.19
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	236,110.51	246,704.75	258,817.14	267,439.19
9	Total Fund Equity	236,110.51	246,704.75	258,817.14	267,439.19
10	Total Liabilities and Fund Equity	236,110.51	246,704.75	258,817.14	267,439.19
11					
12	Use of Money and Property	11,785.63	10,594.24	12,112.39	8,622.05
13	Total Operating Revenue	11,785.63	10,594.24	12,112.39	8,622.05
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	11,785.63	10,594.24	12,112.39	8,622.05
28					
29	Beginning Fund Balance	224,324.88	236,110.51	246,704.75	258,817.14
30	Ending Fund Balance	236,110.51	246,704.75	258,817.14	267,439.19

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	53,032.16	137,874.74	242,242.80	168,957.47
2	Total Assets	53,032.16	137,874.74	242,242.80	168,957.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	137.00	-	-
8	Unreserved Fund Equity	53,032.16	137,737.74	242,242.80	168,957.47
9	Total Fund Equity	53,032.16	137,874.74	242,242.80	168,957.47
10	Total Liabilities and Fund Equity	53,032.16	137,874.74	242,242.80	168,957.47
11					
12	Licenses, Permits and Fees	287,006.44	323,034.81	302,146.07	302,759.23
13	Use of Money and Property	17,987.84	9,600.38	3,785.94	6,424.14
14	Sales and Services	737.00	2,326.00	1,028.00	4,915.00
15	Administering Programs	152,832.77	150,000.00	156,030.00	-
16	Other Revenue	120,487.00	117,787.29	29,975.95	800.50
17	Total Operating Revenue	579,051.05	602,748.48	492,965.96	314,898.87
18					
19	Personal Services and Benefits	766,643.36	513,968.40	611,254.11	616,644.71
20	Travel	35,546.85	20,252.69	22,645.82	23,121.07
21	Contractual Services	626,313.47	472,058.11	235,165.73	261,064.29
22	Supplies and Materials	72,768.31	62,362.73	65,898.01	35,646.30
23	Capital Outlay	21,379.06	68,395.79	30,247.03	3,560.97
24	Total Operating Expenditures	1,522,651.05	1,137,037.72	965,210.70	940,037.34
25					
26	Transfers In	606,004.10	656,655.82	609,413.80	584,292.14
27	Transfers Out	(73,384.60)	(37,524.00)	(32,801.00)	(32,439.00)
28	Net Transfers In (Out)	532,619.50	619,131.82	576,612.80	551,853.14
29					
30	Net Change	(410,980.50)	84,842.58	104,368.06	(73,285.33)
31					
32	Beginning Fund Balance	464,012.66	53,032.16	137,874.74	242,242.80
33	Ending Fund Balance	53,032.16	137,874.74	242,242.80	168,957.47

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

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

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	15,148.85	56,030.36	48,156.37	54,116.81
2	Total Assets	15,148.85	56,030.36	48,156.37	54,116.81
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	15,148.85	56,030.36	48,156.37	54,116.81
9	Total Fund Equity	15,148.85	56,030.36	48,156.37	54,116.81
10	Total Liabilities and Fund Equity	15,148.85	56,030.36	48,156.37	54,116.81
11					
12	Use of Money and Property	816.80	561.75	1,041.17	2,214.08
13	Other Revenue	273.04	313.00	207,086.10	500.00
14	Total Operating Revenue	1,089.84	874.75	208,127.27	2,714.08
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	793,737.07	894,585.94	1,000,215.07	1,114,557.64
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	2,570,222.82	2,018,201.30	1,439,316.19	-
22	Total Operating Expenditures	3,363,959.89	2,912,787.24	2,439,531.26	1,114,557.64
23					
24	Transfers In	3,370,000.00	2,980,000.00	2,250,000.00	1,150,000.00
25	Transfers Out	(26,301.00)	(27,206.00)	(26,470.00)	(32,196.00)
26	Net Transfers In (Out)	3,343,699.00	2,952,794.00	2,223,530.00	1,117,804.00
27					
28	Net Change	(19,171.05)	40,881.51	(7,873.99)	5,960.44
29					
30	Beginning Fund Balance	34,319.90	15,148.85	56,030.36	48,156.37
31	Ending Fund Balance	15,148.85	56,030.36	48,156.37	54,116.81

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

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Parks and Recreation Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,356,149.26	5,971,505.24	5,022,414.95	2,446,600.03
2	Total Assets	4,356,149.26	5,971,505.24	5,022,414.95	2,446,600.03
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	5,436.00	11,270.00	11,577.09	12,986.56
6	Total Liabilities	5,436.00	11,270.00	11,577.09	12,986.56
7					
8	Reserve for Encumbrances	7,878,999.70	272,191.83	155,397.52	100,880.52
9	Unreserved Fund Equity	(3,528,286.44)	5,688,043.41	4,855,440.34	2,332,732.95
10	Total Fund Equity	4,350,713.26	5,960,235.24	5,010,837.86	2,433,613.47
11	Total Liabilities and Fund Equity	4,356,149.26	5,971,505.24	5,022,414.95	2,446,600.03
12					
13	Taxes	1,513,061.09	1,620,578.68	1,538,529.55	1,526,919.74
14	Licenses, Permits and Fees	10,715,234.56	12,238,877.40	12,199,814.67	12,110,455.96
15	Use of Money and Property	1,536,432.83	588,605.90	548,470.22	438,785.30
16	Sales and Services	393,802.78	443,516.36	563,866.76	578,035.59
17	Administering Programs	29,117.21	91,146.22	81,428.66	71,375.11
18	Other Revenue	140,038.96	77,291.97	49,729.86	92,649.08
19	Total Operating Revenue	14,327,687.43	15,060,016.53	14,981,839.72	14,818,220.78
20					
21	Personal Services and Benefits	4,811,087.84	4,772,462.73	5,027,363.55	5,759,374.12
22	Travel	80,140.98	78,094.49	73,257.46	70,984.17
23	Contractual Services	3,728,267.25	3,963,106.42	4,511,517.32	4,606,193.20
24	Supplies and Materials	1,258,746.27	1,211,356.74	1,160,604.23	1,426,531.13
25	Grants and Subsidies	-	1,259.80	6,466.00	6,115.87
26	Capital Outlay	2,828,850.15	2,813,177.78	3,626,559.73	4,726,835.36
27	Other Expense	243,337.96	189,759.96	340,064.83	297,022.44
28	Interest Expense	34.80	712.22	78.05	3,621.08
29	Total Operating Expenditures	12,950,465.25	13,029,930.14	14,745,911.17	16,896,677.37
30					
31	Transfers In	263,200.00	37,715.15	127,803.98	160,000.00
32	Transfers Out	(1,276,011.00)	(458,279.56)	(1,313,129.91)	(658,767.80)
33	Net Transfers In (Out)	(1,012,811.00)	(420,564.41)	(1,185,325.93)	(498,767.80)
34					
35	Net Change	364,411.18	1,609,521.98	(949,397.38)	(2,577,224.39)
36					
37	Beginning Fund Balance	3,986,302.08	4,350,713.26	5,960,235.24	5,010,837.86
38	Prior Period Adjustment	-	-	-	-
39	Ending Fund Balance	4,350,713.26	5,960,235.24	5,010,837.86	2,433,613.47

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

Budget Information: Included in the General Appropriations Bill.

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Parks and Recreation Fund

Additional Information:

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

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - Custer State Park Bond Redemption Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	239,319.37	228,294.66	1,224.92	510.67
2	Total Assets	239,319.37	228,294.66	1,224.92	510.67
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	239,319.37	228,294.66	1,224.92	510.67
9	Total Fund Equity	239,319.37	228,294.66	1,224.92	510.67
10	Total Liabilities and Fund Equity	239,319.37	228,294.66	1,224.92	510.67
11					
12	Use of Money and Property	1,087,413.82	1,118,434.95	1,188,688.65	1,222,797.03
13	Total Operating Revenue	1,087,413.82	1,118,434.95	1,188,688.65	1,222,797.03
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	62,766.27	17.40	319.50	149.10
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	175,314.25	267.97	183,125.45	15,490.00
21	Total Operating Expenditures	238,080.52	285.37	183,444.95	15,639.10
22					
23	Transfers In	-	-	-	223,000.00
24	Transfers Out	(1,210,947.18)	(1,129,174.29)	(1,232,313.44)	(1,430,872.18)
25	Net Transfers In (Out)	(1,210,947.18)	(1,129,174.29)	(1,232,313.44)	(1,207,872.18)
26					
27	Net Change	(361,613.88)	(11,024.71)	(227,069.74)	(714.25)
28					
29	Beginning Fund Balance	600,933.25	239,319.37	228,294.66	1,224.92
30	Ending Fund Balance	239,319.37	228,294.66	1,224.92	510.67

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

Budget Information: Included in the General Appropriations Bill.

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

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

Department of Game, Fish and Parks

State Accounting System - Other Fund Balances

Company 3125 - HMC Natural Resources Recovery Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	648,493.02	678,470.73	712,144.18	676,131.28
2	Total Assets	648,493.02	678,470.73	712,144.18	676,131.28
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Equity	648,493.02	678,470.73	712,144.18	676,131.28
9	Total Fund Equity	648,493.02	678,470.73	712,144.18	676,131.28
10	Total Liabilities and Fund Equity	648,493.02	678,470.73	712,144.18	676,131.28
11					
12	Taxes	-	-	-	-
13	Licenses, Permits and Fees	-	-	-	-
14	Use of Money and Property	30,932.99	29,977.71	33,673.45	23,987.10
15	Sales and Services	-	-	-	-
16	Total Operating Revenue	30,932.99	29,977.71	33,673.45	23,987.10
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures	-	-	-	-
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	(60,000.00)
27	Net Transfers In (Out)	-	-	-	(60,000.00)
28					
29	Net Change	30,932.99	29,977.71	33,673.45	(36,012.90)
30					
31	Beginning Fund Balance	617,560.03	648,493.02	678,470.73	712,144.18
32	Ending Fund Balance	648,493.02	678,470.73	712,144.18	676,131.28

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

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

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

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,548,900.84	1,573,402.22	1,140,353.19	1,106,971.00
2	Total Assets	1,548,900.84	1,573,402.22	1,140,353.19	1,106,971.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,108.00	244,286.76	-	827.92
8	Unreserved Fund Equity	1,546,792.84	1,329,115.46	1,140,353.19	1,106,143.08
9	Total Fund Equity	1,548,900.84	1,573,402.22	1,140,353.19	1,106,971.00
10	Total Liabilities and Fund Equity	1,548,900.84	1,573,402.22	1,140,353.19	1,106,971.00
11					
12	Taxes	336,352.50	377,905.00	359,700.00	427,460.00
13	Licenses, Permits and Fees	403,618.95	516,489.43	521,004.99	487,311.55
14	Use of Money and Property	87,448.77	81,041.11	92,678.10	55,508.00
15	Sales and Services	44,079.38	32,665.28	21,735.00	6,382.50
16	Other Revenue	29,555.00	152.04	30,386.08	-
17	Total Operating Revenue	901,054.60	1,008,252.86	1,025,504.17	976,662.05
18					
19	Personal Services and Benefits	329,657.07	329,461.45	325,353.19	291,880.27
20	Travel	14,903.66	14,123.39	17,455.10	22,006.28
21	Contractual Services	136,958.36	159,028.43	152,921.48	113,822.13
22	Supplies and Materials	148,449.48	175,020.33	189,448.12	201,282.35
23	Grants and Subsidies	152,913.63	166,969.83	207,810.22	124,480.09
24	Capital Outlay	75,136.67	104,068.05	528,730.09	227,451.12
25	Interest Expense	-	-	-	-
26	Total Operating Expenditures	858,018.87	948,671.48	1,421,718.20	980,922.24
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(28,186.00)	(35,080.00)	(36,835.00)	(29,122.00)
30	Net Transfers In (Out)	(28,186.00)	(35,080.00)	(36,835.00)	(29,122.00)
31					
32	Net Change	14,849.73	24,501.38	(433,049.03)	(33,382.19)
33					
34	Beginning Fund Balance	1,534,051.11	1,548,900.84	1,573,402.22	1,140,353.19
35	Ending Fund Balance	1,548,900.84	1,573,402.22	1,140,353.19	1,106,971.00

Company: 3126
Company Name: Snowmobile Trails Fund
Fund Name: Snowmobile Trails Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 32-5-9.2 created the Snowmobile Trails Fund. Source: SDCL 32-5-9.1 established a license fee for snowmobiles at $20 for a two year period. Two dollars of each fee collected under 32-5-9.1 shall be credited to the Motor Vehicle Fund and the balance of the license fees and the three percent initial registration tax shall be credited to the Snowmobile Trails Fund. Transfer to the Snowmobile Trails Fund each July an amount equal to the product of multiplying the number of licensed snowmobiles as of July 1st, times 125 gallons, times the rate of tax provided for motor fuels under this chapter. Use: Maintain and operate state snowmobile trails and areas.

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

Additional Information:
GOAC Meeting 10/15/07: Also receive revenue off a contract with state of Wyoming where SD grooms trails in WY and then bills them. Currently operate trails on annual contracts with private landowners for trails. Because of subdivision in Black Hills, G,F&P is attempting to purchase permanent easements. They see that that is where accumulated funds will be used in the future. They felt current fees won't address what it will take to deal with the permanent easement issue.

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

Note: House Bill 1019 of the 2012 Session revised the license fees for snowmobiles from twenty dollars per snowmobile for a two-year period to ten dollars per snowmobile for a one year period.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Social Services

State Accounting System - Other Fund Balances

Company 3079 - Crime Victims' Compensation Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	514,116.43	105,420.63	5,558.59	1,259.31
2	Total Assets	514,116.43	105,420.63	5,558.59	1,259.31
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	514,116.43	105,420.63	5,558.59	1,259.31
9	Total Fund Equity	514,116.43	105,420.63	5,558.59	1,259.31
10	Total Liabilities and Fund Equity	514,116.43	105,420.63	5,558.59	1,259.31
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	420,724.82	407,542.36	396,224.01	420,490.90
15	Use of Money and Property	28,604.97	24,863.73	16,349.68	2,027.15
16	Other Revenue	390.00	1,378.20	1,112.00	1,728.13
17	Total Operating Revenue	449,719.79	433,784.29	413,685.69	424,246.18
18					
19	Personal Services and Benefits	105,853.02	105,287.24	106,318.26	112,533.81
20	Travel	5,034.09	2,000.64	1,577.30	-
21	Contractual Services	12,708.85	12,639.25	12,422.39	11,324.18
22	Supplies and Materials	136.29	243.03	582.73	204.68
23	Grants and Subsidies	306,027.94	692,673.85	383,836.97	294,438.11
24	Capital Outlay	-	-	150.14	2,029.48
25	Total Operating Expenditures/Expenses	429,760.19	812,844.01	504,887.79	420,530.26
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(12,531.66)	(29,636.08)	(8,659.94)	(8,015.20)
29	Net Transfers In (Out)	(12,531.66)	(29,636.08)	(8,659.94)	(8,015.20)
30					
31	Net Change	7,427.94	(408,695.80)	(99,862.04)	(4,299.28)
32					
33	Beginning Fund Equity	506,688.49	514,116.43	105,420.63	5,558.59
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	514,116.43	105,420.63	5,558.59	1,259.31

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 - Prescription Drug Plan Fund

		FY2012
1	Cash Pooled with State Treasurer	18,475.84
2	Total Assets	18,475.84
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	18,475.84
9	Total Fund Equity	18,475.84
10	Total Liabilities and Fund Equity	18,475.84
11		
12		
13	Administering Programs	160,943.09
14	Total Operating Revenue	160,943.09
15		
16	Personal Services and Benefits	-
17	Travel	-
18	Contractual Services	-
19	Supplies and Materials	-
20	Grants and Subsidies	174,000.00
21	Capital Outlay	-
22	Total Operating Expenditures/Expenses	174,000.00
23		
24	Transfers In	-
25	Transfers Out	-
26	Net Transfers In (Out)	-
27		
28	Net Change	(13,056.91)
29		
30	Beginning Fund Equity	-
31	Prior Period Adjustment	31,532.75
32	Ending Equity	18,475.84

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

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	7,891,888.03	8,798,433.01	7,584,783.18	7,283,501.39
2	Total Assets	7,891,888.03	8,798,433.01	7,584,783.18	7,283,501.39
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	368,241.47	9,350.51	3,307.00	-
8	Unreserved Fund Balance	7,523,646.56	8,789,082.50	7,581,476.18	7,283,501.39
9	Total Fund Equity	7,891,888.03	8,798,433.01	7,584,783.18	7,283,501.39
10	Total Liabilities and Fund Equity	7,891,888.03	8,798,433.01	7,584,783.18	7,283,501.39
11					
12	Licenses, Permits and Fees	-	-	-	3,855.00
13	Fines, Forfeits and Penalties	-	-	-	270.75
14	Use of Money and Property	29,263.56	26,135.50	25,493.79	23,698.51
15	Sales and Services	-	-	-	90,289.18
16	Administering Programs	3,806,496.84	4,177,740.48	2,339,575.79	2,696,823.61
17	Other Revenue	802,529.75	819,505.57	777,763.92	1,981,889.80
18	Total Operating Revenue	4,638,290.15	5,023,381.55	3,142,833.50	4,796,826.85
19					
20	Personal Services and Benefits	1,042,294.85	1,236,845.87	1,408,152.38	2,211,580.44
21	Travel	17,125.81	11,610.10	2,369.79	23,910.25
22	Contractual Services	1,218,585.19	1,161,509.62	986,896.46	1,390,312.04
23	Supplies and Materials	122,793.35	99,867.16	48,278.78	46,053.46
24	Grants and Subsidies	2,058,149.64	3,749,309.14	1,898,653.01	1,653,245.61
25	Capital Outlay	-	11,220.68	520.54	158,928.27
26	Other Expense	-	-	-	2,154.73
27	Total Operating Expenditures/Expenses	4,458,948.84	6,270,362.57	4,344,870.96	5,486,184.80
28					
29	Transfers In	-	2,153,526.00	-	124,762.58
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	2,153,526.00	-	124,762.58
32					
33	Net Change	179,341.31	906,544.98	(1,202,037.46)	(564,595.37)
34					
35	Beginning Fund Equity	7,712,546.72	7,891,888.03	8,798,433.01	7,584,783.18
36	Prior Period Adjustment	-	-	(11,612.37)	263,313.58
37	Ending Equity	7,891,888.03	8,798,433.01	7,584,783.18	7,283,501.39

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 6503 - Board of Alcohol and Drug Professionals

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	140,418.46	127,729.12	106,316.05	75,981.56
2	Total Assets	140,418.46	127,729.12	106,316.05	75,981.56
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	140,418.46	127,729.12	106,316.05	75,981.56
9	Total Fund Equity	140,418.46	127,729.12	106,316.05	75,981.56
10	Total Liabilities and Fund Equity	140,418.46	127,729.12	106,316.05	75,981.56
11					
12					
13	Licenses, Permits and Fees	107,608.36	114,127.29	108,127.00	109,364.00
14	Use of Money and Property	9,155.44	7,344.67	6,951.49	4,084.86
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	116,763.80	121,471.96	115,078.49	113,448.86
17					
18	Personal Services and Benefits	74,119.43	72,826.04	73,883.94	78,223.79
19	Travel	6,539.79	6,372.81	6,980.04	9,043.94
20	Contractual Services	47,571.79	49,984.08	50,838.81	53,264.69
21	Supplies and Materials	5,121.17	4,684.41	4,666.73	3,250.93
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	1,322.42	242.99	-	-
24	Other Expense	-	-	75.00	-
25	Interest Expense	9.78	50.97	47.04	-
26	Total Operating Expenditures/Expenses	134,684.38	134,161.30	136,491.56	143,783.35
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	(17,920.58)	(12,689.34)	(21,413.07)	(30,334.49)
33					
34	Beginning Fund Equity	158,339.04	140,418.46	127,729.12	106,316.05
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	140,418.46	127,729.12	106,316.05	75,981.56

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Alcohol and Drug Professionals
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Alcohol and Drug Professionals created by SDCL 36-34. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

Department of Social Services

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	85,702.95	85,973.68	83,864.21	84,139.51
2	Total Assets	85,702.95	85,973.68	83,864.21	84,139.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	85,702.95	85,973.68	83,864.21	84,139.51
9	Total Fund Equity	85,702.95	85,973.68	83,864.21	84,139.51
10	Total Liabilities and Fund Equity	85,702.95	85,973.68	83,864.21	84,139.51
11					
12					
13	Licenses, Permits and Fees	69,425.00	68,170.00	71,220.00	74,635.00
14	Use of Money and Property	4,025.64	3,999.25	4,516.13	3,132.06
15	Other Revenue	3,875.00	4,430.00	3,760.00	3,665.00
16	Total Operating Revenue	77,325.64	76,599.25	79,496.13	81,432.06
17					
18	Personal Services and Benefits	969.61	2,002.29	2,979.72	2,527.43
19	Travel	13,164.60	13,479.85	17,389.91	9,923.84
20	Contractual Services	53,841.66	55,970.56	58,641.13	65,984.97
21	Supplies and Materials	4,317.26	4,875.82	2,594.84	2,720.52
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	72,293.13	76,328.52	81,605.60	81,156.76
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	5,032.51	270.73	(2,109.47)	275.30
31					
32	Beginning Fund Equity	80,670.44	85,702.95	85,973.68	83,864.21
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	85,702.95	85,973.68	83,864.21	84,139.51

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Counselor Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Counselor Examiners created by SDCL 36-32 and 36-33.
Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

Department of Social Services

State Accounting System - Other Fund Balances

Company 6503 - Board of Examiners of Psychologists

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	60,467.81	67,383.05	56,113.24	46,758.47
2	Total Assets	60,467.81	67,383.05	56,113.24	46,758.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	60,467.81	67,383.05	56,113.24	46,758.47
9	Total Fund Equity	60,467.81	67,383.05	56,113.24	46,758.47
10	Total Liabilities and Fund Equity	60,467.81	67,383.05	56,113.24	46,758.47
11					
12					
13	Licenses, Permits and Fees	20,400.00	56,272.00	41,750.00	42,383.96
14	Use of Money and Property	4,048.09	3,367.64	3,249.15	1,688.71
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	24,448.09	59,639.64	44,999.15	44,072.67
17					
18	Personal Services and Benefits	646.59	1,420.98	1,357.08	1,163.31
19	Travel	8,289.78	6,657.96	6,508.80	5,453.93
20	Contractual Services	44,348.14	42,049.16	51,419.20	45,131.78
21	Supplies and Materials	2,392.42	1,960.98	1,213.88	1,670.26
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	381.30	635.32	-	8.16
24	Other Expense	200.00	-	-	-
25	Total Operating Expenditures/Expenses	56,258.23	52,724.40	60,498.96	53,427.44
26					
27	Transfers In	-	-	4,230.00	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	4,230.00	-
30					
31	Net Change	(31,810.14)	6,915.24	(11,269.81)	(9,354.77)
32					
33	Beginning Fund Equity	92,277.95	60,467.81	67,383.05	56,113.24
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	60,467.81	67,383.05	56,113.24	46,758.47

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Examiners of Psychologists
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Examiners of Psychologists created by SDCL 36-27A.
Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

Department of Social Services

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	57,392.73	88,398.63	95,246.78	108,042.45
2	Total Assets	57,392.73	88,398.63	95,246.78	108,042.45
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	57,392.73	88,398.63	95,246.78	108,042.45
9	Total Fund Equity	57,392.73	88,398.63	95,246.78	108,042.45
10	Total Liabilities and Fund Equity	57,392.73	88,398.63	95,246.78	108,042.45
11					
12					
13	Licenses, Permits and Fees	73,615.00	112,565.00	95,595.00	98,258.28
14	Use of Money and Property	2,293.97	2,536.18	3,699.32	2,968.05
15	Total Operating Revenue	75,908.97	115,101.18	99,294.32	101,226.33
16					
17	Personal Services and Benefits	322.95	-	-	452.82
18	Travel	2,251.14	1,263.08	3,167.37	5,136.98
19	Contractual Services	70,317.00	77,156.08	80,446.53	78,592.66
20	Supplies and Materials	3,920.45	4,899.24	4,252.00	4,248.20
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	776.88	150.27	-
23	Other Expense	-	-	200.00	-
24	Total Operating Expenditures/Expenses	76,811.54	84,095.28	88,216.17	88,430.66
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	(4,230.00)	-
28	Net Transfers In (Out)	-	-	(4,230.00)	-
29					
30	Net Change	(902.57)	31,005.90	6,848.15	12,795.67
31					
32	Beginning Fund Equity	58,295.30	57,392.73	88,398.63	95,246.78
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	57,392.73	88,398.63	95,246.78	108,042.45

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Social Work Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Social Work Examiners created by SDCL 36-26. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

Department of Social Services

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,708,452.20	7,838,673.06	8,034,639.94	4,120,400.67
2	Total Assets	4,708,452.20	7,838,673.06	8,034,639.94	4,120,400.67
3					
4	Accrued Liabilities	-	-	38,918.17	-
5	Other Liabilities	4,708,452.20	7,838,673.06	7,995,721.77	4,120,400.67
6	Total Liabilities	4,708,452.20	7,838,673.06	8,034,639.94	4,120,400.67

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

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

Department of Social Services

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	75,159.71	79,446.09	92,228.22	100,278.67
2	Total Assets	75,159.71	79,446.09	92,228.22	100,278.67
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	75,159.71	79,446.09	92,228.22	100,278.67
9	Total Fund Equity	75,159.71	79,446.09	92,228.22	100,278.67
10	Total Liabilities and Fund Equity	75,159.71	79,446.09	92,228.22	100,278.67
11					
12					
13	Use of Money and Property	5,374.23	2,756.09	6,073.82	4,958.22
14	Sales and Services	19,719.04	14,277.73	15,292.24	22,369.71
15	Administering Programs	-	773.06	-	-
16	Other Revenue	14,340.90	-	105.10	121.00
17	Total Operating Revenue	39,434.17	17,806.88	21,471.16	27,448.93
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	604.50	-	389.00	186.00
21	Contractual Services	4,289.94	5,231.65	5,514.99	5,112.70
22	Supplies and Materials	6,860.38	7,204.84	4,689.77	13,070.40
23	Grants and Subsidies	957.26	424.29	177.77	220.75
24	Capital Outlay	1,148.00	1,469.25	-	808.63
25	Total Operating Expenditures/Expenses	13,860.08	14,330.03	10,771.53	19,398.48
26					
27	Transfers In	11,003.06	809.53	2,082.50	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	11,003.06	809.53	2,082.50	-
30					
31	Net Change	36,577.15	4,286.38	12,782.13	8,050.45
32					
33	Beginning Fund Equity	38,582.56	75,159.71	79,446.09	92,228.22
34	Ending Equity	75,159.71	79,446.09	92,228.22	100,278.67

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 Social Services

State Accounting System - Other Fund Balances
Company 8311 - Unclaimed Funds Account

		FY2012
1	Cash Pooled with State Treasurer	2,703.54
2	Total Assets	2,703.54
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	2,703.54
9	Total Fund Equity	2,703.54
10	Total Liabilities and Fund Equity	2,703.54
11		
12		
13	Use of Money and Property	-
14	Sales and Services	-
15	Other Revenue	2,703.54
16	Total Operating Revenue	2,703.54
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	-
29	Net Transfers In (Out)	-
30		
31	Net Change	2,703.54
32		
33	Beginning Fund Equity	-
34	Ending Equity	2,703.54

Company: 5016
Company Name: HSC Resident Investment
Fund Name: Unclaimed Funds Account
Fund Type: Private Purpose Trust
Purpose: SDCL 27A-4-17 created an unclaimed funds account to be used for deposit of any funds left by a resident who has died. Use: The funds are subject to refund if claimed within one year and otherwise, may be used by the department for the sole use and benefit of the center.

Budget Information: Not included in the General Appropriations Bill.

Department of Social Services

State Accounting System - Other Fund Balances

Company 8313 - Child Care Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	127,640.03	111,345.18	133,508.81	181,603.03
2	Total Assets	127,640.03	111,345.18	133,508.81	181,603.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	2,086.00	-
8	Unreserved Fund Balance	127,640.03	111,345.18	131,422.81	181,603.03
9	Total Fund Equity	127,640.03	111,345.18	133,508.81	181,603.03
10	Total Liabilities and Fund Equity	127,640.03	111,345.18	133,508.81	181,603.03
11					
12					
13	Use of Money and Property	7,178.39	5,482.24	5,343.52	4,656.90
14	Other Revenue	758,447.99	725,565.13	755,677.30	843,663.54
15	Total Operating Revenue	765,626.38	731,047.37	761,020.82	848,320.44
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	211.37	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	704,128.43	679,722.12	698,112.47	759,734.70
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	704,128.43	679,722.12	698,323.84	759,734.70
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	61,497.95	51,325.25	62,696.98	88,585.74
30					
31	Beginning Fund Equity	122,849.92	127,640.03	111,345.18	133,508.81
32	Prior Period Adjustment	(56,707.84)	(67,620.10)	(40,533.35)	(40,491.52)
33	Ending Equity	127,640.03	111,345.18	133,508.81	181,603.03

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.

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

Budget Information: Included in the General Appropriations Bill.

Department of Social Services

State Accounting System - Other Fund Balances

Company 8328 - Children's Trust Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	303,067.67	286,228.97	317,099.10	362,611.13
2	Total Assets	303,067.67	286,228.97	317,099.10	362,611.13
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	303,067.67	286,228.97	317,099.10	362,611.13
9	Total Fund Equity	303,067.67	286,228.97	317,099.10	362,611.13
10	Total Liabilities and Fund Equity	303,067.67	286,228.97	317,099.10	362,611.13
11					
12					
13	Licenses, Permits and Fees	93,487.28	109,007.15	140,249.00	124,205.00
14	Use of Money and Property	18,968.40	15,981.33	15,417.34	10,954.60
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	112,455.68	124,988.48	155,666.34	135,159.60
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	1,815.40	-	-
20	Contractual Services	31,678.92	18,646.69	16,887.95	29,475.63
21	Supplies and Materials	29.58	-	4,276.80	-
22	Grants and Subsidies	152,024.94	146,473.09	127,559.46	84,353.94
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	183,733.44	166,935.18	148,724.21	113,829.57
25					
26	Transfers In	24,118.00	25,108.00	23,928.00	24,182.00
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	24,118.00	25,108.00	23,928.00	24,182.00
29					
30	Net Change	(47,159.76)	(16,838.70)	30,870.13	45,512.03
31					
32	Beginning Fund Equity	350,227.43	303,067.67	286,228.97	317,099.10
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	303,067.67	286,228.97	317,099.10	362,611.13

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,278,321.34	3,250,117.19	3,353,487.95	3,861,080.61
2	Cash and Cash Equivalents	440,012.10	1,220.00	1,220.00	1,220.00
3	Total Assets	2,718,333.44	3,251,337.19	3,354,707.95	3,862,300.61
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	436,031.20	306,847.79	235,153.72	18,297.64
9	Unreserved Fund Balance	2,282,302.24	2,944,489.40	3,119,554.23	3,844,002.97
10	Total Fund Equity	2,718,333.44	3,251,337.19	3,354,707.95	3,862,300.61
11	Total Liabilities and Fund Equity	2,718,333.44	3,251,337.19	3,354,707.95	3,862,300.61
12					
13					
14	Taxes	17.28	76.50	-	14,772.30
15	Licenses, Permits and Fees	7,595,478.19	7,775,469.79	7,566,351.32	8,125,357.47
16	Fines, Forfeits and Penalties	-	-	-	125.00
17	Use of Money and Property	-	-	-	-
18	Sales and Services	-	388.50	-	10.50
19	Administering Programs	14,463,789.53	14,984,773.44	14,340,493.71	14,443,829.44
20	Other Revenue	560,720.07	3,315,079.07	877,153.71	971,745.00
21	Total Operating Revenue	22,620,005.07	26,075,787.30	22,783,998.74	23,555,839.71
22					
23	Personal Services and Benefits	6,058,629.85	5,845,364.63	6,232,092.30	6,537,897.37
24	Travel	101,071.12	96,765.12	91,201.77	133,192.88
25	Contractual Services	2,289,818.85	1,962,375.77	2,053,344.02	2,039,255.36
26	Supplies and Materials	1,058,394.05	762,525.56	872,852.47	922,626.13
27	Grants and Subsidies	12,183,384.96	15,793,245.84	11,742,288.84	12,524,966.74
28	Capital Outlay	93,790.92	181,768.00	404,357.52	207,001.71
29	Other Expense	-	-	-	-
30	Interest Expense	-	28.45	-	10.74
31	Total Operating Expenditures/Expenses	21,785,089.75	24,642,073.37	21,396,136.92	22,364,950.93
32					
33	Transfers In	50,852.34	46,862.66	448.23	36,426.93
34	Transfers Out	(453,727.32)	(984,586.47)	(1,284,939.29)	(719,723.05)
35	Net Transfers In (Out)	(402,874.98)	(937,723.81)	(1,284,491.06)	(683,296.12)
36					
37	Net Change	432,040.34	495,990.12	103,370.76	507,592.66
38					
39	Beginning Fund Equity	2,285,093.10	2,718,333.44	3,251,337.19	3,354,707.95
40	Prior Period Adjustment	1,200.00	37,013.63	-	-
41	Ending Equity	2,718,333.44	3,251,337.19	3,354,707.95	3,862,300.61

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	804,864.53	1,050,625.49	1,032,681.53	629,981.57
2	Total Assets	804,864.53	1,050,625.49	1,032,681.53	629,981.57
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	557,815.78	506,010.00	965,913.63	517,454.60
9	Unreserved Fund Balance	247,048.75	544,615.49	66,767.90	112,526.97
10	Total Fund Equity	804,864.53	1,050,625.49	1,032,681.53	629,981.57
11	Total Liabilities and Fund Equity	804,864.53	1,050,625.49	1,032,681.53	629,981.57
12					
13					
14	Taxes	32,547,419.27	32,392,048.91	27,844,199.79	5,000,000.00
15	Use of Money and Property	249,116.75	155,189.87	84,065.47	36,359.16
16	Other Revenue	556.73	-	-	219.00
17	Total Operating Revenue	32,797,092.75	32,547,238.78	27,928,265.26	5,036,578.16
18					
19	Personal Services and Benefits	124,308.79	97,169.14	74,094.82	75,549.48
20	Travel	3,179.39	7,259.44	4,353.01	1,099.80
21	Contractual Services	5,188,740.95	4,471,316.59	2,854,316.55	3,183,897.59
22	Supplies and Materials	332,733.73	265,031.49	490,434.65	547,606.29
23	Grants and Subsidies	255,043.00	38,360.00	140,905.00	583,210.00
24	Capital Outlay	3,801.77	578.53	1,155.43	3,610.60
25	Total Operating Expenditures/Expenses	5,907,807.63	4,879,715.19	3,565,259.46	4,394,973.76
26					
27	Transfers In	2,017.24	-	-	-
28	Transfers Out	(30,069,842.68)	(27,421,762.63)	(24,380,949.76)	(1,044,304.36)
29	Net Transfers In (Out)	(30,067,825.44)	(27,421,762.63)	(24,380,949.76)	(1,044,304.36)
30					
31	Net Change	(3,178,540.32)	245,760.96	(17,943.96)	(402,699.96)
32					
33	Beginning Fund Equity	3,983,404.85	804,864.53	1,050,625.49	1,032,681.53
34	Ending Equity	804,864.53	1,050,625.49	1,032,681.53	629,981.57

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

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
The General Appropriations Act for fiscal year 2009 (2008 Senate Bill 203) authorized the transfer of $2.5 million to the Department of Social Services - Medical Services. The monies were transferred to the General Fund in FY2009.

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

Beginning in FY2012, only the first $5 million is reported in this fund.

Department of Health

State Accounting System - Other Fund Balances

Company 6018 - State Laboratory Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	748,655.42	974,391.03	836,942.66	1,133,759.92
2	Total Assets	748,655.42	974,391.03	836,942.66	1,133,759.92
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,011.75	-	-
8	Unreserved Fund Balance	748,655.42	972,379.28	836,942.66	1,133,759.92
9	Total Fund Equity	748,655.42	974,391.03	836,942.66	1,133,759.92
10	Total Liabilities and Fund Equity	748,655.42	974,391.03	836,942.66	1,133,759.92
11					
12					
13	Licenses, Permits and Fees	2,861,500.54	3,103,080.04	2,814,548.86	3,151,677.59
14	Use of Money and Property	43,771.08	32,135.60	46,696.65	32,949.17
15	Other Revenue	1,006.91	3,572.69	1,359.00	-
16	Total Operating Revenue	2,906,278.53	3,138,788.33	2,862,604.51	3,184,626.76
17					
18	Personal Services and Benefits	1,144,904.00	1,076,475.92	1,089,211.41	1,129,096.17
19	Travel	12,242.51	14,362.50	12,781.93	9,373.59
20	Contractual Services	679,047.79	908,683.50	830,497.51	797,683.56
21	Supplies and Materials	995,735.80	900,817.72	1,021,045.93	933,808.50
22	Grants and Subsidies	-	-	-	21.00
23	Capital Outlay	25,591.25	12,480.18	51,052.27	15,639.68
24	Other Expense	269.50	12.00	-	2,187.00
25	Interest Expense	274.20	220.90	20.07	-
26	Total Operating Expenditures/Expenses	2,858,065.05	2,913,052.72	3,004,609.12	2,887,809.50
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	48,213.48	225,735.61	(142,004.61)	296,817.26
33					
34	Beginning Fund Equity	700,441.94	748,655.42	974,391.03	836,942.66
35	Prior Period Adjustment	-	-	4,556.24	-
36	Ending Equity	748,655.42	974,391.03	836,942.66	1,133,759.92

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	471,559.52	388,265.25	346,527.72	318,460.71
2	Cash and Cash Equivalents	72,376.08	75,811.76	81,008.64	212,827.19
3	Accounts Receivable	-	-	-	(3,934.27)
4	Total Assets	543,935.60	464,077.01	427,536.36	527,353.63
5					
6	Accounts Payable	-	-	-	20,769.81
7	Total Liabilities	-	-	-	20,769.81
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	543,935.60	464,077.01	427,536.36	506,583.82
11	Total Fund Equity	543,935.60	464,077.01	427,536.36	506,583.82
12	Total Liabilities and Fund Equity	543,935.60	464,077.01	427,536.36	527,353.63
13					
14					
15	Licenses, Permits and Fees	121,510.00	118,480.55	127,945.30	252,762.14
16	Use of Money and Property	25,717.43	24,340.60	23,944.19	14,060.02
17	Total Operating Revenue	147,227.43	142,821.15	151,889.49	266,822.16
18					
19	Personal Services and Benefits	4,199.04	2,648.19	3,681.63	3,294.09
20	Travel	13,914.38	12,884.62	20,032.71	24,822.56
21	Contractual Services	102,362.45	192,260.90	151,766.41	140,644.87
22	Supplies and Materials	8,574.77	8,632.50	12,876.37	11,500.18
23	Grants and Subsidies	-	-	-	7,000.00
24	Capital Outlay	-	-	-	-
25	Other Expense	-	-	-	513.00
26	Insurance Claims	19,034.00	89.04	73.02	-
27	Total Operating Expenditures/Expenses	148,084.64	216,515.25	188,430.14	187,774.70
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	(857.21)	(73,694.10)	(36,540.65)	79,047.46
34					
35	Beginning Fund Equity	544,792.81	543,935.60	464,077.01	427,536.36
36	Prior Period Adjustment	-	(6,164.49)	-	-
37	Ending Equity	543,935.60	464,077.01	427,536.36	506,583.82

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

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

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Hearing Aid Dispensers and Audiologists

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	36,846.68	49,435.44	59,488.99	58,737.53
2	Total Assets	36,846.68	49,435.44	59,488.99	58,737.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	36,846.68	49,435.44	59,488.99	58,737.53
9	Total Fund Equity	36,846.68	49,435.44	59,488.99	58,737.53
10	Total Liabilities and Fund Equity	36,846.68	49,435.44	59,488.99	58,737.53
11					
12					
13	Licenses, Permits and Fees	8,650.00	33,600.00	27,700.00	20,150.00
14	Use of Money and Property	2,156.32	2,051.56	2,371.07	1,717.25
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	10,806.32	35,651.56	30,071.07	21,867.25
17					
18	Personal Services and Benefits	-	647.28	258.36	582.00
19	Travel	-	1,500.39	743.22	2,094.01
20	Contractual Services	18,145.99	20,104.47	18,741.16	19,619.62
21	Supplies and Materials	466.93	281.19	274.75	323.08
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	529.33	-	-
24	Interest Expense	-	0.14	0.03	-
25	Total Operating Expenditures/Expenses	18,612.92	23,062.80	20,017.52	22,618.71
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(7,806.60)	12,588.76	10,053.55	(751.46)
32					
33	Beginning Fund Equity	44,653.28	36,846.68	49,435.44	59,488.99
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	36,846.68	49,435.44	59,488.99	58,737.53

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	111,491.93	134,741.99	161,661.31	177,562.98
2	Total Assets	111,491.93	134,741.99	161,661.31	177,562.98
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	111,491.93	134,741.99	161,661.31	177,562.98
9	Total Fund Equity	111,491.93	134,741.99	161,661.31	177,562.98
10	Total Liabilities and Fund Equity	111,491.93	134,741.99	161,661.31	177,562.98
11					
12					
13	Licenses, Permits and Fees	73,900.00	55,594.00	60,870.00	68,490.28
14	Use of Money and Property	2,855.05	4,352.67	6,032.48	4,993.35
15	Total Operating Revenue	76,755.05	59,946.67	66,902.48	73,483.63
16					
17	Personal Services and Benefits	843.03	452.13	1,293.87	2,458.56
18	Travel	2,217.18	-	1,777.71	4,828.53
19	Contractual Services	37,543.91	36,244.48	36,842.64	49,810.37
20	Supplies and Materials	56.10	-	68.94	34.50
21	Capital Outlay	-	-	-	-
22	Interest Expense	-	-	-	-
23	Total Operating Expenditures/Expenses	40,660.22	36,696.61	39,983.16	57,131.96
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	(450.00)
27	Net Transfers In (Out)	-	-	-	(450.00)
28					
29	Net Change	36,094.83	23,250.06	26,919.32	15,901.67
30					
31	Beginning Fund Equity	75,397.10	111,491.93	134,741.99	161,661.31
32	Ending Equity	111,491.93	134,741.99	161,661.31	177,562.98

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Massage Therapy
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Massage Therapy authorized by SDCL 36-35. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Other Information: Fees were revised during 2007 Session.

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Nursing

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	746,789.11	808,451.30	811,908.00	826,600.54
2	Cash and Cash Equivalents	3,579.35	3,300.47	3,559.31	3,894.90
3	Total Assets	750,368.46	811,751.77	815,467.31	830,495.44
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,322.00	-	358.00	-
9	Unreserved Fund Balance	749,046.46	811,751.77	815,109.31	830,495.44
10	Total Fund Equity	750,368.46	811,751.77	815,467.31	830,495.44
11	Total Liabilities and Fund Equity	750,368.46	811,751.77	815,467.31	830,495.44
12					
13					
14	Licenses, Permits and Fees	808,175.34	841,156.75	873,255.76	904,632.17
15	Fines, Forfeits and Penalties	8,600.00	8,250.00	8,550.00	7,950.00
16	Use of Money and Property	35,853.58	31,661.54	36,414.83	26,288.24
17	Sales and Services	8,102.56	8,349.18	8,158.95	17,668.85
18	Administering Programs	114,413.13	108,206.27	123,196.81	100,063.99
19	Other Revenue	-	-	74,661.25	149,322.50
20	Total Operating Revenue	975,144.61	997,623.74	1,124,237.60	1,205,925.75
21					
22	Personal Services and Benefits	501,456.19	523,548.69	542,076.22	572,979.70
23	Travel	14,006.55	11,684.27	16,524.45	29,195.96
24	Contractual Services	331,666.37	326,659.28	359,832.02	483,993.07
25	Supplies and Materials	43,067.69	36,066.71	36,960.51	41,581.44
26	Grants and Subsidies	-	-	150,628.75	42,173.00
27	Capital Outlay	7,544.77	7,505.69	14,527.01	20,974.45
28	Other Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	897,741.57	905,464.64	1,120,548.96	1,190,897.62
30					
31	Transfers In	-	-	26.90	-
32	Transfers Out	(39,931.45)	(30,775.79)	-	-
33	Net Transfers In (Out)	(39,931.45)	(30,775.79)	26.90	-
34					
35	Net Change	37,471.59	61,383.31	3,715.54	15,028.13
36					
37	Beginning Fund Equity	712,896.87	750,368.46	811,751.77	815,467.31
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	750,368.46	811,751.77	815,467.31	830,495.44

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

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

Department of Health

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	98,990.93	80,140.58	87,779.44	60,699.41
2	Total Assets	98,990.93	80,140.58	87,779.44	60,699.41
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	98,990.93	80,140.58	87,779.44	60,699.41
9	Total Fund Equity	98,990.93	80,140.58	87,779.44	60,699.41
10	Total Liabilities and Fund Equity	98,990.93	80,140.58	87,779.44	60,699.41
11					
12					
13	Licenses, Permits and Fees	36,100.00	5,650.00	37,700.00	5,800.00
14	Use of Money and Property	5,451.53	4,731.52	4,670.91	3,036.19
15	Sales and Services	-	-	-	-
16	Other Revenue	134.50	11.50	124.80	25.00
17	Total Operating Revenue	41,686.03	10,393.02	42,495.71	8,861.19
18					
19	Personal Services and Benefits	452.13	-	1,681.79	1,423.96
20	Travel	628.90	-	2,256.36	796.99
21	Contractual Services	32,119.54	29,243.37	30,881.18	33,720.27
22	Supplies and Materials	9.02	-	10.62	-
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	33,209.59	29,243.37	34,829.95	35,941.22
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	(26.90)	-
29	Net Transfers In (Out)	-	-	(26.90)	-
30					
31	Net Change	8,476.44	(18,850.35)	7,638.86	(27,080.03)
32					
33	Beginning Fund Equity	90,514.49	98,990.93	80,140.58	87,779.44
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	98,990.93	80,140.58	87,779.44	60,699.41

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

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

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Pharmacy

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	822,330.49	930,667.63	1,051,182.30	1,188,765.15
2	Total Assets	822,330.49	930,667.63	1,051,182.30	1,188,765.15
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	822,330.49	930,667.63	1,051,182.30	1,188,765.15
9	Total Fund Equity	822,330.49	930,667.63	1,051,182.30	1,188,765.15
10	Total Liabilities and Fund Equity	822,330.49	930,667.63	1,051,182.30	1,188,765.15
11					
12					
13	Licenses, Permits and Fees	568,183.00	606,801.50	595,586.00	687,902.00
14	Fines, Forfeits and Penalties	1,150.00	1,050.00	960.00	1,150.00
15	Use of Money and Property	34,732.88	36,211.70	44,404.03	34,140.10
16	Sales and Services	-	-	-	2,700.00
17	Other Revenue	-	-	-	300.00
18	Total Operating Revenue	604,065.88	644,063.20	640,950.03	726,192.10
19					
20	Personal Services and Benefits	290,114.53	290,342.63	259,951.62	318,165.36
21	Travel	29,930.19	24,426.89	18,171.60	20,682.39
22	Contractual Services	197,772.97	212,015.99	229,702.73	234,325.89
23	Supplies and Materials	6,553.77	7,887.55	6,970.48	10,264.61
24	Grants and Subsidies	-	-	-	400.00
25	Capital Outlay	447.00	1,053.00	5,638.93	4,771.00
26	Total Operating Expenditures/Expenses	524,818.46	535,726.06	520,435.36	588,609.25
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	79,247.42	108,337.14	120,514.67	137,582.85
33					
34	Beginning Fund Equity	743,083.07	822,330.49	930,667.63	1,051,182.30
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	822,330.49	930,667.63	1,051,182.30	1,188,765.15

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

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

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

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

Department of Health

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	143,404.01	163,584.54	177,217.50	212,745.65
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	143,404.01	163,584.54	177,217.50	212,745.65
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	143,404.01	163,584.54	177,217.50	212,745.65
10	Total Fund Equity	143,404.01	163,584.54	177,217.50	212,745.65
11	Total Liabilities and Fund Equity	143,404.01	163,584.54	177,217.50	212,745.65
12					
13					
14	Licenses, Permits and Fees	91,075.00	92,275.00	92,550.00	97,650.00
15	Use of Money and Property	6,160.57	6,205.65	7,782.17	5,951.81
16	Sales and Services	8,357.00	7,757.00	4,419.00	2,565.00
17	Total Operating Revenue	105,592.57	106,237.65	104,751.17	106,166.81
18					
19	Personal Services and Benefits	50,888.16	49,606.18	49,842.02	51,751.77
20	Travel	10,706.88	10,423.76	11,483.58	9,164.97
21	Contractual Services	22,779.52	22,288.97	27,952.67	7,178.44
22	Supplies and Materials	2,679.95	3,738.21	1,839.94	2,432.53
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	110.95
25	Total Operating Expenditures/Expenses	87,054.51	86,057.12	91,118.21	70,638.66
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	18,538.06	20,180.53	13,632.96	35,528.15
32					
33	Beginning Fund Equity	124,865.95	143,404.01	163,584.54	177,217.50
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	143,404.01	163,584.54	177,217.50	212,745.65

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Chiropractic Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Chiropractic Examiners authorized by SDCL 36-5. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Health

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	13,748.56	24,874.71	43,520.95	60,182.45
2	Total Assets	13,748.56	24,874.71	43,520.95	60,182.45
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	13,748.56	24,874.71	43,520.95	60,182.45
9	Total Fund Equity	13,748.56	24,874.71	43,520.95	60,182.45
10	Total Liabilities and Fund Equity	13,748.56	24,874.71	43,520.95	60,182.45
11					
12					
13	Licenses, Permits and Fees	57,840.00	71,590.00	69,665.00	70,220.00
14	Use of Money and Property	785.72	607.26	1,085.49	1,273.53
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	58,625.72	72,197.26	70,750.49	71,493.53
17					
18	Personal Services and Benefits	7,970.84	7,693.30	7,341.90	6,065.19
19	Travel	5,259.54	6,174.51	3,728.00	4,141.02
20	Contractual Services	44,915.83	45,954.30	40,294.28	43,913.27
21	Supplies and Materials	1,348.86	719.67	740.07	712.55
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	529.33	-	-
24	Total Operating Expenditures/Expenses	59,495.07	61,071.11	52,104.25	54,832.03
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(869.35)	11,126.15	18,646.24	16,661.50
31					
32	Beginning Fund Equity	14,617.91	13,748.56	24,874.71	43,520.95
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	13,748.56	24,874.71	43,520.95	60,182.45

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Funeral Service
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Funeral Service authorized by SDCL 36-19. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,444,499.83	1,149,460.36	1,446,266.58	1,883,933.80
2	Cash and Cash Equivalents	4,159.29	4,413.30	4,811.50	4,322.91
3	Total Assets	1,448,659.12	1,153,873.66	1,451,078.08	1,888,256.71
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	1,490.00	-	-	-
9	Unreserved Fund Balance	1,447,169.12	1,153,873.66	1,451,078.08	1,888,256.71
10	Total Fund Equity	1,448,659.12	1,153,873.66	1,451,078.08	1,888,256.71
11	Total Liabilities and Fund Equity	1,448,659.12	1,153,873.66	1,451,078.08	1,888,256.71
12					
13					
14	Licenses, Permits and Fees	868,288.79	889,068.73	944,581.00	990,830.00
15	Fines, Forfeits and Penalties	-	16,400.00	-	-
16	Use of Money and Property	48,113.81	55,627.22	62,758.13	43,776.21
17	Sales and Services	166,803.00	141,128.00	141,876.74	144,166.96
18	Total Operating Revenue	1,083,205.60	1,102,223.95	1,149,215.87	1,178,773.17
19					
20	Personal Services and Benefits	324,634.44	416,538.29	367,999.80	326,468.93
21	Travel	39,926.67	30,466.30	25,811.07	19,291.97
22	Contractual Services	484,939.36	874,587.34	391,470.03	362,981.20
23	Supplies and Materials	19,578.44	32,603.58	25,785.12	24,606.34
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	7,970.49	42,813.90	19,462.60	7,790.11
26	Other Expense	-	-	21,400.00	-
27	Interest Expense	-	-	82.83	455.99
28	Total Operating Expenditures/Expenses	877,049.40	1,397,009.41	852,011.45	741,594.54
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	206,156.20	(294,785.46)	297,204.42	437,178.63
35					
36	Beginning Fund Equity	1,242,502.92	1,448,659.12	1,153,873.66	1,451,078.08
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	1,448,659.12	1,153,873.66	1,451,078.08	1,888,256.71

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

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

Department of Health

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	33,999.17	39,609.76	52,176.16	63,977.43
2	Total Assets	33,999.17	39,609.76	52,176.16	63,977.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	33,999.17	39,609.76	52,176.16	63,977.43
9	Total Fund Equity	33,999.17	39,609.76	52,176.16	63,977.43
10	Total Liabilities and Fund Equity	33,999.17	39,609.76	52,176.16	63,977.43
11					
12					
13	Licenses, Permits and Fees	48,264.58	47,560.63	48,153.51	51,021.45
14	Use of Money and Property	1,901.60	2,100.96	2,670.71	2,083.32
15	Total Operating Revenue	50,166.18	49,661.59	50,824.22	53,104.77
16					
17	Personal Services and Benefits	1,101.86	1,231.57	520.83	1,035.51
18	Travel	1,743.83	1,824.35	825.93	1,003.73
19	Contractual Services	37,567.40	38,110.41	36,815.07	38,405.07
20	Supplies and Materials	-	291.08	95.99	9.39
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	2,593.59	-	849.80
23	Total Operating Expenditures/Expenses	40,413.09	44,051.00	38,257.82	41,303.50
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	9,753.09	5,610.59	12,566.40	11,801.27
30					
31	Beginning Fund Equity	24,246.08	33,999.17	39,609.76	52,176.16
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	33,999.17	39,609.76	52,176.16	63,977.43

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Examiners in Optometry
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Examiners in Optometry authorized by SDCL 36-7.
Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Health

State Accounting System - Other Fund Balances

Company 6503 - Board of Podiatry Examiners

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	33,631.28	40,187.22	37,727.32	39,314.18
2	Total Assets	33,631.28	40,187.22	37,727.32	39,314.18
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	33,631.28	40,187.22	37,727.32	39,314.18
9	Total Fund Equity	33,631.28	40,187.22	37,727.32	39,314.18
10	Total Liabilities and Fund Equity	33,631.28	40,187.22	37,727.32	39,314.18
11					
12					
13	Licenses, Permits and Fees	1,550.00	18,970.00	8,090.00	13,680.00
14	Use of Money and Property	2,269.65	1,919.30	1,943.02	1,263.32
15	Total Operating Revenue	3,819.65	20,889.30	10,033.02	14,943.32
16					
17	Personal Services and Benefits	-	-	195.15	-
18	Travel	804.60	-	331.14	-
19	Contractual Services	13,626.41	13,501.56	11,853.78	13,774.04
20	Supplies and Materials	56.07	302.47	112.85	32.42
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	529.33	-	-
23	Total Operating Expenditures/Expenses	14,487.08	14,333.36	12,492.92	13,806.46
24					
25	Transfers In	-	-	-	450.00
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	450.00
28					
29	Net Change	(10,667.43)	6,555.94	(2,459.90)	1,586.86
30					
31	Beginning Fund Equity	44,298.71	33,631.28	40,187.22	37,727.32
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	33,631.28	40,187.22	37,727.32	39,314.18

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

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

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 3030 - Employment Security Contingency Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	294,507.70	885,579.70	1,066,952.63	1,416,743.43
2	Total Assets	294,507.70	885,579.70	1,066,952.63	1,416,743.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	294,507.70	885,579.70	1,066,952.63	1,416,743.43
9	Total Fund Equity	294,507.70	885,579.70	1,066,952.63	1,416,743.43
10	Total Liabilities and Fund Equity	294,507.70	885,579.70	1,066,952.63	1,416,743.43
11					
12					
13	Fines, Forfeits and Penalties	333,734.52	950,021.93	1,259,263.61	1,843,681.91
14	Use of Money and Property	5,178.14	5,616.28	15,363.07	17,024.61
15	Total Operating Revenue	338,912.66	955,638.21	1,274,626.68	1,860,706.52
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Insurance Claims	-	123,152.12	623,078.37	1,124,265.08
23	Total Operating Expenditures/Expenses	-	123,152.12	623,078.37	1,124,265.08
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(224,000.00)	(241,414.09)	(470,175.38)	(386,650.64)
27	Net Transfers In (Out)	(224,000.00)	(241,414.09)	(470,175.38)	(386,650.64)
28					
29	Net Change	114,912.66	591,072.00	181,372.93	349,790.80
30					
31	Beginning Fund Equity	179,595.04	294,507.70	885,579.70	1,066,952.63
32	Ending Equity	294,507.70	885,579.70	1,066,952.63	1,416,743.43

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

SDCL 61-3-31 states that if on September thirtieth of any calendar year the balance in the employment security contingency fund exceeds fifteen thousand dollars by one thousand dollars or more, the state treasurer shall transfer the excess to the unemployment compensation fund.

Budget Information: Not included in the General Appropriations Bill.

GOAC Information:
GOAC reviewed this fund on 12/6/10. In 2009 employers with negative UI balances began to be charged interest.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	28,049.74	744.25	2,857.05	56,678.40
2	Total Assets	28,049.74	744.25	2,857.05	56,678.40
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	28,049.74	744.25	2,857.05	56,678.40
9	Total Fund Equity	28,049.74	744.25	2,857.05	56,678.40
10	Total Liabilities and Fund Equity	28,049.74	744.25	2,857.05	56,678.40
11					
12					
13	Licenses, Permits and Fees	44,005.47	11,581.02	13,700.15	63,982.00
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	44,005.47	11,581.02	13,700.15	63,982.00
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	2,469.40	1,837.96	1,043.24	3,282.80
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Other Expense	15,494.85	13,597.41	-	1,428.00
24	Total Operating Expenditures/Expenses	17,964.25	15,435.37	1,043.24	4,710.80
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(29,159.36)	(23,451.14)	(10,544.11)	(5,449.85)
28	Net Transfers In (Out)	(29,159.36)	(23,451.14)	(10,544.11)	(5,449.85)
29					
30	Net Change	(3,118.14)	(27,305.49)	2,112.80	53,821.35
31					
32	Beginning Fund Equity	31,167.88	28,049.74	744.25	2,857.05
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	28,049.74	744.25	2,857.05	56,678.40

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

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Insurance Operating Fund

		FY2009	FY2010	FY2011	FY2012
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	9,032.00	6,213.40	2,078.03	-
8	Unreserved Fund Balance	165,968.00	168,786.60	172,921.97	175,000.00
9	Total Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
10	Total Liabilities and Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
11					
12					
13	Licenses, Permits and Fees	7,158,991.09	7,293,357.89	8,166,982.00	9,309,032.70
14	Use of Money and Property	39,501.96	46,421.57	46,645.66	34,290.29
15	Sales and Services	-	-	-	-
16	Other Revenue	-	-	-	327.00
17	Total Operating Revenue	7,198,493.05	7,339,779.46	8,213,627.66	9,343,649.99
18					
19	Personal Services and Benefits	1,452,238.44	1,447,326.21	1,465,055.96	1,403,456.34
20	Travel	16,899.13	6,313.54	7,376.23	8,751.90
21	Contractual Services	240,820.47	214,686.24	199,710.17	251,458.31
22	Supplies and Materials	46,182.46	53,634.94	36,273.71	36,382.58
23	Capital Outlay	18,277.18	8,913.98	23,327.90	13,768.17
24	Other Expense	-	70.00	-	-
25	Total Operating Expenditures/Expenses	1,774,417.68	1,730,944.91	1,731,743.97	1,713,817.30
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(5,424,075.37)	(5,608,834.55)	(6,481,883.69)	(7,629,832.69)
29	Net Transfers In (Out)	(5,424,075.37)	(5,608,834.55)	(6,481,883.69)	(7,629,832.69)
30					
31	Net Change	-	-	-	-
32					
33	Beginning Fund Equity	175,000.00	175,000.00	175,000.00	175,000.00
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	175,000.00	175,000.00	175,000.00	175,000.00

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

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - Investor Education

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	193.38	193.38	39.72
2	Total Assets	-	193.38	193.38	39.72
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	-	193.38	193.38	39.72
9	Total Fund Equity	-	193.38	193.38	39.72
10	Total Liabilities and Fund Equity	-	193.38	193.38	39.72
11					
12					
13	Use of Money and Property	-	-	-	489.51
14	Other Revenue	29,929.23	30,800.00	31,027.69	30,300.00
15	Total Operating Revenue	29,929.23	30,800.00	31,027.69	30,789.51
16					
17	Personal Services and Benefits	-	-	-	1.38
18	Travel	241.60	732.17	651.11	699.84
19	Contractual Services	85.63	137.17	350.00	300.00
20	Supplies and Materials	4,402.00	4,537.28	4,826.58	4,666.89
21	Grants and Subsidies	25,200.00	25,200.00	25,200.00	25,275.00
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	29,929.23	30,606.62	31,027.69	30,943.11
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	(0.06)
27	Net Transfers In (Out)	-	-	-	(0.06)
28					
29	Net Change	-	193.38	-	(153.66)
30					
31	Beginning Fund Equity	-	-	193.38	193.38
32	Ending Equity	-	193.38	193.38	39.72

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

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 3183 - SD Insurance Producers Continuing Education Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	13,439.51	87,035.66	48,867.11	41,302.84
2	Total Assets	13,439.51	87,035.66	48,867.11	41,302.84
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	13,439.51	87,035.66	48,867.11	41,302.84
9	Total Fund Equity	13,439.51	87,035.66	48,867.11	41,302.84
10	Total Liabilities and Fund Equity	13,439.51	87,035.66	48,867.11	41,302.84
11					
12					
13	Licenses, Permits and Fees	125.00	117,015.00	325.00	31,428.00
14	Use of Money and Property	-	2,184.96	1,185.95	1,621.28
15	Total Operating Revenue	125.00	119,199.96	1,510.95	33,049.28
16					
17	Personal Services and Benefits	33,871.31	45,603.81	39,679.50	38,309.56
18	Travel	-	-	-	519.49
19	Contractual Services	-	-	-	14.58
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	33,871.31	45,603.81	39,679.50	38,843.63
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	(1,769.92)
27	Net Transfers In (Out)	-	-	-	(1,769.92)
28					
29	Net Change	(33,746.31)	73,596.15	(38,168.55)	(7,564.27)
30					
31	Beginning Fund Equity	47,185.82	13,439.51	87,035.66	48,867.11
32	Ending Equity	13,439.51	87,035.66	48,867.11	41,302.84

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

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 3183 - SD Real Estate Appraiser Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	176,385.35	186,721.23	191,994.71	173,189.93
2	Total Assets	176,385.35	186,721.23	191,994.71	173,189.93
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,304.72	-
8	Unreserved Fund Balance	176,385.35	186,721.23	190,689.99	173,189.93
9	Total Fund Equity	176,385.35	186,721.23	191,994.71	173,189.93
10	Total Liabilities and Fund Equity	176,385.35	186,721.23	191,994.71	173,189.93
11					
12					
13	Licenses, Permits and Fees	108,710.00	116,305.00	111,660.00	117,625.00
14	Fines, Forfeits and Penalties	4,875.00	5,275.00	6,425.00	5,475.00
15	Use of Money and Property	10,273.04	12,190.32	10,760.29	7,875.36
16	Sales and Services	5,250.00	6,750.00	7,300.00	6,250.00
17	Total Operating Revenue	129,108.04	140,520.32	136,145.29	137,225.36
18					
19	Personal Services and Benefits	96,643.22	102,275.83	98,277.67	108,292.20
20	Travel	6,974.35	5,836.34	6,140.72	6,192.27
21	Contractual Services	22,100.25	16,311.12	18,954.16	27,891.19
22	Supplies and Materials	5,033.44	5,761.15	4,083.24	7,185.39
23	Capital Outlay	832.48	-	3,416.02	1,466.00
24	Total Operating Expenditures/Expenses	131,583.74	130,184.44	130,871.81	151,027.05
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	(5,003.09)
28	Net Transfers In (Out)	-	-	-	(5,003.09)
29					
30	Net Change	(2,475.70)	10,335.88	5,273.48	(18,804.78)
31					
32	Beginning Fund Equity	178,861.05	176,385.35	186,721.23	191,994.71
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	176,385.35	186,721.23	191,994.71	173,189.93

Company: 3183
Company Name: Insurance and Securities
Fund Name: SD Real Estate Appraiser Fund
Fund Type: Special Revenue
Purpose: SDCL 36-21B-5 created the SD Real Estate Appraiser Fund. Source: certificate fees, renewal fees, reciprocity fees, penalty fees, and any other payments. Use: Operating costs of program.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 3183 - SD Appraisal Management Companies Fund

		FY2012
1	Cash Pooled with State Treasurer	87,000.00
2	Total Assets	87,000.00
3		
4	Accounts Payable	-
5	Total Liabilities	-
6		
7	Reserve for Encumbrances	-
8	Unreserved Fund Balance	87,000.00
9	Total Fund Equity	87,000.00
10	Total Liabilities and Fund Equity	87,000.00
11		
12		
13	Licenses, Permits and Fees	87,000.00
14	Use of Money and Property	-
15	Total Operating Revenue	87,000.00
16		
17	Personal Services and Benefits	-
18	Travel	-
19	Contractual Services	-
20	Supplies and Materials	-
21	Capital Outlay	-
22	Insurance Claims	-
23	Total Operating Expenditures/Expenses	-
24		
25	Transfers In	-
26	Transfers Out	-
27	Net Transfers In (Out)	-
28		
29	Net Change	87,000.00
30		
31	Beginning Fund Equity	-
32	Ending Equity	87,000.00

Company: 3183
Company Name: Insurance and Securities
Fund Name: SD Appraisal Management Companies Fund
Fund Type: Special Revenue
Purpose: SDCL 36-21D-6 created the South Dakota Appraisal Management Companies Fund. Source: 36-21D-5 authorized establishment of fees for registration of appraisal management companies. Use: Per 36-21D-7 Any expenditure of money from the South Dakota appraisal management companies fund shall be made only upon appropriation by the Legislature through either the general appropriations act or a special appropriations bill.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

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

		FY2009	FY2010	FY2011	FY2012
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	2,030.00	1,306.35	626.98	-
8	Unreserved Fund Balance	12,970.00	13,693.65	14,373.02	15,000.00
9	Total Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
10	Total Liabilities and Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
11					
12					
13	Taxes	17,938,150.00	17,964,600.00	18,607,000.00	19,390,750.00
14	Licenses, Permits and Fees	11,053,358.10	10,904,750.00	12,485,950.00	12,740,337.50
15	Fines, Forfeits and Penalties	844,147.86	692,810.27	23,700.00	466,621.90
16	Use of Money and Property	223,180.29	139,843.14	140,549.19	160,725.47
17	Sales and Services	9,451.00	11,467.30	10,220.00	8,560.00
18	Other Revenue	871.00	758.30	-	589.90
19	Total Operating Revenue	30,069,158.25	29,714,229.01	31,267,419.19	32,767,584.77
20					
21	Personal Services and Benefits	336,350.30	357,297.07	298,118.22	372,591.40
22	Travel	3,913.48	5,443.29	4,658.30	1,868.08
23	Contractual Services	33,421.89	38,794.35	32,665.68	43,658.46
24	Supplies and Materials	19,737.75	16,429.58	14,269.98	5,031.16
25	Capital Outlay	2,778.57	2,321.32	4,740.81	4,148.59
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	396,201.99	420,285.61	354,452.99	427,297.69
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(29,672,956.26)	(29,293,943.40)	(30,912,966.20)	(32,340,287.08)
31	Net Transfers In (Out)	(29,672,956.26)	(29,293,943.40)	(30,912,966.20)	(32,340,287.08)
32					
33	Net Change	-	-	-	-
34					
35	Beginning Fund Equity	15,000.00	15,000.00	15,000.00	15,000.00
36	Ending Equity	15,000.00	15,000.00	15,000.00	15,000.00

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

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Abstracters

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	15,199.07	54,002.05	89,886.47	123,448.20
2	Total Assets	15,199.07	54,002.05	89,886.47	123,448.20
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	15,199.07	54,002.05	89,886.47	123,448.20
9	Total Fund Equity	15,199.07	54,002.05	89,886.47	123,448.20
10	Total Liabilities and Fund Equity	15,199.07	54,002.05	89,886.47	123,448.20
11					
12					
13	Licenses, Permits and Fees	27,000.00	57,801.49	53,000.00	54,021.50
14	Use of Money and Property	-	669.02	2,338.15	2,709.60
15	Sales and Services	-	-	-	635.00
16	Total Operating Revenue	27,000.00	58,470.51	55,338.15	57,366.10
17					
18	Personal Services and Benefits	14,082.61	14,795.86	13,759.05	15,567.57
19	Travel	2,818.51	1,475.77	1,765.00	2,907.48
20	Contractual Services	2,643.82	2,903.50	3,282.61	3,307.02
21	Supplies and Materials	537.93	492.40	647.07	1,395.58
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Interest Expense	453.01	-	-	-
25	Total Operating Expenditures/Expenses	20,535.88	19,667.53	19,453.73	23,177.65
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	(626.72)
29	Net Transfers In (Out)	-	-	-	(626.72)
30					
31	Net Change	6,464.12	38,802.98	35,884.42	33,561.73
32					
33	Beginning Fund Equity	8,734.95	15,199.07	54,002.05	89,886.47
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	15,199.07	54,002.05	89,886.47	123,448.20

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Abstracters
Fund Type: Enterprise
Purpose: SDCL 36-13-3 created the Abstracters' Board of Examiners account. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected.

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

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 6503 - Board of Accountancy

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	263,473.84	280,170.50	290,410.50	296,407.55
2	Total Assets	263,473.84	280,170.50	290,410.50	296,407.55
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	263,473.84	280,170.50	290,410.50	296,407.55
9	Total Fund Equity	263,473.84	280,170.50	290,410.50	296,407.55
10	Total Liabilities and Fund Equity	263,473.84	280,170.50	290,410.50	296,407.55
11					
12					
13	Licenses, Permits and Fees	264,684.26	272,446.01	270,532.10	269,002.88
14	Use of Money and Property	17,244.32	16,687.62	16,547.72	11,505.78
15	Other Revenue	1,509.66	1,047.36	707.43	2,355.00
16	Total Operating Revenue	283,438.24	290,180.99	287,787.25	282,863.66
17					
18	Personal Services and Benefits	115,852.39	116,491.11	117,284.36	123,500.11
19	Travel	16,564.78	14,335.45	15,158.61	13,093.88
20	Contractual Services	171,511.68	128,206.36	127,515.35	131,691.88
21	Supplies and Materials	6,565.85	5,880.81	6,345.67	2,762.78
22	Capital Outlay	957.50	1,301.55	5,447.17	-
23	Interest Expense	-	-	-	-
24	Total Operating Expenditures/Expenses	311,452.20	266,215.28	271,751.16	271,048.65
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(6,200.34)	(7,269.05)	(5,796.09)	(5,817.96)
28	Net Transfers In (Out)	(6,200.34)	(7,269.05)	(5,796.09)	(5,817.96)
29					
30	Net Change	(34,214.30)	16,696.66	10,240.00	5,997.05
31					
32	Beginning Fund Equity	297,688.14	263,473.84	280,170.50	290,410.50
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	263,473.84	280,170.50	290,410.50	296,407.55

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 and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Board of Barber Examiners

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	25,144.40	37,676.31	48,234.47	49,961.07
2	Total Assets	25,144.40	37,676.31	48,234.47	49,961.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	25,144.40	37,676.31	48,234.47	49,961.07
9	Total Fund Equity	25,144.40	37,676.31	48,234.47	49,961.07
10	Total Liabilities and Fund Equity	25,144.40	37,676.31	48,234.47	49,961.07
11					
12					
13	Licenses, Permits and Fees	19,687.00	33,296.00	29,258.00	22,912.00
14	Use of Money and Property	815.20	1,066.45	1,560.19	1,297.91
15	Total Operating Revenue	20,502.20	34,362.45	30,818.19	24,209.91
16					
17	Personal Services and Benefits	1,302.35	848.31	715.32	1,115.13
18	Travel	2,488.10	2,525.93	1,551.18	1,902.52
19	Contractual Services	19,146.83	18,403.46	17,800.62	19,426.11
20	Supplies and Materials	-	-	14.21	-
21	Capital Outlay	-	-	-	-
22	Other Expense	-	-	140.00	-
23	Total Operating Expenditures/Expenses	22,937.28	21,777.70	20,221.33	22,443.76
24					
25	Transfers In	-	-	-	-
26	Transfers Out	(67.59)	(52.84)	(38.70)	(39.55)
27	Net Transfers In (Out)	(67.59)	(52.84)	(38.70)	(39.55)
28					
29	Net Change	(2,502.67)	12,531.91	10,558.16	1,726.60
30					
31	Beginning Fund Equity	27,647.07	25,144.40	37,676.31	48,234.47
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	25,144.40	37,676.31	48,234.47	49,961.07

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Barber Examiners
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Barber Examiners authorized by SDCL 36-14. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Other Information: Fees were increased during 2007 Session.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6503 - Cosmetology Commission

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	97,829.78	137,652.84	211,413.65	297,109.87
2	Total Assets	97,829.78	137,652.84	211,413.65	297,109.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	97,829.78	137,652.84	211,413.65	297,109.87
9	Total Fund Equity	97,829.78	137,652.84	211,413.65	297,109.87
10	Total Liabilities and Fund Equity	97,829.78	137,652.84	211,413.65	297,109.87
11					
12					
13	Licenses, Permits and Fees	200,288.00	206,983.75	216,049.00	221,446.00
14	Fines, Forfeits and Penalties	37,876.00	35,490.00	38,070.00	42,423.00
15	Use of Money and Property	2,460.42	3,214.81	5,100.65	5,383.99
16	Other Revenue	23,974.75	22,503.50	21,705.00	25,623.81
17	Total Operating Revenue	264,599.17	268,192.06	280,924.65	294,876.80
18					
19	Personal Services and Benefits	128,922.31	130,385.51	115,343.98	120,154.61
20	Travel	37,005.95	38,302.17	34,444.12	32,304.35
21	Contractual Services	41,829.95	43,392.59	37,685.59	41,003.55
22	Supplies and Materials	9,685.07	8,152.65	9,591.76	10,026.25
23	Capital Outlay	145.00	-	4,416.75	-
24	Other Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	217,588.28	220,232.92	201,482.20	203,488.76
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(6,896.69)	(8,136.08)	(5,681.64)	(5,691.82)
29	Net Transfers In (Out)	(6,896.69)	(8,136.08)	(5,681.64)	(5,691.82)
30					
31	Net Change	40,114.20	39,823.06	73,760.81	85,696.22
32					
33	Beginning Fund Equity	57,715.58	97,829.78	137,652.84	211,413.65
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	97,829.78	137,652.84	211,413.65	297,109.87

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 and Regulation

State Accounting System - Other Fund Balances

Company 6503 - Electrical Commission

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	960,046.59	901,306.58	761,163.37	879,914.73
2	Total Assets	960,046.59	901,306.58	761,163.37	879,914.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	960,046.59	901,306.58	761,163.37	879,914.73
9	Total Fund Equity	960,046.59	901,306.58	761,163.37	879,914.73
10	Total Liabilities and Fund Equity	960,046.59	901,306.58	761,163.37	879,914.73
11					
12					
13	Licenses, Permits and Fees	1,208,329.86	1,231,690.25	1,002,730.70	1,423,447.60
14	Fines, Forfeits and Penalties	34,138.76	11,315.00	21,350.00	9,000.00
15	Use of Money and Property	51,624.93	50,229.50	46,671.31	30,299.05
16	Sales and Services	1,910.42	1,636.94	2,251.87	349.82
17	Other Revenue	130.00	858.00	120.00	40.00
18	Total Operating Revenue	1,296,133.97	1,295,729.69	1,073,123.88	1,463,136.47
19					
20	Personal Services and Benefits	887,592.68	854,201.05	778,238.76	879,951.02
21	Travel	295,952.85	275,200.88	230,272.78	245,900.37
22	Contractual Services	95,655.35	84,436.06	145,492.29	142,686.50
23	Supplies and Materials	42,700.79	49,919.56	19,210.91	25,724.94
24	Capital Outlay	5,326.35	37,360.00	442.19	9,042.92
25	Other Expense	-	50.00	1,161.00	247.00
26	Total Operating Expenditures/Expenses	1,327,228.02	1,301,167.55	1,174,817.93	1,303,552.75
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(48,161.92)	(53,302.15)	(38,449.16)	(40,832.36)
30	Net Transfers In (Out)	(48,161.92)	(53,302.15)	(38,449.16)	(40,832.36)
31					
32	Net Change	(79,255.97)	(58,740.01)	(140,143.21)	118,751.36
33					
34	Beginning Fund Equity	1,039,302.56	960,046.59	901,306.58	761,163.37
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	960,046.59	901,306.58	761,163.37	879,914.73

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

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

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 6503 - Plumbing Commission

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	182,462.92	126,948.35	139,290.22	128,159.06
2	Total Assets	182,462.92	126,948.35	139,290.22	128,159.06
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	5,726.00	-
8	Unreserved Fund Balance	182,462.92	126,948.35	133,564.22	128,159.06
9	Total Fund Equity	182,462.92	126,948.35	139,290.22	128,159.06
10	Total Liabilities and Fund Equity	182,462.92	126,948.35	139,290.22	128,159.06
11					
12					
13	Licenses, Permits and Fees	420,538.00	405,401.00	440,638.00	485,477.00
14	Use of Money and Property	15,446.86	12,016.35	9,299.72	4,935.11
15	Sales and Services	22,885.00	7,535.00	94,565.00	16,395.00
16	Other Revenue	221.00	27,478.00	26,183.80	894.00
17	Total Operating Revenue	459,090.86	452,430.35	570,686.52	507,701.11
18					
19	Personal Services and Benefits	330,723.07	325,393.62	328,332.73	348,601.73
20	Travel	94,513.97	97,195.86	75,352.64	77,382.94
21	Contractual Services	52,940.41	42,849.91	39,033.68	45,985.23
22	Supplies and Materials	36,930.86	19,254.84	91,628.38	21,349.57
23	Capital Outlay	6,574.91	2,576.00	2,871.90	8,366.00
24	Other Expense	1,148.37	370.12	4,869.60	816.30
25	Total Operating Expenditures/Expenses	522,831.59	487,640.35	542,088.93	502,501.77
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(17,709.20)	(20,304.57)	(16,255.72)	(16,330.50)
29	Net Transfers In (Out)	(17,709.20)	(20,304.57)	(16,255.72)	(16,330.50)
30					
31	Net Change	(81,449.93)	(55,514.57)	12,341.87	(11,131.16)
32					
33	Beginning Fund Equity	263,912.85	182,462.92	126,948.35	139,290.22
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	182,462.92	126,948.35	139,290.22	128,159.06

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

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

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 6503 - Board of Technical Professions

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	317,596.85	321,011.52	439,069.78	487,380.40
2	Total Assets	317,596.85	321,011.52	439,069.78	487,380.40
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	317,596.85	321,011.52	439,069.78	487,380.40
9	Total Fund Equity	317,596.85	321,011.52	439,069.78	487,380.40
10	Total Liabilities and Fund Equity	317,596.85	321,011.52	439,069.78	487,380.40
11					
12					
13	Licenses, Permits and Fees	343,510.00	237,347.00	344,483.00	266,207.00
14	Fines, Forfeits and Penalties	11,620.00	9,400.00	15,100.00	12,500.00
15	Use of Money and Property	11,045.66	11,512.21	15,230.90	12,516.09
16	Other Revenue	-	-	-	-
17	Total Operating Revenue	366,175.66	258,259.21	374,813.90	291,223.09
18					
19	Personal Services and Benefits	131,978.98	126,847.34	130,701.04	118,780.81
20	Travel	19,684.99	20,072.84	19,099.43	26,700.25
21	Contractual Services	85,847.55	90,671.02	78,196.78	83,302.95
22	Supplies and Materials	6,888.91	8,002.06	14,090.81	8,145.72
23	Capital Outlay	105.33	1,336.00	8,237.45	249.85
24	Other Expense	-	-	-	100.00
25	Total Operating Expenditures/Expenses	244,505.76	246,929.26	250,325.51	237,279.58
26					
27	Transfers In	-	-	-	-
28	Transfers Out	(7,045.50)	(7,915.28)	(6,430.13)	(5,632.89)
29	Net Transfers In (Out)	(7,045.50)	(7,915.28)	(6,430.13)	(5,632.89)
30					
31	Net Change	114,624.40	3,414.67	118,058.26	48,310.62
32					
33	Beginning Fund Equity	202,972.45	317,596.85	321,011.52	439,069.78
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	317,596.85	321,011.52	439,069.78	487,380.40

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Board of Technical Professions
Fund Type: Enterprise
Purpose: This fund accounts for the Board of Technical Professions authorized by SDCL 36-18A. Sources: License fees, renewal fees, penalty fees, and any other payments. The board is continuously appropriated for paying the expenses of administration. However, the total expense incurred by the board may not exceed the total money collected.

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

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 6503 - SD Real Estate Commission

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	654,524.37	631,808.67	517,917.42	470,788.37
2	Total Assets	654,524.37	631,808.67	517,917.42	470,788.37
3					
4	Accounts Payable	-	-	-	-
5	Escrow Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	23,635.00	-
9	Unreserved Fund Balance	654,524.37	631,808.67	494,282.42	470,788.37
10	Total Fund Equity	654,524.37	631,808.67	517,917.42	470,788.37
11	Total Liabilities and Fund Equity	654,524.37	631,808.67	517,917.42	470,788.37
12					
13					
14	Licenses, Permits and Fees	328,974.72	392,026.07	286,819.50	361,990.34
15	Fines, Forfeits and Penalties	4,500.00	4,800.00	5,100.00	14,200.00
16	Use of Money and Property	45,466.93	40,370.35	38,746.85	24,275.43
17	Sales and Services	10,655.00	10,269.00	9,188.00	9,103.00
18	Other Revenue	80,654.63	75,078.35	99,996.93	89,327.08
19	Total Operating Revenue	470,251.28	522,543.77	439,851.28	498,895.85
20					
21	Personal Services and Benefits	283,244.55	275,703.47	299,463.58	278,663.97
22	Travel	42,342.17	39,204.25	26,414.26	36,011.84
23	Contractual Services	201,409.97	203,465.10	193,526.73	179,645.39
24	Supplies and Materials	21,905.65	24,996.65	19,948.58	38,302.22
25	Capital Outlay	3,000.09	1,890.00	14,389.38	1,617.00
26	Total Operating Expenditures/Expenses	551,902.43	545,259.47	553,742.53	534,240.42
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	(11,784.48)
30	Net Transfers In (Out)	-	-	-	(11,784.48)
31					
32	Net Change	(81,651.15)	(22,715.70)	(113,891.25)	(47,129.05)
33					
34	Beginning Fund Equity	736,175.52	654,524.37	631,808.67	517,917.42
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	654,524.37	631,808.67	517,917.42	470,788.37

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: SD Real Estate Commission
Fund Type: Enterprise
Purpose: SDCL 36-21A-13 created the South Dakota Real Estate Commission. Sources: License fees, renewal fees, penalty fees, and any other payments. The boards are continuously appropriated for paying the expenses of administration. However, the total expense incurred by the boards may not exceed the total money collected. SDCLs 36-21A-101 and 36-21A-102 establishes a Real Estate Recovery Fund to provide a source for payment of unsatisfied judgments obtained by persons aggrieved by the acts of a person licensed under this chapter. The commission shall maintain one hundred thousand dollars in the fund to be used strictly for the purpose of recovery of unsatisfied judgments against licensees.

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

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

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6525 - Insurance Examination Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	275,628.68	55,670.15	227,061.89	1,161,302.19
2	Total Assets	275,628.68	55,670.15	227,061.89	1,161,302.19
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	275,628.68	55,670.15	227,061.89	1,161,302.19
9	Total Fund Equity	275,628.68	55,670.15	227,061.89	1,161,302.19
10	Total Liabilities and Fund Equity	275,628.68	55,670.15	227,061.89	1,161,302.19
11					
12					
13	Licenses, Permits and Fees	417,300.00	438,200.00	835,067.52	1,638,331.00
14	Use of Money and Property	16,364.09	14,673.46	7,213.69	3,728.72
15	Total Operating Revenue	433,664.09	452,873.46	842,281.21	1,642,059.72
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	391.60	-	-
19	Contractual Services	780,175.37	672,440.39	670,889.47	707,819.42
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	780,175.37	672,831.99	670,889.47	707,819.42
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(346,511.28)	(219,958.53)	171,391.74	934,240.30
30					
31	Beginning Fund Equity	622,139.96	275,628.68	55,670.15	227,061.89
32	Ending Equity	275,628.68	55,670.15	227,061.89	1,161,302.19

Company: 6525
Company Name: Subsequent Injury Fund
Fund Name: Insurance Examination Fund
Fund Type: Enterprise
Purpose: SDCL 58-3-3.1 created the Insurance Examination Fund. Source: Insurance examination assessment fees. Any insurer subject to chapter 58-3 shall pay to the Division of Insurance an annual examination assessment fee of three hundred dollars by March first of each year. If the director determines that additional fees are needed to meet the anticipated needs of the examination fund, the director may increase the annual examination assessment fee or levy additional examination assessment fees of up to one hundred fifty dollars per insurer whenever the insurance examination fund falls below fifty thousand dollars. However, the director may not increase the annual examination fee to an amount exceeding one thousand dollars. Use: Moneys are continuously appropriated for costs of examinations, including travel expenses, living expense allowances, and per diem as compensation of examiners shall be paid from the fund. The fund shall also pay the costs of consultants, attorneys, actuaries, accountants, and other experts as shall be determined at the director's discretion to be reasonably necessary to assist in the conduct of the examination or analyses of the financial affairs of insurance companies.

Budget Information: Not included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 6525 - Subsequent Injury Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,243,829.75	736,949.88	2,800,703.11	2,944,822.49
2	Total Assets	1,243,829.75	736,949.88	2,800,703.11	2,944,822.49
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,243,829.75	736,949.88	2,800,703.11	2,944,822.49
9	Total Fund Equity	1,243,829.75	736,949.88	2,800,703.11	2,944,822.49
10	Total Liabilities and Fund Equity	1,243,829.75	736,949.88	2,800,703.11	2,944,822.49
11					
12					
13	Taxes	218,614.15	3,291,787.73	3,317,643.78	3,171,539.61
14	Use of Money and Property	72,048.04	90,498.42	95,528.98	38,832.55
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	290,662.19	3,382,286.15	3,413,172.76	3,210,372.16
17					
18	Personal Services and Benefits	23,961.71	23,947.01	16,181.51	19,125.47
19	Travel	-	-	-	-
20	Contractual Services	860.50	838.01	604.89	176.90
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Insurance Claims	1,740,626.46	3,864,381.00	1,332,633.13	3,046,066.82
25	Total Operating Expenditures/Expenses	1,765,448.67	3,889,166.02	1,349,419.53	3,065,369.19
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	(883.59)
29	Net Transfers In (Out)	-	-	-	(883.59)
30					
31	Net Change	(1,474,786.48)	(506,879.87)	2,063,753.23	144,119.38
32					
33	Beginning Fund Equity	2,718,616.23	1,243,829.75	736,949.88	2,800,703.11
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	1,243,829.75	736,949.88	2,800,703.11	2,944,822.49

Company: 6525
Company Name: Subsequent Injury Fund
Fund Name: Subsequent Injury Fund
Fund Type: Enterprise
Purpose: The Subsequent Injury Fund was repealed by the legislature in 62-4-34.7 but revised by the 2000 legislature in HB1028. Extends life of fund to cover all claims which occurred prior to 7/1/01. Department can continue to assess (tax) insurance carriers to cover the costs of approved claims.

Budget Information: A small part of the fund is included in the General Appropriations Bill although most of the fund (insurance claim payments) is not included in the General Appropriations Bill.

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 6526 - Banking Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	83,590.82	414,796.85	871,454.90	1,438,230.73
2	Total Assets	83,590.82	414,796.85	871,454.90	1,438,230.73
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	25,210.00	1,174.06	308.05	399.98
8	Unreserved Fund Balance	58,380.82	413,622.79	871,146.85	1,437,830.75
9	Total Fund Equity	83,590.82	414,796.85	871,454.90	1,438,230.73
10	Total Liabilities and Fund Equity	83,590.82	414,796.85	871,454.90	1,438,230.73
11					
12					
13	Licenses, Permits and Fees	1,506,588.25	2,045,031.24	2,154,378.20	2,245,822.70
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	30,322.99	14,393.41	14,348.20	21,146.35
16	Sales and Services	127,259.51	95,626.81	149,375.61	171,847.79
17	Other Revenue	-	317.66	-	5,502.20
18	Total Operating Revenue	1,664,170.75	2,155,369.12	2,318,102.01	2,444,319.04
19					
20	Personal Services and Benefits	1,224,711.27	1,416,515.35	1,430,264.57	1,435,639.48
21	Travel	167,260.26	173,253.11	153,422.42	141,769.09
22	Contractual Services	411,320.95	235,813.10	223,567.22	214,641.39
23	Supplies and Materials	19,307.91	18,095.27	17,131.22	20,250.02
24	Capital Outlay	35,730.45	3,937.40	47,602.64	4,366.54
25	Total Operating Expenditures/Expenses	1,858,330.84	1,847,614.23	1,871,988.07	1,816,666.52
26					
27	Transfers In	29,159.36	23,451.14	10,544.11	5,449.85
28	Transfers Out	-	-	-	(66,326.54)
29	Net Transfers In (Out)	29,159.36	23,451.14	10,544.11	(60,876.69)
30					
31	Net Change	(165,000.73)	331,206.03	456,658.05	566,775.83
32					
33	Beginning Fund Equity	248,591.55	83,590.82	414,796.85	871,454.90
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	83,590.82	414,796.85	871,454.90	1,438,230.73

Company: 6526
Company Name: Banking Special Revenue Fund
Fund Name: Banking Special Revenue Fund
Fund Type: Enterprise
Purpose: SDCL 51A-2-30 created the Banking Special Revenue Fund. Source: Bank examination and other fees. 51A-2-36 states that the division shall collect a fee from all banks to cover the cost of examining and supervising banks. Use: Costs for examining and supervising banks.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

		FY2012
1	Cash Pooled with State Treasurer	600.00
2	Total Assets	600.00
3		
4	Due to Other Governments	575.00
5	Other Liabilities	25.00
6	Total Liabilities	600.00

Company: 8000
Company Name: Agency Fund
Fund Name: Agency Fund
Fund Type: Agency Fund
Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds, individuals, companys or governments.

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

Department of Labor and Regulation

State Accounting System - Other Fund Balances

Company 8304 - Private Workers Compensation Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,099,041.49	1,128,662.31	1,174,757.39	1,245,969.41
2	Total Assets	1,099,041.49	1,128,662.31	1,174,757.39	1,245,969.41
3					
4	Accounts Payable	-	-	-	-
5	Deferred Revenue	1,145,935.93	565,821.30	489,410.01	413,758.29
6	Other Liabilities	-	-	-	-
7	Total Liabilities	1,145,935.93	565,821.30	489,410.01	413,758.29
8					
9	Reserve for Encumbrances	-	-	-	-
10	Unreserved Fund Balance	(46,894.44)	562,841.01	685,347.38	832,211.12
11	Total Fund Equity	(46,894.44)	562,841.01	685,347.38	832,211.12
12	Total Liabilities and Fund Equity	1,099,041.49	1,128,662.31	1,174,757.39	1,245,969.41
13					
14					
15	Fines, Forfeits and Penalties	18,350.00	3,800.00	30,600.00	49,500.00
16	Use of Money and Property	30,808.14	49,021.12	54,667.89	38,602.55
17	Other Revenue	37,007.40	114,597.19	110,477.31	107,651.72
18	Total Operating Revenue	86,165.54	167,418.31	195,745.20	195,754.27
19					
20	Personal Services and Benefits	130,075.61	119,305.84	100,953.03	137,702.16
21	Travel	2,629.97	3,690.99	1,141.87	1,351.70
22	Contractual Services	172,579.45	133,560.85	163,715.12	100,401.61
23	Supplies and Materials	3,614.85	2,952.48	1,472.82	2,608.86
24	Grants and Subsidies	34,535.28	11,067.81	10,600.15	5,153.47
25	Capital Outlay	448.00	35,159.00	3,820.20	-
26	Other Expense	-	-	-	20.00
27	Insurance Claims	18,368.45	45,458.18	51,640.84	67,991.50
28	Total Operating Expenditures/Expenses	362,251.61	351,195.15	333,344.03	315,229.30
29					
30	Transfers In	258,988.00	328,575.00	276,425.00	272,615.00
31	Transfers Out	(436,537.53)	(30,444.70)	(16,319.80)	(6,276.23)
32	Net Transfers In (Out)	(177,549.53)	298,130.30	260,105.20	266,338.77
33					
34	Net Change	(453,635.60)	114,353.46	122,506.37	146,863.74
35					
36	Beginning Fund Equity	406,741.16	(46,894.44)	562,841.01	685,347.38
37	Prior Period Adjustment	-	495,381.99	-	-
38	Ending Equity	(46,894.44)	562,841.01	685,347.38	832,211.12

Company: 8304
Company Name: Private Workers Compensation Fund
Fund Name: Private Workers Compensation Fund
Fund Type: Enterprise
Purpose: SDCL 62-5-5 created an unnamed Special Revenue Fund at the Dept. of Labor. Source: Application fee from employers claiming solvency and ability to pay workers compensations (62-5-5); 10-44-2 authorized collection of revenues based upon workers compensation premiums or policies be deposited into an Insurance Operating Fund for purposes of automating the administration of the workers' compensation law and supporting the Workers' Compensation Advisory Council. Use: Moneys are continuously appropriated for conducting an actuarial review of the applicant's financial condition and automating the administration of the workers' compensation law.

Budget Information: Included in the General Appropriations Bill.

Department of Labor and Regulation

Other Fund Balances

Fund Not on State Accounting System - Unemployment Compensation

		FY2009	FY2010	FY2011	FY2012
1	Cash and Cash Equivalents	9,825,123.00	16,029,234.00	28,409,935.00	-
2	Accounts Receivable	1,330,935.00	1,957,978.00	2,009,148.00	-
3	Due From Other Funds	94,905.00	118,999.00	89,491.00	-
4	Due From Other Governments	1,418,145.00	621,176.00	480,554.00	-
5	Total Assets	12,669,108.00	18,727,387.00	30,989,128.00	-
6					
7	Accounts Payable	430,503.00	-	-	-
8	Due to Other Funds	1,824,053.00	912,267.00	845,585.00	-
9	Total Liabilities	2,254,556.00	912,267.00	845,585.00	-
10					
11	Restricted for Unemployment Compensation	10,414,552.00	17,815,120.00	30,143,543.00	-
12	Total Fund Equity	10,414,552.00	17,815,120.00	30,143,543.00	-
13	Total Liabilities and Fund Equity	12,669,108.00	18,727,387.00	30,989,128.00	-
14					
15					
16	Unemployment Insurance Taxes	34,819,889.00	87,819,883.00	74,452,973.00	-
17	Grant Revenue	5,882,545.00	11,765,089.00	-	-
18	Total Operating Revenue	40,702,434.00	99,584,972.00	74,452,973.00	-
19					
20	Unemployment Insurance Benefits	58,493,776.00	92,601,204.00	63,618,471.00	-
21	Total Operating Expenses	58,493,776.00	92,601,204.00	63,618,471.00	-
22					
23	Operating Income (Loss)	(17,791,342.00)	6,983,768.00	10,834,502.00	-
24					
25	Nonoperating Revenue:				
26	Investment Income	1,537,271.00	1,206,334.00	2,303,550.00	-
27					
28	Income (Loss) Before Transfers	(16,254,071.00)	8,190,102.00	13,138,052.00	-
29					
30	Transfers In	-	123,152.00	623,078.00	-
31	Transfers Out	(462,874.00)	(912,686.00)	(1,432,707.00)	-
32	Net Transfers In (Out)	(462,874.00)	(789,534.00)	(809,629.00)	-
33					
34	Net Change	(16,716,945.00)	7,400,568.00	12,328,423.00	-
35					
36	Beginning Fund Equity	27,131,497.00	10,414,552.00	17,815,120.00	-
37	Ending Equity	10,414,552.00	17,815,120.00	30,143,543.00	-

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 FY2012 are not yet available.

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

South Dakota Retirement System

State Accounting System - Other Fund Balances

Company 3090 - SD Supplemental Retirement Admin

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	165,352.35	175,720.87	184,589.11	191,331.26
2	Total Assets	165,352.35	175,720.87	184,589.11	191,331.26
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	165,352.35	175,720.87	184,589.11	191,331.26
9	Total Fund Equity	165,352.35	175,720.87	184,589.11	191,331.26
10	Total Liabilities and Fund Equity	165,352.35	175,720.87	184,589.11	191,331.26
11					
12					
13	Use of Money and Property	12,884.46	10,368.52	8,868.24	6,742.15
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	12,884.46	10,368.52	8,868.24	6,742.15
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	12,884.46	10,368.52	8,868.24	6,742.15
29					
30	Beginning Fund Equity	152,467.89	165,352.35	175,720.87	184,589.11
31	Ending Equity	165,352.35	175,720.87	184,589.11	191,331.26

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	52,790.56	6,943.22	64,709.24	129,096.12
2	Total Assets	52,790.56	6,943.22	64,709.24	129,096.12
3					
4	Accounts Payable	52,790.56	6,943.22	64,709.24	129,096.12
5	Total Liabilities	52,790.56	6,943.22	64,709.24	129,096.12

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	5,107,234.96	6,315,292.76	6,682,591.54	4,089,702.50
2	Investments	6,729,670,212.22	6,748,319,911.29	6,985,779,674.40	7,257,950,761.03
3	Total Assets	6,734,777,447.18	6,754,635,204.05	6,992,462,265.94	7,262,040,463.53
4					
5	Accounts Payable	17,537.85	17,920.00	17,537.85	18,913.23
6	Total Liabilities	17,537.85	17,920.00	17,537.85	18,913.23
7					
8	Reserve for Encumbrances	9,605.99	6,454.41	148,447.83	200,103.78
9	Unreserved Fund Balance	6,734,750,303.34	6,754,610,829.64	6,992,296,280.26	7,261,821,446.52
10	Total Fund Equity	6,734,759,909.33	6,754,617,284.05	6,992,444,728.09	7,262,021,550.30
11	Total Liabilities and Fund Equity	6,734,777,447.18	6,754,635,204.05	6,992,462,265.94	7,262,040,463.53
12					
13					
14	Use of Money and Property	310,666,343.91	450,018,111.41	573,105,725.95	579,541,347.15
15	Sales and Services	-	-	-	808.39
16	Retirement Trust Revenue	191,201,623.83	196,670,394.76	197,734,369.56	199,900,941.94
17	Other Revenue	498.55	-	-	-
18	Total Operating Revenue	501,868,466.29	646,688,506.17	770,840,095.51	779,443,097.48
19					
20	Personal Services and Benefits	1,719,533.28	1,799,266.22	1,865,778.35	1,911,384.51
21	Travel	63,121.65	62,019.90	60,094.57	52,310.98
22	Contractual Services	46,739,107.54	41,016,014.85	41,868,365.43	48,053,831.27
23	Supplies and Materials	273,268.07	272,654.21	270,370.59	193,719.15
24	Capital Outlay	39,423.58	43,627.02	48,033.51	13,237.23
25	Other Expense	12,635.64	5,377.91	9,249.67	521.94
26	Retirement Payments	331,055,415.11	355,022,501.12	371,802,324.72	398,011,520.88
27	Loss on Investment Principal	566,532,480.63	228,609,670.22	117,088,434.63	61,629,749.31
28	Total Operating Expenditures/Expenses	946,434,985.50	626,831,131.45	533,012,651.47	509,866,275.27
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	(444,566,519.21)	19,857,374.72	237,827,444.04	269,576,822.21
35					
36	Beginning Fund Equity	7,179,326,428.54	6,734,759,909.33	6,754,617,284.05	6,992,444,728.09
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	6,734,759,909.33	6,754,617,284.05	6,992,444,728.09	7,262,021,550.30

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.

South Dakota Retirement System

State Accounting System - Other Fund Balances
Company 8902 - Cement Plant Retirement Fund

		FY2009	FY2010	FY2011	FY2012
1	Investments	43,434,799.91	41,157,054.71	44,324,881.36	44,036,720.80
2	Total Assets	43,434,799.91	41,157,054.71	44,324,881.36	44,036,720.80
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	43,434,799.91	41,157,054.71	44,324,881.36	44,036,720.80
8	Total Fund Equity	43,434,799.91	41,157,054.71	44,324,881.36	44,036,720.80
9	Total Liabilities and Fund Equity	43,434,799.91	41,157,054.71	44,324,881.36	44,036,720.80
10					
11					
12	Use of Money and Property	1,830,569.86	2,773,231.47	3,670,795.27	3,037,728.00
13	Total Operating Revenue	1,830,569.86	2,773,231.47	3,670,795.27	3,037,728.00
14					
15	Contractual Services	338,021.93	258,671.20	261,323.44	224,704.26
16	Retirement Payments	3,086,406.55	3,318,908.35	3,571,422.26	3,727,787.81
17	Loss on Investment Principal	4,439,802.63	1,473,397.12	718,573.96	408,288.30
18	Total Operating Expenditures/Expenses	7,864,231.11	5,050,976.67	4,551,319.66	4,360,780.37
19					
20	Transfers In	1,035,028.97	-	4,048,351.04	1,034,891.81
21	Transfers Out	-	-	-	-
22	Net Transfers In (Out)	1,035,028.97	-	4,048,351.04	1,034,891.81
23					
24	Net Change	(4,998,632.28)	(2,277,745.20)	3,167,826.65	(288,160.56)
25					
26	Beginning Fund Equity	48,433,432.19	43,434,799.91	41,157,054.71	44,324,881.36
27	Prior Period Adjustment	-	-	-	-
28	Ending Equity	43,434,799.91	41,157,054.71	44,324,881.36	44,036,720.80

Company: 8902
Company Name: Cement Plant Retirement
Fund Name: Cement Plant Retirement Fund
Fund Type: Pension Trust
Purpose: SDCL 3-13B-1 transferred the responsibility for the administration of retirement benefits of former employees of the South Dakota State Cement Plant Commission to the South Dakota Retirement System. Benefit payments and administrative expenses of the state cement plant retirement plan shall be paid from that plan's member trust fund. No funds for the payment of such benefits or administrative expenses may be transferred from the member trust fund created in chapter 3-12.

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
The transfers in of $6 million in FY2007 and $1,035,028.97 in FY2009 were received from the Cement Plant Commission Fund (company 9220). BFM inherited the pension fund accounting in fiscal year 2004 when GCC (the company that purchased the Cement Plant) implemented a new accounting system. A third party administrator under contract with the Cement Plant Commission makes the payments to pension plan recipients.

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

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

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

Department of Transportation

State Accounting System - Other Fund Balances

Company 3040 - State Highway Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	31,331,894.98	81,084,046.30	98,779,807.73	83,747,166.47
2	Cash and Cash Equivalents	850.00	850.00	850.00	850.00
3	Accounts Receivable	2,444,198.64	1,134,303.29	1,699,401.46	2,826,133.70
4	Due From Other Funds	115,738.33	115,738.33	459.02	115,738.33
5	Loans and Notes Receivable	231,562.56	28,624.98	115,738.33	-
6	Total Assets	34,124,244.51	82,363,562.90	100,596,256.54	86,689,888.50
7					
8	Accounts Payable	293,557.03	100,865.18	50,144.38	264,957.03
9	Due to Other Funds	1,567.41	41.73	230.13	47.05
10	Deferred Revenue	-	-	-	2,016,814.80
11	Other Liabilities	875.00	1,775.00	675.00	675.00
12	Total Liabilities	295,999.44	102,681.91	51,049.51	2,282,493.88
13					
14	Reserve for Encumbrances	9,437,197.66	12,844,037.17	18,619,409.47	11,411,022.64
15	Unreserved Fund Balance	24,391,047.41	69,416,843.82	81,925,797.56	72,996,371.98
16	Total Fund Equity	33,828,245.07	82,260,880.99	100,545,207.03	84,407,394.62
17	Total Liabilities and Fund Equity	34,124,244.51	82,363,562.90	100,596,256.54	86,689,888.50
18					
19	Taxes	171,593,705.02	177,925,562.92	192,661,485.16	190,902,509.57
20	Licenses, Permits and Fees	4,313,859.33	4,138,136.05	4,887,524.25	5,367,933.88
21	Use of Money and Property	846,133.80	1,547,374.94	3,276,656.40	3,245,641.40
22	Sales and Services	1,191,218.63	1,436,280.96	2,271,333.53	528,623.50
23	Administering Programs	10,606,109.97	6,649,926.57	5,434,376.25	9,326,909.86
24	Other Revenue	3,389,184.07	2,902,626.51	2,855,996.40	3,073,313.46
25	Total Operating Revenue	191,940,210.82	194,599,907.95	211,387,371.99	212,444,931.67
26					
27	Personal Services and Benefits	57,020,312.43	57,359,506.33	57,221,470.50	55,337,341.40
28	Travel	2,007,721.60	1,692,004.74	1,574,598.52	1,741,714.74
29	Contractual Services	102,463,741.93	54,809,158.28	96,871,261.11	129,376,719.27
30	Supplies and Materials	19,530,644.49	20,941,977.73	23,468,441.96	23,606,712.43
31	Grants and Subsidies	869,488.17	863,953.77	966,913.48	974,796.55
32	Capital Outlay	11,954,200.37	15,347,588.45	18,719,621.70	22,816,716.97
33	Other Expense	-	-	-	-
34	Interest Expense	338.17	777.18	12,669.64	1,418.74
35	Insurance Claims	-	-	-	57,992.39
36	Total Operating Expenditures/Expenses	193,846,447.16	151,014,966.48	198,834,976.91	233,913,412.49
37					
38	Transfers In	10,524,956.04	8,809,813.28	9,436,398.08	8,933,323.51
39	Transfers Out	(3,750,732.25)	(4,087,518.99)	(3,704,921.34)	(3,602,655.10)
40	Net Transfers In (Out)	6,774,223.79	4,722,294.29	5,731,476.74	5,330,668.41
41					
42	Net Change	4,867,987.45	48,307,235.76	18,283,871.82	(16,137,812.41)
43					
44	Beginning Fund Equity	29,001,623.00	33,828,245.07	82,260,880.99	100,545,207.03
45	Prior Period Adjustment	(41,365.38)	125,400.16	454.22	-
46	Ending Fund Balance	33,828,245.07	82,260,880.99	100,545,207.03	84,407,394.62

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

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

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

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

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

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

Fund was reviewed by GOAC on 10/20/09. 60% of revenues are motor fuel taxes, 30% excise taxes and remaining 10% from various fees and other revenue sources. The Transportation Commission is responsible for allocating the funds for construction projects across the state. The fund also operates an economic development grant program which was a $3.5 million a year program that awarded grants to various local entities to assist them in their road needs. In 2007 because of the fund's condition, the program was reduced to $1 million per year and the Commission halted awarding additional grants until a backlog of existing projects awarded were completed. The backlog is close to being taken care of. The commission did award $1 million in Sept. 2010.

Fund was reviewed by GOAC on 12/6/10. Increase in fund was due to Recovery Act projects which did not require the same state match, the construction season being impacted by wet weather and increased revenues.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	7,788,177.78	6,438,848.99	5,988,203.32	6,622,762.62
2	Accounts Receivable	144,646.80	35,276.42	35,276.42	44,425.86
3	Advances to Other Funds	-	-	-	-
4	Total Assets	7,932,824.58	6,474,125.41	6,023,479.74	6,667,188.48
5					
6	Accounts Payable	868,179.51	1,238,318.29	1,399,952.62	1,883,510.31
7	Total Liabilities	868,179.51	1,238,318.29	1,399,952.62	1,883,510.31
8					
9	Reserve for Encumbrances	-	-	-	100,125.00
10	Unreserved Fund Balance	7,064,645.07	5,235,807.12	4,623,527.12	4,683,553.17
11	Total Fund Equity	7,064,645.07	5,235,807.12	4,623,527.12	4,783,678.17
12	Total Liabilities and Fund Equity	7,932,824.58	6,474,125.41	6,023,479.74	6,667,188.48
13					
14	Taxes	1,307,765.86	1,087,708.80	2,361,547.18	1,542,629.47
15	Licenses, Permits and Fees	135,614.62	48,837.38	48,806.60	55,448.31
16	Use of Money and Property	380,293.62	339,611.92	416,922.53	217,431.09
17	Sales and Services	234.94	68.38	259.26	190.76
18	Administering Programs	21,900.66	25,228.31	-	31,300.16
19	Other Revenue	20,444.00	5,560.10	5,500.00	29,860.10
20	Total Operating Revenue	1,866,253.70	1,507,014.89	2,833,035.57	1,876,859.89
21					
22	Personal Services and Benefits	207,391.49	257,002.43	243,570.00	281,978.13
23	Travel	26,430.58	19,835.35	12,627.89	20,808.28
24	Contractual Services	1,445,358.85	1,339,615.80	1,677,852.71	1,395,301.24
25	Supplies and Materials	28,432.20	16,392.15	26,196.22	18,607.63
26	Grants and Subsidies	3,599.87	1,781.04	818.96	-
27	Capital Outlay	-	671.80	3,893.43	-
28	Other Expense	-	-	-	-
29	Interest Expense	-	-	-	13.56
30	Total Operating Expenditures/Expenses	1,711,212.99	1,635,298.57	1,964,959.21	1,716,708.84
31					
32	Transfers In	231,311.91	533,385.89	-	-
33	Transfers Out	(1,051,086.22)	(2,033,581.00)	(1,500,000.00)	-
34	Net Transfers In (Out)	(819,774.31)	(1,500,195.11)	(1,500,000.00)	-
35					
36	Net Change	(664,733.60)	(1,628,478.79)	(631,923.64)	160,151.05
37					
38	Beginning Fund Equity	7,729,378.67	7,064,645.07	5,235,807.12	4,623,527.12
39	Prior Period Adjustment	-	(200,359.16)	19,643.64	-
40	Ending Fund Balance	7,064,645.07	5,235,807.12	4,623,527.12	4,783,678.17

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). Per SDCL 50-4-16 a portion of the aircraft fuel tax collected shall be allocated to each eligible airport, landing field, or landing strip based upon the amount of aircraft fuel tax collected on retail sales of aircraft fuel sold at each eligible airport, landing field, or landing strip for use in general aviation aircraft.

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

Additional Notes:
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.

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

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

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

Fund was reviewed by GOAC on 12/6/10. $1.6 million of tax is correctly held to the benefit of local governments.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3042 - Railroad Administration Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,176,965.93	3,113,451.39	2,985,913.12	2,069,551.54
2	Accounts Receivable	-	-	-	7,590.00
3	Total Assets	3,176,965.93	3,113,451.39	2,985,913.12	2,077,141.54
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	567,988.75	275,292.95
9	Unreserved Fund Balance	3,176,965.93	3,113,451.39	2,417,924.37	1,801,848.59
10	Total Fund Equity	3,176,965.93	3,113,451.39	2,985,913.12	2,077,141.54
11	Total Liabilities and Fund Equity	3,176,965.93	3,113,451.39	2,985,913.12	2,077,141.54
12					
13	Licenses, Permits and Fees	16,094.50	30,028.17	11,507.64	10,584.64
14	Use of Money and Property	279,098.68	247,759.85	275,246.26	220,812.46
15	Other Revenue	61.56	30,001.31	1,109.00	-
16	Total Operating Revenue	295,254.74	307,789.33	287,862.90	231,397.10
17					
18	Personal Services and Benefits	80,778.38	121,166.65	128,209.70	179,810.09
19	Travel	5,941.62	4,387.63	5,752.35	14,012.46
20	Contractual Services	63,642.99	244,367.59	278,184.81	942,166.80
21	Supplies and Materials	1,393.43	1,184.00	1,163.11	2,938.23
22	Capital Outlay	-	198.00	2,091.20	1,241.10
23	Total Operating Expenditures/Expenses	151,756.42	371,303.87	415,401.17	1,140,168.68
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	143,498.32	(63,514.54)	(127,538.27)	(908,771.58)
30					
31	Beginning Fund Equity	3,033,467.61	3,176,965.93	3,113,451.39	2,985,913.12
32	Ending Fund Balance	3,176,965.93	3,113,451.39	2,985,913.12	2,077,141.54

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

Budget Information: Included in the General Appropriations Bill.

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

Fund was reviewed by GOAC on 12/6/10. Commitments in FY11 and FY12 total $2 million which will bring down the cash balance to $1 million. Since interest income is primary source of revenue this is of concern to DOT.

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Local Government Transportation Technology Transfer Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	168,922.43	186,359.33	183,765.36	257,860.89
2	Total Assets	168,922.43	186,359.33	183,765.36	257,860.89
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	168,922.43	186,359.33	183,765.36	257,860.89
9	Total Fund Equity	168,922.43	186,359.33	183,765.36	257,860.89
10	Total Liabilities and Fund Equity	168,922.43	186,359.33	183,765.36	257,860.89
11					
12	Licenses, Permits and Fees	178,550.03	186,889.13	192,208.79	242,786.37
13	Use of Money and Property	-	13,079.64	10,005.45	5,782.29
14	Total Operating Revenue	178,550.03	199,968.77	202,214.24	248,568.66
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	372,403.70	323,531.87	344,808.21	314,473.13
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	372,403.70	323,531.87	344,808.21	314,473.13
23					
24	Transfers In	173,709.10	141,000.00	140,000.00	140,000.00
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	173,709.10	141,000.00	140,000.00	140,000.00
27					
28	Net Change	(20,144.57)	17,436.90	(2,593.97)	74,095.53
29					
30	Beginning Fund Equity	236,025.71	168,922.43	186,359.33	183,765.36
31	Prior Period Adjustment	(46,958.71)	-	-	-
32	Ending Fund Balance	168,922.43	186,359.33	183,765.36	257,860.89

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

Budget Information: Not included in the General Appropriations Bill.

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

Department of Transportation

State Accounting System - Other Fund Balances

Company 3044 - Railroad Trust Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	13,528,628.54	6,085,105.78	5,625,437.86	8,291,776.52
2	Loans and Notes Receivable	16,528,494.90	25,633,751.74	27,323,922.04	27,974,387.90
3	Total Assets	30,057,123.44	31,718,857.52	32,949,359.90	36,266,164.42
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	3,500,000.00	-
9	Unreserved Fund Balance	30,057,123.44	31,718,857.52	29,449,359.90	36,266,164.42
10	Total Fund Equity	30,057,123.44	31,718,857.52	32,949,359.90	36,266,164.42
11	Total Liabilities and Fund Equity	30,057,123.44	31,718,857.52	32,949,359.90	36,266,164.42
12					
13	Use of Money and Property	1,709,908.39	1,409,249.19	1,211,807.37	1,025,488.78
14	Other Revenue	11,810.25	-	18,724.00	2,332,524.42
15	Total Operating Revenue	1,721,718.64	1,409,249.19	1,230,531.37	3,358,013.20
16					
17	Personal Services and Benefits	2,459.03	2,205.17	-	-
18	Travel	427.50	-	-	208.66
19	Contractual Services	1,332,447.52	94.84	28.99	4,813,922.91
20	Supplies and Materials	42.94	57.16	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	1,335,376.99	2,357.17	28.99	4,814,131.57
24					
25	Transfers In	-	-	-	4,772,922.89
26	Transfers Out	(33,709.10)	-	-	-
27	Net Transfers In (Out)	(33,709.10)	-	-	4,772,922.89
28					
29	Net Change	352,632.55	1,406,892.02	1,230,502.38	3,316,804.52
30					
31	Beginning Fund Equity	29,695,857.42	30,057,123.44	31,718,857.52	32,949,359.90
32	Prior Period Adjustment	8,633.47	254,842.06	-	-
33	Ending Fund Balance	30,057,123.44	31,718,857.52	32,949,359.90	36,266,164.42

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

Budget Information: Not included in the General Appropriations Bill.

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

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

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

This fund was reviewed by GOAC on 12/6/10. Remaining cash has been loaned or committed.

Department of Transportation

State Accounting System - Other Fund Balances

Company 6012 - Special Aviation Internal Service Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	233,335.33	852,486.86	354,919.36	750,087.92
2	Accounts Receivable	23,199.14	19,358.63	14,891.82	6,947.17
3	Total Assets	256,534.47	871,845.49	369,811.18	757,035.09
4					
5	Accounts Payable	293.76	71.73	71.73	-
6	Total Liabilities	293.76	71.73	71.73	-
7					
8	Reserve for Encumbrances	15,885.00	-	846.67	-
9	Unreserved Fund Balance	240,355.71	871,773.76	368,892.78	757,035.09
10	Total Fund Equity	256,240.71	871,773.76	369,739.45	757,035.09
11	Total Liabilities and Fund Equity	256,534.47	871,845.49	369,811.18	757,035.09
12					
13	Use of Money and Property	7,709.71	4,525.86	19,077.48	25,033.84
14	Sales and Services	849,707.68	895,037.63	799,952.76	1,197,618.90
15	Other Revenue	1,120.18	530.36	25,288.26	5,205.74
16	Total Operating Revenue	858,537.57	900,093.85	844,318.50	1,227,858.48
17					
18	Personal Services and Benefits	126,552.08	22,053.94	9,470.02	104,566.03
19	Travel	14,344.60	23,149.52	25,734.39	33,392.76
20	Contractual Services	90,179.65	107,929.22	54,874.05	69,096.27
21	Supplies and Materials	144,113.63	102,985.06	395,133.41	545,105.43
22	Capital Outlay	9,866.68	20,531.62	861,140.94	87,342.62
23	Interest Expense	-	8,205.20	-	1,059.73
24	Total Operating Expenditures/Expenses	385,056.64	284,854.56	1,346,352.81	840,562.84
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	473,480.93	615,239.29	(502,034.31)	387,295.64
31					
32	Beginning Fund Equity	(193,768.86)	256,240.71	871,773.76	369,739.45
33	Prior Period Adjustment	(23,471.36)	293.76	-	-
34	Ending Fund Balance	256,240.71	871,773.76	369,739.45	757,035.09

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

Budget Information: Included in the General Appropriations Bill.

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

This fund received a written audit finding in FY2010 regarding $497,000 in aircraft costs that were incurred in the fund but were moved to other funds.

Department of Transportation

State Accounting System - Other Fund Balances

Company 6517 - Railroad Authority Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	694,174.85	736,531.88	772,994.36	26,103.09
2	Total Assets	694,174.85	736,531.88	772,994.36	26,103.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	694,174.85	736,531.88	772,994.36	26,103.09
9	Total Fund Equity	694,174.85	736,531.88	772,994.36	26,103.09
10	Total Liabilities and Fund Equity	694,174.85	736,531.88	772,994.36	26,103.09
11					
12	Use of Money and Property	120,087.36	42,362.57	36,467.74	26,037.34
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	120,087.36	42,362.57	36,467.74	26,037.34
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	9.23	5.54	5.26	5.72
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures/Expenses	9.23	5.54	5.26	5.72
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	(772,922.89)
26	Net Transfers In (Out)	-	-	-	(772,922.89)
27					
28	Net Change	120,078.13	42,357.03	36,462.48	(746,891.27)
29					
30	Beginning Fund Equity	574,096.72	694,174.85	736,531.88	772,994.36
31	Ending Fund Balance	694,174.85	736,531.88	772,994.36	26,103.09

Company: 6517
Company Name: Railroad Authority Fund
Fund Name: Railroad Authority Fund
Fund Type: Enterprise Fund
Purpose: SDCL 49-16B-3 created the South Dakota Railroad Authority as a body corporate and politic. Source: SDCL 49-16B-41 state that the gross total income derived by the authority from: 1) the sale of bonds; 2) charges, fees, or rentals; and, 3) all other revenue derived from any project undertaken pursuant to this chapter; shall be paid to the treasurer of the State of South Dakota or to a trustee under a resolution, trust indenture or other security agreement. The income shall beheld by the state treasurer or a trustee in trust for the purposes of this chapter, in a special fund known as the railroad authority fund. Use: SDCL 49-16B-14 states that the Department of Transportation shall prepare or review and approve plans and specifications for and have supervision over any project to be undertaken by the authority.

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

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Education

State Accounting System - Other Fund Balances

Company 3019 - Education Enhancement Tobacco Tax Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	3,134,770.43	129,468.00	-	-
2	Total Assets	3,134,770.43	129,468.00	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	2,377,721.09	129,468.00	-	-
8	Unreserved Fund Balance	757,049.34	0.00	0.00	-
9	Total Fund Equity	3,134,770.43	129,468.00	0.00	-
10	Total Liabilities and Fund Equity	3,134,770.43	129,468.00	0.00	-
11					
12					
13	Taxes	-	-	-	7,421,805.61
14	Use of Money and Property	20,555.70	64,439.55	83,689.79	11,800.68
15	Total Operating Revenue	20,555.70	64,439.55	83,689.79	7,433,606.29
16					
17	Contractual Services	1,726,461.22	343,080.83	-	-
18	Grants and Subsidies	6,455,900.07	1,197,566.93	364,376.37	-
19	Total Operating Expenditures/Expenses	8,182,361.29	1,540,647.76	364,376.37	-
20					
21	Transfers In	9,090,648.36	9,039,376.15	7,538,585.93	-
22	Transfers Out	-	(10,679,253.37)	(7,387,367.35)	(7,433,606.29)
23	Net Transfers In (Out)	9,090,648.36	(1,639,877.22)	151,218.58	(7,433,606.29)
24					
25	Net Change	928,842.77	(3,116,085.43)	(129,468.00)	-
26					
27	Beginning Fund Equity	2,205,927.66	3,134,770.43	129,468.00	-
28	Prior Period Adjustment	-	110,783.00	-	-
29	Ending Equity	3,134,770.43	129,468.00	0.00	-

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

Budget Information: Included in the General Appropriations Bill.

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

Beginning in FY2012, the tobacco revenue was reported in the fund rather than a transfer in.

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - Hagen-Harvey Memorial Scholarship

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	869,100.68	882,197.93	902,018.94	906,901.07
2	Total Assets	869,100.68	882,197.93	902,018.94	906,901.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	869,100.68	882,197.93	902,018.94	906,901.07
9	Total Fund Equity	869,100.68	882,197.93	902,018.94	906,901.07
10	Total Liabilities and Fund Equity	869,100.68	882,197.93	902,018.94	906,901.07
11					
12	Use of Money and Property	43,759.53	40,097.25	44,071.01	30,632.13
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	43,759.53	40,097.25	44,071.01	30,632.13
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	22,750.00	27,000.00	24,250.00	25,750.00
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	22,750.00	27,000.00	24,250.00	25,750.00
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	21,009.53	13,097.25	19,821.01	4,882.13
29					
30	Beginning Fund Balance	848,091.15	869,100.68	882,197.93	902,018.94
31	Ending Fund Balance	869,100.68	882,197.93	902,018.94	906,901.07

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	35,355.18	34,028.43	32,783.43	31,898.43
2	Total Assets	35,355.18	34,028.43	32,783.43	31,898.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	35,355.18	34,028.43	32,783.43	31,898.43
9	Total Fund Equity	35,355.18	34,028.43	32,783.43	31,898.43
10	Total Liabilities and Fund Equity	35,355.18	34,028.43	32,783.43	31,898.43
11					
12	Licenses, Permits and Fees	2,400.00	2,090.00	2,075.00	1,725.00
13	Total Operating Revenue	2,400.00	2,090.00	2,075.00	1,725.00
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	-	-	-	-
18	Supplies and Materials	-	3,416.75	3,320.00	2,610.00
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	-	3,416.75	3,320.00	2,610.00
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	2,400.00	(1,326.75)	(1,245.00)	(885.00)
28					
29	Beginning Fund Balance	32,955.18	35,355.18	34,028.43	32,783.43
30	Ending Fund Balance	35,355.18	34,028.43	32,783.43	31,898.43

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

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

Department of Education

State Accounting System - Other Fund Balances

Company 3138 - State Institute Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	618,651.28	492,340.70	364,720.93	358,729.91
2	Total Assets	618,651.28	492,340.70	364,720.93	358,729.91
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	618,651.28	492,340.70	364,720.93	358,729.91
9	Total Fund Equity	618,651.28	492,340.70	364,720.93	358,729.91
10	Total Liabilities and Fund Equity	618,651.28	492,340.70	364,720.93	358,729.91
11					
12	Licenses, Permits and Fees	139,180.00	140,620.00	130,259.42	164,027.00
13	Total Operating Revenue	139,180.00	140,620.00	130,259.42	164,027.00
14					
15	Personal Services and Benefits	27,945.51	72,889.85	71,038.60	83,399.39
16	Travel	-	2,724.47	1,912.02	1,835.63
17	Contractual Services	9,300.00	126,551.40	104,141.62	45,303.27
18	Supplies and Materials	7,720.45	6,821.59	7,247.70	7,739.92
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	10,836.00	43.10
21	Total Operating Expenditures	44,965.96	208,987.31	195,175.94	138,321.31
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(66,506.85)	(57,943.27)	(62,703.25)	(31,696.71)
25	Net Transfers In (Out)	(66,506.85)	(57,943.27)	(62,703.25)	(31,696.71)
26					
27	Net Change	27,707.19	(126,310.58)	(127,619.77)	(5,991.02)
28					
29	Beginning Fund Balance	590,944.09	618,651.28	492,340.70	364,720.93
30	Ending Fund Balance	618,651.28	492,340.70	364,720.93	358,729.91

Company: 3138
Company Name: Education and Cultural Affairs - Other
Fund Name: State Institute Fund
Fund Type: Special Revenue Fund
Purpose: SDCL 13-42-5.1 created the State Institute Fund. Source: Teacher certification fees. Use: Used for the purpose of writing and publishing bulletins, accreditation rules, and materials essential to the school systems of this state, and to support activities related to school accreditation and teacher training and retention and as otherwise may be provided by law. Also used for expenses of the Professional Teachers Practices and Standards Commission 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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	29,046.73	31,043.42	54,666.23	44,428.12
2	Total Assets	29,046.73	31,043.42	54,666.23	44,428.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	29,046.73	31,043.42	54,666.23	44,428.12
9	Total Fund Equity	29,046.73	31,043.42	54,666.23	44,428.12
10	Total Liabilities and Fund Equity	29,046.73	31,043.42	54,666.23	44,428.12
11					
12	Use of Money and Property	-	-	-	-
13	Other Revenue	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	30,496.20	22,016.92	19,716.50	17,573.69
17	Travel	4,273.15	4,433.90	2,228.23	2,725.06
18	Contractual Services	19,090.39	29,378.72	16,903.91	21,024.41
19	Supplies and Materials	93.59	117.04	99.17	611.66
20	Grants and Subsidies	-	-	-	-
21	Capital Outlay	-	-	132.63	-
22	Total Operating Expenditures	53,953.33	55,946.58	39,080.44	41,934.82
23					
24	Transfers In	66,506.85	57,943.27	62,703.25	31,696.71
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	66,506.85	57,943.27	62,703.25	31,696.71
27					
28	Net Change	12,553.52	1,996.69	23,622.81	(10,238.11)
29					
30	Beginning Fund Balance	16,493.21	29,046.73	31,043.42	54,666.23
31	Ending Fund Balance	29,046.73	31,043.42	54,666.23	44,428.12

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,135,189.51	1,612,824.61	2,377,908.00	2,736,385.22
2	Total Assets	1,135,189.51	1,612,824.61	2,377,908.00	2,736,385.22
3					
4	Accounts Payable	145.25	145.25	145.25	-
5	Total Liabilities	145.25	145.25	145.25	-
6					
7	Reserve for Encumbrances	-	640,848.02	-	354,119.06
8	Unreserved Fund Balance	1,135,044.26	971,831.34	2,377,762.75	2,382,266.16
9	Total Fund Equity	1,135,044.26	1,612,679.36	2,377,762.75	2,736,385.22
10	Total Liabilities and Fund Equity	1,135,189.51	1,612,824.61	2,377,908.00	2,736,385.22
11					
12	Licenses, Permits and Fees	29,866.84	357,522.08	732,023.90	737,275.08
13	Use of Money and Property	-	-	6,859.65	21,431.58
14	Sales and Services	26,632.51	32,578.79	4,201.40	28,412.92
15	Administering Programs	184,298.00	80,000.00	270,250.00	558,805.72
16	Other Revenue	2,639,808.55	1,886,185.06	1,825,716.71	1,115,638.12
17	Total Operating Revenue	2,880,605.90	2,356,285.93	2,839,051.66	2,461,563.42
18					
19	Personal Services and Benefits	4,925.90	9,246.89	19,284.22	13,648.79
20	Travel	2,975.21	55,055.08	17,348.98	100.90
21	Contractual Services	2,296,050.45	1,365,456.49	1,200,077.90	1,767,266.66
22	Supplies and Materials	790.86	73.80	2,471.31	49.06
23	Grants and Subsidies	1,352,674.56	440,820.66	275,137.69	135,974.00
24	Capital Outlay	9,440.00	1,682.60	636,706.44	186,076.79
25	Other Expense	-	-	-	-
26	Total Operating Expenditures	3,666,856.98	1,872,335.52	2,151,026.54	2,103,116.20
27					
28	Transfers In	10,174.67	-	71,237.68	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	10,174.67	-	71,237.68	-
31					
32	Net Change	(776,076.41)	483,950.41	759,262.80	358,447.22
33					
34	Beginning Fund Balance	1,912,285.61	1,135,044.26	1,612,679.36	2,377,762.75
35	Prior Period Adjustment	(1,164.94)	(6,315.31)	5,820.59	175.25
36	Ending Fund Balance	1,135,044.26	1,612,679.36	2,377,762.75	2,736,385.22

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, ERATE monies and a M&R fee collected from technical institute students.

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	35,846.05	74,580.49	70,254.90	35,236.88
2	Total Assets	35,846.05	74,580.49	70,254.90	35,236.88
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	35,846.05	74,580.49	70,254.90	35,236.88
9	Total Fund Equity	35,846.05	74,580.49	70,254.90	35,236.88
10	Total Liabilities and Fund Equity	35,846.05	74,580.49	70,254.90	35,236.88
11					
12	Fines, Forfeits and Penalties	1,337.35	160.74	155.44	45.00
13	Sales and Services	182.79	101,759.00	53,124.75	84.85
14	Administering Programs	-	-	-	2,259.30
15	Other Revenue	11,026.57	33,789.11	3,209.55	1,650.83
16	Total Operating Revenue	12,546.71	135,708.85	56,489.74	4,039.98
17					
18	Personal Services and Benefits	-	2,651.62	2,088.03	706.31
19	Travel	-	-	-	-
20	Contractual Services	491.34	6,030.85	2,259.30	295.26
21	Supplies and Materials	1,956.96	1,613.38	1,325.30	4,043.56
22	Grants and Subsidies	2,494.45	86,538.36	40,300.00	5,200.00
23	Capital Outlay	-	140.20	14,842.70	28,782.87
24	Other Expense	-	-	-	-
25	Total Operating Expenditures	4,942.75	96,974.41	60,815.33	39,028.00
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	7,603.96	38,734.44	(4,325.59)	(34,988.02)
32					
33	Beginning Fund Balance	28,242.09	35,846.05	74,580.49	70,254.90
34	Prior Period Adjustment	-	-	-	(30.00)
35	Ending Fund Balance	35,846.05	74,580.49	70,254.90	35,236.88

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

		FY2009	FY2010	FY2011	FY2012
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	78,153.12	71,031.26	76,297.62	51,608.36
13	Total Operating Revenue	78,153.12	71,031.26	76,297.62	51,608.36
14					
15	Personal Services and Benefits	-	-	-	-
16	Travel	-	-	-	-
17	Contractual Services	78,153.12	71,031.26	76,297.62	51,608.36
18	Supplies and Materials	-	-	-	-
19	Grants and Subsidies	-	-	-	-
20	Capital Outlay	-	-	-	-
21	Total Operating Expenditures	78,153.12	71,031.26	76,297.62	51,608.36
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.

Note: House Bill 1006 in the 2012 Session changed the name of the fund to the Postsecondary Technical Institutes Facilities Fund

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
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	1,112,496.81	302,734.42	442,365.09	564,317.61
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	750.00	2,875.00	3,000.00
16	Sales and Services	38,299.52	28,609.10	22,798.49	40,547.56
17	Other Revenue	130,157.58	77,594.81	132,907.26	349,504.11
18	Total Operating Revenue	170,257.10	106,953.91	158,580.75	393,051.67
19					
20	Personal Services and Benefits	12,685,585.28	13,169,354.58	13,134,711.94	10,876,349.98
21	Travel	483,362.08	543,062.56	383,523.23	541,175.38
22	Contractual Services	1,044,564.42	436,127.12	310,694.45	1,045,988.16
23	Supplies and Materials	1,264,661.96	577,094.70	409,668.66	1,723,138.82
24	Capital Outlay	412,820.50	1,340,015.86	732,847.89	956,637.39
25	Total Operating Expenditures/Expenses	15,890,994.24	16,065,654.82	14,971,446.17	15,143,289.73
26					
27	Transfers In	317,766.22	349,030.87	290,895.20	104,307.17
28	Transfers Out	(779.53)	-	(20.00)	-
29	Net Transfers In (Out)	316,986.69	349,030.87	290,875.20	104,307.17
30					
31	Net Change	(15,403,750.45)	(15,609,670.04)	(14,521,990.22)	(14,645,930.89)
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 (32-5B-1&17), gross receipt tax on vehicle rental (32-5B-20), licenses and registrations (32-10). Uses: Per SDCLs 31-2-14.2, 31-5-8, 31-6-9, all moneys in the State Highway Fund shall be used only for the construction, maintenance and supervision of highways and bridges in this state and for administrative costs necessary to perform such duties. Highway funds are also used to match federal funds. Expenses of Highway Patrol authorized by SDCL 32-2-11.

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3048 - Boiler Inspection Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	33,657.25	38,787.66	39,819.73	40,000.00
2	Total Assets	33,657.25	38,787.66	39,819.73	40,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	33,657.25	38,787.66	39,819.73	40,000.00
9	Total Fund Equity	33,657.25	38,787.66	39,819.73	40,000.00
10	Total Liabilities and Fund Equity	33,657.25	38,787.66	39,819.73	40,000.00
11					
12					
13	Licenses, Permits and Fees	161,370.00	194,025.13	175,473.44	197,543.24
14	Total Operating Revenue	161,370.00	194,025.13	175,473.44	197,543.24
15					
16	Personal Services and Benefits	-	4,218.78	6,211.59	25,085.12
17	Contractual Services	160,644.40	-	161,177.56	161,968.10
18	Supplies and Materials	-	161,430.86	112.77	-
19	Capital Outlay	-	-	-	1,670.00
20	Total Operating Expenditures/Expenses	160,644.40	165,649.64	167,501.92	188,723.22
21					
22	Transfers In	-	-	244.39	-
23	Transfers Out	(12,775.39)	(23,245.08)	(7,183.84)	(8,639.75)
24	Net Transfers In (Out)	(12,775.39)	(23,245.08)	(6,939.45)	(8,639.75)
25					
26	Net Change	(12,049.79)	5,130.41	1,032.07	180.27
27					
28	Beginning Fund Equity	45,707.04	33,657.25	38,787.66	39,819.73
29	Ending Equity	33,657.25	38,787.66	39,819.73	40,000.00

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

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3072 - DENR Other Funds - Participating

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-	-
2	Total Assets	-	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	**This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.**			
8	Unreserved Fund Balance				
9	Total Fund Equity				
10	Total Liabilities and Fund Equity				
11					
12					
13	Use of Money and Property	-	-	-	-
14	Total Operating Revenue	-	-	-	-
15					
16	Personal Services and Benefits	22,723.41	19,025.93	17,810.59	21,383.41
17	Travel	-	-	-	-
18	Contractual Services	1,459.35	1,394.65	1,643.95	1,815.94
19	Supplies and Materials	465.86	476.57	-	-
20	Grants and Subsidies	-	-	-	-
21	Total Operating Expenditures/Expenses	24,648.62	20,897.15	19,454.54	23,199.35
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	(24,648.62)	(20,897.15)	(19,454.54)	(23,199.35)
28					
29	Beginning Fund Equity	**This is a fund of the Dept. of Environment and Natural Resources. Public Safety only has spending authority and does not administer the fund.**			
30	Prior Period Adjustment				
31	Ending Equity				

Budget Information: Included in the General Appropriations Bill.

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3144 - South Dakota 911 Coordination Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	110,516.38	277,811.09	448,465.01	557,216.89
2	Total Assets	110,516.38	277,811.09	448,465.01	557,216.89
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	2,002.00	-	771.00
8	Unreserved Fund Balance	110,516.38	275,809.09	448,465.01	556,445.89
9	Total Fund Equity	110,516.38	277,811.09	448,465.01	557,216.89
10	Total Liabilities and Fund Equity	110,516.38	277,811.09	448,465.01	557,216.89
11					
12					
13	Licenses, Permits and Fees	138,755.71	250,756.37	230,110.98	178,721.97
14	Use of Money and Property	-	1,560.48	8,261.11	11,002.39
15	Total Operating Revenue	138,755.71	252,316.85	238,372.09	189,724.36
16					
17	Personal Services and Benefits	20,442.29	60,974.34	29,304.27	16,908.25
18	Travel	6,200.37	13,704.90	3,247.91	2,361.66
19	Contractual Services	949.38	5,082.25	27,842.43	55,177.07
20	Supplies and Materials	647.29	1,351.94	80.71	849.73
21	Grants and Subsidies	-	-	-	3,000.00
22	Capital Outlay	-	323.25	2,911.88	2,112.86
23	Other Expense	-	-	-	-
24	Interest Expense	-	2.24	0.58	-
25	Total Operating Expenditures/Expenses	28,239.33	81,438.92	63,387.78	80,409.57
26					
27	Transfers In	-	-	41.46	1,731.53
28	Transfers Out	-	(3,583.22)	(4,371.85)	(2,294.44)
29	Net Transfers In (Out)	-	(3,583.22)	(4,330.39)	(562.91)
30					
31	Net Change	110,516.38	167,294.71	170,653.92	108,751.88
32					
33	Beginning Fund Equity	-	110,516.38	277,811.09	448,465.01
34	Prior Period Adjustment	-	-	-	-
35	Ending Equity	110,516.38	277,811.09	448,465.01	557,216.89

Company: 3144
Company Name: Public Safety - Other
Fund Name: South Dakota 911 Coordination Fund
Fund Type: Special Revenue
Purpose: SDCL 34-45-12 created the South Dakota 911 Coordination Fund. Source: Any funds collected from prepaid wireless telecommunications service pursuant to § 34-45-4.2 shall be deposited in the South Dakota 911 Coordination Fund. SDCL 34-45-4 enacted a monthly uniform 911 emergency surcharge of one dollar and twenty-five cents (one dollar effective July 1, 2018) per service user line. Use: For payments of nonrecurring and recurring costs and for the general operational expense of the 911 related service, including but not limited to the personal costs of the dispatchers or the monthly contract costs billed by the public safety answering point.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(57,000.65)	(2,917,891.15)	(20,213,014.41)	3,346,566.54
2	Loans and Notes Receivable	-	-	5,983,401.71	4,481,298.96
3	Total Assets	(57,000.65)	(2,917,891.15)	(14,229,612.70)	7,827,865.50
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	136,775.67	-	-
9	Unreserved Fund Balance	(57,000.65)	(3,054,666.82)	(14,229,612.70)	7,827,865.50
10	Total Fund Equity	(57,000.65)	(2,917,891.15)	(14,229,612.70)	7,827,865.50
11	Total Liabilities and Fund Equity	(57,000.65)	(2,917,891.15)	(14,229,612.70)	7,827,865.50
12					
13					
14	Use of Money and Property	-	-	-	-
15	Sales and Services	-	-	-	-
16	Administering Programs	-	192.49	-	-
17	Other Revenue	248,346.53	581,264.16	994,898.10	800,686.13
18	Total Operating Revenue	248,346.53	581,456.65	994,898.10	800,686.13
19					
20	Personal Services and Benefits	707,128.64	601,866.73	3,583,224.14	4,255,550.95
21	Travel	55,228.62	117,651.80	555,635.05	1,517,534.37
22	Contractual Services	189,049.44	1,288,737.10	6,809,076.45	1,774,567.49
23	Supplies and Materials	59,161.04	331,490.07	872,149.39	989,708.32
24	Grants and Subsidies	2,594,752.72	1,213,300.36	5,804,091.70	4,579,155.19
25	Capital Outlay	-	3,416.00	289,441.57	440,384.14
26	Other Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	3,605,320.46	3,556,462.06	17,913,618.30	13,556,900.46
28					
29	Transfers In	2,224,831.11	114,332.68	5,619,416.03	34,813,692.53
30	Transfers Out	-	(217.77)	(12,417.38)	-
31	Net Transfers In (Out)	2,224,831.11	114,114.91	5,606,998.65	34,813,692.53
32					
33	Net Change	(1,132,142.82)	(2,860,890.50)	(11,311,721.55)	22,057,478.20
34					
35	Beginning Fund Equity	1,075,142.17	(57,000.65)	(2,917,891.15)	(14,229,612.70)
36	Prior Period Adjustment	-	-	-	-
37	Ending Equity	(57,000.65)	(2,917,891.15)	(14,229,612.70)	7,827,865.50

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

Budget Information: Not included in the General Appropriations Bill.

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

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3177 - Motor Vehicle Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash on Hand	1,090.00	1,090.00	1,090.00	1,090.00
2	Cash Pooled with State Treasurer	764,015.38	2,504,659.43	2,471,714.05	2,128,980.11
3	Total Assets	765,105.38	2,505,749.43	2,472,804.05	2,130,070.11
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	5,502.00	39,337.02	201,243.16	117,166.52
9	Unreserved Fund Balance	759,603.38	2,466,412.41	2,271,560.89	2,012,903.59
10	Total Fund Equity	765,105.38	2,505,749.43	2,472,804.05	2,130,070.11
11	Total Liabilities and Fund Equity	765,105.38	2,505,749.43	2,472,804.05	2,130,070.11
12					
13					
14	Licenses, Permits and Fees	2,061,852.38	5,246,185.06	5,717,481.55	5,877,251.84
15	Use of Money and Property	934.94	961.06	1,311.96	2,458.93
16	Sales and Services	2,120,825.38	2,484,542.56	2,626,037.24	2,549,182.25
17	Other Revenue	3,357.40	7,324.63	6,117.71	6,219.39
18	Total Operating Revenue	4,186,970.10	7,739,013.31	8,350,948.46	8,435,112.41
19					
20	Personal Services and Benefits	2,451,754.32	2,496,787.95	2,530,327.92	4,604,092.93
21	Travel	141,967.27	167,101.38	309,672.02	148,039.30
22	Contractual Services	1,035,073.52	1,956,001.81	2,479,943.56	1,894,831.04
23	Supplies and Materials	152,022.96	954,272.18	1,135,113.34	166,629.87
24	Grants and Subsidies	-	2,982.00	-	-
25	Capital Outlay	34,780.90	177,064.92	47,237.14	224,388.39
26	Total Operating Expenditures/Expenses	3,815,598.97	5,754,210.24	6,502,293.98	7,037,981.53
27					
28	Transfers In	3.32	3.86	6,350.99	2.83
29	Transfers Out	(165,056.23)	(244,162.88)	(247,745.31)	(1,274,496.02)
30	Net Transfers In (Out)	(165,052.91)	(244,159.02)	(241,394.32)	(1,274,493.19)
31					
32	Net Change	206,318.22	1,740,644.05	1,607,260.16	122,637.69
33					
34	Beginning Fund Equity	1,112,868.44	765,105.38	2,505,749.43	2,472,804.05
35	Prior Period Adjustment	(554,081.28)	-	(1,640,205.54)	(465,371.63)
36	Ending Equity	765,105.38	2,505,749.43	2,472,804.05	2,130,070.11

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

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

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Public Safety

State Accounting System - Other Fund Balances

Company 3184 - Cigarette Fire Safety Standard Act Fund

		FY2011	FY2012
1	Cash Pooled with State Treasurer	141,496.58	137,814.55
2	Total Assets	141,496.58	137,814.55
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	141,498.11	137,814.55
9	Total Fund Equity	141,498.11	137,814.55
10	Total Liabilities and Fund Equity	141,498.11	137,814.55
11			
12			
13	Licenses, Permits and Fees	150,000.00	7,500.00
14	Use of Money and Property	-	-
15	Total Operating Revenue	150,000.00	7,500.00
16			
17	Personal Services and Benefits	8,078.00	10,495.69
18	Travel	-	-
19	Contractual Services	408.02	686.59
20	Supplies and Materials	15.87	1.28
21	Grants and Subsidies	-	-
22	Capital Outlay	-	-
23	Total Operating Expenditures/Expenses	8,501.89	11,183.56
24			
25	Transfers In	-	-
26	Transfers Out	-	-
27	Net Transfers In (Out)	-	-
28			
29	Net Change	141,498.11	(3,683.56)
30			
31	Beginning Fund Equity	-	141,498.11
32	Ending Equity	141,498.11	137,814.55

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
(Section effective January 1, 2011)

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	419,137.93	592,384.04	765,937.36	879,648.99
2	Total Assets	419,137.93	592,384.04	765,937.36	879,648.99
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	2,502.49
8	Unreserved Fund Balance	419,137.93	592,384.04	765,937.36	877,146.50
9	Total Fund Equity	419,137.93	592,384.04	765,937.36	879,648.99
10	Total Liabilities and Fund Equity	419,137.93	592,384.04	765,937.36	879,648.99
11					
12					
13	Licenses, Permits and Fees	480,662.00	500,493.00	510,157.00	563,850.00
14	Use of Money and Property	12,096.32	12,287.59	25,143.55	31,814.45
15	Total Operating Revenue	492,758.32	512,780.59	535,300.55	595,664.45
16					
17	Personal Services and Benefits	-	-	-	38,120.24
18	Travel	-	-	-	2,529.91
19	Contractual Services	277,254.84	289,798.85	305,030.03	388,641.73
20	Supplies and Materials	960.83	574.63	877.20	3,800.94
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	49,161.00	55,840.00	48,860.00
23	Total Operating Expenditures/Expenses	278,215.67	339,534.48	361,747.23	481,952.82
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	214,542.65	173,246.11	173,553.32	113,711.63
30					
31	Beginning Fund Equity	204,595.28	419,137.93	592,384.04	765,937.36
32	Ending Equity	419,137.93	592,384.04	765,937.36	879,648.99

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

Budget Information: Included in the General Appropriations Bill.

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	64,424.32	159,893.62	232,460.32	244,523.63
2	Total Assets	64,424.32	159,893.62	232,460.32	244,523.63
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,512.00	7,051.75	-	30,153.17
8	Unreserved Fund Balance	62,912.32	152,841.87	232,460.32	214,370.46
9	Total Fund Equity	64,424.32	159,893.62	232,460.32	244,523.63
10	Total Liabilities and Fund Equity	64,424.32	159,893.62	232,460.32	244,523.63
11					
12					
13	Use of Money and Property	-	-	-	-
14	Sales and Services	201,089.49	213,427.48	226,035.56	237,725.79
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	201,089.49	213,427.48	226,035.56	237,725.79
17					
18	Personal Services and Benefits	411,026.85	462,124.70	501,415.50	550,916.95
19	Travel	2,464.49	1,541.40	643.13	2,886.11
20	Contractual Services	59,644.02	50,081.97	58,015.62	85,473.23
21	Supplies and Materials	6,716.21	9,249.84	6,608.45	11,952.90
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	2,452.84	5,878.85	12,514.21	1,611.33
24	Total Operating Expenditures/Expenses	482,304.41	528,876.76	579,196.91	652,840.52
25					
26	Transfers In	342,600.38	410,918.58	434,658.27	428,909.57
27	Transfers Out	-	-	(8,930.22)	(1,731.53)
28	Net Transfers In (Out)	342,600.38	410,918.58	425,728.05	427,178.04
29					
30	Net Change	61,385.46	95,469.30	72,566.70	12,063.31
31					
32	Beginning Fund Equity	3,038.86	64,424.32	159,893.62	232,460.32
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	64,424.32	159,893.62	232,460.32	244,523.63

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	286,044.06	230,471.41	285,787.53	272,096.44
2	Total Assets	286,044.06	230,471.41	285,787.53	272,096.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	781.05	-	-	4,683.00
8	Unreserved Fund Balance	285,263.01	230,471.41	285,787.53	267,413.44
9	Total Fund Equity	286,044.06	230,471.41	285,787.53	272,096.44
10	Total Liabilities and Fund Equity	286,044.06	230,471.41	285,787.53	272,096.44
11					
12					
13	Use of Money and Property	11,263.16	13,220.85	14,533.08	8,903.87
14	Sales and Services	1,415,996.73	1,542,301.43	1,524,861.38	1,475,747.05
15	Other Revenue	-	897.65	188.00	-
16	Total Operating Revenue	1,427,259.89	1,556,419.93	1,539,582.46	1,484,650.92
17					
18	Personal Services and Benefits	1,058,490.51	1,170,995.45	1,141,123.73	1,114,911.36
19	Travel	204,094.99	242,832.18	203,054.93	220,258.20
20	Contractual Services	87,253.84	106,050.40	100,184.18	96,248.77
21	Supplies and Materials	11,861.44	12,048.02	9,611.40	15,211.68
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	6,603.66	13,238.53	340.00	184.25
24	Total Operating Expenditures/Expenses	1,368,304.44	1,545,164.58	1,454,314.24	1,446,814.26
25					
26	Transfers In	-	-	1,533.85	-
27	Transfers Out	(60,661.27)	(66,828.00)	(31,485.95)	(51,527.75)
28	Net Transfers In (Out)	(60,661.27)	(66,828.00)	(29,952.10)	(51,527.75)
29					
30	Net Change	(1,705.82)	(55,572.65)	55,316.12	(13,691.09)
31					
32	Beginning Fund Equity	287,749.88	286,044.06	230,471.41	285,787.53
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	286,044.06	230,471.41	285,787.53	272,096.44

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	183,908.35	109,922.07	166,277.79	193,201.75
2	Total Assets	183,908.35	109,922.07	166,277.79	193,201.75
3					
4	Due to Other Funds	-	-	-	-
5	Due to Other Governments	-	-	-	-
6	Other Liabilities	183,908.35	109,922.07	166,277.79	193,201.75
7	Total Liabilities	183,908.35	109,922.07	166,277.79	193,201.75

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

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

Department of the Military

State Accounting System - Other Fund Balances

Company 3147 - National Guard Museum and State Weapons Collection Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	143,482.28	144,981.51	153,299.35	150,019.71
2	Total Assets	143,482.28	144,981.51	153,299.35	150,019.71
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	143,482.28	144,981.51	153,299.35	150,019.71
9	Total Fund Equity	143,482.28	144,981.51	153,299.35	150,019.71
10	Total Liabilities and Fund Equity	143,482.28	144,981.51	153,299.35	150,019.71
11					
12					
13	Use of Money and Property	7,340.33	6,811.77	7,311.02	5,161.30
14	Administering Programs	240.00	-	-	-
15	Other Revenue	-	-	2,580.03	-
16	Total Operating Revenue	7,580.33	6,811.77	9,891.05	5,161.30
17					
18	Personal Services and Benefits	3,684.18	4,301.43	-	8,073.25
19	Travel	85.65	-	926.57	-
20	Contractual Services	212.85	177.48	-	233.98
21	Supplies and Materials	129.00	833.63	208.02	133.71
22	Capital Outlay	1,339.00	-	438.62	-
23	Total Operating Expenditures/Expenses	5,450.68	5,312.54	1,573.21	8,440.94
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	2,129.65	1,499.23	8,317.84	(3,279.64)
30					
31	Beginning Fund Equity	141,352.63	143,482.28	144,981.51	153,299.35
32	Ending Equity	143,482.28	144,981.51	153,299.35	150,019.71

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:
Per discussion during GOAC meeting, fund also has a local bank account which is not shown. .3 FTE is funded with these funds. Only spending $5,000 - $6,000 per year for the last two years.

Department of the Military

State Accounting System - Other Fund Balances

Company 3148 - General Militia Fund and Special Militia Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	288,280.61	298,369.62	268,755.67	297,043.19
2	Total Assets	288,280.61	298,369.62	268,755.67	297,043.19
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	288,268.72	298,369.62	268,755.67	297,043.19
10	Total Fund Equity	288,268.72	298,369.62	268,755.67	297,043.19
11	Total Liabilities and Fund Equity	288,280.61	298,369.62	268,755.67	297,043.19
12					
13					
14	Use of Money and Property	34,201.75	31,407.93	50,866.00	55,845.22
15	Sales and Services	198.11	-	-	937.66
16	Administering Programs	2,816.87	100,621.24	858.17	97,255.23
17	Other Revenue	2,749.94	17,279.74	25,454.97	32,576.79
18	Total Operating Revenue	39,966.67	149,308.91	77,179.14	186,614.90
19					
20	Personal Services and Benefits	-	12,527.19	-	77,481.30
21	Travel	-	-	-	-
22	Contractual Services	24,450.95	32,234.80	100,317.10	35,992.47
23	Supplies and Materials	6,756.00	4,946.02	6,475.99	844.71
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	8,444.24	89,500.00	-	44,008.90
26	Total Operating Expenditures/Expenses	39,651.19	139,208.01	106,793.09	158,327.38
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	315.48	10,100.90	(29,613.95)	28,287.52
33					
34	Beginning Fund Equity	287,953.24	288,268.72	298,369.62	268,755.67
35	Prior Period Adjustment	-	-	-	-
36	Ending Equity	288,268.72	298,369.62	268,755.67	297,043.19

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

Budget Information: Not included in the General Appropriations Bill.

Department of the Military

State Accounting System - Other Fund Balances

Company 3149 - Veterans' Freedom Memorial Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	7,672.71	7,573.87	7,906.34	7,631.25
2	Total Assets	7,672.71	7,573.87	7,906.34	7,631.25
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	7,672.71	7,573.87	7,906.34	7,631.25
9	Total Fund Equity	7,672.71	7,573.87	7,906.34	7,631.25
10	Total Liabilities and Fund Equity	7,672.71	7,573.87	7,906.34	7,631.25
11					
12					
13	Use of Money and Property	311.53	308.98	383.26	293.92
14	Administering Programs	1,200.00	-	600.00	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	1,511.53	308.98	983.26	293.92
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	124.75	407.82	650.79	569.01
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	124.75	407.82	650.79	569.01
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	1,386.78	(98.84)	332.47	(275.09)
30					
31	Beginning Fund Equity	6,285.93	7,672.71	7,573.87	7,906.34
32	Ending Equity	7,672.71	7,573.87	7,906.34	7,631.25

Company: 3149
Company Name: Military and 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.
This fund was repealed by the 2011 Session Laws Chapter 2, section 74.

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.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 3021 - State Veterans' Home Operating Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	34,579.28	578,969.26	1,107,163.14	2,047,718.88
2	Cash and Cash Equivalents	-	-	-	-
3	Total Assets	34,579.28	578,969.26	1,107,163.14	2,047,718.88
4					
5	Accounts Payable	-	-	-	-
6	Advances From Other Funds	43,692.78	43,692.78	50,107.08	50,107.08
7	Total Liabilities	43,692.78	43,692.78	50,107.08	50,107.08
8					
9	Reserve for Encumbrances	-	-	-	16,967.72
10	Unreserved Fund Balance	(9,113.50)	535,276.48	1,057,056.06	1,980,644.08
11	Total Fund Equity	(9,113.50)	535,276.48	1,057,056.06	1,997,611.80
12	Total Liabilities and Fund Equity	34,579.28	578,969.26	1,107,163.14	2,047,718.88
13					
14					
15	Use of Money and Property	4,978.54	1,136.06	27,815.28	32,514.06
16	Sales and Services	3,296,814.82	3,761,429.08	4,040,917.13	4,444,613.11
17	Other Revenue	88,365.75	79,013.58	95,165.02	70,233.56
18	Total Operating Revenue	3,390,159.11	3,841,578.72	4,163,897.43	4,547,360.73
19					
20	Personal Services and Benefits	2,114,254.03	1,982,302.98	2,107,944.35	1,949,875.58
21	Travel	23,563.68	27,292.96	25,103.14	39,777.25
22	Contractual Services	783,279.31	769,290.98	825,485.79	1,103,692.11
23	Supplies and Materials	345,506.03	514,040.82	616,109.45	640,076.35
24	Grants and Subsidies	-	-	-	100.70
25	Capital Outlay	16,960.00	4,261.00	61,060.82	52,414.66
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	3,283,563.05	3,297,188.74	3,635,703.55	3,785,936.65
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	-	-
31	Net Transfers In (Out)	-	-	-	-
32					
33	Net Change	106,596.06	544,389.98	528,193.88	761,424.08
34					
35	Beginning Fund Equity	(72,016.78)	(9,113.50)	535,276.48	1,057,056.06
36	Prior Period Adjustment	(43,692.78)	-	(6,414.30)	179,131.66
37	Ending Equity	(9,113.50)	535,276.48	1,057,056.06	1,997,611.80

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

Budget Information: Included in the General Appropriations Bill.

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 3021 - Veterans' Home Capital Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	238,765.84	355,517.39	378,512.47	493,128.48
2	Total Assets	238,765.84	355,517.39	378,512.47	493,128.48
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	4,150.00	-	-	-
8	Unreserved Fund Balance	234,615.84	355,517.39	378,512.47	493,128.48
9	Total Fund Equity	238,765.84	355,517.39	378,512.47	493,128.48
10	Total Liabilities and Fund Equity	238,765.84	355,517.39	378,512.47	493,128.48
11					
12					
13	Use of Money and Property	16,732.57	19,397.28	12,680.48	12,360.00
14	Sales and Services	523.93	-	-	-
15	Other Revenue	134,597.50	135,626.07	207,218.66	260,449.26
16	Total Operating Revenue	151,854.00	155,023.35	219,899.14	272,809.26
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	7,242.44	7,838.91	100,978.52	10,315.28
21	Supplies and Materials	17,969.70	21,521.99	13,524.02	17,132.49
22	Capital Outlay	3,457.85	8,910.90	82,401.52	130,745.48
23	Total Operating Expenditures/Expenses	28,669.99	38,271.80	196,904.06	158,193.25
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	123,184.01	116,751.55	22,995.08	114,616.01
30					
31	Beginning Fund Equity	115,581.83	238,765.84	355,517.39	378,512.47
32	Ending Equity	238,765.84	355,517.39	378,512.47	493,128.48

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

Budget Information: Included in the General Appropriations Bill.

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 3149 - Veterans Affairs Division Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	110,503.02	91,869.72	86,851.78	89,542.78
2	Cash and Cash Equivalents	2,740.75	2,740.75	-	-
3	Total Assets	113,243.77	94,610.47	86,851.78	89,542.78
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	-	-	-
9	Unreserved Fund Balance	113,243.77	94,610.47	86,851.78	89,542.78
10	Total Fund Equity	113,243.77	94,610.47	86,851.78	89,542.78
11	Total Liabilities and Fund Equity	113,243.77	94,610.47	86,851.78	89,542.78
12					
13					
14	Use of Money and Property	18,460.25	10,650.75	7,991.31	3,416.00
15	Other Revenue	-	-	100.00	-
16	Total Operating Revenue	18,460.25	10,650.75	8,091.31	3,416.00
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	11,975.00	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	29,284.05	15,850.00	725.00
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	11,975.00	29,284.05	15,850.00	725.00
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	6,485.25	(18,633.30)	(7,758.69)	2,691.00
31					
32	Beginning Fund Equity	106,758.52	113,243.77	94,610.47	86,851.78
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	113,243.77	94,610.47	86,851.78	89,542.78

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

Budget Information: Not included in the General Appropriations Bill.

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

Department of Veterans Affairs

State Accounting System - Other Fund Balances

Company 5017 - Resident Trust Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	188,976.27	145,734.13	207,532.23	202,502.04
2	Total Assets	188,976.27	145,734.13	207,532.23	202,502.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	188,976.27	145,734.13	207,532.23	202,502.04
9	Total Fund Equity	188,976.27	145,734.13	207,532.23	202,502.04
10	Total Liabilities and Fund Equity	188,976.27	145,734.13	207,532.23	202,502.04
11					
12					
13	Use of Money and Property	9,873.95	8,757.86	8,798.10	6,130.15
14	Other Revenue	15,000.00	-	53,000.00	-
15	Total Operating Revenue	24,873.95	8,757.86	61,798.10	6,130.15
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	11,160.34
21	Capital Outlay	20,191.95	-	-	-
22	Other Expense	-	52,000.00	-	-
23	Total Operating Expenditures/Expenses	20,191.95	52,000.00	-	11,160.34
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	4,682.00	(43,242.14)	61,798.10	(5,030.19)
30					
31	Beginning Fund Equity	184,294.27	188,976.27	145,734.13	207,532.23
32	Ending Equity	188,976.27	145,734.13	207,532.23	202,502.04

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

Budget Information: Not included in the General Appropriations Bill.

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

Department of Corrections

State Accounting System - Other Fund Balances

Company 3010 - Law Enforcement Officers Training Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-	-
2	Accounts Receivable	-	-	-	-
3	Total Assets	-	-	-	-
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances				
9	Unreserved Fund Balance	**This is a fund of the Office of Attorney General, the Department of Corrections only has spending authority and does not administer the fund.**			
10	Total Fund Equity				
11	Total Liabilities and Fund Equity				
12					
13					
14	Licenses, Permits and Fees	-	-	-	-
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	-	-	-	-
17	Sales and Services	-	-	-	-
18	Other Revenue	-	-	-	-
19	Total Operating Revenue	-	-	-	-
20					
21	Personal Services and Benefits	135,897.00	135,816.80	135,897.00	135,897.00
22	Travel	792.30	663.00	844.50	540.70
23	Contractual Services	3,801.00	-	100.00	905.00
24	Supplies and Materials	2,584.70	6,515.00	6,233.50	5,175.45
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	-	-	-	556.85
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	143,075.00	142,994.80	143,075.00	143,075.00
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	(143,075.00)	(142,994.80)	(143,075.00)	(143,075.00)
35					
36	Beginning Fund Equity	**This is a fund of the Office of Attorney General, the Department of Corrections only has spending authority and does not administer the fund.**			
37	Prior Period Adjustment				
38	Ending Equity				

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, $40 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place thirty dollars of the fourty 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.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	593,046.02	847,188.43	919,821.02	590,397.04
2	Total Assets	593,046.02	847,188.43	919,821.02	590,397.04
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	593,046.02	847,188.43	919,821.02	590,397.04
9	Total Fund Equity	593,046.02	847,188.43	919,821.02	590,397.04
10	Total Liabilities and Fund Equity	593,046.02	847,188.43	919,821.02	590,397.04
11					
12	Fines, Forfeits and Penalties	-	-	-	-
13	Use of Money and Property	40,313.35	48,653.85	42,788.85	25,613.63
14	Sales and Services	384,638.22	352,274.17	328,597.72	317,884.01
15	Administering Programs	-	-	-	-
16	Other Revenue	1,374.28	-	-	-
17	Total Operating Revenue	426,325.85	400,928.02	371,386.57	343,497.64
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	2,442.78	565.90	757.31	100.00
21	Contractual Services	825,759.46	144,108.91	121,153.46	361,493.25
22	Supplies and Materials	13,392.61	2,110.80	15,011.24	17,693.37
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	614.97	-
25	Other Expense	-	-	-	-
26	Interest Expense	5.00	-	-	-
27	Total Operating Expenditures/Expenses	841,599.85	146,785.61	137,536.98	379,286.62
28					
29	Transfers In	-	-	-	-
30	Transfers Out	-	-	(161,217.00)	(293,635.00)
31	Net Transfers In (Out)	-	-	(161,217.00)	(293,635.00)
32					
33	Net Change	(415,274.00)	254,142.41	72,632.59	(329,423.98)
34					
35	Beginning Fund Equity	1,008,320.02	593,046.02	847,188.43	919,821.02
36	Ending Equity	593,046.02	847,188.43	919,821.02	590,397.04

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

Budget Information: Included in the General Appropriations Bill.

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

Department of Corrections

State Accounting System - Other Fund Balances

Company 3023 - Dept. of Corrections Miscellaneous

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	5,355,134.01	7,572,547.08	9,027,747.82	7,202,196.19
2	Total Assets	5,355,134.01	7,572,547.08	9,027,747.82	7,202,196.19
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,324,166.05	2,501,392.43	3,328,192.24	2,692,235.88
8	Unreserved Fund Balance	4,030,967.96	5,071,154.65	5,699,555.58	4,509,960.31
9	Total Fund Equity	5,355,134.01	7,572,547.08	9,027,747.82	7,202,196.19
10	Total Liabilities and Fund Equity	5,355,134.01	7,572,547.08	9,027,747.82	7,202,196.19
11					
12					
13	Taxes	3,914.98	3,864.22	7,352.20	18,461.56
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	265,305.44	245,940.08	239,401.52	282,114.08
16	Sales and Services	2,362,403.04	2,239,612.31	1,935,852.62	2,794,200.53
17	Administering Programs	-	-	50,000.00	50,000.00
18	Other Revenue	1,552,080.77	1,605,679.33	1,720,703.42	2,009,192.24
19	Total Operating Revenue	4,183,704.23	4,095,095.94	3,953,309.76	5,153,968.41
20					
21	Personal Services and Benefits	899,986.22	538,352.69	355,670.74	1,243,097.97
22	Travel	102,429.17	108,881.57	66,968.79	81,405.14
23	Contractual Services	1,094,945.95	606,125.13	510,479.41	1,658,423.55
24	Supplies and Materials	998,174.30	677,549.34	758,354.39	1,152,282.20
25	Grants and Subsidies	34,524.95	7,256.20	9,391.18	23,107.11
26	Capital Outlay	6,407.00	46,147.66	410,014.08	4,437,739.52
27	Other Expense	3,960.08	3,403.76	5,651.18	18,947.67
28	Interest Expense	-	-	-	-
29	Total Operating Expenditures/Expenses	3,140,427.67	1,987,716.35	2,116,529.77	8,615,003.16
30					
31	Transfers In	87,523.23	110,033.48	268,420.75	1,635,483.12
32	Transfers Out	-	-	(650,000.00)	-
33	Net Transfers In (Out)	87,523.23	110,033.48	(381,579.25)	1,635,483.12
34					
35	Net Change	1,130,799.79	2,217,413.07	1,455,200.74	(1,825,551.63)
36					
37	Beginning Fund Equity	4,224,334.22	5,355,134.01	7,572,547.08	9,027,747.82
38	Ending Equity	5,355,134.01	7,572,547.08	9,027,747.82	7,202,196.19

Company: 3023
Company Name: DOC Local & Endowment Funds
Fund Name: Dept. of Corrections Miscellaneous
Fund Type: Special Revenue
Purpose: This company accounts for numerous activities of the department. Local and Endowment funds were established/discussed in 4-8-10 and 4-8-13 (although this is dated terminology). The DOC also uses authority in 24-2-9, 24-2-26, 24-2-28, 24-2-29, 24-8-9, 24-8-11, 24-15A-4, 26-11A-2, 5-24A-13 and 5-10-6 for revenues deposited to this fund. This fund is also used for deposit of interest apportionment made by S&PL; vocational and community service program monies and expenses; phone revenues, work release, cost of incarceration, room and board, medical co-pay, commissary, employee rent and miscellaneous.

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

Additional Information:
The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $650,000 to the General Fund.

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	60,290.95	62,965.82	69,824.15	76,869.12
2	Total Assets	60,290.95	62,965.82	69,824.15	76,869.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	60,290.95	62,965.82	69,824.15	76,869.12
9	Total Fund Equity	60,290.95	62,965.82	69,824.15	76,869.12
10	Total Liabilities and Fund Equity	60,290.95	62,965.82	69,824.15	76,869.12
11					
12					
13	Use of Money and Property	2,282.36	2,539.56	3,104.38	2,350.98
14	Other Revenue	10,000.00	4,969.59	10,000.00	10,000.00
15	Total Operating Revenue	12,282.36	7,509.15	13,104.38	12,350.98
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	403.61	2,908.60	6,046.05	1,667.06
20	Supplies and Materials	615.49	1,925.68	200.00	3,638.95
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	1,019.10	4,834.28	6,246.05	5,306.01
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	11,263.26	2,674.87	6,858.33	7,044.97
30					
31	Beginning Fund Equity	49,027.69	60,290.95	62,965.82	69,824.15
32	Ending Equity	60,290.95	62,965.82	69,824.15	76,869.12

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

Budget Information: Not included in the General Appropriations Bill.

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

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,046,736.87	3,282,703.78	3,593,569.23	2,692,922.39
2	Cash and Cash Equivalents	-	-	200.00	200.00
3	Total Assets	2,046,736.87	3,282,703.78	3,593,769.23	2,693,122.39
4					
5	Accounts Payable	-	-	(22.47)	-
6	Total Liabilities	-	-	(22.47)	-
7					
8	Reserve for Encumbrances	800,000.00	804,402.78	200.00	5,560.19
9	Unreserved Fund Balance	1,246,736.87	2,478,301.00	3,593,591.70	2,687,562.20
10	Total Fund Equity	2,046,736.87	3,282,703.78	3,593,791.70	2,693,122.39
11	Total Liabilities and Fund Equity	2,046,736.87	3,282,703.78	3,593,769.23	2,693,122.39
12					
13					
14	Use of Money and Property	130,024.64	99,240.11	103,373.73	107,360.95
15	Sales and Services	2,637,755.79	2,442,240.26	2,600,646.14	2,662,527.87
16	Other Revenue	9,726.17	14,381.28	4,535.44	13,319.89
17	Total Operating Revenue	2,777,506.60	2,555,861.65	2,708,555.31	2,783,208.71
18					
19	Personal Services and Benefits	944,115.52	582,594.11	604,643.17	706,328.98
20	Travel	7,519.01	5,450.04	8,745.79	10,046.19
21	Contractual Services	519,820.97	505,841.86	511,955.82	471,676.37
22	Supplies and Materials	913,964.54	1,115,894.65	1,156,539.86	1,133,065.35
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	12,966.32	-	13,369.41	20,853.00
25	Other Expense	-	-	-	-
26	Interest Expense	2.00	80.60	5.59	60.01
27	Total Operating Expenditures/Expenses	2,398,388.36	2,209,861.26	2,295,259.64	2,342,029.90
28					
29	Transfers In	-	1,000,000.00	4,996.00	-
30	Transfers Out	(1,087,523.23)	(110,033.48)	(107,203.75)	(1,341,848.12)
31	Net Transfers In (Out)	(1,087,523.23)	889,966.52	(102,207.75)	(1,341,848.12)
32					
33	Net Change	(708,404.99)	1,235,966.91	311,087.92	(900,669.31)
34					
35	Beginning Fund Equity	2,755,141.86	2,046,736.87	3,282,703.78	3,593,791.70
36	Ending Equity	2,046,736.87	3,282,703.78	3,593,791.70	2,693,122.39

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

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

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

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

Department of Corrections

Other Fund Balances

Fund Not on State Accounting System - Inmate Trust

		FY2009	FY2010	FY2011	FY2012
1	Cash and Cash Equivalents	1,977,287.16	2,029,319.93	1,945,006.78	-
2	Due From Other Funds	107,238.40	108,819.49	101,215.27	-
3	Total Assets	2,084,525.56	2,138,139.42	2,046,222.05	-
4					
5	Due to Other Funds	129,620.82	136,334.45	138,826.15	-
6	Total Liabilities	129,620.82	136,334.45	138,826.15	-
7					
8	Net Assets Held in Trust for Other Purposes	1,954,904.74	2,001,804.97	1,907,395.90	-
9	Total Fund Equity	1,954,904.74	2,001,804.97	1,907,395.90	-
10	Total Liabilities and Fund Equity	2,084,525.56	2,138,139.42	2,046,222.05	-
11					
12					
13	Contributions:				
14	From Inmates	7,284,383.21	6,552,027.44	6,504,139.02	-
15					
16	Deductions:				
17	Payments made for Trust Purposes	7,103,322.51	6,505,127.21	6,598,548.09	-
18					
19	Beginning Net Assets	1,773,844.04	1,954,904.74	2,001,804.97	-
20	Ending Net Assets	1,954,904.74	2,001,804.97	1,907,395.90	-

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

Budget Information: Not included in the General Appropriations Bill.

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

The balances above represent the amount reported in the S.D. CAFR (Comprehensive Annual Financial Report). The balances for FY2012 are not yet available.

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

Department of Human Services

State Accounting System - Other Fund Balances

Company 3046 - Fund for Registration of Interpreters for the Deaf

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	16,005.24	18,370.54	10,208.63	9,688.09
2	Total Assets	16,005.24	18,370.54	10,208.63	9,688.09
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	16,005.24	18,370.54	10,208.63	9,688.09
9	Total Fund Equity	16,005.24	18,370.54	10,208.63	9,688.09
10	Total Liabilities and Fund Equity	16,005.24	18,370.54	10,208.63	9,688.09
11					
12					
13	Licenses, Permits and Fees	6,017.50	6,887.50	5,245.00	3,654.22
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	6,017.50	6,887.50	5,245.00	3,654.22
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	1,730.58	-
20	Contractual Services	-	4,522.20	11,442.33	4,174.76
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	-	234.00	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	4,522.20	13,406.91	4,174.76
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	6,017.50	2,365.30	(8,161.91)	(520.54)
31					
32	Beginning Fund Equity	9,987.74	16,005.24	18,370.54	10,208.63
33	Ending Equity	16,005.24	18,370.54	10,208.63	9,688.09

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

Budget Information: Included in the General Appropriations Bill.

Department of Human Services
State Accounting System - Other Fund Balances
Company 3046 - DHS - Other Fees

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,216,528.34	2,363,111.79	1,784,161.70	1,449,120.02
2	Total Assets	1,216,528.34	2,363,111.79	1,784,161.70	1,449,120.02
3					
4	Accounts Payable	-	-	-	-
5	Advances From Other Funds	381,552.49	10,428.80	-	-
6	Due to Other Funds	-	-	-	-
7	Total Liabilities	381,552.49	10,428.80	-	-
8					
9	Reserve for Encumbrances	2,049.00	2,523.82	-	-
10	Unreserved Fund Balance	832,926.85	2,350,159.17	1,784,161.70	1,449,120.02
11	Total Fund Equity	834,975.85	2,352,682.99	1,784,161.70	1,449,120.02
12	Total Liabilities and Fund Equity	1,216,528.34	2,363,111.79	1,784,161.70	1,449,120.02
13					
14					
15	Licenses, Permits and Fees	6,090.00	4,560.00	5,310.00	-
16	Fines, Forfeits and Penalties	851.50	45.00	395.00	-
17	Use of Money and Property	181,991.50	174,140.53	142,621.02	170,049.30
18	Sales and Services	846,808.16	951,316.48	929,062.89	670,329.25
19	Administering Programs	608,368.45	557,294.44	275,000.00	-
20	Other Revenue	1,086,526.49	1,885,142.61	1,195,993.28	5,271.04
21	Total Operating Revenue	2,730,636.10	3,572,499.06	2,548,382.19	845,649.59
22					
23	Personal Services and Benefits	852,321.85	869,189.56	921,562.24	137,871.00
24	Travel	25,451.09	19,982.28	17,689.24	1,906.65
25	Contractual Services	506,298.18	622,240.65	499,920.06	55,801.19
26	Supplies and Materials	143,722.39	110,254.50	70,948.91	12,589.96
27	Grants and Subsidies	1,848,137.95	994,601.74	922,777.66	706,908.90
28	Capital Outlay	395,402.84	59,219.49	873,365.63	2,300.00
29	Other Expense	7,393.76	4,856.19	3,486.29	-
30	Total Operating Expenditures/Expenses	3,778,728.06	2,680,344.41	3,309,750.03	917,377.70
31					
32	Transfers In	244,000.00	244,000.00	186,112.75	0.01
33	Transfers Out	-	-	(3,695.00)	-
34	Net Transfers In (Out)	244,000.00	244,000.00	182,417.75	0.01
35					
36	Net Change	(804,091.96)	1,136,154.65	(578,950.09)	(71,728.10)
37					
38	Beginning Fund Equity	(1,201,440.79)	834,975.85	2,352,682.99	1,784,161.70
39	Prior Period Adjustment	2,840,508.60	381,552.49	10,428.80	(263,313.58)
40	Ending Equity	834,975.85	2,352,682.99	1,784,161.70	1,449,120.02

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,521,184.53	328,894.45	125,864.73	265,132.74
2	Total Assets	2,521,184.53	328,894.45	125,864.73	265,132.74
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	2,521,184.53	328,894.45	125,864.73	265,132.74
9	Total Fund Equity	2,521,184.53	328,894.45	125,864.73	265,132.74
10	Total Liabilities and Fund Equity	2,521,184.53	328,894.45	125,864.73	265,132.74
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	965,769.15	864,657.34	765,800.71	535,810.86
15	Other Revenue	-	-	153.07	-
16	Total Operating Revenue	965,769.15	864,657.34	765,953.78	535,810.86
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	729.01	143,984.47	609.04	644.69
21	Supplies and Materials	-	121,885.38	-	-
22	Grants and Subsidies	631,663.70	766,585.60	688,242.18	359,335.40
23	Capital Outlay	250,216.10	1,857,000.53	280,132.28	5,030.01
24	Other Revenue	-	140.64	-	-
25	Total Operating Expenditures/Expenses	882,608.81	2,889,596.62	968,983.50	365,010.10
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	(167,350.80)	-	-
29	Net Transfers In (Out)	-	(167,350.80)	-	-
30					
31	Net Change	83,160.34	(2,192,290.08)	(203,029.72)	170,800.76
32					
33	Beginning Fund Equity	2,438,024.19	2,521,184.53	328,894.45	125,864.73
34	Prior Period Adjustment	-	-	-	(31,532.75)
35	Ending Equity	2,521,184.53	328,894.45	125,864.73	265,132.74

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	50,154.64	91,891.81	104,949.23	195,842.70
2	Total Assets	50,154.64	91,891.81	104,949.23	195,842.70
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	2,933.05
8	Unreserved Fund Balance	50,154.64	91,891.81	104,949.23	192,909.65
9	Total Fund Equity	50,154.64	91,891.81	104,949.23	195,842.70
10	Total Liabilities and Fund Equity	50,154.64	91,891.81	104,949.23	195,842.70
11					
12					
13	Taxes	156,850.85	163,969.33	164,200.84	160,586.96
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	156,850.85	163,969.33	164,200.84	160,586.96
16					
17	Grants and Subsidies	132,410.62	122,232.16	108,775.26	22,023.34
18	Capital Outlay	-	-	16,653.75	47,670.15
19	Total Operating Expenditures/Expenses	132,410.62	122,232.16	125,429.01	69,693.49
20					
21	Transfers In	-	-	-	-
22	Transfers Out	(39,204.95)	-	(25,714.41)	-
23	Net Transfers In (Out)	(39,204.95)	-	(25,714.41)	-
24					
25	Net Change	(14,764.72)	41,737.17	13,057.42	90,893.47
26					
27	Beginning Fund Equity	64,919.36	50,154.64	91,891.81	104,949.23
28	Prior Period Adjustment	-	-	-	-
29	Ending Equity	50,154.64	91,891.81	104,949.23	195,842.70

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

Budget Information: Included in the General Appropriations Bill.

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

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

Department of Human Services

State Accounting System - Other Fund Balances

Company 3091 - Telecommunication Fund for the Deaf

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,070,815.79	1,556,463.25	1,625,568.97	2,066,701.13
2	Total Assets	1,070,815.79	1,556,463.25	1,625,568.97	2,066,701.13
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	1,496.00
8	Unreserved Fund Balance	1,070,815.79	1,556,463.25	1,625,568.97	2,065,205.13
9	Total Fund Equity	1,070,815.79	1,556,463.25	1,625,568.97	2,066,701.13
10	Total Liabilities and Fund Equity	1,070,815.79	1,556,463.25	1,625,568.97	2,066,701.13
11					
12					
13	Taxes	1,428,785.95	1,475,723.75	1,477,071.30	1,445,282.53
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	1,428,785.95	1,475,723.75	1,477,071.30	1,445,282.53
17					
18	Travel	-	1,242.21	1,059.78	993.60
19	Contractual Services	7,751.78	5,986.15	623,387.47	644,116.10
20	Supplies and Materials	380.34	230.19	179.39	247.77
21	Grants and Subsidies	775,549.23	880,737.34	272,377.69	316,308.05
22	Capital Outlay	116,377.25	101,880.40	36,024.66	42,484.85
23	Other Expense	-	-	651.00	-
24	Total Operating Expenditures/Expenses	900,058.60	990,076.29	933,679.99	1,004,150.37
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(1,010,795.05)	-	(474,285.59)	-
28	Net Transfers In (Out)	(1,010,795.05)	-	(474,285.59)	-
29					
30	Net Change	(482,067.70)	485,647.46	69,105.72	441,132.16
31					
32	Beginning Fund Equity	1,552,883.49	1,070,815.79	1,556,463.25	1,625,568.97
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	1,070,815.79	1,556,463.25	1,625,568.97	2,066,701.13

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

Budget Information: Included in the General Appropriations Bill.

Additional Information: The General Appropriations Act for fiscal year 2009 (Senate Bill 203) authorized the transfer of $1.05 million to the General Fund. This transfer was made from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities in FY2009. Discussed with GOAC in 6/23/09 meeting that FCC may have significant impact on costs.

The General Appropriations Act for fiscal year 2011 (2010 Senate Bill 196) authorized the transfer of $500,000 to the South Dakota Science and Technology Authority from the Telecommunication Fund for the Deaf and the Telecommunication Fund for Other Disabilities.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	31,773.08	50,068.47	77,478.27	80,312.01
2	Total Assets	31,773.08	50,068.47	77,478.27	80,312.01
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	31,773.08	50,068.47	77,478.27	80,312.01
9	Total Fund Equity	31,773.08	50,068.47	77,478.27	80,312.01
10	Total Liabilities and Fund Equity	31,773.08	50,068.47	77,478.27	80,312.01
11					
12					
13	Use of Money and Property	-	1,985.20	-	-
14	Sales and Services	-	-	-	-
15	Administering Programs	26,469.24	36,849.14	44,579.91	17,631.25
16	Other Revenue	-	-	-	56.76
17	Total Operating Revenue	26,469.24	38,834.34	44,579.91	17,688.01
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	629.13	5,072.71	1,990.83	1,205.26
21	Contractual Services	10,748.22	4,436.88	2,680.97	2,990.14
22	Supplies and Materials	36,497.29	10,615.36	9,887.40	10,658.87
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	11,686.58	414.00	2,610.91	-
25	Total Operating Expenditures/Expenses	59,561.22	20,538.95	17,170.11	14,854.27
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(33,091.98)	18,295.39	27,409.80	2,833.74
32					
33	Beginning Fund Equity	64,865.06	31,773.08	50,068.47	77,478.27
34	Ending Equity	31,773.08	50,068.47	77,478.27	80,312.01

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 6508 - DHS Canteen Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	72,270.49	73,052.26	74,864.65	76,663.24
2	Total Assets	72,270.49	73,052.26	74,864.65	76,663.24
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	72,270.49	73,052.26	74,864.65	76,663.24
9	Total Fund Equity	72,270.49	73,052.26	74,864.65	76,663.24
10	Total Liabilities and Fund Equity	72,270.49	73,052.26	74,864.65	76,663.24
11					
12					
13	Use of Money and Property	3,793.62	3,468.50	3,736.62	2,558.40
14	Other Revenue	-	-	-	-
15	Total Operating Revenue	3,793.62	3,468.50	3,736.62	2,558.40
16					
17	Personal Services and Benefits	0.69	-	-	-
18	Travel	25.80	-	-	-
19	Contractual Services	536.00	-	-	-
20	Supplies and Materials	3,160.27	2,686.73	1,330.23	759.81
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	485.00	-	594.00	-
23	Other Expense	-	-	-	-
24	Interest Expense	-	-	-	-
25	Total Operating Expenditures/Expenses	4,207.76	2,686.73	1,924.23	759.81
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	(414.14)	781.77	1,812.39	1,798.59
32					
33	Beginning Fund Equity	72,684.63	72,270.49	73,052.26	74,864.65
34	Ending Equity	72,270.49	73,052.26	74,864.65	76,663.24

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	84,388.71	79,242.62	96,119.64	123,468.44
2	Total Assets	84,388.71	79,242.62	96,119.64	123,468.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	84,388.71	79,242.62	96,119.64	123,468.44
9	Total Fund Equity	84,388.71	79,242.62	96,119.64	123,468.44
10	Total Liabilities and Fund Equity	84,388.71	79,242.62	96,119.64	123,468.44
11					
12					
13	Licenses, Permits and Fees	85,033.18	51,976.12	83,809.27	79,220.70
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	4,355.15	4,064.45	3,953.72	3,217.38
16	Administering Programs	543.85	1,483.99	1,786.87	2,212.89
17	Other Revenue	11,685.95	5,800.00	144.97	-
18	Total Operating Revenue	101,618.13	63,324.56	89,694.83	84,650.97
19					
20	Personal Services and Benefits	3,920.84	4,237.10	3,549.24	4,803.42
21	Travel	707.55	388.90	178.54	38.73
22	Contractual Services	58,034.96	62,173.50	57,918.44	41,825.69
23	Supplies and Materials	3,718.25	721.89	4,624.86	6,874.08
24	Grants and Subsidies	-	-	-	-
25	Capital Outlay	35,974.59	391.62	6,380.47	3,713.18
26	Interest Expense	-	-	-	-
27	Total Operating Expenditures/Expenses	102,356.19	67,913.01	72,651.55	57,255.10
28					
29	Transfers In	-	-	-	-
30	Transfers Out	(273.55)	(557.64)	(166.26)	(47.07)
31	Net Transfers In (Out)	(273.55)	(557.64)	(166.26)	(47.07)
32					
33	Net Change	(1,011.61)	(5,146.09)	16,877.02	27,348.80
34					
35	Beginning Fund Equity	85,400.32	84,388.71	79,242.62	96,119.64
36	Ending Equity	84,388.71	79,242.62	96,119.64	123,468.44

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

Budget Information: Not included in the General Appropriations Bill.

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3036 - Petroleum Release Compensation Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,302,771.81	5,123,617.92	3,276,560.97	3,782,550.53
2	Total Assets	4,302,771.81	5,123,617.92	3,276,560.97	3,782,550.53
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	4,302,771.81	5,123,617.92	3,276,560.97	3,782,550.53
9	Total Fund Equity	4,302,771.81	5,123,617.92	3,276,560.97	3,782,550.53
10	Total Liabilities and Fund Equity	4,302,771.81	5,123,617.92	3,276,560.97	3,782,550.53
11					
12					
13	Taxes	1,641,622.80	1,757,155.47	1,756,882.20	1,693,709.04
14	Use of Money and Property	285,222.67	199,219.78	239,720.07	135,013.31
15	Other Revenue	736.00	-	4,856.98	61.00
16	Total Operating Revenue	1,927,581.47	1,956,375.25	2,001,459.25	1,828,783.35
17					
18	Personal Services and Benefits	323,570.53	321,814.80	324,049.51	324,294.44
19	Travel	10,987.12	13,039.89	11,390.41	8,125.92
20	Contractual Services	250,752.47	74,120.44	75,473.98	666,455.39
21	Supplies and Materials	8,251.29	4,007.16	4,222.69	2,406.14
22	Grants and Subsidies	210,747.25	721,486.85	425,301.60	318,828.10
23	Capital Outlay	7,247.36	1,060.00	8,078.01	2,683.80
24	Total Operating Expenditures/Expenses	811,556.02	1,135,529.14	848,516.20	1,322,793.79
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(2,500,000.00)	-	(3,000,000.00)	-
28	Net Transfers In (Out)	(2,500,000.00)	-	(3,000,000.00)	-
29					
30	Net Change	(1,383,974.55)	820,846.11	(1,847,056.95)	505,989.56
31					
32	Beginning Fund Equity	5,686,746.36	4,302,771.81	5,123,617.92	3,276,560.97
33	Ending Equity	4,302,771.81	5,123,617.92	3,276,560.97	3,782,550.53

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

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

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3072 - Environment and Natural Resources Fee Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,559,084.21	1,644,310.21	2,210,710.21	1,920,497.18
2	Total Assets	1,559,084.21	1,644,310.21	2,210,710.21	1,920,497.18
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	127,894.07	50,118.92	31,296.44	55,824.00
8	Unreserved Fund Balance	1,431,190.14	1,594,191.29	2,179,413.77	1,864,673.18
9	Total Fund Equity	1,559,084.21	1,644,310.21	2,210,710.21	1,920,497.18
10	Total Liabilities and Fund Equity	1,559,084.21	1,644,310.21	2,210,710.21	1,920,497.18
11					
12					
13	Taxes	297,710.51	240,282.24	281,439.69	353,831.71
14	Licenses, Permits and Fees	1,538,907.39	1,866,948.62	2,313,518.79	2,136,876.50
15	Fines, Forfeits and Penalties	945.00	891.81	311.31	1,072.23
16	Use of Money and Property	-	-	-	-
17	Sales and Services	1,246.02	459.60	2,858.96	2,164.09
18	Administering Programs	-	-	-	-
19	Other Revenue	106.50	-	-	110.38
20	Total Operating Revenue	1,838,915.42	2,108,582.27	2,598,128.75	2,494,054.91
21					
22	Personal Services and Benefits	1,753,308.64	1,963,619.84	2,032,858.14	2,394,023.65
23	Travel	74,847.69	88,363.27	85,335.61	88,609.76
24	Contractual Services	317,857.25	363,923.27	376,246.11	428,555.86
25	Supplies and Materials	25,989.18	25,765.17	22,466.09	26,833.03
26	Grants and Subsidies	149,213.05	98,316.87	78,290.53	119,553.62
27	Capital Outlay	36,063.58	54,637.81	24,610.97	27,061.82
28	Other Expense	650.00	-	-	350.00
29	Total Operating Expenditures/Expenses	2,357,929.39	2,594,626.23	2,619,807.45	3,084,987.74
30					
31	Transfers In	490,108.64	576,799.55	591,058.46	568,078.36
32	Transfers Out	(6,256.92)	(5,529.59)	(2,979.76)	(267,358.56)
33	Net Transfers In (Out)	483,851.72	571,269.96	588,078.70	300,719.80
34					
35	Net Change	(35,162.25)	85,226.00	566,400.00	(290,213.03)
36					
37	Beginning Fund Equity	1,594,246.46	1,559,084.21	1,644,310.21	2,210,710.21
38	Prior Period Adjustment	-	-	-	-
39	Ending Equity	1,559,084.21	1,644,310.21	2,210,710.21	1,920,497.18

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

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

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.

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

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

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

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

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

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	10,597,581.97	16,583,056.75	8,551,198.43	15,793,870.32
2	Loans and Notes Receivable	25,637,379.12	26,162,261.83	25,503,143.14	25,700,976.96
3	Total Assets	36,234,961.09	42,745,318.58	34,054,341.57	41,494,847.28
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	21,145,176.48	-	-	-
9	Unreserved Fund Balance	15,089,784.61	42,745,318.58	34,054,341.57	41,494,847.28
10	Total Fund Equity	36,234,961.09	42,745,318.58	34,054,341.57	41,494,847.28
11	Total Liabilities and Fund Equity	36,234,961.09	42,745,318.58	34,054,341.57	41,494,847.28
12					
13					
14	Taxes	165,732.91	1,485,688.94	2,022,938.75	1,377,662.02
15	Licenses, Permits and Fees	1,661,141.07	1,675,155.82	1,621,785.67	1,657,846.50
16	Use of Money and Property	676,674.83	597,163.26	757,152.09	465,714.67
17	Administering Programs	-	-	-	-
18	Other Revenue	-	-	-	-
19	Total Operating Revenue	2,503,548.81	3,758,008.02	4,401,876.51	3,501,223.19
20					
21	Personal Services and Benefits	-	-	-	-
22	Travel	-	-	-	-
23	Contractual Services	66,063.90	28,375.21	7,523.52	360.00
24	Supplies and Materials	-	-	-	-
25	Grants and Subsidies	10,777,905.44	5,510,903.15	22,122,799.08	5,646,620.38
26	Capital Outlay	-	-	-	-
27	Bad Debts Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	10,843,969.34	5,539,278.36	22,130,322.60	5,646,980.38
29					
30	Transfers In	7,601,737.75	8,791,441.00	9,541,781.58	10,086,449.73
31	Transfers Out	(400,000.00)	(500,000.00)	(504,312.50)	(500,000.00)
32	Net Transfers In (Out)	7,201,737.75	8,291,441.00	9,037,469.08	9,586,449.73
33					
34	Net Change	(1,138,682.78)	6,510,170.66	(8,690,977.01)	7,440,692.54
35					
36	Beginning Fund Equity	37,373,643.87	36,234,961.09	42,745,318.58	34,054,341.57
37	Prior Period Adjustment	-	186.83	-	(186.83)
38	Ending Equity	36,234,961.09	42,745,318.58	34,054,341.57	41,494,847.28

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

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

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

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

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3074 - Board of Certification Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	39,801.85	35,726.42	32,245.04	25,946.94
2	Total Assets	39,801.85	35,726.42	32,245.04	25,946.94
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	39,801.85	35,726.42	32,245.04	25,946.94
9	Total Fund Equity	39,801.85	35,726.42	32,245.04	25,946.94
10	Total Liabilities and Fund Equity	39,801.85	35,726.42	32,245.04	25,946.94
11					
12					
13	Licenses, Permits and Fees	18,356.00	16,236.00	16,402.00	17,892.00
14	Use of Money and Property	-	-	-	-
15	Total Operating Revenue	18,356.00	16,236.00	16,402.00	17,892.00
16					
17	Personal Services and Benefits	6,296.09	6,191.51	7,475.00	9,068.69
18	Travel	3,162.26	4,271.78	3,312.12	3,356.53
19	Contractual Services	10,428.22	9,694.54	9,096.26	11,751.01
20	Supplies and Materials	-	153.60	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	13.87
23	Total Operating Expenditures/Expenses	19,886.57	20,311.43	19,883.38	24,190.10
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(1,530.57)	(4,075.43)	(3,481.38)	(6,298.10)
30					
31	Beginning Fund Equity	41,332.42	39,801.85	35,726.42	32,245.04
32	Ending Equity	39,801.85	35,726.42	32,245.04	25,946.94

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

Budget Information: Included in the General Appropriations Bill.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(41,472.04)	(206,830.00)	(21,308.15)	168,813.12
2	Total Assets	(41,472.04)	(206,830.00)	(21,308.15)	168,813.12
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	3,028,010.07	-	-	152.85
8	Unreserved Fund Balance	(3,069,482.11)	(206,830.00)	(21,308.15)	168,660.27
9	Total Fund Equity	(41,472.04)	(206,830.00)	(21,308.15)	168,813.12
10	Total Liabilities and Fund Equity	(41,472.04)	(206,830.00)	(21,308.15)	168,813.12
11					
12					
13	Use of Money and Property	-	-	-	-
14	Administering Programs	745,253.00	1,004,650.00	1,219,295.00	999,248.00
15	Total Operating Revenue	745,253.00	1,004,650.00	1,219,295.00	999,248.00
16					
17	Personal Services and Benefits	87,273.31	-	-	26,870.97
18	Travel	6,197.57	-	-	757.79
19	Contractual Services	228,724.83	442,809.90	328,664.10	576,661.58
20	Supplies and Materials	1,333.25	719.60	351.77	224.07
21	Grants and Subsidies	410,157.18	732,008.05	707,737.04	471,952.66
22	Capital Outlay	3,026.32	-	-	18.22
23	Total Operating Expenditures/Expenses	736,712.46	1,175,537.55	1,036,752.91	1,076,485.29
24					
25	Transfers In	17,587.41	5,529.59	2,979.76	267,358.56
26	Transfers Out	(11,330.49)	-	-	-
27	Net Transfers In (Out)	6,256.92	5,529.59	2,979.76	267,358.56
28					
29	Net Change	14,797.46	(165,357.96)	185,521.85	190,121.27
30					
31	Beginning Fund Equity	(56,269.50)	(41,472.04)	(206,830.00)	(21,308.15)
32	Ending Equity	(41,472.04)	(206,830.00)	(21,308.15)	168,813.12

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Environmental Livestock Cleanup Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,086,984.63	1,119,540.62	1,128,438.01	1,167,480.45
2	Total Assets	1,086,984.63	1,119,540.62	1,128,438.01	1,167,480.45
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	1,086,984.63	1,119,540.62	1,128,438.01	1,167,480.45
9	Total Fund Equity	1,086,984.63	1,119,540.62	1,128,438.01	1,167,480.45
10	Total Liabilities and Fund Equity	1,086,984.63	1,119,540.62	1,128,438.01	1,167,480.45
11					
12					
13	Licenses, Permits and Fees	14,763.75	17,010.00	3,200.00	6,726.71
14	Fines, Forfeits and Penalties	-	-	-	22,431.94
15	Total Operating Revenue	14,763.75	17,010.00	3,200.00	29,158.65
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	-	33,568.50	43,393.36	28,321.00
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	-	33,568.50	43,393.36	28,321.00
24					
25	Transfers In	52,112.12	49,114.49	55,110.75	38,204.79
26	Transfers Out	-	-	(6,020.00)	-
27	Net Transfers In (Out)	52,112.12	49,114.49	49,090.75	38,204.79
28					
29	Net Change	66,875.87	32,555.99	8,897.39	39,042.44
30					
31	Beginning Fund Equity	1,020,108.76	1,086,984.63	1,119,540.62	1,128,438.01
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	1,086,984.63	1,119,540.62	1,128,438.01	1,167,480.45

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Hazardous Waste Revolving Fund

		FY2011	FY2012
1	Cash Pooled with State Treasurer	100,000.00	82,628.57
2	Total Assets	100,000.00	82,628.57
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	100,000.00	82,628.57
9	Total Fund Equity	100,000.00	82,628.57
10	Total Liabilities and Fund Equity	100,000.00	82,628.57
11			
12			
13	Licenses, Permits and Fees	100,000.00	-
14	Fines, Forfeits and Penalties	-	-
15	Use of Money and Property	-	-
16	Total Operating Revenue	100,000.00	-
17			
18	Personal Services and Benefits	-	18,457.89
19	Travel	-	189.70
20	Contractual Services	-	77.82
21	Supplies and Materials	-	-
22	Grants and Subsidies	-	-
23	Capital Outlay	-	-
24	Total Operating Expenditures/Expenses	-	18,725.41
25			
26	Transfers In	-	1,353.98
27	Transfers Out	-	-
28	Net Transfers In (Out)	-	1,353.98
29			
30	Net Change	100,000.00	(17,371.43)
31			
32	Beginning Fund Equity	-	100,000.00
33	Ending Equity	100,000.00	82,628.57

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

Budget Information: Would likely be included in the General Appropriations Bill as an informational budget.

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	6,765,469.66	7,073,141.42	7,425,310.04	7,671,217.07
2	Total Assets	6,765,469.66	7,073,141.42	7,425,310.04	7,671,217.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,765,469.66	7,073,141.42	7,425,310.04	7,671,217.07
9	Total Fund Equity	6,765,469.66	7,073,141.42	7,425,310.04	7,671,217.07
10	Total Liabilities and Fund Equity	6,765,469.66	7,073,141.42	7,425,310.04	7,671,217.07
11					
12					
13	Licenses, Permits and Fees	-	-	-	-
14	Fines, Forfeits and Penalties	-	-	-	-
15	Use of Money and Property	-	-	-	-
16	Other Revenue	-	-	6,491.51	-
17	Total Operating Revenue	-	-	6,491.51	-
18					
19	Personal Services and Benefits	-	-	-	-
20	Travel	-	-	-	-
21	Contractual Services	-	-	-	-
22	Supplies and Materials	-	-	-	-
23	Grants and Subsidies	-	-	-	-
24	Capital Outlay	-	-	-	-
25	Total Operating Expenditures/Expenses	-	-	-	-
26					
27	Transfers In	323,702.03	307,671.76	345,677.11	245,907.03
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	323,702.03	307,671.76	345,677.11	245,907.03
30					
31	Net Change	323,702.03	307,671.76	352,168.62	245,907.03
32					
33	Beginning Fund Equity	6,441,767.63	6,765,469.66	7,073,141.42	7,425,310.04
34	Ending Equity	6,765,469.66	7,073,141.42	7,425,310.04	7,671,217.07

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Regulated Substance Response Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,780,273.47	2,927,803.81	2,962,255.59	2,934,703.65
2	Total Assets	2,780,273.47	2,927,803.81	2,962,255.59	2,934,703.65
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	122,742.12	-	41,398.00
8	Unreserved Fund Balance	2,780,273.47	2,805,061.69	2,962,255.59	2,893,305.65
9	Total Fund Equity	2,780,273.47	2,927,803.81	2,962,255.59	2,934,703.65
10	Total Liabilities and Fund Equity	2,780,273.47	2,927,803.81	2,962,255.59	2,934,703.65
11					
12					
13	Fines, Forfeits and Penalties	98,796.66	77,878.13	82,244.40	57,331.00
14	Use of Money and Property	593,848.38	565,567.54	640,119.29	900,614.12
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	692,645.04	643,445.67	722,363.69	957,945.12
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	21,930.16	62,310.84	77,500.67	98,898.92
21	Supplies and Materials	-	-	54,565.43	31,856.95
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	68,291.00	60,375.77
24	Total Operating Expenditures/Expenses	21,930.16	62,310.84	200,357.10	191,131.64
25					
26	Transfers In	-	-	-	-
27	Transfers Out	(465,942.60)	(433,604.49)	(487,554.81)	(794,365.42)
28	Net Transfers In (Out)	(465,942.60)	(433,604.49)	(487,554.81)	(794,365.42)
29					
30	Net Change	204,772.28	147,530.34	34,451.78	(27,551.94)
31					
32	Beginning Fund Equity	2,575,501.19	2,780,273.47	2,927,803.81	2,962,255.59
33	Ending Equity	2,780,273.47	2,927,803.81	2,962,255.59	2,934,703.65

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

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

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

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3075 - Well Rehabilitation and Plugging Subfund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	410.72	429.41	6,470.40	6,644.66
2	Total Assets	410.72	429.41	6,470.40	6,644.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	410.72	429.41	6,470.40	6,644.66
9	Total Fund Equity	410.72	429.41	6,470.40	6,644.66
10	Total Liabilities and Fund Equity	410.72	429.41	6,470.40	6,644.66
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	-	-	-	-
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	19.81	18.69	6,040.99	174.26
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	19.81	18.69	6,040.99	174.26
27					
28	Net Change	19.81	18.69	6,040.99	174.26
29					
30	Beginning Fund Equity	390.91	410.72	429.41	6,470.40
31	Ending Equity	410.72	429.41	6,470.40	6,644.66

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

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

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2009	FY2010	FY2011	FY2012
1	Cash and Cash Equivalents	8,306,429.91	37,390,662.72	27,253,947.34	-
2	Restricted Cash	10,059.50	9,975.49	335,026.06	-
3	Restricted Investments	374,421.62	374,421.62	374,421.62	-
4	Long Term Investments	48,644,915.52	56,673,603.62	79,849,645.87	-
5	Accounts Receivable	-	-	-	-
6	Interest and Dividends Receivable	1,726,442.10	1,878,255.30	2,379,117.71	-
7	Loans and Notes Receivable	12,008,450.80	17,693,316.15	22,969,684.30	-
8	Long Term Loans and Notes Receivable	157,854,287.61	165,746,204.63	166,938,327.02	-
9	Due From Other Governments	306,003.79	320,060.90	377,919.46	-
10	Deferred Charges and Other Assets	38,000.36	38,000.36	48,143.87	-
11	Deferred Charges - Long Term	508,153.47	464,146.11	636,595.87	-
12	Total Assets	229,777,164.68	280,588,646.90	301,162,829.12	-
13					
14	Accounts Payable	200,279.44	159,077.05	222,538.30	-
15	Due to Other Funds	3,422.14	-	-	-
16	Accrued Liabilities	17,130.74	12,030.20	15,497.84	-
17	Compensated Absences Payable	32,722.43	26,778.25	33,007.30	-
18	Accrued Interest Payable	1,012,799.63	1,136,900.41	2,185,927.27	-
19	Compensated Absences Payable - LT	29,134.70	23,986.20	29,400.15	-
20	Bonds and Notes Payable	2,728,626.11	40,573,626.11	4,341,832.83	-
21	Bonds and Notes Payable - LT	69,045,759.18	65,472,133.07	97,741,571.72	-
22	Total Liabilities	73,069,874.37	107,404,531.29	104,569,775.41	-
23					
24	Restricted for Debt Service	384,481.12	384,397.11	709,447.68	-
25	Unrestricted Net Assets	156,322,809.19	172,799,718.50	195,883,606.03	-
26	Total Fund Equity	156,707,290.31	173,184,115.61	196,593,053.71	-
27	Total Liabilities and Fund Equity	229,777,164.68	280,588,646.90	301,162,829.12	-
28					
29					
30	Use of Money and Property	3,712,203.03	3,937,121.85	4,152,911.86	-
31	Sales and Services	1,241,752.13	1,301,150.17	1,320,246.72	-
32	Administering Programs	4,201,388.62	12,462,721.25	15,274,974.29	-
33	Other Revenue	-	543,160.00	541,305.50	-
34	Total Operating Revenue	9,155,343.78	18,244,153.27	21,289,438.37	-
35					
36	Personal Services and Benefits	236,910.26	226,449.29	238,398.69	-
37	Travel	8,664.85	10,290.74	11,629.47	-
38	Contractual Services	246,904.33	340,886.97	436,612.69	-
39	Supplies and Materials	925.47	1,008.21	872.25	-
40	Grants and Subsidies	380,239.71	832,428.16	5,946,327.67	-
41	Capital Outlay	-	-	1,223.43	-
42	Other Expense	1,211,861.35	43,443.53	228,497.30	-
43	Interest Expense	2,653,373.26	2,963,018.37	4,206,436.66	-
44	Depreciation/Amortization	38,000.36	38,000.36	38,980.33	-
45	Total Operating Expenses	4,776,879.59	4,455,525.63	11,108,978.49	-
46					
47	Net Income (Loss)	4,378,464.19	13,788,627.64	10,180,459.88	-
48					
49	Nonoperating Revenue:				
50	Interest Income	2,599,981.84	2,721,675.91	3,258,673.12	-
51					
52	Income (Loss) Before Transfers	6,978,446.03	16,510,303.55	13,439,133.00	-
53					
54	Transfers In	-	-	10,000,000.00	-
55	Transfers Out	(22,301.52)	(33,478.25)	(30,194.90)	-
56	Net Transfers In (Out)	(22,301.52)	(33,478.25)	9,969,805.10	-
57					
58	Net Change	6,956,144.51	16,476,825.30	23,408,938.10	-
59					
60	Beginning Net Assets	149,751,145.80	156,707,290.31	173,184,115.61	-
61	Ending Net Assets	156,707,290.31	173,184,115.61	196,593,053.71	-

Department of Environment and Natural Resources

Other Fund Balances

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

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

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2012 were not yet available.

Company: 3075
Company Name: DENR Other Funds, Participating
Fund Name: Clean Water State Revolving Fund
Fund Type: Enterprise
Purpose: In FY2011, the department issued bonds and deposited the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared.

		FY2011	FY2012
1	Cash Pooled with State Treasurer	14,179,000.00	29,866,093.77
2	Total Assets	14,179,000.00	29,866,093.77
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	14,179,000.00	29,866,093.77
9	Total Fund Equity	14,179,000.00	29,866,093.77
10	Total Liabilities and Fund Equity	14,179,000.00	29,866,093.77
11			
12			
13	Fines, Forfeits and Penalties	-	-
14	Use of Money and Property	-	-
15	Other Revenue	14,179,000.00	19,367,632.67
16	Total Operating Revenue	14,179,000.00	19,367,632.67
17			
18	Personal Services and Benefits	-	-
19	Travel	-	-
20	Contractual Services	-	-
21	Supplies and Materials	-	-
22	Grants and Subsidies	-	3,833,132.67
23	Total Operating Expenditures/Expenses	-	3,833,132.67
24			
25	Transfers In	-	152,593.77
26	Transfers Out	-	-
27	Net Transfers In (Out)	-	152,593.77
28			
29	Net Change	14,179,000.00	15,687,093.77
30			
31	Beginning Fund Equity	-	14,179,000.00
32	Ending Equity	14,179,000.00	29,866,093.77

Department of Environment and Natural Resources

Other Fund Balances

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

		FY2009	FY2010	FY2011	FY2012
1	Cash and Cash Equivalents	29,780,752.44	35,748,267.04	25,434,361.61	-
2	Restricted Cash	531,484.62	526,381.48	10,647.56	-
3	Restricted Investments	419,250.00	419,250.00	419,250.00	-
4	Long Term Investments	28,721,018.48	35,103,975.11	38,070,440.16	-
5	Accounts Receivable	-	-	-	-
6	Interest and Dividends Receivable	1,019,982.70	1,299,055.07	1,706,087.21	-
7	Loans and Notes Receivable	6,859,210.75	11,003,289.08	13,075,530.44	-
8	Long Term Loans and Notes Receivable	108,082,476.89	124,535,864.04	139,095,942.65	-
9	Due From Other Governments	316,214.76	472,787.00	506,918.42	-
10	Deferred Charges and Other Assets	41,920.70	41,920.70	37,013.57	-
11	Deferred Charges - Long Term	542,802.64	497,958.94	510,176.82	-
12	Total Assets	176,315,113.98	209,648,748.46	218,866,368.44	-
13					
14	Accounts Payable	163,411.76	179,004.29	253,749.77	-
15	Accrued Liabilities	12,018.64	11,179.78	11,709.60	-
16	Compensated Absences Payable	22,537.01	25,641.87	22,255.61	-
17	Accrued Interest Payable	881,776.35	913,356.92	1,545,309.59	-
18	Compensated Absences Payable - LT	20,066.03	22,968.31	19,823.44	-
19	Bonds and Notes Payable	1,858,820.77	20,538,820.77	2,965,454.12	-
20	Bonds and Notes Payable - LT	57,464,650.59	54,925,829.82	69,166,164.92	-
21	Total Liabilities	60,423,281.15	76,616,801.76	73,984,467.05	-
22					
23	Restricted for Debt Service	950,734.62	945,631.48	429,897.56	-
24	Unrestricted Net Assets	114,941,098.21	132,086,315.22	144,452,003.83	-
25	Total Fund Equity	115,891,832.83	133,031,946.70	144,881,901.39	-
26	Total Liabilities and Fund Equity	176,315,113.98	209,648,748.46	218,866,368.44	-
27					
28					
29	Use of Money and Property	2,799,029.31	2,847,119.96	3,509,799.74	-
30	Sales and Services	897,235.87	886,286.39	1,034,033.81	-
31	Administering Programs	5,137,183.48	16,556,851.88	27,045,607.63	-
32	Other Revenue	-	264,240.00	263,321.80	-
33	Total Operating Revenue	8,833,448.66	20,554,498.23	31,852,762.98	-
34					
35	Personal Services and Benefits	180,461.63	219,271.13	194,994.97	-
36	Travel	8,474.32	12,219.34	9,268.42	-
37	Contractual Services	248,020.71	577,486.30	750,527.19	-
38	Supplies and Materials	903.93	1,008.24	903.98	-
39	Grants and Subsidies	209,992.00	1,940,700.00	8,036,481.00	-
40	Capital Outlay	-	571.50	1,697.63	-
41	Interest Expense	2,179,346.25	2,237,170.11	2,911,456.91	-
42	Other Expense	384,852.62	35,703.13	26,394.25	-
43	Depreciation/Amortization	41,920.70	41,920.70	30,989.07	-
44	Total Operating Expenses	3,253,972.16	5,066,050.45	11,962,713.42	-
45					
46	Net Income (Loss)	5,579,476.50	15,488,447.78	19,890,049.56	-
47					
48	Nonoperating Revenue:				
49	Interest Income	1,780,370.34	1,681,054.68	1,987,079.45	-
50					
51	Income (Loss) Before Transfers	7,359,846.84	17,169,502.46	21,877,129.01	-
52					
53	Transfers In	-	-	-	-
54	Transfers Out	(22,675.91)	(29,388.59)	(10,027,174.32)	-
55	Net Transfers In (Out)	(22,675.91)	(29,388.59)	(10,027,174.32)	-
56					
57	Net Change	7,337,170.93	17,140,113.87	11,849,954.69	-
58					
59	Beginning Net Assets	108,554,661.90	115,891,832.83	133,031,946.70	-
60	Ending Net Assets	115,891,832.83	133,031,946.70	144,881,901.39	-

Department of Environment and Natural Resources

Other Fund Balances

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

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

Budget Information: Not included in the General Appropriations Bill.

Additional Information:
A separate audit is performed on this fund annually by the Department of Legislative Audit. Financial statements for FY2012 were not yet available.

Company: 3075
Company Name: DENR Other Funds, Participating
Fund Name: Drinking Water State Revolving Fund
Fund Type: Enterprise
Purpose: In FY2011, the department issued bonds and deposited the proceeds into the Cash Flow Portfolio for investing purposes. On the state's accounting system the money will be accounted for in company 3075. The cash and bond balance will be incorporated into the financial statement above when they are prepared.

		FY2011	FY2012
1	Cash Pooled with State Treasurer	20,068,000.00	11,003,553.23
2	Total Assets	20,068,000.00	11,003,553.23
3			
4	Accounts Payable	-	-
5	Total Liabilities	-	-
6			
7	Reserve for Encumbrances	-	-
8	Unreserved Fund Balance	20,068,000.00	11,003,553.23
9	Total Fund Equity	20,068,000.00	11,003,553.23
10	Total Liabilities and Fund Equity	20,068,000.00	11,003,553.23
11			
12			
13	Fines, Forfeits and Penalties	-	-
14	Use of Money and Property	-	-
15	Other Revenue	25,568,000.00	1,716,164.22
16	Total Operating Revenue	25,568,000.00	1,716,164.22
17			
18	Grants and Subsidies	5,500,000.00	11,068,664.22
19	Total Operating Expenditures/Expenses	5,500,000.00	11,068,664.22
20			
21	Transfers In	-	288,053.23
22	Transfers Out	-	-
23	Net Transfers In (Out)	-	288,053.23
24			
25	Net Change	20,068,000.00	(9,064,446.77)
26			
27	Beginning Fund Equity	-	20,068,000.00
28	Ending Equity	20,068,000.00	11,003,553.23

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3014 - Telephone Solicitation Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	208,657.62	259,671.95	269,204.86	286,728.17
2	Total Assets	208,657.62	259,671.95	269,204.86	286,728.17
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	208,657.62	259,671.95	269,204.86	286,728.17
8	Total Fund Equity	208,657.62	259,671.95	269,204.86	286,728.17
9	Total Liabilities and Fund Equity	208,657.62	259,671.95	269,204.86	286,728.17
10					
11					
12	Licenses, Permits and Fees	34,799.00	46,300.00	43,950.00	48,750.00
13	Fines, Forfeits and Penalties	-	1,000.00	-	1,500.00
14	Use of Money and Property	8,771.59	19,305.47	12,175.06	9,086.84
15	Total Operating Revenue	43,570.59	66,605.47	56,125.06	59,336.84
16					
17	Personal Services and Benefits	10,821.56	7,406.84	19,392.15	19,694.62
18	Travel	512.54	-	54.25	1,573.88
19	Contractual Services	14,018.10	4,265.39	17,858.53	20,251.29
20	Supplies and Materials	9,164.65	4,004.32	9,287.22	196.84
21	Capital Outlay	-	-	-	96.90
22	Total Operating Expenditures/Expenses	34,516.85	15,676.55	46,592.15	41,813.53
23					
24	Transfers In	-	85.41	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	85.41	-	-
27					
28	Net Change	9,053.74	51,014.33	9,532.91	17,523.31
29					
30	Beginning Fund Equity	199,603.88	208,657.62	259,671.95	269,204.86
31	Ending Equity	208,657.62	259,671.95	269,204.86	286,728.17

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

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Grain and Warehouse Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	224,861.89	229,174.89	228,857.05	206,986.44
2	Total Assets	224,861.89	229,174.89	228,857.05	206,986.44
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	1,591.98	-
8	Unreserved Fund Balance	224,861.89	229,174.89	227,265.07	206,986.44
9	Total Fund Equity	224,861.89	229,174.89	228,857.05	206,986.44
10	Total Liabilities and Fund Equity	224,861.89	229,174.89	228,857.05	206,986.44
11					
12					
13	Licenses, Permits and Fees	80,339.00	107,299.00	98,683.00	91,955.00
14	Fines, Forfeits and Penalties	-	-	2,000.00	-
15	Use of Money and Property	8,973.24	8,848.41	11,708.80	6,634.49
16	Total Operating Revenue	89,312.24	116,147.41	112,391.80	98,589.49
17					
18	Personal Services and Benefits	80,529.24	89,905.70	107,636.26	115,511.55
19	Travel	-	6,343.64	322.44	1,768.10
20	Contractual Services	818.20	5,102.58	2,682.79	1,588.47
21	Supplies and Materials	140.31	780.90	68.15	-
22	Capital Outlay	-	9,701.59	2,000.00	1,591.98
23	Total Operating Expenditures/Expenses	81,487.75	111,834.41	112,709.64	120,460.10
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	7,824.49	4,313.00	(317.84)	(21,870.61)
30					
31	Beginning Fund Equity	217,037.40	224,861.89	229,174.89	228,857.05
32	Ending Equity	224,861.89	229,174.89	228,857.05	206,986.44

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

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

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

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

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 3128 - Gross Receipts Tax Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	1,607,455.19	2,036,914.92	2,010,450.32	2,452,480.71
2	Accounts Receivable	550.00	-	-	-
3	Total Assets	1,608,005.19	2,036,914.92	2,010,450.32	2,452,480.71
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	433.72	4,748.00	19,385.11	7,833.55
9	Unreserved Fund Balance	1,607,571.47	2,032,166.92	1,991,065.21	2,444,647.16
10	Total Fund Equity	1,608,005.19	2,036,914.92	2,010,450.32	2,452,480.71
11	Total Liabilities and Fund Equity	1,608,005.19	2,036,914.92	2,010,450.32	2,452,480.71
12					
13					
14	Taxes	1,735,905.29	1,879,578.97	1,729,533.78	2,072,311.63
15	Licenses, Permits and Fees	3,750.00	3,000.00	2,620.27	2,625.00
16	Use of Money and Property	116,205.54	108,903.57	130,851.94	97,020.08
17	Other Revenue	-	-	1,089.30	-
18	Total Operating Revenue	1,855,860.83	1,991,482.54	1,864,095.29	2,171,956.71
19					
20	Personal Services and Benefits	1,452,185.24	1,304,496.16	1,433,776.00	1,397,764.79
21	Travel	89,371.29	82,512.26	71,393.98	53,162.68
22	Contractual Services	221,997.57	151,200.05	283,115.40	240,528.15
23	Supplies and Materials	26,377.88	10,887.69	11,960.39	9,297.53
24	Capital Outlay	12,604.59	13,276.65	11,318.16	24,286.13
25	Other Expense	-	-	6.51	-
26	Total Operating Expenditures/Expenses	1,802,536.57	1,562,372.81	1,811,570.44	1,725,039.28
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	53,324.26	429,109.73	52,524.85	446,917.43
33					
34	Beginning Fund Equity	1,554,680.93	1,608,005.19	2,036,914.92	2,010,450.32
35	Prior Period Adjustment	-	(200.00)	(78,989.45)	(4,887.04)
36	Ending Equity	1,608,005.19	2,036,914.92	2,010,450.32	2,452,480.71

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	346,119.91	290,829.38	359,664.22	572,670.70
2	Accounts Receivable	-	-	-	6,350.00
3	Total Assets	346,119.91	290,829.38	359,664.22	579,020.70
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	346,119.91	290,829.38	359,664.22	579,020.70
9	Total Fund Equity	346,119.91	290,829.38	359,664.22	579,020.70
10	Total Liabilities and Fund Equity	346,119.91	290,829.38	359,664.22	579,020.70
11					
12					
13	Licenses, Permits and Fees	635,085.07	628,791.31	550,111.33	811,795.40
14	Use of Money and Property	17,594.12	3,000.00	3,400.00	3,900.00
15	Other Revenue	-	11,383.88	15,056.47	10,380.49
16	Total Operating Revenue	652,679.19	643,175.19	568,567.80	826,075.89
17					
18	Personal Services and Benefits	9,635.64	12,656.68	16,107.10	8,505.92
19	Travel	24,107.92	25,513.82	21,925.89	6,616.28
20	Contractual Services	630,193.92	660,973.83	437,920.34	608,480.61
21	Supplies and Materials	29,488.87	22,957.08	18,784.16	11,294.69
22	Capital Outlay	233.77	1,923.31	-	-
23	Other Expense	-	-	2,994.11	-
24	Total Operating Expenditures/Expenses	693,660.12	724,024.72	497,731.60	634,897.50
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(40,980.93)	(80,849.53)	70,836.20	191,178.39
31					
32	Beginning Fund Equity	387,100.84	346,119.91	290,829.38	359,664.22
33	Prior Period Adjustment	-	25,559.00	(2,001.36)	28,178.09
34	Ending Equity	346,119.91	290,829.38	359,664.22	579,020.70

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(60,561.93)	(38,037.25)	(82,977.97)	50,047.26
2	Total Assets	(60,561.93)	(38,037.25)	(82,977.97)	50,047.26
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	182.83	604.95	-
8	Unreserved Fund Balance	(60,561.93)	(38,220.08)	(83,582.92)	50,047.26
9	Total Fund Equity	(60,561.93)	(38,037.25)	(82,977.97)	50,047.26
10	Total Liabilities and Fund Equity	(60,561.93)	(38,037.25)	(82,977.97)	50,047.26
11					
12					
13	Licenses, Permits and Fees	56,469.86	58,346.88	86,312.88	90,475.00
14	Fines, Forfeits and Penalties	-	650.00	-	2,800.00
15	Use of Money and Property	603.98	-	-	-
16	Other Revenue	-	-	-	722.50
17	Total Operating Revenue	57,073.84	58,996.88	86,312.88	93,997.50
18					
19	Personal Services and Benefits	73,401.58	59,306.82	89,650.26	95,401.11
20	Travel	21,779.60	-	16,603.64	13,128.77
21	Contractual Services	22,117.17	-	9,233.64	6,665.31
22	Supplies and Materials	4,698.70	-	1,698.26	4,949.63
23	Capital Outlay	1,300.53	-	479.80	604.95
24	Interest Expense	-	1,287.38	-	601.16
25	Total Operating Expenditures/Expenses	123,297.58	60,594.20	117,665.60	121,350.93
26					
27	Transfers In	-	-	-	128,334.87
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	128,334.87
30					
31	Net Change	(66,223.74)	(1,597.32)	(31,352.72)	100,981.44
32					
33	Beginning Fund Equity	5,661.81	(60,561.93)	(38,037.25)	(82,977.97)
34	Prior Period Adjustment	-	24,122.00	(13,588.00)	32,043.79
35	Ending Equity	(60,561.93)	(38,037.25)	(82,977.97)	50,047.26

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

Budget Information: Included in the General Appropriations Bill.

Public Utilities Commission

State Accounting System - Other Fund Balances

Company 8316 - PUC Regulatory Assessment Fee Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	(31,770.55)	(98,603.38)	(73,350.94)	(24,588.55)
2	Total Assets	(31,770.55)	(98,603.38)	(73,350.94)	(24,588.55)
3					
4	Accounts Payable	-	-	-	-
5	Due to Other Funds	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	(31,770.55)	(98,603.38)	(73,350.94)	(24,588.55)
9	Total Fund Equity	(31,770.55)	(98,603.38)	(73,350.94)	(24,588.55)
10	Total Liabilities and Fund Equity	(31,770.55)	(98,603.38)	(73,350.94)	(24,588.55)
11					
12					
13	Licenses, Permits and Fees	254,335.58	594,990.32	153,712.77	320,824.51
14	Use of Money and Property	-	-	-	-
15	Other Revenue	165.00	550.26	-	-
16	Total Operating Revenue	254,500.58	595,540.58	153,712.77	320,824.51
17					
18	Personal Services and Benefits	121,943.28	225,175.94	131,131.53	162,541.33
19	Travel	1,421.43	1,882.64	508.30	204.51
20	Contractual Services	56,599.97	424,130.62	70,061.48	141,821.09
21	Supplies and Materials	583.42	57.85	7.61	13.85
22	Capital Outlay	-	-	-	-
23	Other Expense	3,947.59	2,460.67	-	-
24	Interest Expense	6,481.81	8,665.69	5,740.86	3,658.28
25	Total Operating Expenditures/Expenses	190,977.50	662,373.41	207,449.78	308,239.06
26					
27	Transfers In	-	-	-	-
28	Transfers Out	-	-	-	-
29	Net Transfers In (Out)	-	-	-	-
30					
31	Net Change	63,523.08	(66,832.83)	(53,737.01)	12,585.45
32					
33	Beginning Fund Equity	(95,293.63)	(31,770.55)	(98,603.38)	(36,604.54)
34	Prior Period Adjustment	-	-	78,989.45	(569.46)
35	Ending Equity	(31,770.55)	(98,603.38)	(73,350.94)	(24,588.55)

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

49-41B-12 requires the deposit of a fee for the application related to energy conversion and transmission facilities to cover the estimated cost of investigating, reviewing, processing, and serving notice of an application. 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.

Other Information:
Beginning in FY2012, the Telecommunications Investigation Fund was broken out and reported separately.

Public Utilities Commission
State Accounting System - Other Fund Balances
Company 8316 - Telecommunication Investigation Fund

		FY2012
1	Cash Pooled with State Treasurer	(6,595.93)
2	Total Assets	(6,595.93)
3		
4	Accounts Payable	-
5	Due to Other Funds	-
6	Total Liabilities	-
7		
8	Unreserved Fund Balance	(6,595.93)
9	Total Fund Equity	(6,595.93)
10	Total Liabilities and Fund Equity	(6,595.93)
11		
12		
13	Licenses, Permits and Fees	44,689.60
14	Use of Money and Property	-
15	Other Revenue	-
16	Total Operating Revenue	44,689.60
17		
18	Personal Services and Benefits	3,222.16
19	Travel	-
20	Contractual Services	15,436.41
21	Supplies and Materials	-
22	Capital Outlay	-
23	Other Expense	-
24	Interest Expense	-
25	Total Operating Expenditures/Expenses	18,658.57
26		
27	Transfers In	-
28	Transfers Out	-
29	Net Transfers In (Out)	-
30		
31	Net Change	26,031.03
32		
33	Beginning Fund Equity	(36,746.40)
34	Prior Period Adjustment	4,119.44
35	Ending Equity	(6,595.93)

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

Budget Information: Included in the General Appropriations Bill.

Other Information:
Prior to FY2012, the Telecommunications Investigation Fund was reported with the PUC Regulatory Fee Assessment Fund.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3010 - Law Enforcement Officers Training Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-	-
2	Accounts Receivable	2,980.00	-	-	-
3	Total Assets	2,980.00	-	-	-
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	46,500.00	28,500.00	38,627.00	1,320.00
9	Unreserved Fund Balance	**This is a fund of the Office of Attorney General, the**			
10	Total Fund Equity	**Unified Judicial System only has spending authority and**			
11	Total Liabilities and Fund Equity	**does not administer the fund.**			
12					
13					
14	Licenses, Permits and Fees	-	-	-	-
15	Fines, Forfeits and Penalties	-	-	-	-
16	Use of Money and Property	-	-	-	-
17	Sales and Services	-	-	-	450.00
18	Other Revenue	-	-	279.00	461.90
19	Total Operating Revenue	-	-	279.00	911.90
20					
21	Personal Services and Benefits	44.01	61.99	228.30	76,401.59
22	Travel	212,208.53	222,142.28	217,718.22	244,319.33
23	Contractual Services	86,426.46	75,343.51	137,869.80	107,463.09
24	Supplies and Materials	14,260.53	19,216.61	20,913.68	10,376.81
25	Grants and Subsidies	-	-	-	-
26	Capital Outlay	-	-	360.97	-
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	312,939.53	316,764.39	377,090.97	438,560.82
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	(312,939.53)	(316,764.39)	(376,811.97)	(437,648.92)
35					
36	Beginning Fund Equity	**This is a fund of the Office of Attorney General, the**			
37	Prior Period Adjustment	**Unified Judicial System only has spending authority and**			
38	Ending Equity	**does not administer the fund.**			

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, $40 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place thirty dollars of the fourty 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.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3012 - Board of Bar Examiners

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	102,132.68	89,412.76	87,157.88	95,801.55
2	Total Assets	102,132.68	89,412.76	87,157.88	95,801.55
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	6,468.00	510.80	-	-
8	Unreserved Fund Balance	95,664.68	88,901.96	87,157.88	95,801.55
9	Total Fund Equity	102,132.68	89,412.76	87,157.88	95,801.55
10	Total Liabilities and Fund Equity	102,132.68	89,412.76	87,157.88	95,801.55
11					
12					
13	Licenses, Permits and Fees	45,125.00	40,875.00	47,850.00	56,925.00
14	Use of Money and Property	4,420.08	4,203.15	4,083.36	2,566.29
15	Sales and Services	-	-	-	-
16	Total Operating Revenue	49,545.08	45,078.15	51,933.36	59,491.29
17					
18	Personal Services and Benefits	32,191.66	33,050.16	33,578.01	30,593.08
19	Travel	2,337.55	3,218.77	1,625.28	2,358.54
20	Contractual Services	2,558.08	2,467.07	8,660.43	6,838.56
21	Supplies and Materials	12,107.55	12,594.07	9,813.72	11,057.44
22	Capital Outlay	-	6,468.00	510.80	-
23	Total Operating Expenditures/Expenses	49,194.84	57,798.07	54,188.24	50,847.62
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	350.24	(12,719.92)	(2,254.88)	8,643.67
30					
31	Beginning Fund Equity	101,782.44	102,132.68	89,412.76	87,157.88
32	Ending Equity	102,132.68	89,412.76	87,157.88	95,801.55

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	22,087.24	34,806.04	11,015.42	21,940.67
2	Total Assets	22,087.24	34,806.04	11,015.42	21,940.67
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	22,087.24	34,806.04	11,015.42	21,940.67
9	Total Fund Equity	22,087.24	34,806.04	11,015.42	21,940.67
10	Total Liabilities and Fund Equity	22,087.24	34,806.04	11,015.42	21,940.67
11					
12					
13	Fines, Forfeits and Penalties	251,253.63	231,704.72	215,303.00	207,980.98
14	Use of Money and Property	7,245.73	6,863.27	6,233.61	4,013.06
15	Total Operating Revenue	258,499.36	238,567.99	221,536.61	211,994.04
16					
17	Personal Services and Benefits	258.36	64.59	-	-
18	Travel	527.13	244.60	327.23	483.79
19	Contractual Services	585.00	540.00	-	585.00
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	255,000.00	225,000.00	245,000.00	200,000.00
22	Total Operating Expenditures/Expenses	256,370.49	225,849.19	245,327.23	201,068.79
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	2,128.87	12,718.80	(23,790.62)	10,925.25
29					
30	Beginning Fund Equity	19,958.37	22,087.24	34,806.04	11,015.42
31	Prior Period Adjustment	-	-	-	-
32	Ending Equity	22,087.24	34,806.04	11,015.42	21,940.67

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,688,078.79	4,359,559.36	5,442,577.57	6,618,300.63
2	Accounts Receivable	-	-	-	-
3	Total Assets	2,688,078.79	4,359,559.36	5,442,577.57	6,618,300.63
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	-	191,904.45	77,182.06	73,659.84
9	Unreserved Fund Balance	2,688,078.79	4,167,654.91	5,365,395.51	6,544,640.79
10	Total Fund Equity	2,688,078.79	4,359,559.36	5,442,577.57	6,618,300.63
11	Total Liabilities and Fund Equity	2,688,078.79	4,359,559.36	5,442,577.57	6,618,300.63
12					
13					
14	Licenses, Permits and Fees	2,067,620.56	1,918,971.37	2,239,363.42	2,788,563.66
15	Fines, Forfeits and Penalties	2,156,419.46	2,396,889.37	3,773,903.13	3,716,557.60
16	Use of Money and Property	92,979.00	105,872.66	169,098.03	165,654.81
17	Other Revenue	7,665.80	14,420.61	-	105.00
18	Total Operating Revenue	4,324,684.82	4,436,154.01	6,182,364.58	6,670,881.07
19					
20	Personal Services and Benefits	1,133,491.57	1,170,586.38	1,175,308.71	1,244,447.13
21	Travel	51,329.25	49,516.81	32,403.77	60,012.62
22	Contractual Services	1,787,538.57	1,205,276.39	3,242,544.56	3,475,924.23
23	Supplies and Materials	25,616.70	14,071.61	28,224.20	60,086.90
24	Grants and Subsidies	-	-	-	3,596.84
25	Capital Outlay	797,425.70	334,617.33	629,525.07	659,105.49
26	Total Operating Expenditures/Expenses	3,795,401.79	2,774,068.52	5,108,006.31	5,503,173.21
27					
28	Transfers In	9,835.66	9,395.08	8,659.94	8,015.20
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	9,835.66	9,395.08	8,659.94	8,015.20
31					
32	Net Change	539,118.69	1,671,480.57	1,083,018.21	1,175,723.06
33					
34	Beginning Fund Equity	2,148,968.10	2,688,078.79	4,359,559.36	5,442,577.57
35	Prior Period Adjustment	(8.00)	-	-	-
36	Ending Equity	2,688,078.79	4,359,559.36	5,442,577.57	6,618,300.63

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 (16-2-29.1). Use: Used to pay necessary costs for court automation projects to improve information or case management systems or the administration of justice (16-2-44).

Budget Information: Included in the General Appropriations Bill.

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

Unified Judicial System

State Accounting System - Other Fund Balances

Company 3039 - Reimbursement for Referee Services

		FY2009	FY2010	FY2011	FY2012
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	701,076.66	708,734.96	698,347.23	658,081.40
15	Total Operating Revenue	701,076.66	708,734.96	698,347.23	658,081.40
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	701,076.66	708,734.96	698,347.23	658,081.40
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	701,076.66	708,734.96	698,347.23	658,081.40
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: 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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	12,512.09	10,590.57	10,909.93	7,756.68
2	Total Assets	12,512.09	10,590.57	10,909.93	7,756.68
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	12,512.09	10,590.57	10,909.93	7,756.68
9	Total Fund Equity	12,512.09	10,590.57	10,909.93	7,756.68
10	Total Liabilities and Fund Equity	12,512.09	10,590.57	10,909.93	7,756.68
11					
12					
13	Use of Money and Property	229.33	322.43	565.10	416.20
14	Sales and Services	24,467.30	21,999.04	22,835.00	23,939.87
15	Other Revenue	-	-	-	-
16	Total Operating Revenue	24,696.63	22,321.47	23,400.10	24,356.07
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	8,486.91	11,002.24	11,365.84	16,887.48
21	Supplies and Materials	8,938.47	13,240.75	11,714.90	10,621.84
22	Grants and Subsidies	-	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	17,425.38	24,242.99	23,080.74	27,509.32
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	7,271.25	(1,921.52)	319.36	(3,153.25)
31					
32	Beginning Fund Equity	5,240.84	12,512.09	10,590.57	10,909.93
33	Ending Equity	12,512.09	10,590.57	10,909.93	7,756.68

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

Budget Information: Included in the General Appropriations Bill.

Unified Judicial System

State Accounting System - Other Fund Balances

Company 8303 - Other

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	16,221.36	14,375.51	7,825.54	15,973.43
2	Total Assets	16,221.36	14,375.51	7,825.54	15,973.43
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	16,221.36	14,375.51	7,825.54	15,973.43
9	Total Fund Equity	16,221.36	14,375.51	7,825.54	15,973.43
10	Total Liabilities and Fund Equity	16,221.36	14,375.51	7,825.54	15,973.43
11					
12					
13	Use of Money and Property	28.84	71.29	97.27	92.43
14	Administering Programs	-	-	-	-
15	Other Revenue	1,500.00	1,150.00	1,000.00	14,300.00
16	Total Operating Revenue	1,528.84	1,221.29	1,097.27	14,392.43
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	6.29	-	40.50	-
20	Contractual Services	15,651.26	2,225.00	7,062.25	4,450.00
21	Supplies and Materials	983.21	842.14	544.49	1,794.54
22	Grants and Subsidies	278.00	-	-	-
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	16,918.76	3,067.14	7,647.24	6,244.54
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	(15,389.92)	(1,845.85)	(6,549.97)	8,147.89
31					
32	Beginning Fund Equity	31,611.28	16,221.36	14,375.51	7,825.54
33	Ending Equity	16,221.36	14,375.51	7,825.54	15,973.43

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

Budget Information: Included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Legislative Research Council

State Accounting System - Other Fund Balances

Company 3024 - Legislative Capitol Renovation Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	277,731.21	234,418.91	234,418.91	221,533.86
2	Total Assets	277,731.21	234,418.91	234,418.91	221,533.86
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	277,731.21	234,418.91	234,418.91	221,533.86
8	Total Fund Equity	277,731.21	234,418.91	234,418.91	221,533.86
9	Total Liabilities and Fund Equity	277,731.21	234,418.91	234,418.91	221,533.86
10					
11					
12	Use of Money and Property	-	-	-	-
13	Total Operating Revenue	-	-	-	-
14					
15	Contractual Services	969,502.19	42,484.23	-	-
16	Supplies and Materials	362.86	-	-	-
17	Capital Outlay	60,403.74	828.07	-	12,885.05
18	Total Operating Expenditures/Expenses	1,030,268.79	43,312.30	-	12,885.05
19					
20	Transfers In	-	-	-	-
21	Transfers Out	-	-	-	-
22	Net Transfers In (Out)	-	-	-	-
23					
24	Net Change	(1,030,268.79)	(43,312.30)	-	(12,885.05)
25					
26	Beginning Fund Equity	1,308,000.00	277,731.21	234,418.91	234,418.91
27	Ending Equity	277,731.21	234,418.91	234,418.91	221,533.86

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	7,095.90	-	-	-
2	Total Assets	7,095.90	-	-	-
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	7,095.90	-	-	-
8	Total Fund Equity	7,095.90	-	-	-
9	Total Liabilities and Fund Equity	7,095.90	-	-	-
10					
11					
12	Sales and Services:				
13	Documents RM Receipts	5,414.00	5,086.00	4,540.00	4,242.00
14	Meeting RM Charges	-	-	-	-
15	Copy Charges	1,950.50	1,517.05	1,403.41	895.92
16	Total Operating Revenue	7,364.50	6,603.05	5,943.41	5,137.92
17					
18	Contractual Services:				
19	Computer Services-State	-	-	-	-
20	Equipment Rental	-	1,517.05	531.92	-
21	Equipment Service and Maintenance	-	-	-	5,056.52
22	Supplies and Materials:				
23	Printing-State	-	-	-	-
24	Printing-Commercial	3,978.00	5,086.00	5,411.49	81.40
25	Postage	-	-	-	-
26	Total Operating Expenditures/Expenses	3,978.00	6,603.05	5,943.41	5,137.92
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	(7,095.90)	-	-
30	Net Transfers In (Out)	-	(7,095.90)	-	-
31					
32	Net Change	3,386.50	(7,095.90)	-	-
33					
34	Beginning Fund Equity	3,709.40	7,095.90	-	-
35	Ending Equity	7,095.90	-	-	-

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

Budget Information: Included in the General Appropriations Bill.

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Attorney General Other

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,265,176.92	2,951,322.40	4,327,334.80	5,211,380.55
2	Total Assets	4,265,176.92	2,951,322.40	4,327,334.80	5,211,380.55
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	110,635.39	19,623.33	28,054.98	-
8	Unreserved Fund Balance	4,154,541.53	2,931,699.07	4,299,279.82	5,211,380.55
9	Total Fund Equity	4,265,176.92	2,951,322.40	4,327,334.80	5,211,380.55
10	Total Liabilities and Fund Equity	4,265,176.92	2,951,322.40	4,327,334.80	5,211,380.55
11					
12					
13	Fines, Forfeits and Penalties	1,868,214.23	958,474.65	1,668,462.72	1,736,235.41
14	Use of Money and Property	48,450.92	140,119.67	145,197.04	112,078.21
15	Sales and Services	467,706.06	460,866.07	549,147.66	740,267.69
16	Administering Programs	22,762.16	32,693.28	160,218.50	155,485.09
17	Other Revenue	3,879.86	8,394.38	8,571.68	158,225.90
18	Total Operating Revenue	2,411,013.23	1,600,548.05	2,531,597.60	2,902,292.30
19					
20	Personal Services and Benefits	458,293.39	451,913.70	955,081.19	1,427,848.93
21	Travel	17,774.88	10,791.72	15,794.58	51,021.09
22	Contractual Services	107,024.08	99,993.31	127,075.60	385,277.38
23	Supplies and Materials	65,310.04	61,505.11	32,412.15	74,923.00
24	Grants and Subsidies	-	67,933.70	-	-
25	Capital Outlay	11,698.88	85,015.73	54,752.32	81,788.70
26	Total Operating Expenditures/Expenses	660,101.27	777,153.27	1,185,115.84	2,020,859.10
27					
28	Transfers In	57,121.00	18,999.54	29,530.64	2,612.55
29	Transfers Out	(33,367.82)	(2,156,248.84)	-	-
30	Net Transfers In (Out)	23,753.18	(2,137,249.30)	29,530.64	2,612.55
31					
32	Net Change	1,774,665.14	(1,313,854.52)	1,376,012.40	884,045.75
33					
34	Beginning Fund Equity	2,490,511.78	4,265,176.92	2,951,322.40	4,327,334.80
35	Ending Equity	4,265,176.92	2,951,322.40	4,327,334.80	5,211,380.55

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

Budget Information: Included in the General Appropriations Bill.

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

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

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - 24/7 Sobriety Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	52,610.22	308,358.89	489,470.27	495,787.03
2	Total Assets	52,610.22	308,358.89	489,470.27	495,787.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	36,000.00	-
8	Unreserved Fund Balance	52,610.22	308,358.89	453,470.27	495,787.03
9	Total Fund Equity	52,610.22	308,358.89	489,470.27	495,787.03
10	Total Liabilities and Fund Equity	52,610.22	308,358.89	489,470.27	495,787.03
11					
12					
13	Fines, Forfeits and Penalties	465,551.91	662,913.40	784,174.08	1,086,551.50
14	Use of Money and Property	1,462.20	2,103.02	7,607.43	13,585.60
15	Sales and Services	-	-	2,160.00	-
16	Administering Programs	-	-	-	-
17	Other Revenue	-	1,000.00	1,250.00	-
18	Total Operating Revenue	467,014.11	666,016.42	795,191.51	1,100,137.10
19					
20	Personal Services and Benefits	-	-	15,253.74	56,204.73
21	Travel	-	-	4,159.19	9,126.90
22	Contractual Services	422,671.40	406,709.70	483,603.58	604,673.62
23	Supplies and Materials	-	-	803.71	4,791.39
24	Grants and Subsidies	6,625.00	3,558.05	61,078.00	285,763.00
25	Capital Outlay	-	-	49,181.91	133,260.70
26	Total Operating Expenditures/Expenses	429,296.40	410,267.75	614,080.13	1,093,820.34
27					
28	Transfers In	-	-	-	-
29	Transfers Out	-	-	-	-
30	Net Transfers In (Out)	-	-	-	-
31					
32	Net Change	37,717.71	255,748.67	181,111.38	6,316.76
33					
34	Beginning Fund Equity	14,892.51	52,610.22	308,358.89	489,470.27
35	Ending Equity	52,610.22	308,358.89	489,470.27	495,787.03

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

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

Budget Information: Included in the General Appropriations Bill.

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Drug Control Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	56,370.76	15,162.51	135,580.42	47,270.07
2	Total Assets	56,370.76	15,162.51	135,580.42	47,270.07
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	56,370.76	15,162.51	135,580.42	47,270.07
9	Total Fund Equity	56,370.76	15,162.51	135,580.42	47,270.07
10	Total Liabilities and Fund Equity	56,370.76	15,162.51	135,580.42	47,270.07
11					
12					
13	Fines, Forfeits and Penalties	-	-	-	-
14	Use of Money and Property	1,089.47	1,027.60	1,200.68	807.25
15	Sales and Services	-	-	-	-
16	Administering Programs	905,000.81	584,125.00	670,000.00	675,000.00
17	Other Revenue	-	-	-	78.80
18	Total Operating Revenue	906,090.28	585,152.60	671,200.68	675,886.05
19					
20	Personal Services and Benefits	400,310.59	318,347.50	164,276.25	367,191.08
21	Travel	68,335.64	77,020.68	83,860.44	39,912.96
22	Contractual Services	122,249.12	120,885.34	198,471.84	114,067.50
23	Supplies and Materials	24,809.04	18,495.03	33,303.20	39,177.33
24	Grants and Subsidies	149,889.17	32,377.90	68,401.92	200,784.42
25	Capital Outlay	64,530.25	53,265.25	1,248.75	450.56
26	Total Operating Expenditures/Expenses	830,123.81	620,391.70	549,562.40	761,583.85
27					
28	Transfers In	-	-	-	-
29	Transfers Out	(34,841.22)	(5,969.15)	(1,220.37)	(2,612.55)
30	Net Transfers In (Out)	(34,841.22)	(5,969.15)	(1,220.37)	(2,612.55)
31					
32	Net Change	41,125.25	(41,208.25)	120,417.91	(88,310.35)
33					
34	Beginning Fund Equity	15,245.51	56,370.76	15,162.51	135,580.42
35	Ending Equity	56,370.76	15,162.51	135,580.42	47,270.07

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

Budget Information: Not included in the General Appropriations Bill.

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3000 - Drug Control Fund (Local Account)

		FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	-	-	-
2	Cash in Local Bank Accounts	409,995.39	273,085.59	399,191.43
3	Total Assets	409,995.39	273,085.59	399,191.43
4				
5	Accounts Payable	-	-	-
6	Total Liabilities	-	-	-
7				
8	Reserve for Encumbrances	-	-	-
9	Unreserved Fund Balance	409,995.39	273,085.59	399,191.43
10	Total Fund Equity	409,995.39	273,085.59	399,191.43
11	Total Liabilities and Fund Equity	409,995.39	273,085.59	399,191.43
12				
13				
14	Fines, Forfeits and Penalties	767,935.68	339,232.79	271,122.82
15	Use of Money and Property	9,164.28	6,260.27	8,762.12
16	Sales and Services	171,146.14	237,886.54	72,981.89
17	Other Revenue	23,913.13	4,429.53	22,610.42
18	Total Operating Revenue	972,159.23	587,809.13	375,477.25
19				
20	Travel	-	-	-
21	Contractual Services	855,851.28	724,718.93	249,371.41
22	Supplies and Materials	-	-	-
23	Total Operating Expenditures/Expenses	855,851.28	724,718.93	249,371.41
24				
25	Transfers In	-	-	-
26	Transfers Out	-	-	-
27	Net Transfers In (Out)	-	-	-
28				
29	Net Change	116,307.95	(136,909.80)	126,105.84
30				
31	Beginning Fund Equity	293,687.44	409,995.39	273,085.59
32	Prior Period Adjustment	-	-	-
33	Ending Equity	409,995.39	273,085.59	399,191.43

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

Budget Information: Not included in the General Appropriations Bill.

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

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - 911 Telecommunicator Training Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	6,518.61	16,127.79	1,803.01	(93,197.04)
2	Total Assets	6,518.61	16,127.79	1,803.01	(93,197.04)
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	6,518.61	16,127.79	1,803.01	(93,197.04)
9	Total Fund Equity	6,518.61	16,127.79	1,803.01	(93,197.04)
10	Total Liabilities and Fund Equity	6,518.61	16,127.79	1,803.01	(93,197.04)
11					
12					
13	Fines, Forfeits and Penalties	125,156.92	115,853.66	107,652.82	103,996.06
14	Use of Money and Property	-	-	-	-
15	Other Revenue	-	-	14.00	-
16	Total Operating Revenue	125,156.92	115,853.66	107,666.82	103,996.06
17					
18	Personal Services and Benefits	101,254.42	64,269.44	71,535.86	101,881.04
19	Travel	5,479.77	7,969.11	7,313.63	27,796.96
20	Contractual Services	28,039.18	27,689.63	39,539.40	65,672.26
21	Supplies and Materials	6,793.24	5,741.65	3,602.71	3,447.85
22	Capital Outlay	-	574.65	-	198.00
23	Total Operating Expenditures/Expenses	141,566.61	106,244.48	121,991.60	198,996.11
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	(16,409.69)	9,609.18	(14,324.78)	(95,000.05)
30					
31	Beginning Fund Equity	22,928.30	6,518.61	16,127.79	1,803.01
32	Prior Period Adjustment	-	-	-	-
33	Ending Equity	6,518.61	16,127.79	1,803.01	(93,197.04)

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

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Attorney General's Office

State Accounting System - Other Fund Balances

Company 3010 - Law Enforcement Officers Training Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	93,782.19	246,430.07	57,630.23	(324,033.65)
2	Accounts Receivable	2,980.00	-	-	-
3	Total Assets	96,762.19	246,430.07	57,630.23	(324,033.65)
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Reserve for Encumbrances	150,030.71	116,917.98	76,536.41	1,320.00
9	Unreserved Fund Balance	(53,268.52)	129,512.09	(18,906.18)	(325,353.65)
10	Total Fund Equity	96,762.19	246,430.07	57,630.23	(324,033.65)
11	Total Liabilities and Fund Equity	96,762.19	246,430.07	57,630.23	(324,033.65)
12					
13					
14	Licenses, Permits and Fees	650.00	1,300.00	275.00	525.00
15	Fines, Forfeits and Penalties	3,759,962.68	3,475,564.14	3,229,539.87	3,118,901.93
16	Use of Money and Property	8,157.77	9,348.78	11,197.09	7,254.13
17	Sales and Services	50.00	-	17,500.00	450.00
18	Other Revenue	2,161.83	1,866.41	1,027.40	25,235.48
19	Total Operating Revenue	3,770,982.28	3,488,079.33	3,259,539.36	3,152,366.54
20					
21	Personal Services and Benefits	1,595,913.42	1,506,207.29	1,521,055.36	1,631,446.59
22	Travel	414,263.64	401,193.22	397,431.23	384,625.82
23	Contractual Services	871,685.75	1,048,687.09	1,113,813.65	1,063,273.61
24	Supplies and Materials	304,419.54	256,341.26	325,972.05	255,194.28
25	Grants and Subsidies	42,768.27	75,913.33	55,080.00	31,500.00
26	Capital Outlay	151,923.65	50,069.26	34,986.91	167,990.12
27	Other Expense	-	-	-	-
28	Total Operating Expenditures/Expenses	3,380,974.27	3,338,411.45	3,448,339.20	3,534,030.42
29					
30	Transfers In	-	-	-	-
31	Transfers Out	-	-	-	-
32	Net Transfers In (Out)	-	-	-	-
33					
34	Net Change	390,008.01	149,667.88	(188,799.84)	(381,663.88)
35					
36	Beginning Fund Equity	(293,245.82)	96,762.19	246,430.07	57,630.23
37	Prior Period Adjustment	-	-	-	-
38	Ending Equity	96,762.19	246,430.07	57,630.23	(324,033.65)

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, $40 liquidated costs from fines handed down by courts to reimburse a portion of law enforcement and judicial costs. The state treasurer shall place thirty dollars of the fourty dollar fee into the Law Enforcement Officers Training Fund, six dollars of the thirty dollar fee into the Court Appointed Attorney and Public Defender Payment Fund, two dollars of the thirty dollar fee into the Court Appointed Special Advocates Fund, one dollar of the thirty dollar fee into the 911 Telecommunicator Training Fund, and one dollar of the thirty dollar fee into the Abused and Neglected Child Defense Fund. Use: Used for operating costs of the Attorney General. Spending authority from this fund is also given to the Unified Judicial System and the Department of Corrections.

Budget Information: Included in the General Appropriations Bill.

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

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

Attorney General's Office

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	292,826.09	100,116.36	232,156.80	409,376.47
2	Total Assets	292,826.09	100,116.36	232,156.80	409,376.47
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	512.19	-	-	-
8	Unreserved Fund Balance	292,313.90	100,116.36	232,156.80	409,376.47
9	Total Fund Equity	292,826.09	100,116.36	232,156.80	409,376.47
10	Total Liabilities and Fund Equity	292,826.09	100,116.36	232,156.80	409,376.47
11					
12					
13	Licenses, Permits and Fees	349,750.00	250.00	347,750.00	-
14	Fines, Forfeits and Penalties	-	-	-	525.00
15	Use of Money and Property	11,748.07	13,985.18	11,077.40	10,243.25
16	Other Revenue	-	-	-	337,500.00
17	Total Operating Revenue	361,498.07	14,235.18	358,827.40	348,268.25
18					
19	Personal Services and Benefits	154,451.57	164,581.43	155,651.18	152,088.54
20	Travel	6,106.16	8,079.23	7,964.69	15,620.38
21	Contractual Services	25,595.75	27,334.81	41,126.39	3,073.88
22	Supplies and Materials	5,944.34	6,162.10	13,112.53	265.78
23	Capital Outlay	4,459.22	787.34	8,932.17	-
24	Total Operating Expenditures/Expenses	196,557.04	206,944.91	226,786.96	171,048.58
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	164,941.03	(192,709.73)	132,040.44	177,219.67
31					
32	Beginning Fund Equity	127,885.06	292,826.09	100,116.36	232,156.80
33	Prior Period Adjustment	-	-	-	-
34	Ending Equity	292,826.09	100,116.36	232,156.80	409,376.47

Company: 6503
Company Name: Professional & Licensing Boards
Fund Name: Insurance Fraud Prevention Unit Fund
Fund Type: Enterprise
Purpose: SDCL 58-4A-14 created the Insurance Fraud Prevention Unit Fund to be funded by an assessment on insurers of $250 whenever fund falls below $100,000. 58-4A-7 requires civil penalties to be deposited to this fund and 58-4A-9 requires recovered costs to be deposited in this fund. 58-4A-8 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.

Attorney General's Office

State Accounting System - Other Fund Balances

Company 8302 - Antitrust Special Revenue Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	490,946.72	488,641.30	508,748.06	543,241.51
2	Total Assets	490,946.72	488,641.30	508,748.06	543,241.51
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	490,946.72	488,641.30	508,748.06	543,241.51
9	Total Fund Equity	490,946.72	488,641.30	508,748.06	543,241.51
10	Total Liabilities and Fund Equity	490,946.72	488,641.30	508,748.06	543,241.51
11					
12					
13	Fines, Forfeits and Penalties	36,493.29	-	-	40,977.73
14	Use of Money and Property	22,738.79	21,749.37	25,090.76	17,362.66
15	Total Operating Revenue	59,232.08	21,749.37	25,090.76	58,340.39
16					
17	Personal Services and Benefits	-	-	-	-
18	Travel	-	-	-	-
19	Contractual Services	1,688.00	-	4,234.00	4,611.00
20	Supplies and Materials	5,887.85	4,818.85	750.00	-
21	Grants and Subsidies	-	19,235.94	-	19,235.94
22	Capital Outlay	-	-	-	-
23	Total Operating Expenditures/Expenses	7,575.85	24,054.79	4,984.00	23,846.94
24					
25	Transfers In	-	-	-	-
26	Transfers Out	-	-	-	-
27	Net Transfers In (Out)	-	-	-	-
28					
29	Net Change	51,656.23	(2,305.42)	20,106.76	34,493.45
30					
31	Beginning Fund Equity	439,290.49	490,946.72	488,641.30	508,748.06
32	Ending Equity	490,946.72	488,641.30	508,748.06	543,241.51

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

Budget Information: Not included in the General Appropriations Bill.

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

School and Public Lands

State Accounting System - Other Fund Balances

Company 3001 - Public Lands Weed and Pest Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	300,000.00	300,000.00	303,910.00	300,000.00
2	Total Assets	300,000.00	300,000.00	303,910.00	300,000.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	300,000.00	300,000.00	303,910.00	300,000.00
8	Total Fund Equity	300,000.00	300,000.00	303,910.00	300,000.00
9	Total Liabilities and Fund Equity	300,000.00	300,000.00	303,910.00	300,000.00
10					
11					
12	Licenses, Permits and Fees	234,457.18	228,362.87	284,776.84	316,218.14
13	Use of Money and Property	11,532.50	12,110.45	12,312.82	9,677.18
14	Administering Programs	-	-	-	-
15	Other Revenue	-	-	42.50	-
16	Total Operating Revenue	245,989.68	240,473.32	297,132.16	325,895.32
17					
18	Travel	-	-	-	-
19	Contractual Services	95,965.90	118,365.79	120,120.80	117,864.50
20	Supplies and Materials	65,523.14	74,026.33	90,802.23	54,560.62
21	Other Revenue	-	-	680.00	127.50
22	Total Operating Expenditures/Expenses	161,489.04	192,392.12	211,603.03	172,552.62
23					
24	Transfers In	-	-	-	-
25	Transfers Out	(84,500.64)	(48,081.20)	(81,619.13)	(157,252.70)
26	Net Transfers In (Out)	(84,500.64)	(48,081.20)	(81,619.13)	(157,252.70)
27					
28	Net Change	-	-	3,910.00	(3,910.00)
29					
30	Beginning Fund Equity	300,000.00	300,000.00	300,000.00	303,910.00
31	Ending Equity	300,000.00	300,000.00	303,910.00	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

		FY2009	FY2010	FY2011	FY2012
1	Investments	221,998.31	271,743.82	321,024.57	377,589.60
2	Total Assets	221,998.31	271,743.82	321,024.57	377,589.60
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	221,998.31	271,743.82	321,024.57	377,589.60
8	Total Fund Equity	221,998.31	271,743.82	321,024.57	377,589.60
9	Total Liabilities and Fund Equity	221,998.31	271,743.82	321,024.57	377,589.60
10					
11					
12	Use of Money and Property	110,678.89	49,745.51	49,280.75	56,565.03
13	Total Operating Revenue	110,678.89	49,745.51	49,280.75	56,565.03
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	110,678.89	49,745.51	49,280.75	56,565.03
26					
27	Beginning Fund Equity	111,319.42	221,998.31	271,743.82	321,024.57
28	Ending Equity	221,998.31	271,743.82	321,024.57	377,589.60

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

		FY2009	FY2010	FY2011	FY2012
1	Investments	660,038.98	698,853.75	613,627.74	608,177.93
2	Total Assets	660,038.98	698,853.75	613,627.74	608,177.93
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	298,679.94	330,740.46	241,386.28	228,646.02
6	Total Liabilities	298,679.94	330,740.46	241,386.28	228,646.02
7					
8	Unreserved Fund Balance	361,359.04	368,113.29	372,241.46	379,531.91
9	Total Fund Equity	361,359.04	368,113.29	372,241.46	379,531.91
10	Total Liabilities and Fund Equity	660,038.98	698,853.75	613,627.74	608,177.93
11					
12					
13	Use of Money and Property	23,582.68	6,754.25	4,128.17	7,290.45
14	Total Operating Revenue	23,582.68	6,754.25	4,128.17	7,290.45
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	23,582.68	6,754.25	4,128.17	7,290.45
27					
28	Beginning Fund Equity	337,776.36	361,359.04	368,113.29	372,241.46
29	Ending Equity	361,359.04	368,113.29	372,241.46	379,531.91

Company: 3108
Company Name: SPL-Escheat Fund
Fund Name: Escheated Personal Property Fund
Fund Type: Special Revenue
Purpose: SDCL 21-36-22 created a special fund for escheated personal property. 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

		FY2009	FY2010	FY2011	FY2012
1	Investments	420,174.92	420,174.92	420,174.92	583,199.73
2	Total Assets	420,174.92	420,174.92	420,174.92	583,199.73
3					
4	Accounts Payable	-	-	-	-
5	Other Liabilities	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	420,174.92	420,174.92	420,174.92	583,199.73
9	Total Fund Equity	420,174.92	420,174.92	420,174.92	583,199.73
10	Total Liabilities and Fund Equity	420,174.92	420,174.92	420,174.92	583,199.73
11					
12					
13	Use of Money and Property	18,139.30	-	-	163,024.81
14	Total Operating Revenue	18,139.30	-	-	163,024.81
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	18,139.30	-	-	163,024.81
27					
28	Beginning Fund Equity	402,035.62	420,174.92	420,174.92	420,174.92
29	Ending Equity	420,174.92	420,174.92	420,174.92	583,199.73

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: Human Services
Fund Type: Permanent Fund
Purpose: Prior to FY2012 SDCL 5-2-2.1 stated that the Board of Regents, the Department of Corrections, and the Department of Human Services may sell extraneous real property subject to the provisions of the Constitution and approval of the Legislature. The proceeds from the sale of land under the Department of Corrections and the Department of Human Services shall be deposited in the Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund which are hereby created in the state treasury. This fund was created to account for FY1992 land sale proceeds at the Human Services Center.
In the 2011 Session Laws, the Department of Corrections and Department of Human Services were removed from SDCL 5-2-2.1. The statute now reads, "The proceeds from a sale of such land under the Board of Regents shall be deposited with the state treasurer and credited to a fund specifically designated as the real property acquisition and capital improvement fund for each institution under the Board of Regents involved in such transaction. The proceeds shall be invested by the State Investment Council in accordance with chapter 4-5. Expenditures from the fund shall be approved by the Legislature."

Budget Information: Not included in the General Appropriations Bill.

School and Public Lands

State Accounting System - Other Fund Balances

Company 5018 - Permanent Fund

		FY2009	FY2010	FY2011	FY2012
1	Investments	27,008,585.44	27,225,098.43	27,431,159.59	28,809,639.66
2	Loans and Notes Receivable	432.10	-	-	-
3	Total Assets	27,009,017.54	27,225,098.43	27,431,159.59	28,809,639.66
4					
5	Accounts Payable	-	-	-	-
6	Total Liabilities	-	-	-	-
7					
8	Unreserved Fund Balance	27,009,017.54	27,225,098.43	27,431,159.59	28,809,639.66
9	Total Fund Equity	27,009,017.54	27,225,098.43	27,431,159.59	28,809,639.66
10	Total Liabilities and Fund Equity	27,009,017.54	27,225,098.43	27,431,159.59	28,809,639.66
11					
12					
13	Use of Money and Property	1,564,916.03	216,512.99	206,061.16	1,239,536.07
14	Other Revenue	-	-	-	138,944.00
15	Total Operating Revenue	1,564,916.03	216,512.99	206,061.16	1,378,480.07
16					
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	-	-	-	-
21	Total Operating Expenditures/Expenses	-	-	-	-
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	1,564,916.03	216,512.99	206,061.16	1,378,480.07
28					
29	Beginning Fund Equity	25,444,101.51	27,009,017.54	27,225,098.43	27,431,159.59
30	Prior Period Adjustment	-	(432.10)	-	-
31	Ending Equity	27,009,017.54	27,225,098.43	27,431,159.59	28,809,639.66

Company: 5018
Company Name: SPL Permanent Fund
Fund Name: 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

		FY2009	FY2010	FY2011	FY2012
1	Investments	1,541,978.76	1,541,978.76	1,541,978.76	1,594,401.87
2	Total Assets	1,541,978.76	1,541,978.76	1,541,978.76	1,594,401.87
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	1,541,978.76	1,541,978.76	1,541,978.76	1,594,401.87
8	Total Fund Equity	1,541,978.76	1,541,978.76	1,541,978.76	1,594,401.87
9	Total Liabilities and Fund Equity	1,541,978.76	1,541,978.76	1,541,978.76	1,594,401.87
10					
11					
12	Use of Money and Property	66,568.50	-	-	52,423.11
13	Total Operating Revenue	66,568.50	-	-	52,423.11
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	66,568.50	-	-	52,423.11
26					
27	Beginning Fund Equity	1,475,410.26	1,541,978.76	1,541,978.76	1,541,978.76
28	Ending Equity	1,541,978.76	1,541,978.76	1,541,978.76	1,594,401.87

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

		FY2009	FY2010	FY2011	FY2012
1	Cash and Cash Equivalents	(8,221,998.70)	(3,380,506.75)	8,412,159.28	5,683,383.24
2	Investments	9,899,470.66	5,337,381.76	-	-
3	Total Assets	1,677,471.96	1,956,875.01	8,412,159.28	5,683,383.24
4					
5	Due to Other Funds	1,677,471.96	1,956,875.01	8,412,159.28	5,683,383.24
6	Total Liabilities	1,677,471.96	1,956,875.01	8,412,159.28	5,683,383.24

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

		FY2009	FY2010	FY2011	FY2012
1	Investments	135,058,532.58	136,196,020.85	137,513,930.10	143,769,318.10
2	Loans and Notes Receivable	3,589.67	2,589.67	-	-
3	Property, Plant & Equipment	450,775.00	450,775.00	450,775.00	450,775.00
4	Total Assets	135,512,897.25	136,649,385.52	137,964,705.10	144,220,093.10
5					
6	Accounts Payable	-	-	-	-
7	Total Liabilities	-	-	-	-
8					
9	Unreserved Fund Balance	135,512,897.25	136,649,385.52	137,964,705.10	144,220,093.10
10	Total Fund Equity	135,512,897.25	136,649,385.52	137,964,705.10	144,220,093.10
11	Total Liabilities and Fund Equity	135,512,897.25	136,649,385.52	137,964,705.10	144,220,093.10
12					
13					
14	Use of Money and Property	8,066,295.82	1,106,530.36	1,144,303.16	6,254,634.85
15	Other Revenue	3,589.67	30,457.91	104,026.42	753.15
16	Total Operating Revenue	8,069,885.49	1,136,988.27	1,248,329.58	6,255,388.00
17					
18	Travel	-	-	-	-
19	Contractual Services	-	-	-	-
20	Supplies and Materials	-	-	-	-
21	Grants and Subsidies	-	-	-	-
22	Total Operating Expenditures/Expenses	-	-	-	-
23					
24	Transfers In	-	-	-	-
25	Transfers Out	-	-	-	-
26	Net Transfers In (Out)	-	-	-	-
27					
28	Net Change	8,069,885.49	1,136,988.27	1,248,329.58	6,255,388.00
29					
30	Beginning Fund Equity	127,443,011.76	135,512,397.25	136,649,385.52	137,964,705.10
31	Prior Period Adjustment	-	-	66,990.00	-
32	Ending Equity	135,512,897.25	136,649,385.52	137,964,705.10	144,220,093.10

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

		FY2009	FY2010	FY2011	FY2012
1	Investments	6,943,908.39	5,880,562.59	4,087,956.18	6,015,962.66
2	Total Assets	6,943,908.39	5,880,562.59	4,087,956.18	6,015,962.66
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	6,943,908.39	5,880,562.59	4,087,956.18	6,015,962.66
8	Total Fund Equity	6,943,908.39	5,880,562.59	4,087,956.18	6,015,962.66
9	Total Liabilities and Fund Equity	6,943,908.39	5,880,562.59	4,087,956.18	6,015,962.66
10					
11					
12	Use of Money and Property	10,062,979.77	7,608,564.94	6,481,328.18	9,361,197.85
13	Total Operating Revenue	10,062,979.77	7,608,564.94	6,481,328.18	9,361,197.85
14					
15	Travel	-	-	-	-
16	Contractual Services	-	-	-	-
17	Supplies and Materials	-	-	-	-
18	Grants and Subsidies	10,996,684.37	8,671,910.74	8,273,934.59	7,433,191.37
19	Total Operating Expenditures/Expenses	10,996,684.37	8,671,910.74	8,273,934.59	7,433,191.37
20					
21	Transfers In	-	-	-	-
22	Transfers Out	-	-	-	-
23	Net Transfers In (Out)	-	-	-	-
24					
25	Net Change	(933,704.60)	(1,063,345.80)	(1,792,606.41)	1,928,006.48
26					
27	Beginning Fund Equity	7,877,612.99	6,943,908.39	5,880,562.59	4,087,956.18
28	Ending Equity	6,943,908.39	5,880,562.59	4,087,956.18	6,015,962.66

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

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

Budget Information: Not included in the General Appropriations Bill.

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

Secretary of State

State Accounting System - Other Fund Balances

Company 3013 - Financing Statement and Annual Report Filing Fee Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	26,024.00	25,000.00	25,000.00	18,702.13
2	Total Assets	26,024.00	25,000.00	25,000.00	18,702.13
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	1,024.00	-	-	-
8	Unreserved Fund Balance	25,000.00	25,000.00	25,000.00	18,702.13
9	Total Fund Equity	26,024.00	25,000.00	25,000.00	18,702.13
10	Total Liabilities and Fund Equity	26,024.00	25,000.00	25,000.00	18,702.13
11					
12					
13	Licenses, Permits and Fees	253,401.00	376,031.00	380,095.00	299,654.00
14	Total Operating Revenue	253,401.00	376,031.00	380,095.00	299,654.00
15					
16	Personal Services and Benefits	139,653.27	141,626.67	137,493.37	149,526.11
17	Travel	2,513.01	140.70	-	4,663.09
18	Contractual Services	82,099.56	68,063.67	76,684.83	76,444.14
19	Supplies and Materials	11,622.32	9,810.24	12,858.87	28,021.19
20	Capital Outlay	2,581.79	92,706.67	147,798.76	47,297.34
21	Total Operating Expenditures/Expenses	238,469.95	312,347.95	374,835.83	305,951.87
22					
23	Transfers In	-	-	-	-
24	Transfers Out	(13,907.05)	(64,707.05)	(5,259.17)	-
25	Net Transfers In (Out)	(13,907.05)	(64,707.05)	(5,259.17)	-
26					
27	Net Change	1,024.00	(1,024.00)	(0.00)	(6,297.87)
28					
29	Beginning Fund Equity	25,000.00	26,024.00	25,000.00	25,000.00
30	Ending Equity	26,024.00	25,000.00	25,000.00	18,702.13

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

Budget Information: Included in the General Appropriations Bill.

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

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

STATE OF SOUTH DAKOTA
DEPARTMENT OF LEGISLATIVE AUDIT

State Treasurer

State Accounting System - Other Fund Balances

Company 3062 - Teen Court Grant Program Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	32,828.20	6,170.19	7,280.11	7,576.00
2	Total Assets	32,828.20	6,170.19	7,280.11	7,576.00
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	32,828.20	6,170.19	7,280.11	7,576.00
9	Total Fund Equity	32,828.20	6,170.19	7,280.11	7,576.00
10	Total Liabilities and Fund Equity	32,828.20	6,170.19	7,280.11	7,576.00
11					
12					
13	Use of Money and Property	3,284.26	7,341.99	1,109.92	295.89
14	Total Operating Revenue	3,284.26	7,341.99	1,109.92	295.89
15					
16	Personal Services and Benefits	-	-	-	-
17	Travel	-	-	-	-
18	Contractual Services	-	-	-	-
19	Supplies and Materials	-	-	-	-
20	Grants and Subsidies	33,000.00	34,000.00	-	-
21	Capital Outlay	-	-	-	-
22	Total Operating Expenditures	33,000.00	34,000.00	-	-
23					
24	Transfers In	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	(29,715.74)	(26,658.01)	1,109.92	295.89
28					
29	Beginning Fund Equity	62,543.94	32,828.20	6,170.19	7,280.11
30	Ending Equity	32,828.20	6,170.19	7,280.11	7,576.00

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	877,007.98	811,206.41	785,841.93	730,300.62
2	Total Assets	877,007.98	811,206.41	785,841.93	730,300.62
3					
4	Due to Other Funds	46.20	46.20	-	-
5	Due to Other Governments	876,908.48	810,967.41	785,841.93	727,968.88
6	Other Liabilities	53.30	192.80	-	2,331.74
7	Total Liabilities	877,007.98	811,206.41	785,841.93	730,300.62

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

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

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

State Treasurer

State Accounting System - Other Fund Balances

Company 8324 - Unclaimed Property Trust Fund

		FY2009	FY2010	FY2011	FY2012
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	1,022.00	-	9,835.74	-
8	Unreserved Fund Balance	48,978.00	50,000.00	40,164.26	50,000.00
9	Total Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
10	Total Liabilities and Fund Equity	50,000.00	50,000.00	50,000.00	50,000.00
11					
12					
13	Other Revenue				
14	Unclaimed Property	3,298,203.73	2,550,864.85	2,733,312.02	3,868,340.97
15	Refund of Prior Year Expenditures	-	2,067.45	-	268,476.00
16	Total Operating Revenue	3,298,203.73	2,552,932.30	2,733,312.02	4,136,816.97
17					
18	Personal Services and Benefits	213,251.62	220,893.39	263,408.79	244,058.95
19	Travel	9,952.48	8,137.28	11,598.68	10,217.60
20	Contractual Services	239,893.14	157,716.63	341,693.79	186,644.68
21	Supplies and Materials	11,001.64	11,282.17	6,411.59	10,823.86
22	Capital Outlay	96.99	2,802.00	8,697.99	15,866.87
23	Other Expense				
24	Unclaimed Property Payments	2,824,007.86	2,152,100.83	2,101,501.18	3,669,205.01
25	Total Operating Expenditures	3,298,203.73	2,552,932.30	2,733,312.02	4,136,816.97
26					
27	Transfers In	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	-	-	-	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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	2,679,615.18	2,452,906.23	1,949,356.28	1,529,813.45
2	Total Assets	2,679,615.18	2,452,906.23	1,949,356.28	1,529,813.45
3					
4	Due to Other Funds	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Unreserved Fund Balance	2,679,615.18	2,452,906.23	1,949,356.28	1,529,813.45
8	Total Fund Equity	2,679,615.18	2,452,906.23	1,949,356.28	1,529,813.45
9	Total Liabilities and Fund Equity	2,679,615.18	2,452,906.23	1,949,356.28	1,529,813.45
10					
11					
12	Sales and Services	6,365,667.23	5,593,421.82	6,464,975.77	6,749,931.72
13	Other Revenue	200.97	-	-	-
14	Total Operating Revenue	6,365,868.20	5,593,421.82	6,464,975.77	6,749,931.72
15					
16	Personal Services and Benefits	4,263,770.93	4,484,995.33	5,677,151.15	5,878,965.79
17	Travel	45,131.78	43,738.44	46,276.65	60,739.25
18	Contractual Services	1,211,239.71	1,268,566.81	1,211,444.42	1,207,608.19
19	Supplies and Materials	12,654.76	12,413.01	10,925.63	9,150.41
20	Capital Outlay	19,400.64	10,417.18	22,727.87	13,010.91
21	Total Operating Expenditures/Expenses	5,552,197.82	5,820,130.77	6,968,525.72	7,169,474.55
22					
23	Transfers In	-	-	-	-
24	Transfers Out	-	-	-	-
25	Net Transfers In (Out)	-	-	-	-
26					
27	Net Change	813,670.38	(226,708.95)	(503,549.95)	(419,542.83)
28					
29	Beginning Fund Equity	1,865,944.80	2,679,615.18	2,452,906.23	1,949,356.28
30	Ending Equity	2,679,615.18	2,452,906.23	1,949,356.28	1,529,813.45

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

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	29,099,563.51	32,392,804.67	23,375,100.74	17,198,664.53
2	Total Assets	29,099,563.51	32,392,804.67	23,375,100.74	17,198,664.53
3					
4	Due to Other Funds	29,099,563.51	32,392,804.67	23,375,100.74	17,198,664.53
5	Total Liabilities	29,099,563.51	32,392,804.67	23,375,100.74	17,198,664.53

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

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

State Auditor

State Accounting System - Other Fund Balances

Company 3028 - Equal Access to Our Courts Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	9,104.65	8,707.28	35,575.00	6,315.03
2	Total Assets	9,104.65	8,707.28	35,575.00	6,315.03
3					
4	Accounts Payable	-	-	-	-
5	Total Liabilities	-	-	-	-
6					
7	Reserve for Encumbrances	-	-	-	-
8	Unreserved Fund Balance	9,104.65	8,707.28	35,575.00	6,315.03
9	Total Fund Equity	9,104.65	8,707.28	35,575.00	6,315.03
10	Total Liabilities and Fund Equity	9,104.65	8,707.28	35,575.00	6,315.03
11					
12					
13	Licenses, Permits and Fees	-	58,650.00	68,375.00	68,875.00
14	Use of Money and Property	-	57.28	1,140.64	865.03
15	Other Revenue	9,104.65	-	-	-
16	Total Operating Revenue	9,104.65	58,707.28	69,515.64	69,740.03
17					
18	Personal Services and Benefits	-	-	-	-
19	Travel	-	-	-	-
20	Contractual Services	-	-	-	-
21	Supplies and Materials	-	-	-	-
22	Grants and Subsidies	-	59,104.65	42,647.92	99,000.00
23	Capital Outlay	-	-	-	-
24	Total Operating Expenditures/Expenses	-	59,104.65	42,647.92	99,000.00
25					
26	Transfers In	-	-	-	-
27	Transfers Out	-	-	-	-
28	Net Transfers In (Out)	-	-	-	-
29					
30	Net Change	9,104.65	(397.37)	26,867.72	(29,259.97)
31					
32	Beginning Fund Equity	-	9,104.65	8,707.28	35,575.00
33	Ending Equity	9,104.65	8,707.28	35,575.00	6,315.03

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

Budget Information: Included in General Appropriations Bill.

State Auditor

State Accounting System - Other Fund Balances

Company 8000 - Agency Fund

		FY2009	FY2010	FY2011	FY2012
1	Cash Pooled with State Treasurer	4,836,922.87	4,869,503.05	5,269,013.67	5,643,284.54
2	Total Assets	4,836,922.87	4,869,503.05	5,269,013.67	5,643,284.54
3					
4	Accounts Payable	27,974.64	27,974.44	28,427.98	28,452.98
5	Due to Other Governments	4,808,948.23	4,841,528.61	5,240,585.69	5,614,831.56
6	Total Liabilities	4,836,922.87	4,869,503.05	5,269,013.67	5,643,284.54

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

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

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
GENERAL BILL APPROPRIATIONS													
0101	Office of the Governor	2,072,623.00	2,072,140.00	483.00	0.00	281,315.00	46,532.53	-	234,782.47	-	-	-	-
0102	Governor's Contingency Fund	75,000.00	75,000.00	-	-	-	-	-	-	-	-	-	-
0105	Gov Office of Economic Development	11,728,676.00	6,265,942.94	5,462,733.06	-	13,468,911.00	5,300,426.13	-	8,168,484.87	38,529,104.00	19,765,888.98	5,000,000.00	13,763,215.02
0105	Gov Office of Economic Development (ARRA)	-	-	-	-	84,334.00	81,429.20	-	2,904.80	-	-	-	-
0108	Lt. Governor	32,142.00	32,142.00	-	(0.00)	-	-	-	-	-	-	-	-
0111	Bureau of Finance and Management	814,137.00	812,729.89	1,398.00	9.11	-	-	-	-	3,745,246.00	3,541,582.46	221.05	203,442.49
0112	Sale/Leaseback (BFM)	6,632,450.00	6,632,450.00	-	-	-	-	-	-	-	-	-	-
0113	Computer Services and Development	-	-	-	-	-	-	-	-	1,717,364.00	-	-	1,717,364.00
0114	SDDS Settlement	-	-	-	-	-	-	-	-	17,337.00	-	-	17,337.00
0115	Building Authority - Informational	-	-	-	-	-	-	-	-	495,064.00	11,183,029.93	-	(10,687,965.93)
0116	Health & Ed Facilities Authority - Informational	-	-	-	-	-	-	-	-	580,080.00	-	-	580,080.00
0117	State Government Energy Program	21,612.00	-	-	21,612.00	568,787.00	-	-	568,787.00	16,318.00	-	-	16,318.00
0119	Educ. Enhancement Funding Corp - Info	-	-	-	-	-	-	-	-	162,500.00	-	-	162,500.00
0121	Administrative Services	648,365.00	648,145.24	-	219.76	-	-	-	-	438,343.00	346,919.02	-	91,423.98
0122	Sale Leaseback (BFM/BOA)	482,282.00	482,280.92	-	1.08	-	-	-	-	-	-	-	-
0123	Central Services	371,666.00	371,664.97	-	1.03	-	-	-	-	21,543,152.00	19,609,870.82	26,494.12	1,906,787.06
0124	State Engineer	-	-	-	-	-	-	-	-	1,084,999.00	878,589.52	-	206,409.48
0125	Statewide Maintenance and Repair	4,390,285.00	1,356.16	4,388,928.84	-	500,000.00	-	500,000.00	-	3,211,041.00	515,102.01	2,695,938.99	-
0126	Office of Hearing Examiners	290,384.00	252,790.31	-	37,593.69	-	-	-	-	-	-	-	-
0128	PEPL Fund Administration - Info	-	-	-	-	-	-	-	-	2,180,627.00	1,186,313.10	221.05	994,092.85
0128	PEPL Fund Administration - Informational	-	-	-	-	-	-	-	-	-	20,944.73	-	(20,944.73)
0129	PEPL Fund Claims - Info	-	-	-	-	-	-	-	-	1,300,000.00	976,574.57	-	323,425.43
0131	Data Centers	-	-	-	-	-	-	-	-	7,639,412.00	7,266,304.71	72,711.99	300,395.30
0132	Development	-	-	-	-	118,782.00	-	-	118,782.00	10,100,744.00	9,610,071.70	-	490,672.30
0133	Telecommunications Services	-	-	-	-	-	-	-	-	14,850,907.00	13,886,381.18	77,150.25	887,375.57
0133	Telecommunications Services (ARRA)	-	-	-	-	1,999,758.00	719,217.52	-	1,280,540.48	-	-	-	-
0134	South Dakota Public Broadcasting	3,634,014.00	3,634,014.00	-	(0.00)	647,527.00	3,388.69	278,616.67	365,521.64	3,482,787.00	3,182,999.11	14,364.80	285,423.09
0135	BIT Administration	-	-	-	-	-	-	-	-	1,149,220.00	950,676.00	5,781.27	192,762.73
0136	State Radio Engineering	2,724,030.00	2,722,337.07	-	1,692.93	113,289.00	-	-	113,289.00	693,697.00	638,265.83	-	55,431.17
0141	Personnel Management/Employee Benefits	239,693.00	239,665.90	-	27.10	2,897.00	-	-	2,897.00	5,383,328.00	4,858,847.44	4,097.88	520,382.68
0143	South Dakota Risk Pool	642,373.00	642,371.05	-	1.95	670,000.00	636,319.87	-	33,680.13	7,333,710.00	6,784,255.30	-	549,454.70
0144	South Dakota Risk Pool Reserve	-	-	-	-	-	-	-	-	850,000.00	-	-	850,000.00
Total Department 01		34,799,732.00	24,885,030.45	9,853,542.90	61,158.65	18,455,600.00	6,787,313.94	778,616.67	10,889,669.39	126,504,980.00	105,202,616.41	7,896,981.40	13,405,382.19
0210	Secretariat	-	-	-	-	-	-	-	-	3,580,906.00	3,195,109.44	134,098.81	251,697.75
0210	Secretariat - Informational	-	-	-	-	-	-	-	-	30,351.00	27,190.25	-	3,160.75
0220	Business Tax	-	-	-	-	-	-	-	-	3,415,952.00	3,214,528.84	115,104.82	86,318.34
0230	Motor Vehicles	-	-	-	-	242,943.00	242,942.95	-	0.05	5,037,964.00	4,537,539.54	57,560.10	442,864.36
0240	Property and Special Taxes	992,230.00	948,476.42	-	43,753.58	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	3,716,724.00	3,545,985.60	28,861.41	141,876.99
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	30,423,061.00	37,374,191.84	10,277.55	(6,961,408.39)
0282	Video Lottery	-	-	-	-	-	-	-	-	2,511,805.00	2,039,581.73	-	472,223.27
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	10,497,960.00	10,702,211.99	-	(204,251.99)
Total Department 02		992,230.00	948,476.42	-	43,753.58	242,943.00	242,942.95	-	0.05	59,214,723.00	64,636,339.23	345,902.69	(5,767,518.92)
030	Office of the Secretary	751,175.00	720,111.92	5,243.92	25,819.16	52,230.00	-	-	52,230.00	171,290.00	77,116.72	-	94,173.28
031	Agriculture Services and Assistance	1,691,675.00	1,679,226.00	12,449.00	0.00	3,291,317.00	2,806,881.46	-	484,435.54	2,729,766.00	1,954,044.62	-	775,721.38
031	Agriculture Services and Assistance (ARRA)	-	-	-	-	429,840.00	158,811.00	271,029.00	-	-	-	-	-
032	Agriculture Development and Promotion	1,097,858.00	1,070,118.70	16,724.16	11,015.14	1,560,821.00	1,341,927.11	150,800.00	68,093.89	1,347,937.00	911,732.29	7,638.63	428,566.08
0330	Animal Industry Board	1,827,482.00	1,824,668.52	-	2,813.48	1,911,698.00	970,991.57	-	940,706.43	256,967.00	13,357.14	-	243,609.86
0341	American Dairy Association - Informational	-	-	-	-	-	-	-	-	1,999,240.00	1,793,360.20	-	205,879.80
0342	Wheat Commission - Informational	-	-	-	-	-	-	-	-	2,102,683.00	1,872,090.98	-	230,592.02
0343	Oilseeds Council - Informational	-	-	-	-	-	-	-	-	350,469.00	307,554.68	-	42,914.32
0344	Soybean Research & Promo Council - Informational	-	-	-	-	-	-	-	-	8,014,163.00	8,780,527.03	-	(766,364.03)
0345	Brand Board - Informational	-	-	-	-	-	-	-	-	1,787,779.00	1,691,930.25	-	95,848.75
0346	Corn Utilization Council - Informational	-	-	-	-	-	-	-	-	5,165,719.00	5,174,135.28	-	(8,416.28)
0347	Board of Veterinary Med Examiners - Informational	-	-	-	-	-	-	-	-	58,760.00	39,708.70	-	19,051.30
0348	Pulse Crops Council - Informational	-	-	-	-	-	-	-	-	19,980.00	11,831.62	-	8,148.38
035	State Fair	268,207.00	268,185.48	-	21.52	50,000.00	46,414.00	-	3,586.00	2,222,494.00	2,146,219.41	-	76,274.59
Total Department 03		5,636,397.00	5,562,310.62	34,417.08	39,669.30	7,295,906.00	5,325,025.14	421,829.00	1,549,051.86	26,227,247.00	24,773,608.92	7,638.63	1,445,999.45
0420	Tourism	-	-	-	-	-	-	-	-	11,996,456.00	11,299,369.72	695,635.67	1,450.61
0441	Arts	-	-	-	-	878,000.00	760,753.47	-	117,246.53	790,000.00	655,159.62	-	134,840.38
0442	History	1,710,901.00	1,710,901.00	-	-	877,134.00	746,610.78	-	130,523.22	2,607,250.00	1,574,656.73	-	1,032,593.27
Total Department 04		1,710,901.00	1,710,901.00	-	-	1,755,134.00	1,507,364.25	-	247,769.75	15,393,706.00	13,529,186.07	695,635.67	1,168,884.26
0601	Administration	1,156,042.00	1,156,042.00	-	-	-	-	-	-	3,141,547.00	2,731,813.86	9,095.45	400,637.69
0610	Wildlife - Informational	-	-	-	-	13,897,333.00	12,825,102.35	83,417.18	988,813.47	26,459,886.00	25,277,313.58	634,542.66	548,029.76
0610	Wildlife - Informational (ARRA)	-	-	-	-	150,000.00	73,843.95	76,156.05	-	-	-	-	-
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	2,466,000.00	-	2,466,000.00	-	2,890,000.00	2,816,574.71	73,425.29	-
0620	State Parks and Recreation	3,686,595.00	3,686,593.18	-	1.82	3,004,229.00	2,806,090.35	-	198,138.65	12,524,019.00	12,290,405.68	73,492.89	160,120.43
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	8,113,650.00	352,383.93	7,761,266.07	-	4,219,050.00	105,085.40	4,113,964.60	-
0622	Snowmobile Trails - Informational	-	-	-	-	135,000.00	131,986.08	-	3,013.92	1,170,692.00	980,922.24	827.92	188,941.84
Total Department 06		4,842,637.00	4,842,635.18	-	1.82	27,766,212.00	16,189,406.66	10,386,839.30	1,189,966.04	50,405,194.00	44,202,115.47	4,905,348.81	1,297,729.72

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
0710	Office of Tribal Relations	228,804.00	199,360.84	-	29,443.16	-	-	-	-	50,000.00	-	-	50,000.00
Total Department 07		228,804.00	199,360.84	-	29,443.16	-	-	-	-	50,000.00	-	-	50,000.00
081	General Administration	7,539,470.00	7,539,470.00	-	(0.00)	19,473,663.00	9,611,956.66	-	9,861,706.34	16,221.00	4,973.89	-	11,247.11
082	Economic Assistance	22,632,513.00	22,632,513.00	-	(0.00)	59,267,195.00	50,424,637.40	-	8,842,557.60	317,021.00	23.16	-	316,997.84
082	Economic Assistance (ARRA)	-	-	-	-	8,000,000.00	2,327,696.15	5,500,000.00	172,303.85	-	-	-	-
083	Medical and Adult Services	241,372,673.00	221,372,673.00	20,000,000.00	(0.00)	488,175,573.00	402,763,509.21	46,479,159.20	38,932,904.59	1,768,779.00	1,660,771.44	-	108,007.56
084	Children's Services	37,069,942.00	36,988,121.73	81,820.27	(0.00)	50,446,828.00	43,345,328.55	-	7,101,499.45	4,433,397.00	3,420,441.66	-	1,012,955.34
085	Behavioral Health	56,064,615.00	56,055,115.00	9,500.00	0.00	37,587,181.00	33,499,959.03	-	4,087,221.97	2,208,466.00	1,849,256.51	-	359,209.49
0891	Board of Counselor Examiners - Informational	-	-	-	-	-	-	-	-	84,141.00	81,156.76	-	2,984.24
0892	Board of Psychology Examiners- Informational	-	-	-	-	-	-	-	-	76,273.00	53,427.44	-	22,845.56
0893	Board of Social Work Examiners - Informational	-	-	-	-	-	-	-	-	93,209.00	88,430.66	-	4,778.34
0894	Certification Board for A & D - Informational	-	-	-	-	-	-	-	-	141,927.00	143,783.35	-	(1,856.35)
Total Department 08		364,679,213.00	344,587,892.73	20,091,320.27	(0.00)	662,950,440.00	541,973,087.00	51,979,159.20	68,998,193.80	9,139,434.00	7,302,264.87	-	1,837,169.13
0901	Administration	1,113,582.00	1,042,374.49	67,403.45	3,804.06	1,304,503.00	1,168,195.14	-	136,307.86	1,540,613.00	903,382.60	-	637,230.40
0901	Administration (ARRA)	-	-	-	-	5,002,458.00	265,439.77	-	4,737,018.23	-	-	-	-
0903	Health Systems Develop. and Reg.	2,214,807.00	2,136,953.84	42,003.82	35,849.34	10,749,602.00	8,439,217.87	-	2,310,384.13	1,195,850.00	838,967.27	-	356,882.73
0904	Health and Medical Services	4,096,140.00	3,346,666.77	726,902.85	22,570.38	19,928,731.00	19,329,356.97	-	599,374.03	3,813,263.00	2,766,886.09	-	1,046,376.91
0904	Health and Medical Services (ARRA)	-	-	-	-	1,777,433.00	1,252,076.41	-	525,356.59	-	-	-	-
0905	Laboratory Services	-	-	-	-	3,139,141.00	2,179,245.26	-	959,895.74	3,171,470.00	2,542,780.50	-	628,689.50
0906	Correctional Health	-	-	-	-	-	-	-	-	15,818,850.00	14,413,313.08	18,297.64	1,387,239.28
0907	Tobacco Prevention	-	-	-	-	1,111,191.00	914,720.92	-	196,470.08	3,999,830.00	3,368,517.78	517,454.60	113,857.62
0907	Tobacco Prevention (ARRA)	-	-	-	-	460,000.00	182,449.96	-	277,550.04	-	-	-	-
0920	Board of Chiropractic Examiners - Informational	-	-	-	-	-	-	-	-	103,032.00	70,638.66	-	32,393.34
0920	Board of Dentistry - Informational	-	-	-	-	-	-	-	-	184,688.00	187,774.70	-	(3,086.70)
0920	Board of Hearing Aid Dispensers - Informational	-	-	-	-	-	-	-	-	22,138.00	22,618.71	-	(480.71)
0920	Board of Funeral Service - Informational	-	-	-	-	-	-	-	-	65,895.00	54,832.03	-	11,062.97
0920	Board of Medical and Osteopathic Examiners - Informational	-	-	-	-	-	-	-	-	966,219.00	741,594.54	-	224,624.46
0920	Board of Nursing - Informational	-	-	-	-	-	-	-	-	1,054,855.00	1,190,539.62	-	(135,684.62)
0920	Board of Nursing Home Admin. - Informational	-	-	-	-	-	-	-	-	42,251.00	35,941.22	-	6,309.78
0920	Board of Optometry - Informational	-	-	-	-	-	-	-	-	49,740.00	41,303.50	-	8,436.50
0920	Board of Pharmacy - Informational	-	-	-	-	198,182.00	196,573.73	-	1,608.27	675,258.00	588,609.25	-	86,648.75
0921	Board of Podiatry Examiners - Informational	-	-	-	-	-	-	-	-	21,434.00	13,806.46	-	7,627.54
0921	Board of Massage Therapy - Informational	-	-	-	-	-	-	-	-	45,768.00	57,131.96	-	(11,363.96)
Total Department 09		7,424,529.00	6,525,995.10	836,310.12	62,223.78	43,671,241.00	33,927,276.03	-	9,743,964.97	32,771,154.00	27,838,637.97	535,752.24	4,396,763.79
1001	Secretariat Administration	430,000.00	238,392.23	191,607.77	-	18,664,333.00	11,677,424.58	8,908.05	6,978,000.37	151,877.00	149,722.33	-	2,154.67
1001	Secretariat Administration (ARRA)	-	-	-	-	4,569.00	4,566.71	-	2.29	-	-	-	-
1004	Unemployment Insurance Service	-	-	-	-	5,139,466.00	4,354,508.42	-	784,957.58	-	-	-	-
1004	Unemployment Insurance Service (ARRA)	-	-	-	-	7,340.00	7,338.61	-	1.39	-	-	-	-
1005	Field Operations	-	-	-	-	10,728,519.00	9,474,965.57	-	1,253,553.43	-	-	-	-
1005	Field Operations (ARRA)	-	-	-	-	10,637.00	10,636.43	-	0.57	-	-	-	-
1006	State Labor Law Administration	618,400.00	618,399.20	-	0.80	413,343.00	403,803.44	-	9,539.56	437,108.00	315,229.30	-	121,878.70
1031	Board of Accountancy - Informational	-	-	-	-	-	-	-	-	235,718.00	271,048.65	-	(35,330.65)
1032	Board of Barber Examiners - Informational	-	-	-	-	-	-	-	-	28,607.00	22,443.76	-	6,163.24
1033	Cosmetology Commission - Informational	-	-	-	-	-	-	-	-	233,178.00	203,488.76	-	29,689.24
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	542,590.00	496,775.77	-	45,814.23
1035	Board of Technical Professions - Informational	-	-	-	-	-	-	-	-	335,266.00	237,279.58	-	97,986.42
1036	Electrical Commission - Informational	-	-	-	-	-	-	-	-	1,494,888.00	1,303,552.75	-	191,335.25
1037	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	523,172.00	518,000.42	-	5,171.58
1038	Abstracters Bd of Examiners - Informational	-	-	-	-	-	-	-	-	24,888.00	23,177.65	-	1,710.35
1061	Banking	-	-	-	-	-	-	-	-	1,969,476.00	1,821,377.32	399.98	147,698.70
1062	Securities	-	-	-	-	-	-	-	-	437,518.00	426,670.71	-	10,847.29
1063	Insurance	-	-	-	-	566,178.00	96,642.17	440,000.00	29,535.83	1,814,754.00	1,769,868.82	-	44,885.18
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	3,464,944.00	3,164,024.15	200,103.78	100,816.07
Total Department 10		1,048,400.00	856,791.43	191,607.77	0.80	35,534,385.00	26,029,885.93	448,908.05	9,055,591.02	11,693,984.00	10,722,659.97	200,503.76	770,820.27
111	General Operations	470,159.00	470,156.25	-	2.75	32,422,275.00	22,584,752.44	87,131.29	9,750,391.27	121,303,571.00	95,050,090.43	16,605,914.22	9,647,566.35
111	General Operations (ARRA)	-	-	-	-	1,028,666.00	-	-	1,028,666.00	-	-	-	-
112	Construction Contracts - Informational	-	-	-	-	364,068,873.00	355,552,482.49	-	8,516,390.51	103,732,400.00	102,853,878.80	100,125.00	778,396.20
112	Construction Contracts - Informational (ARRA)	-	-	-	-	20,000,000.00	1,513,079.67	-	18,486,920.33	-	-	-	-
Total Department 11		470,159.00	470,156.25	-	2.75	417,519,814.00	379,650,314.60	87,131.29	37,782,368.11	225,035,971.00	197,903,969.23	16,706,039.22	10,425,962.55
1201	General Administration	1,963,132.00	1,960,787.00	2,345.00	(0.00)	5,317,100.00	4,362,545.70	10,292.86	944,261.44	324,676.00	206,108.57	-	118,567.43
1201	General Administration (ARRA)	-	-	-	-	88,909.00	6,325.82	-	82,583.18	-	-	-	-
1211	State Aid to General Education	275,535,662.00	274,811,647.03	-	724,014.97	-	-	-	-	-	-	-	-
1211	State Aid to General Education (ARRA)	-	-	-	-	388,367.00	388,367.00	-	-	-	-	-	-
1212	State Aid to Special Education	45,613,203.00	39,676,657.00	4,416,420.00	1,520,126.00	-	-	-	-	-	-	-	-
1213	Sparsity Payments	1,652,696.00	1,652,696.00	-	-	-	-	-	-	-	-	-	-
1214	Consolidation Incentives	476,800.00	476,800.00	-	-	-	-	-	-	-	-	-	-
1217	Education Enhancement Distribution	8,689,359.00	8,689,359.00	-	-	-	-	-	-	-	-	-	-
1219	Technology in Schools	5,742,020.00	5,742,020.00	-	0.00	-	-	-	-	2,502,423.00	1,492,961.43	354,119.06	655,342.51
1222	Postsecondary Vocational Education	20,540,284.00	20,447,502.00	-	92,782.00	-	-	-	-	600,000.00	51,608.36	-	548,391.64

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1232	Ed Resources	6,674,087.00	5,897,507.00	776,580.00	0.00	165,975,460.00	154,996,469.82	-	10,978,990.18	795,986.00	586,912.33	-	209,073.67
1232	Ed Resources (ARRA)	-	-	-	-	35,513,643.00	8,833,756.69	-	26,679,886.31	-	-	-	-
1243	State Library	1,669,940.00	1,669,940.00	-	0.00	1,202,663.00	855,097.20	416.00	347,149.80	186,833.00	39,028.00	-	147,805.00
Total Department 12		368,557,183.00	361,024,915.03	5,195,345.00	2,336,922.97	208,486,142.00	169,442,562.23	10,708.86	39,032,870.91	4,409,918.00	2,376,618.69	354,119.06	1,679,180.25
1410	Administration	121,076.00	121,076.00	-	0.00	125,743.00	69,104.10	-	56,638.90	644,432.00	453,322.49	30,153.17	160,956.34
1421	Highway Patrol	1,229,992.00	1,185,427.18	15,431.54	29,133.28	5,935,003.00	5,613,009.58	76,258.50	245,734.92	19,610,806.00	17,502,376.54	567,689.87	1,540,739.59
1431	Emergency Services & Homeland Security	1,435,585.00	1,388,101.97	44,720.81	2,762.22	15,122,416.00	12,302,917.19	91,282.35	2,728,216.46	282,304.00	223,106.13	-	59,197.87
1431	Emergency Services & Homeland Security (ARRA)	-	-	-	-	507,765.00	480,525.57	-	27,239.43	-	-	-	-
1441	Inspection and Licensing	608,983.00	575,694.32	30,522.71	2,765.97	89,270.00	19,410.00	-	69,860.00	6,819,008.00	6,163,621.58	120,979.75	534,406.67
Total Department 14		3,395,636.00	3,270,299.47	90,675.06	34,661.47	21,780,197.00	18,484,966.44	167,540.85	3,127,689.71	27,356,550.00	24,342,426.74	718,822.79	2,295,300.47
150	Regents Central Office	11,793,278.00	11,700,092.16	93,184.61	1.23	1,283,825.00	351,271.72	-	932,553.28	38,138,567.00	25,084,065.51	4,994,864.04	8,059,637.45
150	Regents Central Office (ARRA)	-	-	-	-	21,388,308.00	-	-	21,388,308.00	-	-	-	-
151	South Dakota Scholarships	4,271,499.00	4,230,667.00	40,832.00	-	-	-	-	-	-	-	-	-
1520	University of South Dakota	27,888,837.00	27,888,837.00	-	0.00	17,319,202.00	11,443,654.26	-	5,875,547.74	74,417,305.00	69,397,201.47	-	5,020,103.53
1520	University of South Dakota (ARRA)	-	-	-	-	1,653,594.00	1,148,992.09	-	504,601.91	-	-	-	-
1525	USD School of Medicine	15,975,995.00	15,975,995.00	-	(0.00)	16,341,913.00	10,060,879.14	-	6,281,033.86	19,524,800.00	15,048,800.62	-	4,475,999.38
1525	USD School of Medicine (ARRA)	-	-	-	-	2,400,000.00	1,956,735.32	-	443,264.68	-	-	-	-
1530	South Dakota State University	35,485,367.00	35,485,367.00	-	-	59,521,539.00	26,267,557.60	-	33,253,981.40	150,901,721.00	129,603,875.70	-	21,297,845.30
1530	South Dakota State University (ARRA)	-	-	-	-	3,523,889.00	1,859,718.06	-	1,664,170.94	-	-	-	-
1533	Cooperative Extension Service	7,587,785.00	7,587,785.00	-	-	7,913,846.00	6,732,751.81	-	1,181,094.19	1,673,532.00	1,073,701.93	-	599,830.07
1536	Agricultural Experiment Station	9,407,127.00	9,407,127.00	-	0.00	15,637,316.00	13,054,843.94	-	2,582,472.06	12,639,673.00	10,066,552.61	-	2,573,120.39
1536	Agricultural Experiment Station (ARRA)	-	-	-	-	641,244.00	308,033.29	-	333,210.71	-	-	-	-
1540	SD School of Mines and Technology	12,887,653.00	12,887,653.00	-	(0.00)	66,347,121.00	12,430,139.26	-	53,916,981.74	38,369,870.00	31,281,371.54	-	7,088,498.46
1540	SD School of Mines and Technology (ARRA)	-	-	-	-	50,000.00	5,008.33	-	44,991.67	-	-	-	-
1550	Northern State University	10,775,222.00	10,775,222.00	-	0.00	3,502,202.00	1,148,906.19	-	2,353,295.81	21,461,654.00	20,273,810.47	-	1,187,843.53
1560	Black Hills State University	6,749,923.00	6,749,923.00	-	(0.00)	8,006,512.00	3,052,431.97	-	4,954,080.03	33,764,245.00	29,093,948.99	-	4,670,296.01
1560	Black Hills State University (ARRA)	-	-	-	-	950,000.00	782,265.52	-	167,734.48	-	-	-	-
1570	Dakota State University	7,784,182.00	7,784,182.00	-	0.00	3,546,235.00	1,012,184.04	-	2,534,050.96	20,717,873.00	19,872,520.19	-	845,352.81
1570	Dakota State University (ARRA)	-	-	-	-	2,372,896.00	2,321,419.94	-	51,476.06	-	-	-	-
1580	SD School for the Deaf	2,601,473.00	2,598,856.73	-	2,616.27	138,546.00	451.94	-	138,094.06	525,339.00	131,831.16	-	393,507.84
1590	SD School for the Blind and Visually Imp	2,617,425.00	2,617,425.00	-	(0.00)	314,666.00	264,510.26	-	50,155.74	337,124.00	294,698.21	-	42,425.79
1590	SD School for the Blind and Visually Imp (ARRA)	-	-	-	-	23,142.00	23,141.15	-	0.85	-	-	-	-
Total Department 15		155,825,766.00	155,689,131.89	134,016.61	2,617.50	232,875,996.00	94,224,895.83	-	138,651,100.17	412,471,703.00	351,222,378.40	4,994,864.04	56,254,460.56
1611	Adjutant General	832,636.00	823,168.58	-	9,467.42	10,306.00	-	-	10,306.00	26,158.00	8,440.94	-	17,717.06
1621	Army Guard	1,576,894.00	1,445,717.26	130,766.77	409.97	32,111,711.00	15,585,256.87	538,369.21	15,988,084.92	-	-	-	-
1624	Air Guard	376,504.00	367,663.52	3,301.00	5,539.48	4,915,780.00	4,878,484.10	-	37,295.90	-	-	-	-
Total Department 16		2,786,034.00	2,636,549.36	134,067.77	15,416.87	37,037,797.00	20,463,740.97	538,369.21	16,035,686.82	26,158.00	8,440.94	-	17,717.06
1711	Veterans' Benefits and Services	999,602.00	962,925.76	-	36,676.24	279,317.00	147,120.60	-	132,196.40	-	-	-	-
1721	State Veterans' Home	2,105,994.00	2,104,862.75	-	1,131.25	22,981,336.00	282,096.45	-	22,699,239.55	4,417,286.00	3,944,129.90	16,967.72	456,188.38
Total Department 17		3,105,596.00	3,067,788.51	-	37,807.49	23,260,653.00	429,217.05	-	22,831,435.95	4,417,286.00	3,944,129.90	16,967.72	456,188.38
1811	Administration	17,748,766.00	17,729,076.50	240.51	19,448.99	2,158,961.00	1,673,092.27	-	485,868.73	1,456,084.00	767,771.04	31,491.20	656,821.76
1821	Mike Durfee State Prison	11,780,824.00	11,738,385.34	24,919.31	17,519.35	157,012.00	150,520.34	-	6,491.66	1,374,031.00	703,158.25	538,645.49	132,227.26
1822	State Penitentiary	17,567,209.00	17,504,803.26	-	62,405.74	850,015.00	803,142.17	4,445.00	42,427.83	899,285.00	562,696.81	289,750.48	46,837.71
1822	State Penitentiary (ARRA)	-	-	-	-	87,300.00	42,638.26	-	44,661.74	-	-	-	-
1823	Women's Prison	3,266,460.00	3,140,111.54	-	126,348.46	114,308.00	87,615.88	-	26,692.12	151,025.00	95,408.41	-	55,616.59
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	2,536,022.00	2,341,829.90	5,560.19	188,631.91
1825	Community Services	4,525,452.00	4,468,138.32	-	57,313.68	147,464.00	39,751.91	-	107,712.09	2,079,898.00	1,377,853.32	-	702,044.68
1827	Parole Services	3,536,620.00	3,516,270.43	-	20,349.57	-	-	-	-	213,639.00	174,366.03	-	39,272.97
1831	Juvenile Community Corrections	13,628,928.00	13,331,545.91	-	297,382.09	8,358,592.00	6,110,921.66	-	2,247,670.34	635,081.00	444,253.34	-	190,827.66
1834	Youth Challenge Center	1,378,507.00	1,371,632.55	178.99	6,695.46	-	-	-	-	14,942.00	3,874.78	-	11,067.22
1835	Patrick Henry Brady Academy	1,363,809.00	1,356,881.04	-	6,927.96	-	-	-	-	14,280.00	2,159.50	-	12,120.50
1836	State Treatment and Rehabilitation Acad.	4,187,291.00	4,129,147.56	-	58,143.44	687,469.00	663,762.78	-	23,706.22	523,000.00	315,361.02	125,943.08	81,695.90
1836	State Treatment and Rehabilitation Acad. (ARRA)	-	-	-	-	17,700.00	17,567.19	-	132.81	-	-	-	-
1838	QUEST/ExCEL	1,487,013.00	1,470,998.70	-	16,014.30	-	-	-	-	17,899.00	17,841.49	-	57.51
Total Department 18		80,470,879.00	79,756,991.15	25,338.81	688,549.04	12,578,821.00	9,589,012.46	4,445.00	2,985,363.54	9,915,186.00	6,806,573.89	991,390.44	2,117,221.67
1900	Secretary	747,174.00	747,174.00	-	0.00	539,241.00	418,943.94	1,233.70	119,063.36	1,421.00	-	-	1,421.00
1910	Developmental Disabilities	41,643,223.00	41,477,590.33	418.95	165,213.72	69,506,850.00	65,004,071.46	-	4,502,778.54	112,500.00	1,738.81	-	110,761.19
1911	SDDC - Redfield	9,305,464.00	8,736,590.78	134,457.50	434,415.72	14,105,200.00	13,289,483.60	80,498.69	735,217.71	992,145.00	415,010.96	-	577,134.04
1950	Rehabilitation Services	3,754,361.00	3,752,322.18	2,038.82	(0.00)	15,193,088.00	14,830,937.39	2,270.86	359,879.75	798,339.00	681,286.54	-	117,052.46
1950	Rehabilitation Services (ARRA)	-	-	-	-	720,000.00	241,709.93	-	478,290.07	-	-	-	-
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	1,251,680.00	905,300.13	4,429.05	341,950.82
1970	Service to the Blind & Visually Impaired	1,095,106.00	1,095,106.00	-	(0.00)	2,051,325.00	1,867,280.92	762.10	183,281.98	377,818.00	352,043.64	-	25,774.36
1970	Service to the Blind & Visually Impaired (ARRA)	-	-	-	-	54,291.00	54,290.83	-	0.17	-	-	-	-
Total Department 19		56,545,328.00	55,808,783.29	136,915.27	599,629.44	102,169,995.00	95,706,718.07	84,765.35	6,378,511.58	3,533,903.00	2,355,380.08	4,429.05	1,174,093.87
2010	Financial and Technical Assistance	2,091,242.00	2,091,242.00	-	(0.00)	1,834,655.00	1,509,695.27	1,757.79	323,201.94	969,842.00	635,287.47	152.85	334,401.68
2010	Financial and Technical Assistance (ARRA)	-	-	-	-	12,165,000.00	1,096,783.67	-	11,068,216.33	-	-	-	-
2020	Environmental Services	3,322,594.00	3,316,016.00	6,578.00	-	5,202,140.00	4,801,575.67	221,045.25	179,519.08	2,771,290.00	2,451,482.43	29,900.00	289,907.57
2020	Environmental Services (ARRA)	-	-	-	-	750,000.00	35,914.03	-	714,085.97	-	-	-	-
2040	Regulated Response Fund - Info	-	-	-	-	-	-	-	-	1,750,608.00	191,131.64	41,398.00	1,518,078.36

Program	Center Description	General Fund Appropriation	General Fund Expenditure	General Fund Encumbrances & Carry-forwards	General Fund Reversion	Federal Funds Appropriation	Federal Funds Expenditure	Federal Funds Encumbrances & Carry-forwards	Federal Funds Reversion	Other Funds Appropriation	Other Funds Expenditure	Other Funds Encumbrances & Carry-forwards	Other Funds Reversion
2050	Livestock Cleanup Fund - Info	-	-	-	-	-	-	-	-	765,000.00	28,321.00	-	736,679.00
2061	Petroleum Release Compensation	-	-	-	-	-	-	-	-	398,312.00	376,549.35	-	21,762.65
2062	Petroleum Release Compensation - Info	-	-	-	-	-	-	-	-	2,100,000.00	946,244.44	-	1,153,755.56
Total Department 20		5,413,836.00	5,407,258.00	6,578.00	(0.00)	19,951,795.00	7,443,968.64	222,803.04	12,285,023.32	8,755,052.00	4,629,016.33	71,450.85	4,054,584.82
2610	Public Utilities Commission	470,185.00	468,796.00	1,389.00	(0.00)	202,091.00	197,035.92	-	5,055.08	3,527,950.00	2,949,064.93	7,833.55	571,051.52
2610	Public Utilities Commission (ARRA)	-	-	-	-	259,058.00	217,616.86	-	41,441.14	-	-	-	-
Total Department 26		470,185.00	468,796.00	1,389.00	(0.00)	461,149.00	414,652.78	-	46,496.22	3,527,950.00	2,949,064.93	7,833.55	571,051.52
2701	State Bar Association - Informational	-	-	-	-	-	-	-	-	533,322.00	-	-	533,322.00
271	Unified Judical System	33,113,913.00	33,113,913.00	-	0.00	355,856.00	278,645.06	-	77,210.94	10,413,697.00	6,770,204.13	74,979.84	3,568,513.03
271	Unified Judical System (ARRA)	-	-	-	-	42,898.00	42,898.00	-	-	-	-	-	-
Total Department 27		33,113,913.00	33,113,913.00	-	0.00	398,754.00	321,543.06	-	77,210.94	10,947,019.00	6,770,204.13	74,979.84	4,101,835.03
2810	Legislative Operations	4,319,073.00	4,298,621.57	20,010.67	440.76	-	-	-	-	35,000.00	5,137.92	-	29,862.08
2880	Auditor General	2,806,405.00	2,782,847.98	4,599.00	18,958.02	-	-	-	-	-	-	-	-
Total Department 28		7,125,478.00	7,081,469.55	24,609.67	19,398.78	-	-	-	-	35,000.00	5,137.92	-	29,862.08
2900	Legal Services Program	4,869,490.00	4,868,855.00	635.00	(0.00)	1,108,045.00	1,057,509.31	-	50,535.69	1,888,686.00	1,815,955.93	-	72,730.07
2900	Legal Services Program (ARRA)	-	-	-	-	424,688.00	301,038.41	-	123,649.59	-	-	-	-
2911	Criminal Investigation	4,056,877.00	3,985,688.88	71,188.12	0.00	2,930,729.00	2,878,243.46	8,244.20	44,241.34	3,528,329.00	3,260,470.16	-	267,858.84
2911	Criminal Investigation (ARRA)	-	-	-	-	194,885.00	120,473.90	71,063.49	3,347.61	-	-	-	-
2912	Law Enforcement Training	315,992.00	315,992.00	-	-	-	-	-	-	1,671,958.00	1,656,031.62	-	15,926.38
2913	911 Training	-	-	-	-	-	-	-	-	209,653.00	199,019.04	-	10,633.96
2915	Insurance Fraud Unit - Info	-	-	-	-	-	-	-	-	231,904.00	171,048.58	-	60,855.42
Total Department 29		9,242,359.00	9,170,535.88	71,823.12	(0.00)	4,658,347.00	4,357,265.08	79,307.69	221,774.23	7,530,530.00	7,102,525.33	-	428,004.67
3001	Administration	503,174.00	465,408.24	2,209.44	35,556.32	-	-	-	-	225,000.00	172,552.62	-	52,447.38
Total Department 30		503,174.00	465,408.24	2,209.44	35,556.32	-	-	-	-	225,000.00	172,552.62	-	52,447.38
3101	Secretary of State	891,217.00	831,216.60	45,000.00	15,000.40	3,128,767.00	332,671.67	-	2,796,095.33	451,560.00	305,951.87	-	145,608.13
Total Department 31		891,217.00	831,216.60	45,000.00	15,000.40	3,128,767.00	332,671.67	-	2,796,095.33	451,560.00	305,951.87	-	145,608.13
3201	Treasury Management	467,691.00	446,935.28	-	20,755.72	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	2,904,715.00	4,126,981.23	-	(1,222,266.23)
3210	Investment of State Funds	-	-	-	-	-	-	-	-	8,856,121.00	7,169,474.55	-	1,686,646.45
Total Department 32		467,691.00	446,935.28	-	20,755.72	-	-	-	-	11,760,836.00	11,296,455.78	-	464,380.22
3300	State Auditor	1,119,869.00	1,090,143.59	-	29,725.41	-	-	-	-	100,000.00	99,000.00	-	1,000.00
Total Department 33		1,119,869.00	1,090,143.59	-	29,725.41	-	-	-	-	100,000.00	99,000.00	-	1,000.00
TOTAL GENERAL BILL		1,150,867,146.00	1,109,919,684.86	36,875,165.89	4,072,295.25	1,881,980,088.00	1,432,843,830.78	65,210,423.51	383,925,833.71	1,061,900,044.00	920,497,255.69	38,528,659.76	102,874,128.55

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	4,388,928.84	500,000.00	2,695,938.99	1,120,088,080.00
0612		2,466,000.00	73,425.29	35,779,066.00
0621		7,761,266.07	4,113,964.60	1,155,867,146.00
111			5,615,788.46	5,000,000.00
150			4,784,614.04	

Special Appropriations

0105	Gov Office of Economic Development	-	-	-	-	456,324.81	80,651.11	375,673.70	-	-	-	-	-
0121	Administrative Services	80,000.00	13,666.71	-	66,333.29	-	-	-	-	-	-	-	-
0125	Statewide Maintenance and Repair	-	-	-	-	-	-	-	-	300,000.00	-	300,000.00	-
0128	PEPL Fund Administration - Informational	1,042,828.00	1,042,828.00	-	-	-	-	-	-	-	-	-	-
0230	Motor Vehicles	-	-	-	-	-	-	-	-	1,033,270.00	1,033,269.10	-	0.90
0240	Property and Special Taxes	1,146,923.96	443,214.99	645,941.97	57,767.00	-	-	-	-	-	-	-	-
031	Agriculture Services and Assistance	7,447,377.00	7,447,377.00	-	-	-	-	-	-	-	-	-	-
032	Agriculture Development and Promotion	403,279.30	-	400,000.00	3,279.30	-	-	-	-	2,472,272.60	495,694.26	1,976,578.34	-
082	Economic Assistance	899,324.95	59,262.19	840,062.76	-	-	-	-	-	366,722.26	18,812.67	347,909.59	-
085	Behavioral Health	-	-	-	-	-	-	-	-	28,728.88	-	28,728.88	-
0903	Health Systems Develop. and Reg.	380,212.05	244,811.35	135,400.70	-	-	-	-	-	-	-	-	-
1211	State Aid to General Education	12,222,096.00	12,222,096.00	-	-	-	-	-	-	-	-	-	-
1222	Postsecondary Vocational Education	16.00	-	-	16.00	-	-	-	-	-	-	-	-
1431	Emergency Services & Homeland Security	2,315,460.00	2,315,459.55	-	0.45	-	-	-	-	-	-	-	-
1432	Emergency Disaster	27,386,716.00	27,386,716.00	-	-	-	-	-	-	-	-	-	-
150	Regents Central Office	1,500,000.00	1,500,000.00	-	-	-	-	-	-	11,575.71	-	11,575.71	-
1520	University of South Dakota	-	-	-	-	-	-	-	-	1,950,215.00	-	1,950,215.00	-
1530	South Dakota State University	-	-	-	-	-	-	-	-	13,197,701.23	7,094,632.77	6,055,332.46	47,736.00
1536	Agricultural Experiment Station	-	-	-	-	-	-	-	-	708,991.14	13,265.67	695,725.47	-
1540	SD School of Mines and Technology	-	-	-	-	-	-	-	-	7,164,095.43	-	6,255,416.00	908,679.43

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1550	Northern State University	-	-	-	-	-	-	-	-	4,474,929.18	-	4,474,929.18	-
1560	Black Hills State University	-	-	-	-	-	-	-	-	3,218,750.00	-	3,218,750.00	-
1621	Army Guard	1,037,725.19	469,565.14	568,160.05	-	19,928,107.40	8,465,929.80	11,120,967.60	341,210.00	-	-	-	-
1711	Veterans' Benefits and Services	1,456,722.30	245,097.60	1,211,624.70	-	-	-	-	-	-	-	-	-
1721	State Veterans' Home	428,313.79	428,313.79	-	-	591,230.14	-	591,230.14	-	-	-	-	-
1825	Community Services	62,765.36	62,765.36	-	-	845,556.52	845,556.52	-	-	2,625,000.00	2,212,432.76	7,415.00	405,152.24
1951	Telecommunication Devices for the Deaf	-	-	-	-	-	-	-	-	200,000.00	5,026.34	-	194,973.66
2010	Financial and Technical Assistance	-	-	-	-	6,000,000.00	3,450,315.25	-	2,549,684.75	-	-	-	-
2030	Water and Environment Fund	-	-	-	-	1,422,165.11	195,606.75	1,226,558.36	-	38,591,695.71	7,745,917.84	30,765,518.05	80,259.82
2810	Legislative Operations	-	-	-	-	-	-	-	-	234,418.91	12,885.05	-	221,533.86
2911	Criminal Investigation	-	-	-	-	-	-	-	-	402.00	-	-	402.00
3101	Secretary of State	160,000.00	929.20	159,070.80	-	-	-	-	-	-	-	-	-
3201	Treasury Management	3,950.67	-	-	3,950.67	-	-	-	-	-	-	-	-
TOTAL SPECIAL APPROPRIATIONS		57,973,710.57	53,882,102.88	3,960,260.98	131,346.71	29,243,383.98	13,038,059.43	13,314,429.80	2,890,894.75	76,578,768.05	18,631,936.46	56,088,093.68	1,858,737.91

Maintenance and Repair - Prior Year

0125	Statewide Maintenance and Repair	3,744,544.49	3,440,215.15	304,329.34	-	2,000,000.00	1,540,131.02	-	459,868.98	1,711,041.00	1,484,877.82	-	226,163.18
0612	Wildlife -Development/Improvement - Informational	-	-	-	-	2,146,342.06	1,430,533.09	-	715,808.97	1,211,828.60	1,209,919.16	-	1,909.44
0621	State Parks and Recreation - Dev/Imp	-	-	-	-	4,578,042.86	4,181,636.90	346,940.55	49,465.41	4,621,505.49	4,516,825.39	27,387.63	77,292.47
111	General Operations	-	-	-	-	-	-	-	-	7,618,390.00	7,589,236.98	29,141.00	12.02
150	Regents Central Office	-	-	-	-	-	-	-	-	3,179,067.33	3,100,363.74	-	78,703.59
TOTAL MAINTENANCE AND REPAIR APPROPRIATIONS		3,744,544.49	3,440,215.15	304,329.34	-	8,724,384.92	7,152,301.01	346,940.55	1,225,143.36	18,341,832.42	17,901,223.09	56,528.63	384,080.70

Carry-over Appropriations

0101	Office of the Governor	67,380.25	67,380.25	-	-	87,191.60	83,713.60	-	3,478.00	-	-	-	-
0105	Gov Office of Economic Development	18,558.99	18,558.99	-	-	795.99	795.99	-	-	3,714.62	3,714.62	-	-
0105	Gov Office of Economic Development (ARRA)	-	-	-	-	5,076,237.50	3,124,584.33	1,951,553.00	100.17	-	-	-	-
0111	Bureau of Finance and Management	-	-	-	-	-	-	-	-	526,925.00	477,480.09	-	49,444.91
0123	Central Services	13,500.00	13,500.00	-	-	-	-	-	-	102,496.33	102,496.33	-	-
0131	Data Centers	-	-	-	-	-	-	-	-	476,174.30	476,174.30	-	-
0132	Development	-	-	-	-	290,000.00	278,481.06	-	11,518.94	988.95	988.95	-	-
0133	Telecommunications Services	-	-	-	-	-	-	-	-	321,073.75	242,286.39	-	78,787.36
0133	Telecommunications Services (ARRA)	-	-	-	-	457,491.02	457,491.02	-	-	-	-	-	-
0134	South Dakota Public Broadcasting	-	-	-	-	-	-	-	-	56,221.00	56,221.00	-	-
0135	BIT Administration	-	-	-	-	-	-	-	-	25,753.42	22,432.50	-	3,320.92
0136	State Radio Engineering	123,457.25	123,457.25	-	(0.00)	-	-	-	-	-	-	-	-
0149	Health Insurance Wellness Program	-	-	-	-	-	-	-	-	2,225.35	2,213.70	-	11.65
0220	Business Tax	-	-	-	-	-	-	-	-	58,934.26	58,934.26	-	-
0240	Property and Special Taxes	101,560.00	101,560.00	-	-	-	-	-	-	-	-	-	-
0250	Audits	-	-	-	-	-	-	-	-	1,210.00	1,210.00	-	-
0281	Instant and On-line Operations - Informational	-	-	-	-	-	-	-	-	7,634.95	7,634.95	-	-
0293	Commission on Gaming - Informational	-	-	-	-	-	-	-	-	43.10	43.10	-	-
031	Agriculture Services and Assistance	1,705.00	1,705.00	-	-	55.57	-	-	55.57	15.68	-	-	15.68
031	Agriculture Services and Assistance (ARRA)	-	-	-	-	44,444.01	14,128.68	-	30,315.33	-	-	-	-
032	Agriculture Development and Promotion	14,542.10	13,541.80	-	1,000.30	22,000.00	19,633.04	-	2,366.96	7,826.95	-	-	7,826.95
032	Agriculture Development and Promotion (ARRA)	-	-	-	-	146,804.63	88,873.76	-	57,930.87	-	-	-	-
0330	Animal Industry Board	15,000.00	15,000.00	-	-	-	-	-	-	-	-	-	-
035	State Fair	-	-	-	-	-	-	-	-	1,562.00	1,562.00	-	-
035	State Fair (ARRA)	-	-	-	-	23,946.41	20,912.50	-	3,033.91	-	-	-	-
0420	Tourism	-	-	-	-	-	-	-	-	1,849.29	1,849.29	-	-
0441	Arts	-	-	-	-	-	-	-	-	1,591.98	1,591.98	-	-
0442	History	27,138.39	27,138.39	-	-	-	-	-	-	13,198.72	7,449.72	-	5,749.00
0610	Wildlife - Informational	-	-	-	-	230,303.95	207,657.07	-	22,646.88	921,136.19	686,103.56	-	235,032.63
0612	Wildlife -Development/Improvement - Informational (A	-	-	-	-	46,241.99	-	-	46,241.99	-	-	-	-
0621	State Parks and Recreation - Dev/Imp (ARRA)	-	-	-	-	510,110.93	506,351.48	-	3,759.45	-	-	-	-
0710	Office of Tribal Relations	1,591.98	1,591.98	-	-	-	-	-	-	-	-	-	-
081	General Administration	3,054.41	3,054.41	-	(0.00)	3,955.69	3,294.69	-	661.00	-	-	-	-
082	Economic Assistance	192,290.40	192,290.40	-	-	31,287.65	11,164.65	-	20,123.00	3,307.00	-	-	3,307.00
082	Economic Assistance (ARRA)	-	-	-	-	4,000,000.00	3,951,679.75	-	48,320.25	-	-	-	-
083	Medical and Adult Services	19,872,656.50	10,351,479.50	-	9,521,177.00	29,389,376.50	1,824.50	-	29,387,552.00	-	-	-	-
083	Medical and Adult Services (ARRA)	-	-	-	-	775,000.00	625,338.99	50,000.00	99,661.01	-	-	-	-
084	Children's Services	308,783.00	308,783.00	-	-	298,416.66	268,368.33	-	30,048.33	2,086.00	-	-	2,086.00
085	Behavioral Health	672,507.77	672,507.77	-	-	627,713.00	272,374.57	-	355,338.43	-	-	-	-
0901	Administration	4,057.31	2,584.19	-	1,473.12	881.00	881.00	-	-	39.26	39.26	-	-
0903	Health Systems Develop. and Reg.	291,271.00	291,271.00	-	-	192,568.31	186,690.73	-	5,877.58	-	-	-	-
0904	Health and Medical Services	514,588.02	514,551.01	-	37.01	101,947.10	98,871.81	-	3,075.29	762,397.26	679,804.76	-	82,592.50
0904	Health and Medical Services (ARRA)	-	-	-	-	3,198.88	-	-	3,198.88	-	-	-	-
0905	Laboratory Services	-	-	-	-	35,775.55	33,639.34	-	2,136.21	-	-	-	-
0906	Correctional Health	-	-	-	-	-	-	-	-	28,267.20	28,267.20	-	-
0907	Tobacco Prevention	-	-	-	-	-	-	-	-	410,363.63	410,363.63	-	-
0920	Board of Nursing - Informational	-	-	-	-	-	-	-	-	358.00	358.00	-	-
1001	Secretariat Administration	-	-	-	-	52,507.26	52,195.25	-	312.01	1,304.72	1,304.72	-	-
1001	Secretariat Administration (ARRA)	-	-	-	-	3,108,000.00	1,220,936.63	-	1,887,063.37	-	-	-	-

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
1004	Unemployment Insurance Service (ARRA)	-	-	-	-	150,000.00	118,049.14	30,000.00	1,950.86	-	-	-	-
1005	Field Operations (ARRA)	-	-	-	-	224,400.00	220,149.51	-	4,250.49	-	-	-	-
1034	Plumbing Commission - Informational	-	-	-	-	-	-	-	-	5,726.00	5,726.00	-	-
1037	Real Estate Commission - Informational	-	-	-	-	-	-	-	-	23,635.00	16,240.00	-	7,395.00
1061	Banking	-	-	-	-	-	-	-	-	308.05	-	-	308.05
1062	Securities	-	-	-	-	-	-	-	-	626.98	626.98	-	-
1063	Insurance	-	-	-	-	555,864.46	83,278.35	-	472,586.11	2,078.03	2,078.03	-	-
1081	South Dakota Retirement System	-	-	-	-	-	-	-	-	148,447.83	148,447.83	-	-
111	General Operations	-	-	-	-	46,418.70	45,545.21	-	873.49	20,716,322.67	19,084,575.34	102,731.22	1,529,016.11
111	General Operations (ARRA)	-	-	-	-	17,092,257.92	16,219,273.73	-	872,984.19	-	-	-	-
112	Construction Contracts - Informational	-	-	-	-	11,590.42	11,501.85	-	88.57	1,389,809.43	1,389,787.29	-	22.14
1201	General Administration	2,917.88	2,917.88	-	(0.00)	-	-	-	-	-	-	-	-
1211	State Aid to General Education	26,496,989.75	26,496,989.75	-	-	-	-	-	-	-	-	-	-
1212	State Aid to Special Education	4,416,420.00	4,416,420.00	-	-	-	-	-	-	-	-	-	-
1219	Technology in Schools	218,750.00	218,750.00	-	-	-	-	-	-	-	-	-	-
1221	Curriculum, Career and Technical Ed	286,376.00	286,376.00	-	-	292.89	292.89	-	-	-	-	-	-
1232	Ed Resources	213,000.00	123,019.00	89,981.00	-	29,053.32	8,194.99	-	20,858.33	-	-	-	-
1421	Highway Patrol	39,595.03	39,595.03	-	0.00	85,315.54	85,315.54	-	-	632,736.84	632,736.84	-	-
1431	Emergency Services & Homeland Security	80.00	-	-	80.00	55,133.85	4,289.60	-	50,844.25	-	-	-	-
1441	Inspection and Licensing	59,122.19	59,081.00	-	41.19	-	-	-	-	10,871.41	10,821.41	-	50.00
150	Regents Central Office	271,984.00	239,577.51	29,184.97	3,221.52	-	-	-	-	-	-	-	-
1520	University of South Dakota	2,558,423.00	2,558,423.00	-	0.00	-	-	-	-	-	-	-	-
1520	University of South Dakota (ARRA)	-	-	-	-	1,774,698.21	1,774,698.21	-	-	-	-	-	-
1525	USD School of Medicine	1,521,889.00	1,521,889.00	-	-	-	-	-	-	-	-	-	-
1530	South Dakota State University	3,544,609.00	3,544,609.00	-	-	-	-	-	-	-	-	-	-
1530	South Dakota State University (ARRA)	-	-	-	-	835,735.14	796,643.15	-	39,091.99	-	-	-	-
1540	SD School of Mines and Technology	1,159,121.00	1,159,121.00	-	-	-	-	-	-	-	-	-	-
1540	SD School of Mines and Technology (ARRA)	-	-	-	-	2,987,367.20	424,982.68	1,077,220.64	1,485,163.88	-	-	-	-
1550	Northern State University	698,323.00	698,323.00	-	(0.00)	-	-	-	-	-	-	-	-
1550	Northern State University (ARRA)	-	-	-	-	177,911.90	65,870.69	-	112,041.21	-	-	-	-
1560	Black Hills State University	575,107.00	575,107.00	-	-	-	-	-	-	-	-	-	-
1570	Dakota State University	565,951.00	565,951.00	-	-	-	-	-	-	-	-	-	-
1570	Dakota State University (ARRA)	-	-	-	-	40,000.00	40,000.00	-	-	-	-	-	-
1621	Army Guard	438,998.82	438,998.82	-	-	446,197.44	446,197.44	-	-	-	-	-	-
1624	Air Guard	1,282.39	1,222.39	-	60.00	-	-	-	-	-	-	-	-
1721	State Veterans' Home (ARRA)	-	-	-	-	323,770.07	147,981.65	-	175,788.42	-	-	-	-
1811	Administration	900,750.00	802,326.25	98,423.75	-	-	-	-	-	2,888,000.00	1,199,703.57	1,688,000.00	296.43
1811	Administration (ARRA)	-	-	-	-	48,019.92	24,279.30	-	23,740.62	-	-	-	-
1820	Adult Corrections	-	-	-	-	-	-	-	-	71,473.24	71,473.17	-	0.07
1821	Mike Durfee State Prison	42,449.08	42,449.08	-	-	-	-	-	-	-	-	-	-
1821	Mike Durfee State Prison (ARRA)	-	-	-	-	365,939.06	169,783.65	-	196,155.41	-	-	-	-
1822	State Penitentiary	114,111.10	114,106.88	-	4.22	-	-	-	-	-	-	-	-
1822	State Penitentiary (ARRA)	-	-	-	-	871,172.61	871,172.61	-	-	-	-	-	-
1823	Women's Prison	16,695.00	16,695.00	-	-	-	-	-	-	-	-	-	-
1823	Women's Prison (ARRA)	-	-	-	-	232,289.10	159,304.22	-	72,984.88	-	-	-	-
1824	Pheasantland Industries	-	-	-	-	-	-	-	-	200.00	200.00	-	-
1825	Community Services	37,841.90	37,841.90	-	-	-	-	-	-	368,719.00	368,719.00	-	-
1825	Community Services (ARRA)	-	-	-	-	149,600.00	25,474.50	-	124,125.50	-	-	-	-
1827	Parole Services	1,679.42	1,584.97	-	94.45	-	-	-	-	-	-	-	-
1831	Juvenile Community Corrections	257,071.00	257,071.00	-	-	381,090.00	381,090.00	-	-	-	-	-	-
1835	Patrick Henry Brady Academy	919.00	919.00	-	-	-	-	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad.	310,736.62	310,736.62	-	-	-	-	-	-	-	-	-	-
1836	State Treatment and Rehabilitation Acad. (ARRA)	-	-	-	-	487,103.35	487,036.76	-	66.59	-	-	-	-
1838	QUEST/ExCEL	1,100.00	1,100.00	-	-	-	-	-	-	-	-	-	-
1910	Developmental Disabilities	1,296,683.65	1,296,683.65	-	-	1,417,547.00	1,417,547.00	-	-	-	-	-	-
1911	SDDC - Redfield	117,353.00	117,353.00	-	-	-	-	-	-	-	-	-	-
1911	SDDC - Redfield (ARRA)	-	-	-	-	178,348.74	30,157.57	-	148,191.17	-	-	-	-
1950	Rehabilitation Services	43,324.00	43,324.00	-	-	28,454.00	28,454.00	-	-	-	-	-	-
2010	Financial and Technical Assistance	2,565.00	2,565.00	-	-	-	-	-	-	30,854.34	30,633.03	-	221.31
2020	Environmental Services	59,810.55	59,810.55	-	-	208,930.75	208,928.88	-	1.87	442.10	442.10	-	-
2610	Public Utilities Commission (PUC)	1,629.96	1,629.96	-	-	2,837.37	456.37	-	2,381.00	21,582.04	21,394.04	-	188.00
271	Unified Judical System	950,650.03	839,363.80	-	111,286.23	24,666.00	24,666.00	-	-	115,809.06	115,281.57	-	527.49
2810	Legislative Operations	86,364.03	85,516.67	-	847.36	-	-	-	-	-	-	-	-
2880	Auditor General	17,980.00	13,342.74	-	4,637.26	-	-	-	-	-	-	-	-
2900	Legal Services Program	25,920.13	25,920.13	-	-	-	-	-	-	52,342.98	46,582.55	-	5,760.43
2911	Criminal Investigation	187,761.43	176,572.43	11,189.00	-	1,996.71	1,996.71	-	-	44,371.41	44,344.70	-	26.71
2912	Law Enforcement Training	-	-	-	-	-	-	-	-	5,250.00	5,250.00	-	-
3001	Administration	12,521.32	12,521.32	-	-	34,381.00	34,380.75	-	0.25	-	-	-	-
3101	Secretary of State	39,416.50	39,416.50	-	-	-	-	-	-	-	-	-	-
3201	Treasury Management	3,602.82	3,602.82	-	-	-	-	-	-	-	-	-	-
3202	Unclaimed Property - Informational	-	-	-	-	-	-	-	-	9,835.74	9,835.74	-	-
3300	State Auditor	10,874.80	10,803.60	-	71.20	-	-	-	-	-	-	-	-
TOTAL CARRYOVER APPROPRIATIONS		69,852,391.77	59,979,582.19	228,778.72	9,644,030.86	74,824,633.87	35,886,875.72	3,108,773.64	35,828,984.51	30,278,141.06	26,475,423.50	1,790,731.22	2,011,986.34

		General Fund				Federal Funds				Other Funds			
Program	Center Description	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion	Appropriation	Expenditure	Encumbrances & Carry-forwards	Reversion
Nonbudgeted Expenditures													
0111	Bureau of Finance and Management						-	-			1,958,035.87	-	
0118	Building Authority Construction - Informational						-	-			20,187,515.28	-	
0120	Off-budget Supplies for Resale						-	-			12,950,374.74	-	
0134	South Dakota Public Broadcasting						-	-			187,427.91	-	
0140	Bureau of Personnel						-	-			461,169.03	-	
0142	Employee Comp and Health Insruance						9,967,904.37	-			-	-	
0145	Workers Compensation						-	-			3,384,299.81	-	
0146	Health Insurance						-	-			108,989,784.40	-	
0147	Sect.125 Employer Pd Premiums/Claims						-	-			12,998,035.39	-	
0148	Life Insurance						-	-			3,224,571.60	-	
0149	Health Insurance Wellness Program						-	-			208,576.04	1,495.09	
0211	Ethanol Fuel Payments						-	-			4,000,000.00	-	
031	Agriculture Services and Assistance						-	-			4,638,125.14	-	
032	Agriculture Development and Promotion						-	-			1,472,377.17	-	
085	Behavioral Health						-	-			19,398.48	-	
0911	Health Services						11,025,227.33	-			3,695,412.02	-	
1065	Subsequent Injury & Ins. Exam Funds						-	-			3,753,902.69	-	
1066							-	-			30,943.11	-	
1080	Cement Plant Retirement						-	-			3,952,492.07	-	
1082	SDRS Operations						-	-			444,924,053.98	-	
111	General Operations						-	-	-		1,628,604.70	-	-
1202	Revenue Center Mineral Leasing						1,328,788.00	-			25,750.00	-	
1431	Emergency Services & Homeland Security						-	-			80,409.57	771.00	
1432	Emergency Disaster						39,425,437.43	-			13,556,900.46	-	
150	Regents Central Office						-	-			1,134,083.00	-	
1520	University of South Dakota						-	-			93,275,001.76	-	
1530	South Dakota State University						-	-			96,833,597.33	-	
1540	SD School of Mines and Technology						-	-			18,487,172.04	-	
1550	Northern State University						-	-			14,793,907.92	-	
1560	Black Hills State University						-	-			14,665,531.92	-	
1570	Dakota State University						-	-			4,989,940.48	-	
1580	SD School for the Deaf						-	-			24.78	-	
1611	Adjutant General						-	-			569.01	-	
1621	Army Guard						-	-			158,327.38	-	
1711	Veterans' Benefits and Services						-	-			725.00	-	
1721	State Veterans' Home						-	-			11,160.34	-	
1810	City/County M&R						-	-			5,306.01	-	
1820	Adult Corrections						-	-			820,292.29	10,990.63	
1900	Secretary						1,262,316.00	-			-	-	
1911	SDDC - Redfield						-	-			15,614.08	-	
1970	Service to the Blind & Visually Impaired						-	-			57,255.10	-	
2041	Misc Continuous Appropriation						386,606.00	-			14,920,522.30	-	
2900	Legal Services Program						-	-			23,846.94	-	
2950	Drug Savings						-	-			249,371.41	-	
3001	Administration						-	-			7,433,191.37	-	
3300	State Auditor						1,834,151.54	-			-	-	
TOTAL NONBUDGETED EXPENDITURES							65,230,430.67	-			914,203,599.92	13,256.72	

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