

Department of Environment and Natural Resources

State Accounting System - Other Fund Balances

Company 3073 - Water and Environment Fund

	FY2008	FY2009	FY2010	FY2011
1 Cash Pooled with State Treasurer	11,490,936.31	10,597,581.97	16,583,056.75	8,551,198.43
2 Loans and Notes Receivable	25,882,707.56	25,637,379.12	26,162,261.83	25,503,143.14
3 Total Assets	<u>37,373,643.87</u>	<u>36,234,961.09</u>	<u>42,745,318.58</u>	<u>34,054,341.57</u>
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7				
8 Reserve for Encumbrances	35,036.48	21,145,176.48	-	-
9 Unreserved Fund Balance	37,338,607.39	15,089,784.61	42,745,318.58	34,054,341.57
10 Total Fund Equity	<u>37,373,643.87</u>	<u>36,234,961.09</u>	<u>42,745,318.58</u>	<u>34,054,341.57</u>
11 Total Liabilities and Fund Equity	<u>37,373,643.87</u>	<u>36,234,961.09</u>	<u>42,745,318.58</u>	<u>34,054,341.57</u>
12				
13				
14 Taxes	475,559.87	165,732.91	1,485,688.94	2,022,938.75
15 Licenses, Permits and Fees	1,676,897.25	1,661,141.07	1,675,155.82	1,621,785.67
16 Use of Money and Property	597,045.69	676,674.83	597,163.26	757,152.09
17 Administering Programs	-	-	-	-
18 Other Revenue	-	-	-	-
19 Total Operating Revenue	<u>2,749,502.81</u>	<u>2,503,548.81</u>	<u>3,758,008.02</u>	<u>4,401,876.51</u>
20				
21 Personal Services and Benefits	-	-	-	-
22 Travel	-	-	-	-
23 Contractual Services	-	66,063.90	28,375.21	7,523.52
24 Supplies and Materials	4,705.25	-	-	-
25 Grants and Subsidies	8,947,791.68	10,777,905.44	5,510,903.15	22,122,799.08
26 Capital Outlay	-	-	-	-
27 Bad Debts Expense	-	-	-	-
28 Total Operating Expenditures/Expenses	<u>8,952,496.93</u>	<u>10,843,969.34</u>	<u>5,539,278.36</u>	<u>22,130,322.60</u>
29				
30 Transfers In	8,092,342.65	7,601,737.75	8,791,441.00	9,541,781.58
31 Transfers Out	(406,000.00)	(400,000.00)	(500,000.00)	(504,312.50)
32 Net Transfers In (Out)	<u>7,686,342.65</u>	<u>7,201,737.75</u>	<u>8,291,441.00</u>	<u>9,037,469.08</u>
33				
34 Net Change	1,483,348.53	(1,138,682.78)	6,510,170.66	(8,690,977.01)
35				
36 Beginning Fund Equity	36,040,295.34	37,373,643.87	36,234,961.09	42,745,318.58
37 Prior Period Adjustment	(150,000.00)	-	186.83	-
38 Ending Equity	<u>37,373,643.87</u>	<u>36,234,961.09</u>	<u>42,745,318.58</u>	<u>34,054,341.57</u>

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

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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.